

DRAFT GENERAL BUDGET OF THE EUROPEAN UNION

Working Document Part III

#EUBudget

2027
FINANCIAL
YEAR

Bodies set up by the EU
having legal personality

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DRAFT GENERAL BUDGET of the European Union for the financial year 2027

Working Document Part III

Draft General Budget of the European Union for the Financial Year 2027

Working Document Part III

Bodies set up by the European Union having legal personality

Draft Budget Working Documents

The 2027 Draft Budget is accompanied by twelve 'Working Documents', as follows:

Part I: Programme Performance Statements of operational expenditure

Working Document I contains, pursuant to Article 41(3)(h) of the Financial Regulation, the Programme Performance Statements, which provide for each spending programme comprehensive information on the financial implementation and progress in achieving the programme objectives as of the end 2025.

Part II: Human Resources of the EU institutions and executive agencies

Working Document II presents information on the human resources of the EU institutions and executive agencies, and in particular for the Commission, both for the establishment plans and for external personnel and across all headings of the multiannual financial framework. Moreover, pursuant to Article 41(3)(b) of the Financial Regulation, it provides a summary table for the period 2025 – 2027 which shows the number of full-time equivalents for each category of staff and the related appropriations for all institutions and bodies referred to in Article 70 of the Financial Regulation.

Part III: Bodies set up by the European Union having legal personality

Working Document III presents detailed information relating to all decentralised agencies and Joint Undertakings, with a transparent presentation of revenue, expenditure and staff levels of various Union bodies, pursuant to Article 41(3)(c) of the Financial Regulation.

Part IV: Pilot projects and preparatory actions

Working Document IV presents information on all pilot projects and preparatory actions which have budget appropriations (commitments and/or payments) in the 2027 Draft Budget, pursuant to Article 41(3)(f) of the Financial Regulation.

Part V: Budget implementation and assigned revenue

Working Document V presents the budget implementation forecast for 2026, information on assigned revenue (implementation in 2025 and estimation for 2027) and a progress report on outstanding commitments (RAL) pursuant to Article 41(3)(d) of the Financial Regulation.

Part VI: Commission expenditure under the administrative heading of the multiannual financial framework

Working Document VI encompasses administrative expenditure to be implemented by the Commission under the administrative heading of the multiannual financial framework (heading 7) in accordance with Article 317 of the Treaty on the Functioning of the European Union, as well as the budgets of the Offices (OP, OLAF, EPSO, OIB, OIL and PMO), pursuant to Article 41(3)(e) of the Financial Regulation.

Part VII: Commission buildings

Working Document VII presents information on buildings under Section III - Commission, pursuant to Article 272(1) of the Financial Regulation.

Part VIII: Expenditure related to the external action of the European Union

Working Document VIII presents information on human resources and expenditure related to the external action of the European Union, pursuant to Article 41(9) and (10) of the Financial Regulation.

Part IX: Funding to international organisations

Working Document IX presents funding provided to international organisations, across all MFF headings, pursuant to Article 41(3)(g) of the Financial Regulation.

Part X: Financial Instruments

Working Document X presents the use made of financial instruments, pursuant to Article 41(4) of the Financial Regulation.

Part XI: Budgetary Guarantees and Contingent Liabilities

Working Document XI presents the implementation of Budgetary Guarantees, and the assessment of the sustainability of the contingent liabilities arising from budgetary guarantees and financial assistance pursuant to Article 41(5) of the Financial Regulation.

Part XII: Payment schedules

Working Document XII presents summary statements of the schedule of payments due in subsequent years to meet budgetary commitments entered into in previous years, pursuant to Article 41(3)(i) of the Financial Regulation.

Table of Contents

INTRODUCTION	1
1 GENERAL CONTEXT	1
2 TYPES OF EU BODIES.....	1
2.1 Decentralised agencies.....	1
2.1.1 Decentralised agencies: set-up.....	1
2.1.2 Decentralised agencies: budgetary and financial arrangements.....	2
2.2 Executive agencies.....	4
2.2.1 Executive agencies: context of creation	4
2.2.2 Executive agencies: set-up and impact on staffing	4
2.2.3 Executive agencies: location and staffing	5
2.2.4 Executive agencies: 2021-2027 multiannual financial framework	5
2.3 Bodies having legal personality created in the field of research and innovation under Article 173 and 187/188 TFEU.....	6
2.3.1 The European Institute of Innovation and Technology (EIT)	6
2.3.2 Joint undertakings (JU).....	8
2.4 Bodies having legal personality created in the field of research and innovation under the Euratom Treaty	10
2.4.1 Fusion4Energy (F4E).....	10
2.5 Types of EU bodies: comparison table.....	13
PART I – DECENTRALISED AGENCIES.....	15
1 MAIN BUDGETARY TRENDS.....	15
1.1 Historical tables — 2015-2025.....	15
1.1.1 Historical table 2015-2025: Decentralised agencies of Heading 1 - Single Market, Innovation and Digital (in million EUR).....	16
1.1.2 Historical table 2015-2025: Decentralised agencies of Heading 2 – Cohesion, Resilience and Values (in million EUR).....	17
1.1.3 Historical table 2015-2025: Decentralised agencies of Heading 3 - Natural Resources and Environment (in million EUR).....	18
1.1.4 Historical table 2015-2025: Decentralised agencies of Heading 4 - Migration and Border Management (in million EUR).....	18
1.1.5 Historical table 2015-2025: Decentralised agencies of Heading 5 – Security and Defence (in million EUR) ...	19
1.1.6 Historical table 2015-2025: Decentralised agencies of Heading 7 – Administration (in million EUR)	20
1.1.7 Historical table 2015-2025: Fully self-financed decentralised agencies (in million EUR).....	21
1.1.8 Historical table 2015-2025: Total decentralised agencies (in million EUR).....	21
1.2 Determining the EU contribution: cancellation of appropriations and assigned revenue	22
1.3 EU contribution and staffing level for 2027.....	22
1.3.1 DB 2027 - Decentralised agencies of Heading 1 – Single Market, Innovation and Digital (in million EUR).....	25
1.3.2 DB 2027 - Decentralised agencies of Heading 2 – Cohesion, Resilience and Values.....	30
1.3.3 DB 2027 - Decentralised agencies of Heading 3 – Natural Resources and Environment (in million EUR)	33

1.3.4	<i>DB 2027 - Decentralised agencies of Heading 4 – Migration and Border Management (in million EUR)</i>	34
1.3.5	<i>DB 2027 - Decentralised agency of Heading 5 – Security and Defence</i>	36
1.3.6	<i>DB 2027 - Decentralised agency of Heading 7 – Administration (in million EUR)</i>	38
1.3.7	<i>DB 2027 - Fully self-financed decentralised agencies (in million EUR)</i>	39
1.3.8	<i>DB 2027 - Total of decentralised agencies (in million EUR)</i>	39
1.4	<i>Table Commission budget implementation for decentralised agencies 2025</i>	40
1.4.1	<i>Budget implementation 2025: Decentralised agencies of Heading 1 - Single Market, Innovation and Digital</i> <i>40</i>	
1.4.2	<i>Budget implementation 2025: Decentralised agencies of Heading 2 – Cohesion, Resilience and Values (in</i> <i>million EUR)</i>	42
1.4.3	<i>Budget implementation 2025: Decentralised agencies of Heading 3 – Natural Resources and Environment (in</i> <i>million EUR)</i>	44
1.4.4	<i>Budget implementation 2025: Decentralised agency of Heading 4 – Migration and Border Management (in</i> <i>million EUR)</i>	44
1.4.5	<i>Budget implementation 2025: Decentralised agency of Heading 5 –Security and Defence (in million EUR)</i>	45
1.4.6	<i>Budget implementation 2025: Decentralised agencies – Total (in million EUR)</i>	46
1.5	<i>Table decentralised agency staffing 2025 – 2027</i>	47
1.5.1	<i>Staffing 2025-2027: Decentralised agencies of Heading 1 - Single Market, Innovation and Digital</i>	47
1.5.2	<i>Staffing 2025-2027: Decentralised agencies of Heading 2 - Cohesion, Resilience and Values</i>	49
1.5.3	<i>Staffing 2025-2027: Decentralised agencies of Heading 3 – Natural Resources and Environment</i>	50
1.5.4	<i>Staffing 2025-2027: Decentralised agency of Heading 4 – Migration and Border Management</i>	51
1.5.5	<i>Staffing 2025-2027: Decentralised agency of Heading 5 – Security and Defence</i>	52
1.5.6	<i>Staffing 2025-2027: Decentralised agency of Heading 7 – Administration</i>	53
1.5.7	<i>Staffing 2025-2027: Self-financed decentralised agencies</i>	53
1.5.8	<i>Staffing 2025-2027: Decentralised agencies – Total</i>	54
2	<i>INDIVIDUAL BUDGETARY FINANCIAL STATEMENTS</i>	55
2.1	<i>Decentralised agencies of Heading 1 – Single Market, Innovation and Digital</i>	55
2.1.1	<i>European Union Aviation Safety Agency – EASA</i>	55
2.1.2	<i>European Maritime Safety Agency – EMSA</i>	82
2.1.3	<i>European Union Agency for Railways – ERA</i>	97
2.1.4	<i>European Union Agency for the Cooperation of Energy Regulators – ACER</i>	127
2.1.5	<i>Office of the Body of the European Regulators for Electronic Communications – BEREC</i>	158
2.1.6	<i>European Union Agency for Cybersecurity – ENISA</i>	170
2.1.7	<i>European Banking Authority - EBA</i>	181
2.1.8	<i>European Insurance and Occupational Pensions Authority – EIOPA</i>	205
2.1.9	<i>European Securities and Market Authority - ESMA</i>	228
2.1.10	<i>Anti-Money Laundering Authority - AMLA</i>	256
2.1.11	<i>European Chemicals Agency – ECHA</i>	265
2.1.12	<i>European Agency for the Space Programme – EUSPA</i>	309
2.1.13	<i>European Union Customs Authority – EUCA</i>	322
2.2	<i>Decentralised agencies of Heading 2 – Cohesion, Resilience and Values</i>	331

2.2.1	<i>European Food Safety Authority – EFSA</i>	331
2.2.2	<i>European Centre for Disease Prevention and Control – ECDC</i>	342
2.2.3	<i>European Medicines Agency – EMA</i>	353
2.2.4	<i>European Foundation for the improvement of living and working conditions – EUROFOUND</i>	368
2.2.5	<i>European agency for Safety and Health at Work – EU-OSHA</i>	381
2.2.6	<i>European Centre for the Development of Vocational training – CEDEFOP</i>	391
2.2.7	<i>European Union Agency for Fundamental Rights – FRA</i>	401
2.2.8	<i>European Institute for Gender Equality – EIGE</i>	413
2.2.9	<i>European Training Foundation – ETF</i>	422
2.2.10	<i>European Union Agency for Criminal Justice Cooperation– EUROJUST</i>	433
2.2.11	<i>European Public Prosecutor's Office – EPPO</i>	447
2.2.12	<i>European Labour Authority – ELA</i>	458
2.3	<i>Decentralised agencies of Heading 3 – Natural Resources and Environment</i>	468
2.3.1	<i>European Fisheries Control Agency – EFCA</i>	469
2.3.2	<i>European Environment Agency – EEA</i>	480
2.3.3	<i>European Chemicals Agency – ECHA</i>	498
2.4	<i>Decentralised agencies of Heading 4 – Migration and Border Management</i>	499
2.4.1	<i>European Union Agency for Asylum – EUAA</i>	499
2.4.2	<i>European Border and Coast Guard Agency – EBCGA (FRONTEX)</i>	513
2.4.3	<i>European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice – EU-LISA</i>	529
2.5	<i>Decentralised agencies of Heading 5 –Security and Defence</i>	542
2.5.1	<i>European Union Agency for Law Enforcement Cooperation – EUROPOL</i>	542
2.5.2	<i>European Union Agency for Law Enforcement Training – CEPOL</i>	560
2.5.3	<i>European Union Drugs Agency - EUDA</i>	572
2.5.4	<i>EU Centre to prevent and counter child sexual abuse</i>	586
2.6	<i>Decentralised agencies of Heading 7 – Administration</i>	594
2.6.1	<i>Translation Centre for the Bodies of the European Union – CDT</i>	594
2.7	<i>Fully self-financed decentralised agencies</i>	604
2.7.1	<i>Single Resolution Board – SRB</i>	604
2.7.2	<i>Community Plant Variety Office – CPVO</i>	615
2.7.3	<i>European Union Intellectual Property Office – EUIPO</i>	624
PART II – EXECUTIVE AGENCIES		640
1	MAIN BUDGETARY TRENDS: EU CONTRIBUTION AND STAFFING LEVEL FOR 2025	640
2	INDIVIDUAL BUDGETARY STATEMENTS	641
2.1	<i>European Climate, Infrastructure and Environment Executive Agency (“CINEA”)</i>	643
2.2	<i>European Health and Digital Executive Agency (“HaDEA”)</i>	658
2.3	<i>European Research Executive Agency (“REA”)</i>	671
2.4	<i>European Research Council Executive Agency (“ERCEA”)</i>	687
2.5	<i>European Innovation Council and SMEs Executive Agency (“EISMEA”)</i>	698
2.6	<i>European Education and Culture Executive Agency (“EACEA”)</i>	710

PART III – BODIES CREATED UNDER RESEARCH AND INNOVATION.....	724
1 MAIN BUDGETARY TRENDS	724
1.1 Bodies having legal personality created in the field of research and innovation under Article 173 and 187/188 TFEU	724
1.1.1 European Institute of Innovation and Technology (EIT)	724
1.1.2 Budgetary and staffing highlights 2026: Joint Undertakings under TFEU	724
1.2 Fusion for energy (F4E)	727
2 INDIVIDUAL BUDGETARY FINANCIAL STATEMENTS	728
2.1 Bodies having legal personality created in the field of research and innovation under Article 173 and 187/188 TFEU	728
2.1.1 European Institute of Innovation and Technology - EIT.....	728
2.1.2 - Innovative Health Initiative Joint Undertaking - IMI3.....	744
2.1.3 Global Health EDCTP3 Joint Undertaking - GH.....	755
2.1.4 European High Performance Computing Joint Undertaking - EUROHPC2	768
2.1.5 Chips Joint Undertaking - CHIPS.....	780
2.1.6 Smart Networks and Services Joint Undertaking - SNS.....	793
2.1.7 Single European Sky ATM Research Joint Undertaking - SESAR3	806
2.1.8 Clean Aviation Joint Undertaking - CLEAN SKY3	820
2.1.9 Europe's Rail joint undertaking- S2R2.....	831
2.1.10 Clean Hydrogen Joint Undertaking – FCH3	845
2.1.11 Circular Bio-based Europe - CBE	855
2.1.12 European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC)	867
2.2 European Joint Undertaking for ITER - Fusion for Energy (F4E) - F4E.....	877

INTRODUCTION

1 GENERAL CONTEXT

This Draft Budget (DB) Working Document aims at presenting key budgetary information for Bodies set up under the TFEU and the Euratom Treaty to respond to the requirements laid down in Article 41.3 (c) of Regulation (EU, Euratom) 2018/1046.

Section 2 of this introduction presents the main types of EU bodies, as used throughout this document. Subsequently, Part I of the Working Document provides detailed information on 'decentralised agencies', Part II on executive agencies and Part III on bodies having legal personality created in the field of research and innovation, i.e. the EIT and joint undertakings (including the European Cybersecurity Competence Centre or 'ECCC'). Each Part contains a description of the main budgetary trends for the main types of bodies, as well as detailed budgetary financial statements for each EU body individually.

2 TYPES OF EU BODIES

This section presents the main types of EU bodies¹:

- Decentralised agencies and the EPPO (38 included in DB 2027);
- Executive agencies (6 in 2027)
- EIT and joint undertakings (11 in DB 2027, including the ECCC) under TFEU;
- ITER Joint Undertaking (F4E) under the Euratom Treaty.

2.1 Decentralised agencies

2.1.1 *Decentralised agencies: set-up*

Legal bases of decentralised agencies

Most decentralised agencies are either created by the Council on the basis of Article 352 of the Treaty on the Functioning of the European Union, or by the Parliament and the Council (ordinary legislative procedure) on the basis of a specific Treaty provision. Currently, 37 decentralised agencies have been established on this basis, over a period of 50 years, and co-legislator negotiations are on-going on the set up of a new European Centre to prevent and counter child sexual abuse. Yet, considering recent progress in the negotiations, for the first time, the EU Draft Budget proposal includes resources for that Centre.

Furthermore, three decentralised agencies have been set up to carry out very specific technical, scientific and management tasks within the framework of the Common Foreign and Security Policy (CFSP). However, these three² agencies fall outside the scope of this Working Document, as these agencies (including their financing) are entirely inter-governmental.

Tasks

The tasks of decentralised agencies are diverse, inter alia:

- Some decentralised agencies have the power to adopt binding rules and/or individual decisions with direct effect (so-called 'regulatory' agencies, such as EUIPO, *European Union Intellectual Property Office*);
- Other decentralised agencies provide assistance to the Commission, and where necessary to the Member States, in the interest of the Union, in the form of technical or scientific opinions and/or inspection reports (e.g. EFSA, *European Food Safety Authority*); whereas

¹ This Working Document does not include information on administrative Offices (OP, OLAF, EPSO, PMO, OIB and OIL), as these do not have their own legal personality. More information on the Offices is given in DB Working Document VI (Administrative expenditure under Heading 7).

² European Defence Agency (EDA), European Union Institute for Security Studies (ISS) and European Union Satellite Centre (EUSC).

- Other decentralised agencies focus on networking between competent national authorities and on organising cooperation between them in the interest of the Union with a view to gathering, exchanging and comparing information and good practices (e.g. ENISA, *European Union Agency for Cybersecurity*).

Creation

Decentralised agencies were created to meet specific needs on a case-by-case basis, starting from 1975. The locations ('seat') of the decentralised agencies are spread throughout the territory of the Union.

Governing structure

The decentralised agencies are governed by an Administrative or Management Board, which as a rule is composed of representatives of all Member States, and which has the following key roles: defining the agency's operating guidelines within the legal framework established by the legislator; in particular, the Administrative/Management Board is responsible for the adoption of the agency work programme and rules of procedure. Furthermore, the Board plays a central role in the adoption of the agency's budget, which is independent from the EU budget. Moreover, several agencies possess an executive board that assists the Administrative/Management board. As the decentralised agencies have a separate legal personality, their budgets are published separately in the EU Official Journal, under their own responsibility.

2.1.2 Decentralised agencies: budgetary and financial arrangements

Decentralised agencies in the EU budget

The EU budget includes the authorised EU contribution to the agencies and the agency establishment plans (except for fully self-financed agencies). These elements are thus approved by the European Parliament and Council with the adoption of the EU budget.

The EU contribution appears in the general budget, under the cluster concerned, on a dedicated budget line from operational appropriations. Accordingly, the amount of the EU contribution entered into the budget and the establishment plan are subject to the approval of the Budgetary Authority.

The decentralised agencies usually receive a unitary contribution from a dedicated agency budget line.³ Nonetheless, the structure of the agency budgets presents the running costs of the agency (Titles 1 and 2) separately from the operational activities (Title 3).

Financing structure

Most decentralised agencies are funded entirely by contributions from the EU budget. Some agencies, however, depend fully or partially on other revenue, such as revenue received from industry (fees):

- Partially self-financed agencies: European Aviation Safety Agency (EASA), European Railway Agency (ERA); the Agency for the Cooperation of Energy Regulators (ACER), European Chemicals Agency (ECHA), European Medicines Agency (EMA), Translation Centre for the Bodies of the European Union (CdT) and the new Anti-Money Laundering Authority (AMLA) and the new European Customs Authority (EUCA).
- Fully self-financed agencies: European Union Intellectual Property Office (EUIPO), Community Plant Variety Office (CPVO) and Single Resolution Board (SRB); and
- Agencies partially co-financed by national public authorities: European Banking Authority (EBA), European Insurance and Occupational Pensions Authority (EIOPA) and European Securities and Markets Authority (ESMA).

The financing structure has an impact on the annual budgetary procedure as regards three of the fully self-financed agencies: For EUIPO, CPVO and SRB, the control over revenue, expenditure and staffing issues is exercised by their own boards, not by Parliament and Council. Thus, this Working Document presents general information on EUIPO, CPVO and SRB in the overview tables and a less detailed budgetary financial statement is included for these self-financed bodies, reflecting the information received from these bodies.

Framework Financial Regulation

Article 70 of the Financial Regulation⁴ lays down that the "Commission is empowered to adopt delegated acts in accordance with Article 269 of this Regulation to supplement this Regulation with a framework financial regulation for

³ A notable exception is the European Chemicals Agency (ECHA) which receives three separate contributions due to the multiple relevant legal bases.

bodies which are set up under the TFEU and the Euratom Treaty and which have legal personality and receive contributions charged to the budget. The framework financial regulation shall be based on the principles and rules set out in this Regulation, taking into account the specificities of the bodies referred to in paragraph 1. The financial rules of the bodies referred to in paragraph 1 shall not depart from the Framework Financial Regulation⁵ except where their specific needs so require and subject to the Commission's prior consent".

Discharge procedure

The financing structure of agencies (whether or not they actually receive contributions from the EU budget) also has an impact on the discharge procedure applicable, as laid down in Article 70(4) of the Financial Regulation: with the exception of three fully self-financed agencies⁶, all decentralised agencies are subject to discharge for the implementation of their budgets by the European Parliament on the recommendation of the Council.

Single Programming Documents

Article 32 of the Framework Financial Regulation requires agencies to prepare a 'programming document' containing multiannual and annual programming. This single programming document integrates previous documents such as annual work programmes, multiannual work programmes and the staff policy plan, to provide a consolidated presentation of agency activities and resources needs. The Commission opinion on the single programming documents looks amongst others at the conformity of general staff policy with the Staff Regulations (including implementing rules), the Commission policy and the Commission guidelines, conformity with the multiannual financial programming, justification of any additional posts on the basis of new tasks assigned by the legislative authority, workload indicators and past implementation, recruitment at basic grades and promotion rates.

Evaluations

In their joint statements of 13 July 2007, the European Parliament and the Council also requested the Commission to present information on ongoing and planned evaluations of decentralised agencies, each year at the October budgetary trilogue at the latest. The evaluation of decentralised agencies depends on the legal act applicable. Usually, the responsibility for these evaluations, which are often required every five years, lies with the agency's board. As a follow-up to the joint declaration of July 2007, information on agency evaluations has been included in the individual budgetary financial statements (Part I section 2).

Application of IIA point 27

Point 27 of the Inter-institutional Agreement⁷ foresees a procedure for the two arms of the budgetary authority (Parliament and Council) to assess the budgetary impact of the creation of new agencies and to arrive at a timely agreement on the financing of the agency, as proposed by the Commission. Before creating a new agency, the Commission shall present a proposal to the budgetary authority, including a financial statement explaining the budget impact of the proposal. The proposal should demonstrate clearly that the creation of a new decentralised agency is the best option, to realise the proposed policy goals and to ensure budgetary effectiveness and efficiency. The Commission shall assist the legislator in assessing the proposal. Before the conclusion of the legislative proposal, the Commission shall present an updated financial statement when necessary. Once an agreement has been reached during a trilogue, it shall be confirmed in a joint declaration and will be subject to approval by the European Parliament and the Council, each in accordance with its own rules of procedure.

The same procedure would be applied to any amendment to a legal act concerning an agency which would have an impact on the resources of the agency in question. Should the tasks of an agency be modified substantially without an amendment to the legal act setting up the agency in question, the Commission shall inform the European Parliament and the Council by means of a revised financial statement, to allow the European Parliament and the Council to arrive at a timely agreement on the financing of the agency.

⁴ Regulation (EU, Euratom) 2024/2509 of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast).

⁵ Commission Delegated Regulation (EU) No 2019/715 of 18 December 2018, OJ L 122, 10.5.2019.

⁶ European Union Intellectual Property Office (EUIPO), Community Plant Variety Office (CPVO) and the Single Resolution Board (SRB) are subject to discharge of their governing boards only.

⁷ Interinstitutional Agreement of 16 December 2020 on budgetary discipline, cooperation in budgetary matters and on sound financial management

2.2 Executive agencies

Firstly, this section recalls the reasons for the setting up of executive agencies, as part of the major Commission reform of 1999 / 2000. The section then provides an overview of the use of executive agencies under the 2021 -2027 multiannual financial framework, on the basis of the 'delegation package' adopted by the Commission in February 2021 after having received the positive opinion of the Council's committee on executive agencies and after transmission to the Budgetary Authority for comments. This section then ends by providing an overview of the executive agencies in terms of budgetary arrangements, staffing and impact on the human resources of the Commission. Individual budgetary financial statements for all executive agencies are presented in Part II section 2.

2.2.1 Executive agencies: context of creation

In December 1999, the Commission undertook a major review of its externalisation policy⁸ to correct the shortcomings previously detected due to the poor control of some technical administrative support offices (TAOs, also known under the French acronym of BATs). Essentially, the guidelines aimed to re-focus the Commission's attention and staff on its core tasks, i.e. the development and monitoring of policies under the Treaty, and to define acceptable forms of externalisation, including a new type of implementing bodies: executive agencies.

The principle of executive agencies was already laid down in the recasting of the General Financial Regulation adopted by the Council on 25 June 2002 (Articles 54 and 55 of Regulation (EC, Euratom) No. 1605/2002). Council Regulation (EC) No. 58/2003 of 19 December 2002 ('the Framework Regulation') lays down the statute of executive agencies to which the Commission, under its own control and responsibility, may entrust certain tasks relating to the management of Union programmes' (Article 1 of the Framework Regulation). Furthermore, executive agencies have a 'Standard Financial Regulation' which applies to their own operating budget (Commission Regulation (EC) No. 1653/2004, as last amended by Commission Regulation (EC) No. 651/2008 of 9 July 2008).

The fundamental features of executive agencies are autonomy and dependence:

- Autonomy, as these bodies have their own legal personality and hence the ability to adopt legal acts (such as agreements, contracts and individual decisions) themselves when managing projects; they have their own operating budget and are subject to a separate discharge in respect of its implementation.
- Dependence, as these structures are set up only to perform the tasks entrusted by the Commission,
 - In accordance with strict rules determined by the Commission, laying down the tasks, the conditions and the arrangements for performing them in such a way as to comply with the objectives set by the Commission, and the institutional restrictions in the performance of the tasks, in particular the absence of any margin of discretion implying political choices;
 - With managing organs appointed by the Commission (steering committee and director), and administered, at least in part, by Commission staff, given that positions of responsibility are to be filled by EU officials on secondment; and
 - Under the control and responsibility of the Commission.

2.2.2 Executive agencies: set-up and impact on staffing

All six executive agencies are established for a limited time (the delegation package adopted in February 2021 extended the lifetime to 31 December 2028) and are fully operational as shown in the table below:

Acronym	Name	Fully operational as from
EACEA	European Education and Culture Executive Agency	01/01/2006
EISMEA	European Innovation Council and SMEs Executive Agency	01/01/2006
CINEA	European Climate, Infrastructure and Environment Executive Agency	15/04/2008
REA	European Research Executive Agency	15/06/2009
ERCEA	European Research Council Executive Agency	15/07/2009

⁸ Guidelines for the Commission's externalisation policy; Communication of Mrs Schreyer and Mr Kinnock, SEC (1999) 2051, 14 December 1999.

HaDEA	European Health and Digital Executive Agency	16/02/2021

In this context, 'fully operational' is defined as 'full operational and accounting autonomy', in terms of both management of operational programmes and management of the operating budget of the executive agency. However, executive agencies are already operational before full autonomy is granted, for instance in the launch of the call for proposals. The time needed to plan and set up executive agencies is substantial, due to the need for drafting and getting the delegation instrument agreed, implementing internal control standards, putting in place robust financial circuits, recruiting temporary or contract agents and seconding officials. A key step in this regard is the appointment of the Director of the agency, after which the recruitment of agency personnel can start.

The Framework Regulation 58/2003 (Art. 25) also requires the Commission to draw up an external evaluation report on the first three years of operation of each executive agency. This evaluation, which must include a cost-benefit analysis, is to be submitted to the steering committee of the executive agency, to the European Parliament, to the Council and to the Court of Auditors. The evaluation then must be repeated every three years, under the same conditions. More details on external evaluations of executive agencies are given in the budgetary financial statements (section 6.2 of the individual budgetary statements of part II, section 2).

2.2.3 *Executive agencies: location and staffing*

In accordance with the Framework Regulation 58/2003 (Art. 5 § 1), executive agencies are located at the place where the Commission and its departments are located. In practice, this means that the executive agencies are located in Brussels.

Executive agency personnel consists of two main groups, with different characteristics and different recruitment procedures applicable:

- Temporary Agents, either Commission officials seconded to positions of responsibility, or external temporary agents recruited by the agency;
- Contract Agents and Seconded National Experts, recruited by the agency.

As foreseen in the Framework Regulation 58/2003, the creation of executive agencies has a two-fold impact on the Commission human resources:

- 'Freed' posts (Art. 13 § 6c): tasks transferred from Commission services to executive agencies free Commission resources.
- 'Frozen' posts (Art. 18 § 2b): in accordance with Article 38.c of the Staff Regulations, the posts of Commission officials seconded to executive agencies remain vacant in the Commission during their secondment (i.e., the posts are 'frozen'). A corresponding number of posts are without budgetary coverage in the establishment plan of the Commission. This generates a corresponding reduction of administrative appropriations in the Commission budget.

Essentially, whether and to what extent the creation of an executive agency leads to freed and frozen posts depends on whether the executive agency takes over the responsibility for implementing a programme from the Commission services; and whether the budget to be managed for a given programme grows significantly, as compared to the past.

2.2.4 *Executive agencies: 2021-2027 multiannual financial framework*

On 12 February 2021, the Commission adopted the decision⁹ establishing the new generation of executive agencies and the corresponding Commission delegating decisions setting out the major components of the mandate and tasks entrusted to them. The effective date of the delegation of tasks to the new generation of executive agencies was 1 April 2021. This delegation package reflects that, based on the successful experience in previous multiannual financial frameworks, the Commission has decided to make greater use of executive agencies for the implementation of the new EU programmes. The Commission has designed the portfolios of the six executive agencies to ensure a strong thematic focus and close alignment with the headline ambitions of the Commission. The new portfolios ensure that each of the

⁹ Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU (OJ L 50, 15.2.2021, p. 9).

executive agencies is of sufficient size to operate efficiently, and allow synergies between EU programmes to be exploited more fully.

The delegation package determined also the necessary staffing levels for each programme and executive agency. These staffing levels were based on the expected delegated budget that will be managed by each of executive agencies and productivity targets. The staffing of executive agencies as from 2025 has been adjusted to reflect the combined effects of the agreed revision of the MFF (which reduces the envelope of several programmes delegated to executive agencies), the redeployments to finance initiatives launched after 2021, such as the European Chips Act and the Secure Connectivity Programme, other adjustments, such as the financing of EU Missions within Horizon Europe, and the actual budget execution between 2021-2023. By ensuring consistency with the staffing levels of the delegation package, the Commission monitors that these productivity targets and cost savings are reached, as presented in the cost-benefit analysis of the delegation package.

By adding up the programmes financed outside the EU budget and delegated to the executive agencies (i.e. including the Innovation Fund, the Renewable Energy Financing Mechanism and the Just Transition Mechanism 3rd Pillar), the delegation package foresaw an expected increase of the budget managed by executive agencies in 2021-2027 of 49% in constant prices compared to 2014-2020, which has now been revised to 36%. Considering the adjustments introduced since 2021 (notably for the Innovation Fund as an effect of the increase in carbon prices), the corresponding increase of staff was planned to be 31% to 3 482¹⁰ FTEs in 2027, which have now been revised to 27% and 3 382 FTEs. The proposed change in staffing for 2026 and the corresponding reduction in human resources in the Commission is highlighted in part II, section 1 and in the individual budgetary financial statements of part II.

2.3 Bodies having legal personality created in the field of research and innovation under Article 173 and 187/188 TFEU

2.3.1 The European Institute of Innovation and Technology (EIT)

Legal base of EIT

The draft budget request for the EIT is consistent with the budgetary envelope set out in the Horizon Europe programme¹¹ and the overall financial programming of Horizon Europe. The legal basis to continue operating the EIT is provided in the EIT Regulation and a New European Innovation Agenda for the EIT published on 5 July 2022 (COM(2022) 332 final)¹².

Tasks

In short, the task of EIT is to reinforce the innovation capacity of the Union and the Member States, by bringing together the best actors operating in the 'knowledge triangle' (higher education, research and innovation).

Creation

The EIT has been created in 2008 (Regulation 294/2008), adopted on the basis of Article 173 TFEU (ordinary legislative procedure).

Governing structure

In terms of budgetary and financial arrangements, EIT follows largely the example of the decentralised agencies as described in section 2.1.2 above. This applies in particular as regards:

- The inclusion of information in the EU budget;
- The budget structure: one article, plus (unlike the decentralised agencies) one article for completion;
- The application of the Framework Financial Regulation (albeit with some derogations, in view of the special character of EIT);
- The single programming document;

¹⁰ Considering the adjustments introduced since 2021, notably outside the EU budget for the Innovation Fund as an effect of increase of carbon prices, this number is adjusted from 3 429 at the level of 2027.

¹¹ Regulation (EU) 2021/695 of the European Parliament and of the Council of 28 April 2021 establishing Horizon Europe – the Framework Programme for Research and Innovation, laying down its rules for participation and dissemination, and repealing Regulations (EU) No 1290/2013 and (EU) No 1291/2013

¹² COM(2022) 332 final

- The discharge procedure;
- The principle of periodic evaluations.

EIT has become financially autonomous in June 2011.

Legal bases/ creation

Essentially, joint undertakings are set up to attract public and private knowledge and capital, as public-private partnerships and public-public partnerships with Member States in key areas where research and development could contribute to Europe's wider competitiveness goals and where traditional instruments are not adequate. The bodies will lead to the formation of wide partnerships that will involve a large number of players from industry, including notably SMEs, the research community and wider society.

The legal bases for the first generation of joint undertakings and joint technology initiatives were adopted in 2007 and 2008, and were amended in May 2014 (BBI, IMI2, Clean Sky2, FCH2 and ECSEL) and June 2014 (SESAR2 and S2R).

On 23 February 2021, the Commission tabled its main proposal¹³ for the new generation of joint undertakings under Horizon Europe. The proposal was adopted¹⁴ by the Council on 19 November 2021 and covers nine institutionalised European partnerships based on Article 187 TFEU, some of which are building on joint undertakings that already existed in the 2014-2020 Multiannual Financial Framework:

1. **Innovative Health Initiative** (predecessor: IMI2), to create an EU-wide health research and innovation ecosystem that facilitates the translation of scientific knowledge into tangible innovations, from prevention to disease management. It will contribute to reaching the objectives of Europe's Beating Cancer Plan, the new Industrial Strategy for Europe and the Pharmaceutical Strategy for Europe;
2. **Global Health EDCTP3** (new), to deliver new solutions for reducing the burden of infectious diseases in sub-Saharan Africa, and strengthen research capacities to prepare and respond to re-emerging infectious diseases in sub-Saharan Africa and across the world;
3. **Chips** (renamed from Key Digital Technologies, predecessor: ECSEL), to support the digital transformation of all economic and societal sectors and the European Green Deal, as well as support research and innovation towards the next generation of microprocessors, and help boost competitiveness and Europe's technological sovereignty. As part of the European Chips Act¹⁵, the Commission proposed on 8 February 2022 that the Chips joint undertaking steps up its efforts to combine the financial and technical means that are essential to master the escalating pace of innovation in the semiconductor arena, generate important spill-overs for society, and share risk-taking by federating strategies and investments towards a common European interest. The Council regulation (EU) 2023/1782 amending Regulation (EU) 2021/2085 establishing the Joint Undertakings under Horizon Europe, as regards the Chips Joint Undertaking has been adopted on 23 July 2023.;
4. **Smart Networks and Services** (new), to support technological sovereignty for smart networks and services in line with the new industrial strategy for Europe, the new EU Cybersecurity Strategy and the 5G Toolbox. It aims to help resolve societal challenges and to enable the digital and green transition, as well as support technologies that will contribute to the economic recovery;
5. **Single European Sky ATM Research 3** (predecessor: SESAR2), to accelerate the technological transformation of air traffic management in Europe, aligning it to the digital age, to make the European airspace the most efficient and environmentally friendly and to support the competitiveness and recovery of Europe's aviation sector post-COVID19;
6. **Clean Aviation** (predecessor: Clean Sky2), to develop the next generation of ultra-efficient low-carbon aircraft, with novel power sources, engines, and systems, improving competitiveness and employment in the aviation sector that will be especially important for the recovery;
7. **Europe's Rail** (predecessor: Shift2Rail), to speed up the development and deployment of innovative technologies, especially digital and automation ones, to achieve the radical transformation of the rail system and deliver on the European Green Deal objectives. By improving competitiveness, it will support European technological leadership in rail;
8. **Clean Hydrogen** (predecessor: FCH2), to accelerate the development and deployment of a European value chain for clean hydrogen technologies. It will focus on producing, distributing and storing clean hydrogen and, on

¹³ COM(2021) 87 final.

¹⁴ Council Regulation (EU) 2021/2085.

¹⁵ COM(2022) 45 final.

supplying sectors that are hard to decarbonise, such as heavy industries and heavy-duty transport applications;

9. **Circular Bio-based Europe** (predecessor: BBI), to develop and expand the sustainable sourcing and conversion of biomass into bio-based products and to support the deployment of bio-based innovation at regional level with the active involvement of local actors and with a view to reviving rural, coastal and peripheral regions.

These nine joint undertakings established only under Horizon Europe¹⁶ come in addition to two entities that may receive a contribution from other programmes of the EU budget:

10. **EuroHPC JU** was created in 2018 to provide a framework for acquisition and access to an integrated world-class pre-exascale supercomputing and data infrastructure in the Union and support the development of latest High Performance Computing and Data Infrastructure technologies and its applications. The joint undertaking became financially autonomous in September 2020. The Commission's proposal¹⁷ to continue the EuroHPC JU activities under the 2021-2027 programmes (Horizon Europe, Digital Europe Programme and the Connecting Europe Facility) was adopted¹⁸ by the Council on 13 July 2021. To support Europe's strategic autonomy and global competitiveness on high-performance computing, AI and quantum technologies an amendment to the EuroHPC Regulation was adopted in January 2026¹⁹.
11. **European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC)** was adopted²⁰ on 20 May 2021 by the European Parliament and the Council, based on the Commission's proposal of September 2018²¹, to stimulate the European cybersecurity technological and industrial ecosystem to coordinate and pool relevant resources in the EU (including contributions from the EU budget under the Digital Europe Programme and Horizon Europe). The ECCC shall adopt its specific financial rules in accordance with Article 70 of the Financial Regulation.

The levels of credits are reduced as compared to the initial programming given EUR 2,1 billion reduction of Horizon Europe programme envelope in the Mid Term Revision of the Multiannual Financial Framework²² which also impacted the JUs budget lines. In this sense, some adjustments were done to the staffing level of the Joint Undertakings to reflect as well the credit reduction.

In addition to the information contained in the budgets of the joint undertakings, this Working Document also includes detailed information on these bodies, such as their authorised establishment plans.

Financing structure

The joint undertakings are typically funded by contributions from the EU budget on the one hand and public / private parties on the other (the latter both in appropriations and in kind). This concerns both the operational expenditure and the running costs of the bodies, such as staff and other administrative expenditure.

Model Financial Regulation and Framework Financial Regulation

The Model Financial Regulation applies to bodies established under Article 71 of the Financial Regulation i.e. all the above-mentioned joint undertakings except the European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC)²³.

The Framework Financial Regulation applies to bodies established under Article 70 of the Financial Regulation²⁴ (i.e. only to the ECCC in the list above). This means that 'the financial rules of [the ECCC] may not depart from the Framework Regulation except where their specific operating needs so require and with the Commission's prior consent'.

Discharge procedure

The bodies established under Article 70 of the Financial Regulation are subject to discharge for the implementation of their budgets by the European Parliament on the recommendation of the Council.

¹⁶ Chips JU also receives funds from Digital Europe Programme

¹⁷ COM(2020) 569 final.

¹⁸ Council Regulation (EU) 2021/1173.

¹⁹ Council Regulation (EU) 2026/150 of 16 January 2026 amending Regulation (EU) 2021/1173 on establishing the European High Performance Computing Joint Undertaking (OJ L, 2026/150, 19.1.2026, ELL: <http://data.europa.eu/eli/reg/2026/150/oj>).

²⁰ Regulation (EU) 2021/887.

²¹ COM(2018)630 final.

²² Council Regulation (EU, Euratom) 2024/765 of 29 February 2024 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027, OJ L, 2024/765, 29.2.2024.

²³ While Sesar2 was established under Article 70 of the Financial Regulation, its successor Single European Sky ATM Research 3 falls under Article 71.

²⁴ The same article of the Financial Regulation applies to decentralised agencies.

The bodies established under Article 71 of the Financial Regulation are also subject to a discharge procedure as provided for in their respective founding Regulations.

Single Programming Documents

Single Programming Documents are drawn up for the bodies established under Article 70 of the Financial Regulation. They contain multiannual and annual programming. The multiannual programme shall set up overall strategic programming including objectives, expected results and performance indicators and resource programming, including multiannual budget and staff.

Evaluations

The evaluation of the joint undertakings depends on the legal act applicable, bearing in mind also that they are set up for a limited period (typically until 2031, with the exception of ITER – F4E, see 2.2). Information on evaluations of joint undertakings is included in the individual budgetary financial statements (Part II section 2.2).

2.4 Bodies having legal personality created in the field of research and innovation under the Euratom Treaty

2.4.1 Fusion4Energy (F4E)

Tasks

Fusion for Energy (F4E) is the Joint Undertaking to implement an international agreement on the development of Fusion Energy.

Fusion is expected to play an important role in Europe's future energy landscape as a virtually inexhaustible climate-friendly energy source. The ITER project aims at key scientific breakthroughs in the development of fusion.

European participation in ITER project is based on the ITER Agreement signed in November 2006 between seven global partners, Euratom, the United States, the Russian Federation, Japan, China, South Korea and India. ITER represents a unique first-of-a-kind project developed through international scientific collaboration, which allows for the synergies and mobilisation of financial resources that would not be possible for a single state.

The overall architecture of the ITER project calls for contracting parties to operate through Domestic Agencies. Europe is the Host Party of the project according to the ITER Agreement. The establishment of a Fusion for Energy Joint Undertaking under Chapter 5 of the Euratom Treaty was considered in 2007 as the most appropriate solution to operate this role of Domestic Agency and to discharge the Euratom obligations towards the ITER Organization pursuant to the conclusion of the ITER Agreement.

Legal bases/creation

The legal basis for the Fusion for Energy JU has been adopted on 16 March 2007. It establishes the JU for a period of 35 years starting from 19 April 2007. The amendment proposed by the Commission in June 2018²⁵ to provide for the funding under MFF 2021-2027 was adopted on 22 February 2021²⁶.

Financing structure

The funding of F4E comes from Euratom contribution, French contribution and Members contributions.

Framework Financial Regulation and Model Financial Regulation

F4E is a body established under Article 70 of the Financial Regulation and the Framework Financial Regulation therefore applies to it. This means that 'the financial rules of F4E may not depart from the Framework Regulation except where their specific operating needs so require and with the Commission's prior consent'.

Discharge procedure

In accordance with Article 70(4) of the Financial Regulation, F4E is subject to discharge for the budget implementation by the European Parliament on the recommendation of the Council.

Single Programming Document

²⁵ Proposal for a Council Decision amending Decision 2007/198/Euratom establishing the European Joint Undertaking for ITER and the Development of Fusion Energy and conferring advantages upon it COM(2018) 445 of 7 June 2018.

²⁶ Council Decision (Euratom) 2021/281 of 22 February 2021 amending Decision 2007/198/Euratom establishing the European Joint Undertaking for ITER and the Development of Fusion Energy and conferring advantages upon it

Single Programming Documents are drawn up for F4E as it is a body established under Article 70 of the Financial Regulation.

Evaluations

For the period of funding 2021-2027, an interim evaluation is foreseen to take place no later than 2024, and a final evaluation no later than four years after end of funding period. Information on evaluations of F4E JU is included in the individual budgetary financial statements (Part II section 2.2).

2.5 Types of EU bodies: comparison table

	Decentralised agencies	Joint undertakings and EIT	Executive agencies
Number of EU bodies included in DB 2025	37 established decentralised agencies and 1 proposed (Centre to prevent and counter child sexual abuse)	12 joint undertakings (of which 2 established under Art.70 FR and 10 under Art.71) + EIT	6 executive agencies
Legal base	Dedicated basic acts – currently, 37 decentralised agencies established by Council (Art. 352 TFEU) or Parliament and Council (ordinary legislative procedure) and 1 proposed	Dedicated basic acts – Euratom: ITER – F4E – Council Decision / Regulation (Art. 187, 188 TFEU): IMI3, FCH3, Clean Sky3, Chips (ex-KDT), BBI2, Shift2Rail2, SESAR3, SNS, GlobalHealth and EuroHPC – Ordinary legislative procedure (Art. 173 TFEU): EIT, ECCC	Basic act for the operational programme whose implementation they support Commission decision in order to delegate the implementation of all or part of an EU programme(s)
Financial Regulation	Framework Financial Regulation for the bodies referred to in Article 70 of the General Financial Regulation	– Framework Financial Regulation for the bodies established under Article 70 of the Financial Regulation (ECCC, F4E, EIT); – Model Financial Regulation for the bodies established under Article 71 of the Financial Regulation	Standard Financial Regulation for Executive Agencies
Tasks	– Power to adopt binding rules and/or individual decisions with direct legal effect – Provide assistance to the Commission and where necessary to the Member States in the interest of the Union in the form of technical or scientific opinions and/or inspections reports – Focus on networking between national competent authorities and on organising between them in the interest of the Union with a view of gathering, exchanging and comparing information and good practices	– Efficient execution of EU research, technological development and demonstration programmes – Reinforce innovation capacity of the Union and the Member States	Tasks in the management of EU programmes – executive and operational tasks, not involving 'political choices'
Transfer of Commission tasks	In general, no	Partially yes (but pooling with other actors)	Yes (certain implementation tasks), often combined with growing programmes
Procedure for creation			Reference in the explanatory memorandum of the proposal for the basic act of the programme to be managed
Preparatory actions	Prior to Commission proposal: impact assessment study and ex-ante evaluation	Prior to Commission proposal: impact assessment study and ex-ante evaluation	Cost-benefit analysis prior to Commission decision covering, in accordance with Art 3§1 of Regulation 58/2003, factors such as identification of tasks justifying outsourcing, cost of coordination & checks, impact on HR, possible savings within the general budgetary framework, efficiency and flexibility in the implementation of tasks outsources, simplification of the procedures used, proximity of outsourced activities to final beneficiaries, visibility of the Union as promoter of the EU programme concerned and the need to maintain an adequate level of know-how inside the Commission
Involvement of the Budgetary Authority	Council and Parliament are involved in accordance with the legislative procedure applicable and respecting the provisions of IIA point 27	Council and Parliament are involved in accordance with the legislative procedure applicable and respecting the provisions of IIA point 27	Needs approval from the Committee for Executive Agencies (CREA) and prior information of the budget authority (code of conduct convened with the Parliament as revised in 2007)
Budget – financing structure	- Most decentralised agencies: EU funded - EASA, ERA ACER, ECHA, AMLA, EUCA, EMA and CdT: combination of EU contributions and self-financing (fees) - EUIPO, CPVO and SRB: fully self-financed (fees) - EBA, EIOPA and ESMA: partially co-financed by national public	- Joint undertakings: funding from Horizon Europe (plus CEF and Digital Europe for EuroHPC, and Digital Europe for Chips and ECCC) together with other external sources (partially in kind) - F4E: funding from ITER programme (there is also members contributions and ITER Host State contribution)	Fully subsidised as a part of the financial envelope (administrative expenditure) of the programmes delegated to the executive agency.

	Decentralised agencies	Joint undertakings and EIT	Executive agencies
	authorities	– EIT: funding from Horizon Europe	

PART I – DECENTRALISED AGENCIES

1 MAIN BUDGETARY TRENDS

This section on 'main budgetary trends' starts with a historical table (section 1.1) showing the evolution, over the period 2015 - 2025, of decentralised agency budget contributions and staff (authorised establishment plans). The historical table is followed by a method for determining the EU contribution to the agencies, taking into account agency assigned revenues and cancellation of appropriations in the budgets of the agencies (section 1.2) and the presentation of the EU contribution and staffing level for 2027 by heading (section 1.3). Finally, this part I presents overview tables on Commission budget implementation for decentralised agencies in 2025 (section 1.4) and on staffing levels (establishment plan posts, contract agents and seconded national experts actually filled by year-end 2025, section 1.5).

1.1 Historical tables — 2015-2025

Tables below show, by Multiannual Financial Framework (MFF) heading, the historical evolution of the decentralised agencies from 2015 to 2025, in terms of implemented EU budget contribution to and authorised staff levels of the agencies. The EU contribution reflects the commitments made from the final adopted budget (including transfers) and from assigned revenue, minus the assigned revenue carried over to the next year. These historical tables should be seen as a complement to the overview tables in 1.4 below, which show the budgeted and proposed EU contribution and staff levels for the years 2026 and 2027.

1.1.1 Historical table 2015-2025: Decentralised agencies of Heading 1 - Single Market, Innovation and Digital (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	EU budget contribution / authorised establishment plan						
				2015	2020	2021	2022	2023	2024	2025
European Aviation Safety Agency (EASA) <i>Authorised establishment plan</i>	02 10 01 (06 02 02)	Köln	2002	35.4 679	36.5 680	39.6 680	40.4 681	45.5 682	44.98 683	44.33 467
European Maritime Safety Agency (EMSA) Of which anti-pollution measures <i>Authorised establishment plan</i>	02 10 02 (06 02 03) (06 02 03 02)	Lisbon	2002	53.2 21.2 207	78.3 25 212	83.5 212	85.6 212	88.9 212	89.07 212	101.21 229
European Union Agency for Railways (ERA) <i>Authorised establishment plan</i>	02 10 03 (06 02 04)	Lille	2004	26 137	28.1 148	27.7 151	26.9 154	28.1 166	29 166	29.73 135
European Union Agency for Network and Information Security (ENISA) <i>Authorised establishment plan</i>	02 10 04 (09 02 03)	Athens	2004	9.4 48	20.4 69	22.5 76	38.9 82	25 82	25.34 82	25.72 83
Body of European Regulators for Electronic Communications (BEREC) — Office <i>Authorised establishment plan</i>	02 10 05 (09 02 04)	Riga	2009	4 15	7 16	7.2 16	7.4 16	7.7 17	7.93 17	8.11 17
Agency for the Cooperation of Energy Regulators (ACER) <i>Authorised establishment plan</i>	02 10 06 (32 02 10)	Ljubljana	2009	10.5 54	17 71	13.3 71	14.7 76	19.1 96	22.22 114	23.42 92
European Chemicals Agency (ECHA) — Chemicals legislation <i>Authorised establishment plan</i>	03 10 01 01 (02 03 03)	Helsinki	2006	p,m, 431	60.7 404	61.2 404	61.7 404	67.4 404	74.81 404	76.32 404
European Chemicals Agency (ECHA) — Activities in the field of biocides legislation <i>Authorised establishment plan</i>	03 10 01 02 (17 04 07)	Helsinki	2011	6 47	7.2 52	9.3 52	5.9 52	9.7 52	7.83 52	8.01 52
European Banking Authority (EBA) <i>Authorised establishment plan</i>	03 10 02 (12 02 04)	Paris	2010	15.5 120	17 154	17.9 162	18.9 183	19.6 184	20.86 189	21.30 196
European Insurance and Occupational Pensions Authority (EIOPA) <i>Authorised establishment plan</i>	03 10 03 (12 02 05)	Frankfurt	2010	8.2 90	10.3 127	11.9 138	12.6 144	13.6 145	13.89 145	14.97 148
European Securities and Markets Authority (ESMA) <i>Authorised establishment plan</i>	03 10 04 (12 02 06)	Paris	2010	12.1 137	15.4 226	17.6 250	17.1 243	18.7 263	19.94 268	21.88 279
Anti-Money Laundering Authority AMLA <i>Authorised establishment plan</i>	03 10 05		2023	- 0	- 0	- 0	- 0	- 8	0.45 35	14.19 66

European Union Agency for the Space Programme (EUSPA) <i>Authorised establishment plan</i>	04 10 01 (02 05 11)	Prague	2004	26.3 102	35.4 150	57.1 191	69.9 231	76.3 267	82.63 273	80.41 278
European Union Customs Authority <i>Authorised establishment plan</i>				- 0	- 0	- 0	- 0	- 0	- 0	0 0
Total decentralised agencies – heading 1 <i>Authorised establishment plan</i>				206.6 2067	333.3 2309	368.8 2403	400 2478	419.6 2578	438.93 2640	469.59 2446

1.1.2 Historical table 2015-2025: Decentralised agencies of Heading 2 – Cohesion, Resilience and Values (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	EU budget contribution / authorised establishment plan						
				2015	2020	2021	2022	2023	2024	2025
European Centre for Disease Prevention and Control (ECDC) <i>Authorised establishment plan</i>	06 10 01 (17 03 10)	Stockholm	2004	53.4 190	59.4 180	166.4 208	82 215	79.4 222	90.57 225	90.39 225
European Food Safety Authority (EFSA) <i>Authorised establishment plan</i>	06 10 02 (17 03 11)	Parma	2002	78.8 337	102.6 345	128.7 380	149.1 405	154.5 405	148.38 405	146.98 407
European Medicines Agency (EMA) Of which special contribution for orphan medicinal products <i>Authorised establishment plan</i>	06 10 03 01 (17 03 12) 06 10 03 02	Amsterdam	1993	21.2 13.2 599	43.1 11.4 596	0.5 12.2 657	29.4 9.8 662	39.4 10.73 682	45.44 691	47.595 704
European Foundation for the Improvement of Living and Working Conditions (Eurofound) <i>Authorised establishment plan</i>	07 10 01 (04 03 11)	Dublin	1975	20.4 97	20.9 91	21.6 91	22 91	23.6 91	24.33 91	24.90 91
European Agency for Safety and Health at Work (EU-OSHA) <i>Authorised establishment plan</i>	07 10 02 (04 03 12)	Bilbao	1994	14.8 42	15.7 40	15.9 40	16 40	16 40	16.77 40	17.32 40
European Centre for the Development of Vocational Training (Cedefop) <i>Authorised establishment plan</i>	07 10 03 (04 03 13)	Thessaloniki	1975	17.2 96	17.5 91	17.8 91	18.4 91	19.2 91	19.68 91	20.49 91
European Union Agency for Fundamental Rights (FRA) <i>Authorised establishment plan</i>	07 10 04 (33 02 06)	Vienna	2007	21.1 7	23.2 72	23.8 72	23.6 72	24 72	26.57 72	26.06 72
European Institute for Gender Equality (EIGE)	07 10 05	Vilnius	2006	7.5	7.5	8.6	8.2	9.2	9.38	10.49

<i>Authorised establishment plan</i>	(33 02 07)			29	27	27	27	27	27	28
European Training Foundation (ETF)	07 10 06	Turin	1990	20.1	20.6	21.2	21.7	20.7	23.45	24.02
<i>Authorised establishment plan</i>	(04 03 14)			92	86	86	86	86	86	86
The European Union's Judicial Cooperation Unit (Eurojust)	07 10 07	The Hague	2002	33.2	41.5	53	50	55	64.71	68.99
<i>Authorised establishment plan</i>	(33 03 04)			205	207	207	210	232	243	246
European Public Prosecutor's Office (EPPO)	07 10 08	Luxembourg	2019		11.7	34.3	49.6	65.6	76.38	85.91
<i>Authorised establishment plan</i>	(33 03 05)				58	95	171	199	232	235
European Labour Authority (ELA)	07 10 09	Bratislava	2019		11.7	24.2	34.7	39.4	48.7	50.2
<i>Authorised establishment plan</i>	(04 03 15)				20	38	57	69	69	69
Total decentralised agencies – heading 2				287.7	375.4	516	504.2	546.5	584.95	613.33
<i>Authorised establishment plan</i>				1687	1741	1920	2055	2144	2200	2294

1.1.3 Historical table 2015-2025: Decentralised agencies of Heading 3 - Natural Resources and Environment (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	EU budget contribution / authorised establishment plan						
				2015	2020	2021	2022	2023	2024	2025
European Fisheries Control Agency (EFCA)	08 10 01	Vigo	2005	9.3	16.3	20.4	28.6	29	30.79	31.38
<i>Authorised establishment plan</i>	(11 06 64)			52	61	65	77	77	77	77
European Chemicals Agency (ECHA) — Environmental directives and International conventions	09 10 01	Helsinki	2012	1.2	3	5.2	4.8	5	5.39	10.51
<i>Authorised establishment plan</i>	(07 02 05)			6	7	11	11	13	23	39
European Environment Agency (EEA)	09 10 02	Copenhagen	1990	36.2	42.6	46.3	50.6	58.3	60.43	67.09
<i>Authorised establishment plan</i>	(07 02 06)			133	130	140	150	165	176	184
Total decentralised agencies – heading 3				46.7	61.9	71.9	84	92.3	96.61	108.98
<i>Authorised establishment plan</i>				191	198	216	238	255	276	300

1.1.4 Historical table 2015-2025: Decentralised agencies of Heading 4 - Migration and Border Management (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	EU budget contribution / authorised establishment plan						
				2015	2020	2021	2022	2023	2024	2025

European Union Agency for Asylum (EUAA) <i>Authorised establishment plan</i>	10 10 01 (18 03 02)	Valletta	2010	15.4 89	106 366	134.1 366	171.2 371	159.5 371	171.68 371	238.31 371
European Border and Coast Guard Agency (Frontex) <i>Authorised establishment plan</i>	11 10 01 (18 02 03)	Warsaw	2004	133.5 227	327.3 1050	454.3 1050	647.5 1300	723.1 1300	855.1 1545	1047.95 1787
European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice ('eu-LISA') <i>Authorised establishment plan</i>	11 10 02 (18 02 07)	Tallin – Strasbourg	2011	67.6 120	236.5 202	209.7 213	293.4 215	261.1 222	260.11 228	291.12 269
Total decentralised agencies – heading 4 Authorised establishment plan				216.5 436	669.8 1618	798.1 1629	1112.1 1886	1143.7 1893	1286.89 2144	1577.38 2427

1.1.5 Historical table 2015-2025: Decentralised agencies of Heading 5 – Security and Defence (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	EU budget contribution / authorised establishment plan						
				2015	2020	2021	2022	2023	2024	2025
European Union Agency for Law Enforcement Cooperation (Europol) <i>Authorised establishment plan</i>	12 10 01 (18 02 04)	The Hague	1995	94 483	145.7 615	163.9 615	182.1 686	200.9 716	217.72 754	246.03 791
European Union agency for law enforcement training (CEPOL) <i>Authorised establishment plan</i>	12 10 02 (18 02 05)	Budapest	2005	7.9 27	7.1 33	9.4 33	10.6 33	11.1 33	12.59 33	12.89 34
European Union Drugs Agency (EUDA) <i>Authorised establishment plan</i>	12 10 03 (18 06 02)	Lisbon	1993	14.8 80	16.2 76	16.5 76	17.6 76	18.3 76	27.13 89	34.42 98
Centre to prevent and counter child sexual abuse <i>Authorised establishment plan</i>	12 10 04			0 0	0 0	0 0	0 0	0 0	0 0	0 0
Total decentralised agencies – heading 5 Authorised establishment plan				116.7 590	169 724	189.8 724	210.3 795	230.3 825	257.44 876	293.33 923

1.1.6 Historical table 2015-2025: Decentralised agencies of Heading 7 – Administration (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	EU budget contribution / authorised establishment plan						
				2015	2020	2021	2022	2023	2024	2025
Translation Centre for the Bodies of the European Union <i>Authorised establishment plan</i>	20 10 01 (31 01 10)	Luxembourg	1994	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
				200	193	193	193	193	193	193
Total decentralised agencies – heading 7 <i>Authorised establishment plan</i>				p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
				200	193	193	193	193	193	193

1.1.7 *Historical table 2015-2025: Fully self-financed decentralised agencies (in million EUR)*

Name of the decentralised agency	Budget line	Location	Year of creation	EU budget contribution / authorised establishment plan						
				2015	2020	2021	2022	2023	2024	2025
European Union Intellectual Property Office (EUIPO)	(12 03 01)	Alicante	1995	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
<i>Authorised establishment plan</i>				827	774	925	1172	1172	1172	1172
Community Plant Variety Office (CPVO)	(17 04 05)	Angers	2005	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
<i>Authorised establishment plan</i>				46	43	45	48	51	51	51
Single Resolution Board	(12 02 07)	Brussels	1993	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
<i>Authorised establishment plan</i>				122	400	450	450	457	490	506
Total decentralised agencies – fully self-financed				p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
<i>Authorised establishment plan</i>				995	1217	1420	1670	1680	1713	1729

1.1.8 *Historical table 2015-2025: Total decentralised agencies (in million EUR)*

Name of the decentralised agency	EU budget contribution / authorised establishment plan						
	2015	2020	2021	2022	2023	2024	2025
Total decentralised agencies	874.2	1609.4	1944.6	2310.6	2432.4	2664.83	3062.62
<i>Authorised establishment plan</i>	6166	8000	8505	9315	9568	10042	10312
Total decentralised agencies (excl. Fully self-financed agencies)	874.2	1609.4	1944.6	2310.6	2432.4	2664.83	3062.62
<i>Authorised establishment plan</i>	5171	6783	7085	7645	7888	8329	8583

1.2 Determining the EU contribution: cancellation of appropriations and assigned revenue

In the 2027 draft budget, the Commission continues to deduct assigned revenues stemming from the recovery of decentralised agency surpluses for the year 2025 from the 2027 EU contribution to the concerned agencies, to reduce the need for ‘fresh appropriations’ entered in the 2027 DB accordingly²⁷.

Moreover, when assessing the decentralised agency’s needs for 2027, the Commission has taken into account the cancellation of commitments and payments (including on payment appropriations carried over from 2024) in 2025. In doing so, the Commission responds to the requirements of the Framework Financial Regulation.

The cancellation of agency appropriations for the year 2025 have been assessed as follows:

- For under-execution of commitment appropriations of more than 5 %, a reduction of 2 % as compared to the level otherwise foreseen (after deduction of the assigned revenue stemming from the 2025 surplus).
- For cancellation of payment appropriations (including payment appropriations carried over from 2022) of more than 5 %, a reduction of 2 % as compared to the level otherwise foreseen (after deduction of the assigned revenue stemming from the 2025 surplus).
- For both under-execution of commitment appropriations and cancellation of payment appropriations (including payment appropriations carried over from 2024) of more than 5 %, a reduction of 4 % as compared to the level otherwise foreseen (after deduction of the assigned revenue stemming from the 2025 surplus).

Based on this assessment, penalties could be applied as follows:

- 2 % reduction for under-execution of commitment appropriations of more than 5 %
- 2 % reduction for cancellation of payment appropriations of more than 5 %
- 4 % reduction for both under-execution of commitment appropriations and cancellation of payment appropriations of more than 5 %

Following the Commission’s in-depth assessment of the decentralised agencies’ execution rates in 2025 and the prevalent macro-economic and geopolitical circumstances which might have impacted these execution rates, the Commission proposes not to apply a penalty in DB 2027.

1.3 EU contribution and staffing level for 2027

The draft budget request for decentralised agencies is based on a thorough assessment of the resources’ needs of each of the agencies, both for the EU contribution and staffing levels.

Against the backdrop of the indicative amounts for the agencies by policy cluster in the 2021-2027 MFF, the draft budget takes into account new or ongoing proposals to extend the mandates of certain agencies. The reinforcements requested for specific agencies reflect the decisions of the European Parliament and the Council as legislator, typically to pool tasks at Union level that were previously performed by the Member States, resulting in better coordination and harmonisation.

The proposed level of the EU contribution is EUR 3 433,2 million, of which 3 374,7 million covered by 2027 appropriations. The proposed level of establishment plan posts, excluding fully self-financed agencies is 9 594. Overall, this exercise results in a EUR 141,7 million increase in expenditure compared to the 2026 authorised budget, and an increase by 319 posts in the establishment plans for the decentralised agencies excluding fully self-financed agencies.

The total staffing of all the decentralised agencies combined (excluding the fully-fee financed agencies i.e. EUIPO, SRB, CVPO) foreseen for 2027 would be as follows:

<i>Authorised establishment plan (posts)</i>		<i>Contract Agents²⁸</i>		<i>Seconded National Experts²⁸</i>		<i>Total Staff (FTE)</i>	
2026	2027	2026	2027	2026	2027	2026	2027
9278	9594	3990	4181	848	853	14116	14628

²⁷ As foreseen in Art Article 17 paragraph 1 of the Commission delegated Regulation (EU) 2019/715

²⁸ The estimated overall number of Contract Agents and Seconded National Experts is based on the Commission recommended levels on the level of Contract Agents and Seconded National Experts, as presented in more detail in the individual budgetary financial statements. The table does not include the number of Contract Agents covered by Contribution Agreements, Grant Agreements or Delegation Agreements.

A breakdown for the agencies with a change in staffing can be seen below:

Decentralised agency	Voted Budget 2026				Draft Budget 2027				Delta 2027-2026
	TA	CA	SNE	Total (A)	TA	CA	SNE	Total (B)	(B - A)
EASA	700	106	24	830	729	108	24	861	31
EMSA	238	41	18	297	239	41	18	298	1
ERA	162	36	4	202	180	43	4	227	25
ACER	140	47	10	197	150	52	10	212	15
EBA	191	50	20	261	194	50	20	264	3
EIOPA	147	45	29	221	151	45	26	222	-1
ESMA	278	102	35	415	278	100	35	413	-2
AMLA	153	50	30	233	323	77	32	432	199
SRB	506	0	27	533	511	0	27	538	+5
EUSPA	283	48	19	350	283	50	19	352	2
EUCA	2	5	-	7	10	5	1	16	9
EFSA	410	164	21	595	410	179	25	614	19
EMA	719	203	45	967	750	303	45	1098	131
Eurojust	251	18	24	293	255	18	24	297	4
EPPO	235	29	58	322	240	29	58	327	5
ECHA-CHEM	404	97	3	504	404	103	3	510	6
ECHA -PIC	44	29	0	73	46	28	0	74	10
ETF	86	42	0	128	86	42	2	130	2
EEA	184	109	20	313	182	108	20	310	-3
CPVO	51	5	0	56	51	5	1	57	1
FRONTEX	2026	1668	220	3914	2020	1672	220	3912	-2
EUAA	371	221	11	603	371	233	13	617	14
eu-LISA	272	194	11	477	274	196	11	481	4
Europol	809	269	138	1209	820	265	141	1226	17
CSA	0	0	0	0	20	5	0	25	25
EUDA	101	40	1	142	103	41	2	146	4
BEREC	17	13	6	36	17	14	6	37	1
EUIPO	1172	165	50	1387	1070	134	53	1257	-130

The estimated breakdown in terms of the EU contribution and staff posts is shown in detail in the tables below.

1.3.1 DB 2027 - Decentralised agencies of Heading 1 – Single Market, Innovation and Digital (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	Budget				Draft Budget (DB)				Variation	
				2026				2027				2027/2026	
				Total revenues of the Agency	EU contribution			Revenues estimated by the Agency	Foreseen EU contribution			EU contribution	DB / Budget
					Total EU contribution	Of which budget	Of which assigned revenues		Total EU contribution	Of which DB	Of which assigned revenues		
European Union Aviation Safety Agency (EASA) <i>Authorised establishment plan</i>	02 10 01	Köln	2008	259.79	45.19 700	44.72	0.47	269.96	48.57 729	48.57	0.00	7.48% 29	8.61%
European Maritime Safety Agency (EMSA) <i>Authorised establishment plan</i>	02 10 02	Lisbon	2002	116.96	113.65 238	112.36	1.29	119.93	116.56 239	114.77	1.80	2.57% 1	2.14%
European Union Agency for Railways (ERA) <i>Authorised establishment plan</i>	02 10 03	Lille	2004	47.4	30.8 162	30.8	0.0	55.4	33.9 180	33.6	0.3	10.09% 18	9.12%
European Union Agency for Cybersecurity (ENISA) <i>Authorised establishment plan</i>	02 10 04	Heraklion	2004	47.53	26.50 83	26.34	0.16	45.09	27.01 83	26.89	0.12	1.93% 0	2.08%
Body of European Regulators for Electronic Communications (BEREC) — Office <i>Authorised establishment plan</i>	02 10 05	Riga	2009	8.58	8.29 17	8.26	0.03	9.16	8.92 17	8.91	0.01	7.63% 0	7.84%
European Union Agency for the Cooperation of Energy Regulators (ACER) <i>Authorised establishment plan</i>	02 10 06	Ljubljana	2009	48.93	24.26 140	23.82	0.45	51.86	25.59 150	25.35	0.24	5.48% 10	6.43%
European Chemicals Agency — Chemicals legislation <i>Authorised establishment plan</i>	03 10 01 01	Helsinki	2006	115.86	78.40 404	77.47	0.93	117.64	81.20 404	80.77	0.43	3.57% 0	4.25%
European Chemicals Agency — Activities in the field of biocides legislation <i>Authorised establishment plan</i>	03 10 01 02	Helsinki	2012	15.56	8.18 52	8.04	0.14	16.21	8.34 52	7.54	0.80	2.00% 0	-6.23%
European Banking Authority (EBA) <i>Authorised establishment plan</i>	03 10 02	Paris	2010	64.16	20.78 191	20.72	0.06	69.95	21.30 194	21.16	0.14	2.53% 3	2.12%

European Insurance and Occupational Pensions Authority (EIOPA) <i>Authorised establishment plan</i>	03 10 03	Frankfurt	2011	42.20	14.77 147	14.73	0.04	43.72	15.15 151	15.12	0.03	2.59% 4	2.62%
European Securities and Markets Authority (ESMA) <i>Authorised establishment plan</i>	03 10 04	Paris	2011	90.75	22.14 278	21.98	0.16	96.95	23.09 278	23.09	0.00	4.28% 0	5.04%
Anti-Money Laundering Authority (AMLA) <i>Authorised establishment plan</i>	03 10 05	Frankfurt	2023	43.06	37.06 153	37.06	0.00	65.31	55.59 323	55.59	0.00	49.99% 170	49.99%
European Union Agency for the Space Programme (EUSPA) <i>Authorised establishment plan</i>	04 10 01	Prague	2004	85.93	83.77 283	83.36	0.41	90.67	84.32 283	83.94	0.37	0.66% 0	0.71%
European Union Customs Authority (EUCA) <i>Authorised establishment plan</i>	03 10 06	-	2026	0.93	0.93 2	0.93	0.00	3.06	3.06 10	3.06	0.00	229.96% 8	229.96%
Total decentralised agencies – heading 1 <i>Authorised establishment plan</i>				987.65	514.74 2850	510.57	4.17	1054.94	552.64 3093	548.34	4.30	7.36% 243	7.40%

Main developments in 2027:

– European Union Agency for the Cooperation of Energy Regulators – ACER

ACER is proposed to be further reinforced by 10 establishment plan posts and five contract agents, linked to the review of the sufficiency of the Agency's human and financial resources and linked to the implementation of Directive (EU) 2024/1788 on common rules for the internal markets for renewable gas, natural gas and hydrogen²⁹, Regulation (EU) 2024/1787 on the reduction of methane emissions in the energy sector³⁰, Directive (EU) 2024/1711 as regards improving the Union's electricity market design³¹, the Regulation (EU) 2024/1106 as regards improving the Union's protection against market manipulation on the wholesale energy market³² and the Commission proposal on guidelines for trans-European energy infrastructure COM(2025)100633.

²⁹ Directive (EU) 2024/1788 of the European Parliament and of the Council of 13 June 2024 on common rules for the internal markets for renewable gas, natural gas and hydrogen, amending Directive (EU) 2023/1791 and repealing Directive 2009/73/EC (recast), OJ L, 2024/1788, 15.7.2024, ELI: <http://data.europa.eu/eli/dir/2024/1788/oj>.

³⁰ Regulation (EU) 2024/1787 of the European Parliament and of the Council of 13 June 2024 on the reduction of methane emissions in the energy sector and amending Regulation (EU) 2019/942, OJ L, 2024/1787, 15.7.2024, ELI: <http://data.europa.eu/eli/reg/2024/1787/oj>.

³¹ Directive (EU) 2024/1711 of the European Parliament and of the Council of 13 June 2024 amending Directives (EU) 2018/2001 and (EU) 2019/944 as regards improving the Union's electricity market design, OJ L, 2024/1711, 26.6.2024, ELI: <http://data.europa.eu/eli/dir/2024/1711/oj>.

³² Regulation (EU) 2024/1106 of the European Parliament and of the Council of 11 April 2024 amending Regulations (EU) No 1227/2011 and (EU) 2019/942 as regards improving the Union's protection against market manipulation on the wholesale energy market, OJ L, 2024/1106, 17.4.2024, ELI: <http://data.europa.eu/eli/reg/2024/1106/oj>.

³³ Commission Proposal for a Regulation of the European Parliament and of the Council on guidelines for trans-European energy infrastructure, amending Regulations (EU) 2019/942, (EU) 2019/943 and (EU) 2024/1789 and repealing Regulation (EU) 2022/869.

– **European Union Aviation Safety Agency – EASA**

EASA is proposed to be reinforced by 29 establishment plan posts to cover higher workload in the certification of Air Traffic Management, Air Navigation Services equipment, and approval of Design and Production Organisations, for which the rate and volume of applications are much higher than expected when the revised Basic Regulation was concluded in 2018. Five posts were agreed in the 2026 budget, four establishment plan post and two contract agents are linked to the proposal on Military Mobility, while the remaining 20 additional posts are proposed as general reinforcements for the agency's fee activities. The costs for the additional establishment plan posts for the certification tasks are to be covered by fee income.

Moreover, EASA has been experiencing a deficit in the EU contribution, accumulated over the past years due to several factors including growing workload, high inflation rates, digital growth and to balance discrepancies between mandate extensions and resources allocated. To decrease the deficit, a reinforcement of EUR 2 million in the EU contribution to the agency is proposed, to be financed by an offsetting from the Transport strand of the Connecting Europe Facility (CEF Transport) to support EASA's regulatory activities that are essential for competitiveness in the aviation sector.

– **European Union Agency for Railways – ERA**

ERA is proposed to be reinforced with 18 establishment plan posts and seven contract agents. This total staff increase is the net result of a planned decrease with two establishment plan posts following the phasing out of the temporary reinforcement with six permanent and six temporary establishment plan posts linked to the agency's strengthening plan and the increases linked to new Commission proposals and additional fee-financed staff. The proposal on Military Mobility reinforces the agency's budget with EUR 2,1 million, nine additional establishment plan posts and three contract agents, while the proposal on Rail Infrastructure Capacity includes EUR 0,8 million, two additional establishment plan posts and two contract agents. Based on the increased (and expected future increase) workload in the agency's certification activities, the agency is further proposed to be reinforced with 9 additional establishment plan posts and two contract agents, all fee-financed.

– **The Office of the Body of the European Regulators for Electronic Communications**

BEREC Office is proposed to be reinforced with EUR 466 913 above the financial programming for 2027, to be redeployed from the Digital strand of the Connecting Europe Facility (CEF Digital). Of this, EUR 100 000 and one contract agent post are to strengthen the agency's cybersecurity competences and EUR 366 913 is planned to finance deliverables required under the Cybersecurity Regulation and to enhance the security of the Agency's critical ICT systems and premises in Riga.

– **European Banking Authority – EBA**

EBA is proposed to be reinforced in 2027 by three establishment plan posts and EUR 0,5 million. The posts and EUR 0,3 million thereof is planned for the work on the proposal for a Regulation on the EU securitisation framework³⁴. The amount is set aside in the reserve Title awaiting the adoption of the legal act. The rest of the reinforcement corresponds mainly to the yearly indexing of the agency's financial resources.

– **European Insurance and Occupational Pensions Authority - EIOPA**

EIOPA is proposed to be reinforced by three establishment plan posts, offset by a decrease of three seconded national experts, to cope with the increased geopolitical digital challenges related to the implementation of the Digital Operational Resilience Act (DORA)³⁵. The agency will be further reinforced by one establishment plan post

³⁴ Proposal for a Regulation of the EP and of the Council, submitted by the Commission on 17 June 2025, amending Regulation (EU) 2017/2402 of the European Parliament and of the Council of 12 December 2017 laying down a general framework for securitisation and creating a specific framework for simple, transparent and standardised securitization, COM(2025) 826.

³⁵ Regulation (EU) 2022/2554 of the European Parliament and of the Council of 14 December 2022 on digital operational resilience for the financial sector and amending Regulations (EC) No 1060/2009, (EU) No 648/2012, (EU) No 600/2014, (EU) No 909/2014 and (EU) 2016/1011 (OJ L 333, 27.12.2022, p. 1–79).

and EUR 0,1 million to continue preparing the postponed implementation of the Retail Investment Strategy³⁶ and EUR 0,3 million increase to cover the yearly indexing of the agency's financial resources.

– **European Securities and Markets Authority – ESMA**

ESMA is proposed to be reinforced in total by EUR 0,9 million. The reinforcement is intended to (a) develop an IT tool for the implementation of the revised versions of the Alternative Investment Fund Managers Directive (AIFMD) and the Undertakings for collective investment in transferable securities (UCITS) Directive, (b) continue preparing the postponed implementation of the Retail Investment Strategy³⁷, and (c) continue the implementation of the Regulation on a pilot regime for market infrastructures based on distributed ledger technology³⁸. The total amount also includes a foreseen reduction in ESMA's tasks in relation to the EU securitisation³⁹ proposal and some reductions in other IT related costs. Regarding staff, a reduction of two contract agents is planned in 2027, as the initial heavy workload of registration and authorisation linked to the implementation of the Regulation on transparency and operations of ESG Rating providers⁴⁰ is expected to ease in 2027.

– **Anti-Money Laundering Authority – AMLA**

In line with the planned resources for the start-up phase, the Commission proposes to reinforce the agency by EUR 18,5 million in 2027. That is EUR 1,6 million below the financial programming considering the availability of funding from its host country. Moreover, AMLA is set to grow by 170 establishment plan posts, 27 contract agents and two seconded national experts compared to 2026.

– **European Chemicals Agency – ECHA-Chemicals and ECHA Biocides**

The financing of the European Chemicals Agency (ECHA-Chemicals and ECHA-Biocides) reflects the planned evolution of the agency's EU contribution in the current MFF period. However, as tabled in the ECHA Basic Act proposal⁴¹, the EU contribution to ECHA-Chemicals for 2027 includes financing of tasks related to the agency's work on the Partnership for the Assessment of Risks from Chemicals (PARC) and the European Union Observatory for Nanomaterials (EUON). These tasks were previously funded via contribution agreements and are now proposed to be included into the agency's mandate as contribution agreements are only to be used exceptionally, and structural tasks should rather become part of agencies' mandates. As a consequence, the agency would also incorporate five contract agents. The EU contribution to the agency is therefore proposed to be increased by EUR 0,6 million (included in the reserve Title of the budget, awaiting the adoption of the ECHA Basic act), which is proposed to be compensated by a corresponding reduction of the envelope of the SME pillar of the Single Market Programme, which currently finances these contribution agreements. In addition, ECHA Chemicals will also reintegrate one contract agent, as the work on the SCIP database pursued by ECHA-Environmental directives requires fewer staff resources in 2027 than the five contract agents made available by ECHA Chemicals until the end of 2026.

– **European Union Agency for the Space Programme – EUSPA**

³⁶ Proposal for a Directive of the European Parliament and of the Council, submitted by the Commission on 24 May 2023, amending Directives (EU) 2009/65/EC, 2009/138/EC, 2011/61/EU, 2014/65/EU and (EU) 2016/97 as regards the Union retail investor protection rules, COM(2023) 279 final.

³⁷ Proposal for a Directive of the European Parliament and of the Council, submitted by the Commission on 24 May 2023, amending Directives (EU) 2009/65/EC, 2009/138/EC, 2011/61/EU, 2014/65/EU and (EU) 2016/97 as regards the Union retail investor protection rules, COM(2023) 279 final.

³⁸ Regulation (EU) 2022/858 of the European Parliament and of the Council of 30 May 2022 on a pilot regime for market infrastructures based on distributed ledger technology, and amending Regulations (EU) No 600/2014 and (EU) No 909/2014 and Directive 2014/65/EU (OJ L 151, 2.6.2022, p. 1–33).

³⁹ Proposal for a Regulation of the EP and of the Council, submitted by the Commission on 17 June 2025, amending Regulation (EU) 2017/2402 of the European Parliament and of the Council of 12 December 2017 laying down a general framework for securitisation and creating a specific framework for simple, transparent and standardised securitization, COM(2025) 826.

⁴⁰ Regulation (EU) 2024/3005 of the European Parliament and of the Council of 27 November 2024 on the transparency and integrity of Environmental, Social and Governance (ESG) rating activities, and amending Regulations (EU) 2019/2088 and (EU) 2023/2859 (OJ L, 2024/3005, 12.12.2024, ELI: <http://data.europa.eu/eli/reg/2024/3005/oj>).

⁴¹ Proposal for a Regulation of the European Parliament and the of the Council, submitted by the Commission on 8 July 2025, on the European Chemicals Agency amending Regulations (EC) No 1907/2006, (EU) No 528/2012, (EU) No 649/2012 and (EU) No 2019/1021, COM(2025) 386 final.

For its tasks in the implementation of the Union Secure Connectivity Programme⁴² and the Space programme⁴³ for the period 2023-2027, EUSPA is planned to be reinforced by two contract agents and EUR 0,5 million, which is proposed to be compensated from the envelope of the Space programme.

– **European Union Customs Authority – EUCA**

Based on the Commission proposal to revise the Union Customs legislation⁴⁴, the European Union Customs Authority (EUCA) will be in the early stages of setting up in 2027. Reflecting the political agreement reached in March 2026, the Draft Budget includes an EU contribution of EUR 3 million (which is proposed to be covered by redeployment from the Customs programme, placed in the reserve Title of the budget, awaiting the adoption of the basic act), as well as eight additional establishment plan posts and one additional seconded national expert.

⁴² Regulation (EU) 2023/588 of the European Parliament and of the Council of 15 March 2023 establishing the Union Secure Connectivity Programme for the period 2023-2027 (OJ L 79, 17.3.2023, p. 1-39).

⁴³ Regulation (EU) 2021/696 of the European Parliament and of the Council of 28 April 2021 establishing the Union Space Programme and the European Union Agency for the Space Programme and repealing Regulations (EU) No 912/2010, (EU) No 1285/2013 and (EU) No 377/2014 and Decision No 541/2014/EU (OJ L 170, 12.5.2021, p. 69, ELI: <http://data.europa.eu/eli/reg/2021/696/oj>).

⁴⁴ Proposal for a Regulation of the European Parliament and the of the Council laying down Union procedures for the authorisation and supervision of medicinal products for human use and establishing rules governing the European Medicines Agency, amending Regulation (EC) No 1394/2007 and Regulation (EU) No 536/2014 and repealing Regulation (EC) No 726/2004, Regulation (EC) No 141/2000 and Regulation (EC) No 1901/2006 COM (2023) 258

1.3.2 DB 2027 - Decentralised agencies of Heading 2 – Cohesion, Resilience and Values (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	Budget				Draft Budget (DB)				Variation	
				2026				2027				2027/2026	
				Total revenues of the Agency	EU contribution			Revenues estimated by the Agency	Foreseen EU contribution			EU contribution	DB / Budget
					Total EU contribution	Of which budget	Of which assigned revenues		Total EU contribution	Of which DB	Of which assigned revenues		
European Centre for Disease Prevention and Control <i>Authorised establishment plan</i>	06 10 01	Stockholm	2004	94.44	92.03 225	90.94	1.09	97.47	94.98 225	94.37	0.61	3.20% 0	3.77%
European Food Safety Authority <i>Authorised establishment plan</i>	06 10 02	Parma	2002	161.88	157.79 410	157.19	0.60	170.40	166.09 410	165.70	0.39	5.26% 0	5.41%
European Medicines Agency Of which Special contribution for orphan medicinal products <i>Authorised establishment plan</i>	06 10 03 01 06 10 03 02	Amsterdam	1993	615.54	49.67 incl. 15.17 719	45.07	4.60	631.10	49.10 incl. 15.2 750	49.08	0.02	-1.15% 31	8.89%
European Foundation for the improvement of living and working conditions (Eurofound) <i>Authorised establishment plan</i>	07 10 01	Dublin	1975	25.68	25.39 91	25.39	0.00	26.18	25.88 91	25.88	0.00	1.95% 0	1.95%
European Agency for Safety and Health at Work (EU-OSHA) <i>Authorised establishment plan</i>	07 10 02	Bilbao	1994	18.22	17.66 40	17.42	0.25	18.57	18.02 40	17.12	0.90	2.00% 0	-1.73%
European Centre for the Development of Vocational Training (Cedefop) <i>Authorised establishment plan</i>	07 10 03	Thessaloniki	1975	22.04	20.85 91	20.60	0.25	22.66	21.54 91	21.54	0.00	3.32% 0	4.56%
European Union Agency for Fundamental Rights (FRA) <i>Authorised establishment plan</i>	07 10 04	Vienna	2007	27.18	26.58 72	26.39	0.19	27.72	27.11 72	26.77	0.34	2.00% 0	1.44%
European Institute for Gender Equality (EIGE) <i>Authorised establishment plan</i>	07 10 05	Vilnius	2006	10.87	10.87 28	10.75	0.12	10.86	10.86 28	10.76	0.11	-0.08% 0	0.02%
European Training Foundation (ETF) <i>Authorised establishment plan</i>	07 10 06	Turin	1990	24.50	24.50 86	23.76	0.74	25.75	25.75 86	25.64	0.10	5.08% 0	7.92%

European Union Agency for Criminal Justice Cooperation (Eurojust) <i>Authorised establishment plan</i>	07 10 07	The Hague	2002	72.84	72.84 251	72.36	0.48	75.29	75.29 255	74.37	0.91	3.36% 4	2.78%
European Public Prosecutor's Office (EPPO) <i>Authorised establishment plan</i>	07 10 08	Luxembourg	2017	93.27	93.05 235	91.55	1.50	100.18	99.95 240	99.74	0.22	7.42% 5	8.95%
European Labour Authority (ELA) <i>Authorised establishment plan</i>	07 10 09	Brussels (Bratislava)	2019	51.17	51.17 69	50.48	0.69	54.89	53.37 73	52.24	1.13	4.30% 4	3.49%
Total decentralised agencies – heading 2 <i>Authorised establishment plan</i>				1,217.63	642.41 2,317	631.90	10.50	1,261.07	667.94 2,361	663.20	4.73	3.97% 44	4.95%

Main developments in 2027:

– European Food Safety Authority (EFSA)

The request for EFSA includes 15 additional contract agents - to be financed from the agency's existing budget to boost the agency's scientific capacity, speed up risk assessment and strengthen collaboration with Member States, benefiting the entire EU food safety system. EFSA also requests four additional seconded national experts to strengthen specialised expertise to achieve a higher return on investments in grants and procurements. Due to increased efficiency efforts of the agency, savings of EUR 1,5 million in the EU contribution compared to the financial programming for 2027 can be achieved, leading to an EU contribution of EUR 164,8 million.

– European Medicine Agency (EMA)

The planned staff evolution of EMA includes 11 additional establishment plan posts in 2027 in relation to the Pharma Package proposal⁴⁵ following the political agreement in December 2025. As part of the agreement, EUR 2 million initially planned for EMA will be returned to the EU4Health programme in 2027. Yet, the agency is also proposed to be reinforced by three additional posts for work on critical medicinal products⁴⁶. The corresponding increase in the EU contribution to EMA (EUR 0,65 million) is to be offset from the EU4Health programme. Furthermore, due to constantly increasing workload in product authorisation, 20 additional fee-financed establishment plan posts are proposed to comply with industry requests and strengthen the fee-generation capability of the agency.

Lastly, due to a recent change in the Dutch labour laws, a conversion of 100 interim staff currently working in EMA into contract agent posts is proposed, for a period of four years (2027-2031). The Agency hired the interim personnel to support increasing workload due to newly authorised medicinal products, increasing access to documents requests, and significant changes in numerous new or revised pieces of legislation affecting the Agency. The changes to the Dutch labour law would significantly increase the cost of short-term staffing contracts (interims) by around 30 %, and therefore the conversion would represent a cost saving of around EUR 5,2 million per year for the fee-financed activities, representing better use of resources.

⁴⁵ COM(2023) 193 final, 26.4.2023

⁴⁶ COM(2025) 102, 11.3.2025

– **European Centre for the Development of Vocational Training (CEDEFOP)**

The EU contribution to CEDEFOP is proposed to be increased by EUR 0,6 million, to allow the agency to cover part of the costs related to the modernisation of its building, which has become urgent and will lead to future savings. The increase is proposed to be covered by redeployment from the Employment and Social Innovation (EaSI) strand of the European Social Fund Plus (ESF+).

– **European Union Agency for Criminal Justice Cooperation (EUROJUST)**

The request for Eurojust incorporates five additional establishment plan posts stemming from implementation of two Regulations: one on Digital Information Exchange (COM (2021)757 final)) and one on Joint Investigation Teams (COM (2021)756 final)).

– **European Public Prosecutor's Office (EPPO)**

The Commission proposes to further reinforce the EPPO to finance additional staff (five establishment plan posts and 11 European Delegated Prosecutors) to cover the increased workload of the office, leading to a total increase of EUR 6,9 million in the EU contribution compared to 2026 that already factors in long-term costs of previous reinforcements. This brings the proposed EU contribution to EPPO to EUR 99,9 million.

– **European Labour Authority (ELA)**

Considering the high share of seconded national experts in ELA's staff mix that leads to operational difficulties, it is requested to reduce the number of SNEs by seven and in turn increase establishment plan posts by four posts and three contract agents by three posts.

– **European Training Foundation (ETF)**

The EU contribution to ETF is proposed to be increased by EUR 0,8 million to allow the agency to cover building and associated costs, of which EUR 0,3 million to rent for the current building in the second half of 2027, and EUR 0,5 million as contribution to project design and building works for the new premises. The increase is proposed to be offset from the Employment and Social Innovation (EaSI) strand of the European Social Fund Plus (ESF+). As regards external staff, ETF intends to recruit 2 seconded national experts at no additional cost to strengthen ETF's work within the pre-accession framework and external dimension of EU policies, as well as flagship initiatives of the Union of Skills.

1.3.3 DB 2027 - Decentralised agencies of Heading 3 – Natural Resources and Environment (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	Budget 2026				Draft Budget (DB) 2027				Variation 2027/2026	
				Total revenues of the Agency	EU contribution			Revenues estimated by the Agency	Foreseen EU contribution			EU contribution	DB / Budget
					Total EU contribution	Of which budget	Of which assigned revenues		Total EU contribution	Of which DB	Of which assigned revenues		
European Fisheries Control Agency <i>Authorised establishment plan</i>	08 10 01	Vigo	2005	31.63	31.63 77	31.40	0.23	32.33	32.33 77	32.28	0.05	2.23% 0	2.82%
European Chemicals Agency - Environmental directives and International conventions <i>Authorised establishment plan</i>	09 10 01	Helsinki	2012	18.77	18.18 44	18.14	0.04	23.10	22.38 46	22.22	0.15	23.08% 2	22.52%
European Environment Agency <i>Authorised establishment plan</i>	09 10 02	Copenhagen	1990	77.68	70.14 184	69.53	0.61	78.68	71.06 182	70.76	0.31	1.32% -2	1.76%
Total decentralised agencies – heading 3 <i>Authorised establishment plan</i>				128.08	119.95 305	119.07	0.88	134.12	125.77 305	125.26	0.52	4.86% 0	5.20%

Main developments in 2027:

- **European Chemicals Agency (ECHA) - Environmental directives and International conventions**

ECHA-ENV is proposed to be reinforced in 2027 by EUR 4,2 million and two establishment plan posts for the tasks entrusted to the agency by the Drinking Water Directive ⁴⁷ and the Regulation on the reattribution of scientific and technical tasks ⁴⁸. Salary savings of about EUR 0,6 million are proposed to finance part of increased salary needs for new EEA tasks, as was done also in 2026. The agency will have one contract agent less and will return it to ECHA Chemicals as the work on the SCIP database (repository for information on Substances of Concern In articles) becomes gradually less resource intensive.

- **European Environment Agency (EEA)**

⁴⁷ Directive (EU) 2020/2184 of the European Parliament and of the Council of 16 December 2020 on the quality of water intended for human consumption (recast), OJ L 435, 23.12.2020, p. 1, ELI: <http://data.europa.eu/eli/dir/2020/2184/oj>.

⁴⁸ Regulation (EU) 2025/2457 of the European Parliament and of the Council of 26 November 2025 amending Regulations (EC) No 178/2002, (EC) No 401/2009, (EU) 2017/745 and (EU) 2019/1021 as regards the reattribution of scientific and technical tasks and improving cooperation among Union agencies in the area of chemicals (OJ L, 2025/2457, 12.12.2025, ELI: <http://data.europa.eu/eli/reg/2025/2457/oj>).

EEA will return two establishment plan posts and one contract agent following the withdrawal of the Forest monitoring proposal⁴⁹ in the Communication of the Commission work programme 2026⁵⁰. Yet, as in 2026, EEA is proposed to receive additional EUR 0,6 million from ECHA – Environmental directives to cover increased salary expenditure in 2027. While the further increase in the EU contribution to the agency in comparison to 2026 follows the planned yearly evolution of costs, it also includes the planned increase of EUR 1,1 million for the implementation of the Regulation on land use, land use change and forestry⁵¹. As part of the total EU contribution proposed to the agency for the year 2027, EUR 0,4 million is placed in the reserve Title of the budget, awaiting the adoption of the Green Claims Directive proposal⁵².

1.3.4 DB 2027 - Decentralised agencies of Heading 4 – Migration and Border Management (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	Budget				Draft Budget (DB)				Variation	
				2026				2027				2027/2026	
				Total revenues of the Agency	EU contribution			Revenues estimated by the Agency	Foreseen EU contribution			EU contribution	DB / Budget
					Total EU contribution	Of which budget	Of which assigned revenues		Total EU contribution	Of which DB	Of which assigned revenues		
European Union Agency for Asylum (EUAA) <i>Authorised establishment plan</i>	10 10 01	Valletta	2009	228.02	228.02 371	224.51	3.50	266.80	266.80 371	258.09	8.71	17.01% 0	14.96%
European Border and Coast Guard Agency (Frontex) <i>Authorised establishment plan</i>	11 10 01	Warsaw	2002	1209.10	1127.00 2026	1108.08	18.92	1254.41	1171.68 2020	1140.16	31.52	3.96% -6	2.90%
European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice ('eu-LISA') <i>Authorised establishment plan</i>	11 10 02	Tallinn Strasbourg Sankt Johann im Pongau	2011	324.28	317.73 272	315.77	1.96	368.16	368.16 274	367.89	0.27	15.87% 2	16.51%

⁴⁹ Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 22 November 2023, on a monitoring framework for resilient European forests (COM(2023) 728 final).

⁵⁰ COM(2025)870 final

⁵¹ Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).

⁵² Proposal for a Directive of the European Parliament and of the Council, submitted by the Commission on 22 March 2023, on substantiation and communication of explicit environmental claims (COM(2023) 166 final).

Total decentralised agencies – heading 4				1761.40	1672.75	1648.36	24.39	1889.37	1806.64	1766.14	40.50	8.00%	7.15%
Authorised establishment plan					2669				2665			-4	

Main developments in 2026:

– European Union Agency for Asylum (EUAA – former EASO)

In 2027, the Commission's draft budget proposal for EUAA follows the planned profile considering the agency's new tasks under the Asylum and Migration Pact, with an increase of 12 contract agents and two SNE's compared to 2026. As agreed in the MFF revision, following the impact of the Asylum and Migration Pact on the agency, the EU contribution will continue to grow up to EUR 266,8 million.

– European Border and Coast Guard Agency – FRONTEX

The transformation of Frontex into the European Border and Coast Guard Agency will continue in 2027. The Commission proposes a substantial increase of the EU contribution compared to the 2026 budget, dedicated to building up the standing corps, supporting return operations and procuring (and maintaining) the equipment required for the standing corps. The increase of the total EU contribution by EUR 44,7 million compared to the 2026 budget will enable FRONTEX to provide additional operational and financial support to Member States. The EU contribution and allocation of posts proposed for 2027 take into account the impact of the development of the European Travel Information and Authorisation System (ETIAS), as set out for eu-LISA and Europol below. The Commission will regularly follow up on the agencies' mandate implementation and budget needs, and it will propose adjustments as necessary.

– European Union Agency for the operational management of large-scale IT systems in the area of freedom, security and justice – eu-LISA

eu-LISA will continue revising and upgrading existing EU information systems in the area of Freedom, Security and Justice (Schengen Information System, Visa Information System) and developing new systems (Entry/Exit System, ETIAS, European Criminal Records Information System for third-country nationals (ECRIS-TCN), EURODAC, Screening of third country individuals. EUR 0,73 million in relation to the upcoming Digitalisation of Travel Documents proposal is proposed to be placed in reserve, to be offset from the Border Management and Visa Instrument (BMVI). The proposed reinforcement by two establishment plan posts and two contract agents in 2027 is the net result of the various ongoing workstreams of the agency.

To speed up the development of the ETIAS IT system, in agreement with the two agencies concerned, the Commission proposes to continue the temporary reinforcement of eu-LISA by 21 contract agents in 2026, offset in the same period by 21 contract agents which were initially planned to be recruited by FRONTEX for the related workload in the ETIAS Central Unit in the agency for the same period. This was already included in the budgets 2022 – 2025 and the EU contribution levels for 2026 have been adapted accordingly. The agreement is neutral to the Draft Budget as the totals foreseen in the Legislative Financial Statement for the ETIAS system remain unchanged.

1.3.5 DB 2027 - Decentralised agency of Heading 5 – Security and Defence (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	Budget				Draft Budget (DB)				Variation	
				2026				2027				2027/2026	
				Total revenues of the Agency	EU contribution			Revenues estimated by the Agency	Foreseen EU contribution			EU contribution	DB / Budget
					Total EU contribution	Of which budget	Of which assigned revenues		Total EU contribution	Of which DB	Of which assigned revenues		
European Union Agency for Law Enforcement Cooperation (Europol) <i>Authorised establishment plan</i>	12 10 01	The Hague	2009	270.24	270.24 809	266.79	3.45	256.56	256.56 820	254.09	2.46	-5.06% 11	-4.76%
European Union agency for law enforcement training (CEPOL) <i>Authorised establishment plan</i>	12 10 02	Budapest	2005	13.06	13.06 34	12.94	0.12	12.46	12.46 34	12.37	0.09	-4.59% 0	-4.39%
European Union Drugs Agency (EUDA) <i>Authorised establishment plan</i>	12 10 03	Lisbon	1993	37.21	35.54 101	38.09	-2.55	38.04	36.33 103	30.43	5.90	2.23% 2	-20.12%
EU Centre to prevent and counter child sexual abuse (CSA) <i>Authorised establishment plan</i>	12 10 04	To be defined	2025	0.00	0.00 0	0.00	0.00	11.12	11.12 20	11.12	0.00	0.00% 20	0.00%
Total decentralised agencies – heading 5 <i>Authorised establishment plan</i>				320.51	318.83 944	317.82	1.02	318.18	316.47 977	308.02	8.45	-0.74% 33	-3.08%

Main developments in 2026:

– European Union Agency for Law Enforcement Cooperation – EUROPOL

Europol's budget is proposed to be reduced slightly compared to 2026 following the second year of implementing the anti-smuggling regulation⁵³. The Anti-Smuggling Regulation included large one-off investments in 2026, and a lower but sustained rolling rate of investments as of 2027. Following the impact of the adopted new mandate for the agency⁵⁴ the Prüm II Regulation⁵⁵ and the Anti-Smuggling Regulation as well as a reinforcement in the 2026 Budget to cover the implementation of the

⁵³ COM(2023) 754, 28.11.2023

⁵⁴ Regulation (EU) 2022/991 of the European Parliament and of the Council of 8 June 2022 amending Regulation (EU) 2016/794, as regards Europol's cooperation with private parties, the processing of personal data by Europol in support of criminal investigations, and Europol's role in research and innovation, OJ L 169, 27.6.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/991/oj>.

Digital Services Act⁵⁶, 11 establishment plan posts and three contract agents are proposed to be added. As requested by Europol and in agreement with FRONTEX and Europol, the Commission proposes to continue the temporary reinforcement of Europol by five establishment plan posts and 20 contract agents, offset by recruitments initially planned in FRONTEX.

– **European Union Drugs Agency – EUDA (previous European Monitoring Centre for Drugs and Drug Addiction (EMCDDA))**

In line with its revised founding Regulation, the staff levels of the EUDA are proposed to increase by two establishment plan posts and one contract agent, whereas its EU contribution is proposed to increase by EUR 0,79 million compared to the 2026 budget. The agency is also proposed to be reinforced with one additional cost-free Seconded National Expert to further enhance and promote the competences in EUDA and the Member States.

– **European Centre to prevent and combat child sexual abuse**

In light of recent progress in the negotiations on the proposed European Centre to prevent and counter child sexual abuse the Commission for the first time proposes to allocate financing in the draft budget proposal. While EUR 16,5 million were originally planned to be allocated to the Centre in 2027, the Commission proposes now to include only EUR 11,1 million, which is the originally planned amount for the first year of operation of the agency, according to the LFDS. Hence, the difference of EUR 5,4 million would remain with the ISF. Moreover, 20 establishment plan posts and five contract agent posts are proposed.

⁵⁵ Regulation (EU) 2024/982 of the European Parliament and of the Council of 13 March 2024 on the automated search and exchange of data for police cooperation, and amending Council Decisions 2008/615/JHA and 2008/616/JHA and Regulations (EU) 2018/1726, (EU) No 2019/817 and (EU) 2019/818 of the European Parliament and of the Council (the Prüm II Regulation), OJ L, 2024/982, 5.4.2024, ELI: <http://data.europa.eu/eli/reg/2024/982/oj>.

⁵⁶ Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market For Digital Services and amending Directive 2000/31/EC, OJ L 277, 27.10.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/2065/oj>.

1.3.6 DB 2027 - Decentralised agency of Heading 7 – Administration (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	Budget				Draft Budget (DB)				Variation	
				2026				2027				2027/2026	
				Total revenues of the Agency	EU contribution			Revenues estimated by the Agency	Foreseen EU contribution			EU contribution	DB / Budget
					Total EU contribution	Of which budget	Of which assigned revenues		Total EU contribution	Of which DB	Of which assigned revenues		
Translation Centre for the Bodies of the European Union <i>Authorised establishment plan</i>	20 10 01	Luxembourg	1994	48.15	3.20	3.20	0.00	49.34	8.55	8.55	0.00	167.17%	167.17%
					193				193			0	
Total decentralised agencies – heading 7 <i>Authorised establishment plan</i>				48.15	3.20	3.20	0.00	49.34	8.55	8.55	0.00	167.17%	167.17%
					193				193			0	

Main developments in 2027:

– **Translation Centre for the Bodies of the European Union – CdT**

The Translation Centre (CdT) was set up as a completely self-financed agency in 1994. However, for 2027 it has requested an EU contribution of EUR 8.6 million, due to lower requests for translation services from its clients, i.e. the other decentralised agencies, and increasing salary costs in Luxembourg. Having exhausted its accumulated reserves, an EU contribution is necessary to balance the budget of 2027, while CdT is actively looking into several options to become self-financed again.

1.3.7 DB 2027 - Fully self-financed decentralised agencies (in million EUR)

Name of the decentralised agency	Budget line	Location	Year of creation	Budget				Draft Budget (DB)				Variation	
				2026				2027				2027/2026	
				Total revenues of the Agency	EU contribution			Revenues estimated by the Agency	Foreseen EU contribution			EU contribution	DB / Budget
					Total EU contribution	Of which budget	Of which assigned revenues		Total EU contribution	Of which DB	Of which assigned revenues		
European Union Intellectual Property Office (EUIPO) <i>Authorised establishment plan</i>		Alicante	1993	530.48	0.00	0.00	0.00	538.19	0.00	0.00	0.00	0.00%	0.00%
					1172				1070			-102	
Community Plant Variety Office (CPVO) <i>Authorised establishment plan</i>		Angers	1994	22.92	0.00	0.00	0.00	22.76	0.00	0.00	0.00	0.00%	0.00%
					51				51			0	
Single Resolution Board (SRB) <i>Authorised establishment plan</i>		Brussels	2011	173.12	0.00	0.00	0.00	173.12	0.00	0.00	0.00	0.00%	0.00%
					506				511			5	
Total self-financed <i>Authorised establishment plan</i>				726.51	0.00	0.00	0.00	734.07	0.00	0.00	0.00		
					1729				1632			-97	

1.3.8 DB 2027 - Total of decentralised agencies (in million EUR)

Name of the decentralised agency	Budget				Draft Budget (DB)				Variation	
	2026				2027				2027/2026	
	Total revenues of the Agency	EU contribution			Revenues estimated by the Agency	Foreseen EU contribution			EU contribution	DB / Budget
		Total EU contribution	Of which budget	Of which assigned revenues		Total EU contribution	Of which DB	Of which assigned revenues		
Total decentralised agencies <i>Authorised establishment plan</i>	5189.92	3271.88	3230.92	40.96	5441.08	3478.01	3419.52	58.49	6.30%	5.84%
		11,007				11,226			219	
Of which agencies with EU contribution (excl. EUIPO, CPVO, SRB) <i>Authorised establishment plan</i>	4463.41	3271.88	3230.92	40.96	4707.01	3478.01	3419.52	58.49	6.30%	5.84%
		9,278				9,594			316	
Of which fully self-financed (EUIPO, CPVO, SRB) <i>Authorised establishment plan</i>	726.51	0.00	0.00	0.00	734.07	0.00	0.00	0.00		
		1,729				1,632			-97	

1.4 Table Commission budget implementation for decentralised agencies 2025

1.4.1 Budget implementation 2025: Decentralised agencies of Heading 1 - Single Market, Innovation and Digital

Name of the Agency	Budget line	Authorised appropriations 2025		Commitments made 2025			Payments made 2025			Carry-over of assigned revenue to 2026		Appropriations cancelled 2025	
		Commitments	Payments	Total	Of which voted budget	Of which assigned revenues	Total	Of which voted budget	Of which assigned revenues	Commitments	Payments	Commitments	Payments
European Union Aviation Safety Agency	02 10 01	46.03	46.03	45.56	44.22	1.34	45.56	44.22	1.34	0.47	0.47	- 0.00	- 0.00
European Maritime Safety Agency	02 10 02	103.52	103.52	102.23	98.82	3.40	102.23	98.82	3.40	1.29	1.29	- 0.00	- 0.00
European Union Agency for Railways	02 10 03	30.60	30.60	30.56	29.62	0.94	30.56	29.62	0.94	0.04	0.04	0.00	0.00
European Union Agency for Cybersecurity (ENISA)	02 10 04	26.87	26.87	26.71	25.84	0.87	26.71	25.84	0.87	0.16	0.16	-	-
Body of European Regulators for Electronic Communications (BEREC) — Office	02 10 05	8.38	8.38	8.35	8.11	0.24	8.35	8.11	0.24	0.03	0.03	0.00	0.00
Agency for the Cooperation of Energy Regulators (ACER)	02 10 06	24.51	24.51	24.05	23.07	0.98	24.05	23.07	0.98	0.45	0.45	0.01	0.01
European Chemicals Agency — Chemicals legislation	03 10 01 01	80.82	80.82	79.89	76.41	3.48	79.89	76.41	3.48	0.93	0.93	- 0.00	- 0.00

European Chemicals Agency — Activities in the field of biocides legislation	03 10 01 02	6.89	6.89	6.75	6.50	0.25	6.75	6.50	0.25	0.14	0.14	-	-
European Banking Authority (EBA)	03 10 02	22.10	22.10	21.30	20.88	0.42	21.30	20.88	0.42	0.06	0.06	- 0.00	- 0.00
European Insurance and Occupational Pensions Authority (EIOPA)	03 10 03	14.76	14.76	14.59	14.53	0.05	14.59	14.53	0.05	0.04	0.04	0.00	0.00
European Securities and Markets Authority (ESMA)	03 10 04	22.23	22.23	21.39	21.10	0.29	21.39	21.10	0.29	0.16	0.16	- 0.00	- 0.00
Anti-Money Laundering Authority (AMLA)	03 10 05	17.70	17.37	12.90	12.86	0.04	8.15	8.15	0.00	4.80	9.22	-	-
European Union Agency for the Space Programme	04 10 01	83.01	83.01	82.60	79.83	2.78	82.60	79.83	2.78	0.41	0.41	0.00	0.00
Total decentralised agencies – heading 1		487.43	487.10	476.88	461.80	15.08	472.13	457.08	15.05	8.98	13.40	0.01	0.01

1.4.2 Budget implementation 2025: Decentralised agencies of Heading 2 – Cohesion, Resilience and Values (in million EUR)

Name of the Agency	Budget line	Authorised appropriations 2025		Commitments made 2025			Payments made 2025			Carry-over of assigned revenue to 2026		Appropriations cancelled 2025	
		Commitments	Payments	Total	Of which voted budget	Of which assigned revenues	Total	Of which voted budget	Of which assigned revenues	Commitments	Payments	Commitments	Payments
European Centre for Disease Prevention and Control	06 10 01	94.41	94.41	93.31	80.34	12.98	93.31	80.34	12.98	1.09	1.09	- 0.00	0.00
European Food Safety Authority	06 10 02	163.70	151.52	163.09	157.91	5.18	150.92	146.06	4.86	0.60	0.60	0.01	- 0.00
European Medicines Agency	06 10 03 01	32.56	32.56	27.96	27.01	0.96	27.96	27.01	0.96	4.59	4.59	-	-
Special contribution for orphan medicinal products	06 10 03 02	20.96	20.96	20.96	20.57	0.39	20.96	20.57	0.39	-	-	-	-
European Foundation for the Improvement of Living and Working Conditions	07 10 01	24.90	24.90	24.90	24.90	-	24.90	24.90	-	-	-	-	-
European Agency for Safety and Health at Work	07 10 02	18.03	17.97	17.79	16.83	0.96	17.72	16.76	0.96	0.25	0.25	0.00	0.00
European Centre for the Development of Vocational Training (Cedefop)	07 10 03	21.29	21.29	21.05	20.08	0.96	21.05	20.08	0.96	0.25	0.25	0.00	0.00
European Union Agency for Fundamental Rights (FRA)	07 10 04	26.83	26.83	26.64	25.87	0.77	26.64	25.87	0.77	0.19	0.19	0.00	0.00

European Institute for Gender Equality (EIGE)	07 10 05	10.60	10.60	10.49	10.31	0.18	10.49	10.31	0.18	0.12	0.12	0.00	0.00
European Training Foundation (ETF)	07 10 06	24.76	24.76	24.02	23.94	0.08	24.02	23.94	0.08	0.74	0.74	0.00	0.00
European Union Agency for Criminal Justice Cooperation (Eurojust)	07 10 07	69.82	68.23	69.34	68.89	0.44	67.75	67.31	0.44	0.48	0.48	- 0.00	0.00
European Public Prosecutor's Office (EPPO)	07 10 08	87.44	87.44	85.94	83.98	1.96	85.91	83.98	1.93	1.50	1.50	0.00	0.02
European Labour Authority (ELA)	07 10 09	52.54	50.57	51.85	49.53	2.32	49.88	47.62	2.26	0.69	0.69	- 0.00	- 0.00
Total decentralised agencies – heading 2		647.84	632.03	637.33	610.15	27.18	621.51	594.73	26.78	10.50	10.50	0.01	0.02

1.4.3 Budget implementation 2025: Decentralised agencies of Heading 3 – Natural Resources and Environment (in million EUR)

Name of the Agency	Budget line	Authorised appropriations 2025		Commitments made 2025			Payments made 2025			Carry-over of assigned revenue to 2026		Appropriations cancelled 2025	
		Commitments	Payments	Total	Of which voted budget	Of which assigned revenues	Total	Of which voted budget	Of which assigned revenues	Commitments	Payments	Commitments	Payments
European Fisheries Control Agency	08 10 01	31.61	31.61	31.38	30.25	1.13	31.38	30.25	1.13	0.23	0.23	0.00	0.00
European Chemicals Agency - Environmental directives and International conventions	09 10 01	7.36	7.36	7.22	6.97	0.26	7.22	6.97	0.26	0.04	0.04	0.10	0.10
European Environment Agency	09 10 02	72.12	72.12	71.42	63.86	7.56	71.42	63.86	7.56	0.61	0.61	0.08	0.08
Total decentralised agencies – heading 3		111.09	111.09	110.03	101.07	8.95	110.03	101.07	8.95	0.89	0.89	0.18	0.18

1.4.4 Budget implementation 2025: Decentralised agency of Heading 4 – Migration and Border Management (in million EUR)

Name of the Agency	Budget line	Authorised appropriations 2025		Commitments made 2025			Payments made 2025			Carry-over of assigned revenue to 2026		Appropriations cancelled 2025	
		Commitments	Payments	Total	Of which voted budget	Of which assigned revenues	Total	Of which voted budget	Of which assigned revenues	Commitments	Payments	Commitments	Payments
European Asylum Support Office (EASO)	10 10 01	195.24	205.24	191.74	186.15	5.59	201.74	196.15	5.59	3.50	3.50	0.00	0.00

European Border and Coast Guard Agency (Frontex)	11 10 01	1,047.95	1,047.95	1,047.95	997.08	50.87	1,047.95	997.08	50.87	-	-	0.00	0.00
European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice ('eu-LISA')	11 10 02	331.87	359.01	310.98	309.87	1.11	338.12	337.01	1.11	20.89	20.89	-	-
Total decentralised agencies – heading 4		1,575.06	1,612.20	1,550.67	1,493.10	57.57	1,587.80	1,530.24	57.57	24.39	24.39	0.00	0.00

1.4.5 Budget implementation 2025: Decentralised agency of Heading 5 –Security and Defence (in million EUR)

Name of the Agency	Budget line	Authorised appropriations 2025		Commitments made 2025			Payments made 2025			Carry-over of assigned revenue to 2026		Appropriations cancelled 2025	
		Commitments	Payments	Total	Of which voted budget	Of which assigned revenues	Total	Of which voted budget	Of which assigned revenues	Commitments	Payments	Commitments	Payments
European Union Agency for Law Enforcement Cooperation (Europol)	12 10 01	250.80	252.68	235.55	229.31	6.24	233.47	227.18	6.28	3.45	3.45	11.80	15.76
European Union agency for law enforcement training (CEPOL)	12 10 02	13.01	13.01	12.89	12.79	0.09	12.89	12.79	0.09	0.12	0.12	0.00	0.00
European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	12 10 03	34.42	34.42	34.42	34.41	0.01	34.42	34.41	0.01	-	-	0.00	0.00
Total decentralised agencies – heading 5		298.23	300.10	282.86	276.51	6.34	280.77	274.39	6.39	3.57	3.57	11.80	15.76

1.4.6 Budget implementation 2025: Decentralised agencies – Total (in million EUR)

Name of the Agency	Budget line	Authorised appropriations 2025		Commitments made 2025			Payments made 2025			Carry-over of assigned revenue to 2026		Appropriations cancelled 2025	
		Commitments	Payments	Total	Of which voted budget	Of which assigned revenues	Total	Of which voted budget	Of which assigned revenues	Commitments	Payments	Commitments	Payments
Total decentralised agencies		3,119.66	3,142.53	3,058.95	2,942.64	116.31	3,073.43	2,957.51	115.93	48.70	53.13	12.00	15.97

The budget implementation tables for decentralised agencies should be read as follows:

Authorised appropriations include voted budget appropriations as well as assigned revenues (both EFTA credits and recovery of agency surpluses from previous years); authorised appropriations 2025 minus commitments (or payments) made in 2025 minus carry-over of assigned revenue to 2026 leads to appropriations cancelled (on the Commission side); positive outturns of agencies are deducted from the commitments and payments made. These generate a carry-over of assigned revenue. The carry-over of assigned revenue to 2026 (stemming from the recovery of agency surpluses for the financial year 2025) has been taken into account when calculating the EU contribution for 2027. All budget implementation 2025 data in this document are based on provisional accounting closure (April 2026).

1.5 Table decentralised agency staffing 2025 – 2027

1.5.1 Staffing 2025-2027: Decentralised agencies of Heading 1 - Single Market, Innovation and Digital

Name of the decentralised agency	Year of creation	Establishment Plan Posts				Contract Agents				Seconded National Experts (END)				Total personnel			
		Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027
European Union Aviation Safety Agency (EASA)	2002	685	663	700	729	106	93	106	108	24	23	24	24	815	779	830	861
European Maritime Safety Agency (EMSA)	2002	224	222	238	239	31	27	41	41	18	15	18	18	273	264	297	298
European Union Agency for Railways (ERA)	2004	166	163	162	180	36	36	36	43	4	3	4	4	206	202	202	227
European Union Agency for Cybersecurity (ENISA)	2004	83	82	83	83	32	30	32	32	15	12	15	15	130	124	130	130
Body of European Regulators for Electronic Communications (BEREC) — Office	2009	17	17	17	17	13	23	13	14	6	9	6	6	36	49	36	37
Agency for the Cooperation of Energy Regulators (ACER)	2009	130	126	140	150	45	51	47	52	10	6	10	10	185	183	197	212
European Chemicals Agency — Chemicals legislation	2006	404	401	404	404	97	87	97	103	3	2	3	3	504	490	504	510

European Chemicals Agency — Activities in the field of biocides legislation	2012	52	52	52	52	15	15	15	15	2	2	2	2	69	69	69	69
European Banking Authority (EBA)	2010	196	162	191	194	54	47	50	50	20	15	20	20	270	224	261	264
European Insurance and Occupational Pensions Authority (EIOPA)	2010	148	145	147	151	45	40	45	45	29	17	29	26	222	202	221	222
European Securities and Markets Authority (ESMA)	2010	279	249	278	278	102	90	102	100	35	19	35	35	416	358	415	413
Anti-Money Laundering Authority (AMLA)	2023	96	85	153	323	25	18	50	77	29	16	30	32	150	119	233	432
European Union Agency for the Space Programme	2004	278	275	283	283	45	44	48	50	18	11	19	19	341	330	350	352
European Union Customs Authority (EUCA)	2026	0	0	2	10	0	0	5	5	0	0	0	1	0	0	7	16
Total decentralised agencies – heading 1		2758	2642	2850	3093	646	601	687	735	213	150	215	215	3617	3393	3752	4043

1.5.2 Staffing 2025-2027: Decentralised agencies of Heading 2 - Cohesion, Resilience and Values

Name of the decentralised agency	Year of creation	Establishment Plan Posts				Contract Agents				Seconded National Experts (END)				Total personnel			
		Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027
European Centre for Disease Prevention and Control (ECDC)	2004	225	219	225	225	128	126	128	128	5	3	5	5	358	348	358	358
European Food Safety Authority (EFSA)	2002	407	403	410	410	164	165	164	179	15	12	21	25	586	580	595	614
European Medicines Agency (EMA)	1993	704	701	719	750	203	204	203	303	45	45	45	45	952	950	967	1098
European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)	1975	91	86	91	91	13	11	13	13	1	1	1	1	105	98	105	105
European Agency for Safety and Health at Work (EU-OSHA)	1994	40	40	40	40	25	25	25	25	0	0	0	0	65	65	65	65
European Centre for the Development of Vocational Training (Cedefop)	1975	91	87	91	91	25	24	25	25	4	4	4	4	120	115	120	120
European Union Agency for Fundamental Rights (FRA)	2007	72	68	72	72	34	36	34	34	9	6	9	9	115	110	115	115

European Institute for Gender Equality (EIGE)	2006	28	28	28	28	14	15	14	14	5	5	5	5	47	48	47	47
European Training Foundation (ETF)	1990	86	81	86	86	42	41	42	42	0	0	0	2	128	122	128	130
European Union Agency for Criminal Justice Cooperation (Eurojust)	2002	246	245	251	255	18	18	18	18	24	20	24	24	288	283	293	297
European Public Prosecutor's Office (EPPO)	2017	235	234	235	240	29	27	29	29	43	38	58	58	307	299	322	327
European Labour Authority (ELA)	2019	69	65	69	73	20	19	25	28	55	54	50	43	144	138	144	144
Total decentralised agencies – heading 2		2294	2257	2317	2361	715	711	720	838	206	188	222	221	3215	3156	3259	3420

1.5.3 Staffing 2025-2027: Decentralised agencies of Heading 3 – Natural Resources and Environment

Name of the decentralised agency	Year of creation	Establishment Plan Posts				Contract Agents				Seconded National Experts (END)				Total personnel			
		Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027
European Fisheries Control Agency (EFCA)	2005	77	76	77	77	11	22	11	11	5	3	5	5	93	101	93	93

European Chemicals Agency - Environmental directives and International conventions (ECHA)	2012	39	20	44	46	24	11	29	28	0	0	0	0	63	31	73	74
European Environment Agency (EEA)	1990	184	168	184	182	107	94	109	108	20	16	20	20	311	278	313	310
Total decentralised agencies – heading 3		300	264	305	305	142	127	149	147	25	19	25	25	467	410	479	477

1.5.4 Staffing 2025-2027: Decentralised agency of Heading 4 – Migration and Border Management

Name of the decentralised agency	Year of creation	Establishment Plan Posts				Contract Agents				Seconded National Experts (END)				Total personnel			
		Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027
European Union Agency for Asylum (EUAA)	2010	371	345	371	371	248	210	221	233	11	8	11	13	630	563	603	617
European Border and Coast Guard Agency (Frontex)	2004	1787	1401	2026	2020	1427	1122	1668	1672	220	190	220	220	3434	2713	3914	3912
European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice ('eu-LISA')	2011	269	229	272	274	193	159	194	196	11	8	11	11	473	396	477	481
Total decentralised agencies – heading 4		2427	1975	2669	2665	1868	1491	2083	2101	242	206	242	244	4537	3672	4994	5010

1.5.5 Staffing 2025-2027: Decentralised agency of Heading 5 – Security and Defence

Name of the decentralised agency	Year of creation	Establishment Plan Posts				Contract Agents				Seconded National Experts (END)				Total personnel			
		Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027
European Union Agency for Law Enforcement Cooperation (Europol)	1995	791	779	809	820	260	227	262	265	132	92	138	141	1183	1098	1209	1226
European Union Agency for Law Enforcement Training (CEPOL)	2005	34	33	34	34	19	18	19	19	4	4	5	5	57	55	58	58
European Union Drugs Agency (EUDA)	1993	98	89	101	103	35	33	40	41	1	0	1	2	134	122	142	146
EU Centre to prevent and counter child sexual abuse (CSA)		0	0	0	20	0	0	0	5	0	0	0	0	0	0	0	25
Total decentralised agencies – heading 5		923	901	944	977	314	278	321	330	137	96	144	148	1374	1275	1409	1455

1.5.6 Staffing 2025-2027: Decentralised agency of Heading 7 – Administration

Name of the decentralised agency	Year of creation	Establishment Plan Posts				Contract Agents				Seconded National Experts (END)				Total personnel			
		Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027
Translation Centre for the Bodies of the European Union (cdt)	1994	193	162	193	193	30	20	30	30	0	0	0	0	223	182	223	223
Total decentralised agencies – heading 7		193	162	193	193	30	20	30	30	0	0	0	0	223	182	223	223

1.5.7 Staffing 2025-2027: Self-financed decentralised agencies

Name of the decentralised agency	Year of creation	Establishment Plan Posts				Contract Agents				Seconded National Experts (END)				Total personnel			
		Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027
European Union Intellectual Property Office (EUIPO)	1993	1172	954	1172	1070	188	176	163	134	50	45	52	53	1410	1175	1387	1257
Community Plant Variety Office (CPVO)	1994	51	46	51	51	6	5	5	5	0	1	0	1	57	52	56	57

Single Resolution Board (SRB)	2014	506	471	506	511	0	0	0	0	27	0	27	27	533	471	533	538
Total decentralised agencies		1729	1471	1729	1632	194	181	168	139	77	46	79	81	2000	1698	1976	1852

1.5.8 Staffing 2025-2027: Decentralised agencies – Total

Name of the decentralised agency	Establishment Plan Posts				Contract Agents				Seconded National Experts (END)				Total personnel			
	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027	Budget 2025	Actually filled 31/12/2025	Budget 2026	DB 2027
Total decentralised agencies	10624	9672	11007	11226	3909	3409	4158	4320	900	705	927	934	15433	13786	16092	16480
Total decentralised agencies (excl. fully self-financed agencies)	8895	8201	9278	9594	3715	3228	3990	4181	823	659	848	853	13433	12088	14116	14628

2 INDIVIDUAL BUDGETARY FINANCIAL STATEMENTS

The individual budgetary financial statements include, by agency, information on the set-up of the agency, the EU contribution to and the budget of the agency (revenue and expenditure), the estimated surplus of 2021, the establishment plan, contract agents and Seconded National Experts, buildings, privileges and immunities, and evaluations.

2.1 Decentralised agencies of Heading 1 – Single Market, Innovation and Digital

2.1.1 European Union Aviation Safety Agency – EASA

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
BASIC REGULATION: Regulation (EU) No 2018/1139 of the European Parliament and of the Council on common rules in the field of civil aviation and establishing a European Union Aviation Safety Agency, and amending Regulations (EC) No 2111/2005, (EC) No 1008/2008, (EU) No 996/2010, (EU) No 376/2014 and Directives 2014/30/EU of the European Parliament and of the Council, and repealing Regulations (EC) No 552/2004 and (EC) No 216/2008 of the European Parliament and of the Council and Council Regulation (EEC) No 3922/91	04 July 2018 11 September 2018 (Entry into force)	The Regulation consolidates the scope of EU competence to cover the full spectrum of the aviation landscape and reinforce the European aviation system as a whole. EASA's mandate continues to cover aviation safety management, airworthiness and environmental protection, aircrew, air operations, aerodromes, air traffic management (ATM) and air navigation services (ANS), and aircraft used by a third-country operators into, within or out of the EU. In addition, new technical areas are added, like unmanned aircraft, ground handling and aviation security (specifically cybersecurity). EASA's role is also reinforced in areas, such as environmental protection, research and development, or international cooperation. Furthermore, the Regulation provides new tools, such as a possibility for some products and activities that would be normally excluded from the scope of the Regulation to be included (opt-ins) and for some products that would normally in the scope to be excluded from it (opt-out). It also allows the transfer of competent authority responsibilities between MS or from MS to EASA.
Regulation (EC) No 2111/2005 on the establishment of a Community list of air carriers subject to an operating ban within the Community and on informing air transport passengers of the identity of the operating air carrier.	14 December 2005 16 January 2006 (Entry into force)	EASA shall communicate to the Commission all information that may be relevant in the context of updating the Community list as well as bring the Community list to the attention of passengers.
Regulation (EU) No 996/2010 of the European Parliament and of the Council. On the investigation and prevention of accident and incidents in civil aviation,	20 October 2010 02 December 2010 (Entry into force)	EASA participates in safety investigations and in cooperation with the competent authorities of the Member States in the exchange and analysis of information within the occurrence reporting systems
Regulation EU No 376/2014 of the European Parliament and of the Council. On the reporting, analysis and follow-up of occurrences in civil aviation	03 April 2014 15 November 2015 (Applicability date)	EASA is involved in the exchange, evaluation, processing, or analysis of occurrences that have a significant role to play in the identification of safety hazards and safety deficiencies. EASA shall establish mandatory and voluntary reporting systems to facilitate the collection of details of occurrences. The Agency and the Commission should provide technical support for the interoperability of the Aircraft Incident Reporting Systems (ECCAIRS) and with the ADREP taxonomy
Regulation (EU) 2023/2405 of the European Parliament and of the Council of 18 October 2023 on ensuring a level playing field for sustainable air transport (ReFuelEU Aviation)	1 January 2024 (Entry into force)	ReFuelEU Aviation promotes the increased use of sustainable aviation fuels (SAF) as the single most powerful tool to decrease aviation CO2 emissions. The measure is part of the Fit for 55 package to meet the emissions reduction target of 55% by 2030. It sets requirements for aviation fuel suppliers to gradually increase the share of SAF blended into the conventional aviation fuel supplied at EU airports.
Commission Implementing Regulation (EU) 2025/2347 of 21 November 2025 on the fees and charges levied by the European Union Aviation Safety Agency	1 January 2026 (Applicability date)	This Regulation sets out the matters for which fees and charges are due to the Agency, the amount of the fees and charges and the way in which they are to be paid.

1.2 - Seat

EASA is located in Cologne, Germany.

1.3 - Budget Line

02 10 01: European Union Aviation Safety Agency (EASA)

1.4 - Human Resources overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

1.4.1 - Human Resources overview EASA

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	583	573	98,28 %	599	628
TOTAL AST	100	90	90,00 %	99	99
TOTAL AST/SC	2	0	0,00 %	2	2
Total Establishment Plan Posts	685	663	96,79 %	700	729
Contract Agents	106	93	87,74 %	106	108
Seconded National Experts	24	23	95,83 %	24	24
TOTAL Staff	815	779	95,58 %	830	861

1.4.2 - Human Resources overview (Fees and charges)

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	404	397	98,27 %	419	455
TOTAL AST	62	62	100,00 %	62	63
TOTAL AST/SC	1	0	0,00 %	1	1
Total Establishment Plan Posts	467	459	98,29 %	482	519
Contract Agents	62	58	93,55 %	62	63
Seconded National Experts	0	7	N/A	3	10
TOTAL Staff	529	524	99,05 %	547	592

1.4.3 - Human Resources overview (EU Contribution)

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	179	176	98,32 %	180	173
TOTAL AST	38	28	73,68 %	37	36
TOTAL AST/SC	1	0	0,00 %	1	1
Total Establishment Plan Posts	218	204	93,58 %	218	210
Contract Agents	44	35	79,55 %	44	45
Seconded National Experts	24	16	66,67 %	21	14
TOTAL Staff	286	255	89,16 %	283	269

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	45 191 428	48 570 755
Other Revenue	214 601 279	221 392 339
Total	259 792 707	269 963 094

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)		
Additional EU funding stemming from contribution agreements (FFR Art.7)	22 489 228	15 049 554
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	259 775	247 900
Total	22 749 003	15 297 454

1.5.2 - Expenditure Overview

1.5.2.1 - Expenditure Overview EASA

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	137 026 969	137 026 969	147 417 068	147 417 068
Title 2 - Infrastructure and operating expenditure	38 324 828	38 324 828	38 966 271	38 966 271
Title 3 - Operational expenditure	84 440 910	84 440 911	83 579 755	83 579 755
Total	259 792 707	259 792 708	269 963 094	269 963 094

1.5.2.2 - Expenditure Overview (Fees and charges)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	102 482 249	102 482 249	109 346 365	109 346 365
Title 2 - Infrastructure and operating expenditure	26 714 078	26 714 078	27 131 057	27 131 057
Title 3 - Operational expenditure	78 651 544	78 651 545	78 019 588	78 019 588

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Total	207 847 871	207 847 872	214 497 010	214 497 010

1.5.2.3 - Expenditure Overview (EU Contribution)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	34 544 720	34 544 720	38 070 703	38 070 703
Title 2 - Infrastructure and operating expenditure	11 610 750	11 610 750	11 835 214	11 835 214
Title 3 - Operational expenditure	5 789 366	5 789 366	5 560 167	5 560 167
Total	51 944 836	51 944 836	55 466 084	55 466 084

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

2.1.1 - Establishment plan posts EASA

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16						0		0		0
AD 15		1				1		1		1
AD 14		4		1		4		4		4
AD 13		6		1		6		6		6
AD 12		32		32		32		32		32
AD 11		72		65		72		72		72
AD 10		93		121		93		93		93
AD 9		133		113		133		133		133
AD 8		98		52		98		98		98
AD 7		56		64		56		56		56
AD 6		55		59		60		72		72
AD 5		33		65		44		61		61
TOTAL AD	0	583	0	573	0	599	0	628	0	628
AST 11						0		0		0
AST 10						0		0		0
AST 9		1				1		1		1

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST 8		4		2		3		3		3
AST 7		13		24		13		13		13
AST 6		33		27		33		33		33
AST 5		33		24		33		33		33
AST 4		10		11		10		10		10
AST 3		6		1		6		6		6
AST 2				1		0		0		0
AST 1						0		0		0
TOTAL AST	0	100	0	90	0	99	0	99	0	99
AST/SC 6								0		0
AST/SC 5								0		0
AST/SC 4								0		0
AST/SC 3								0		0
AST/SC 2		1				1		1		1
AST/SC 1		1				1		1		1
TOTAL AST/SC	0	2	0	0	0	2	0	2	0	2
TOTAL		685		663		700		729		729
GRAND TOTAL	685		663		700		729		729	

2.1.2 - Establishment plan posts (Fees and charges)

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16						0		0		0
AD 15		1				1		1		1
AD 14		2		1		2		2		2
AD 13		5		1		5		5		5
AD 12		22		23		22		22		22
AD 11		54		47		54		55		55
AD 10		55		73		55		55		55
AD 9		93		84		93		95		95
AD 8		73		41		73		73		73
AD 7		41		46		41		45		45
AD 6		35		33		40		53		53
AD 5		23		48		33		49		49

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
TOTAL AD	0	404	0	397	0	419	0	455	0	455
AST 11						0		0		0
AST 10						0		0		0
AST 9						0		0		0
AST 8		2		1		2		3		3
AST 7		8		17		8		8		8
AST 6		23		20		23		23		23
AST 5		20		15		20		20		20
AST 4		6		7		6		6		6
AST 3		3		1		3		3		3
AST 2				1		0		0		0
AST 1						0		0		0
TOTAL AST	0	62	0	62	0	62	0	63	0	63
AST/SC 6								0		0
AST/SC 5								0		0
AST/SC 4								0		0
AST/SC 3								0		0
AST/SC 2		1				1		1		1
AST/SC 1								0		0
TOTAL AST/SC	0	1	0	0	0	1	0	1	0	1
TOTAL		467		459		482		519		519
GRAND TOTAL	467		459		482		519		519	

2.1.3 - Establishment plan posts (UE Contribution)

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16						0		0		0
AD 15						0		0		0
AD 14		2				2		2		2
AD 13		1				1		1		1
AD 12		10		9		10		10		10
AD 11		18		18		18		17		17
AD 10		38		48		38		38		38
AD 9		40		29		40		38		38
AD 8		25		11		25		25		25

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 7		15		18		15		11		11
AD 6		20		26		20		19		19
AD 5		10		17		11		12		12
TOTAL AD	0	179	0	176	0	180	0	173	0	173
AST 11						0		0		0
AST 10						0		0		0
AST 9		1				1		1		1
AST 8		2		1		1		0		0
AST 7		5		7		5		5		5
AST 6		10		7		10		10		10
AST 5		13		9		13		13		13
AST 4		4		4		4		4		4
AST 3		3				3		3		3
AST 2						0		0		0
AST 1						0		0		0
TOTAL AST	0	38	0	28	0	37	0	36	0	36
AST/SC 6								0		0
AST/SC 5								0		0
AST/SC 4								0		0
AST/SC 3								0		0
AST/SC 2								0		0
AST/SC 1		1				1		1		1
TOTAL AST/SC	0	1	0	0	0	1	0	1	0	1
TOTAL		218		204		218		210		210
GRAND TOTAL	218		204		218		210		210	

2.2 - External personnel

2.2.1 - External personnel EASA

2.2.1.1 - Contract Agents EASA

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	36	32	36	38
Function Group III	68	61	68	68
Function Group II	2	0	2	2
Function Group I		0		
Contract Agents	106	93	106	108

2.2.1.2 - Seconded National Experts EASA

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	24	23	24	24

2.2.2 - External personnel (Fees and charges)

2.2.2.1 - Contract Agents (Fees and charges)

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	21	15	21	22
Function Group III	40	43	40	40
Function Group II	1	0	1	1
Function Group I		0		
Contract Agents	62	58	62	63

2.2.2.2 - Seconded National Experts (Fees and charges)

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL		7	3	10

2.2.3 - External personnel (EU Contribution)

2.2.3.1 - Contract Agents (EU Contribution)

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	15	17	15	16
Function Group III	28	18	28	28
Function Group II	1	0	1	1
Function Group I		0		
Contract Agents	44	35	44	45

2.2.3.2 - Seconded National Experts (EU Contribution)

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	24	16	21	14

3 - Financial Resources

3.1 - Revenues EASA

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	136 592 947	171 254 750	179 267 152	179 267 152	4,68 %
2 EU CONTRIBUTION	44 327 341	45 191 428	48 570 755	48 570 755	7,48 %
- Of which assigned revenues deriving from previous years' surpluses	104 277	472 303	0	0	-100,00 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	3 176 444	3 140 375	3 564 239	3 564 239	13,50 %
- Of which EEA/EFTA (excl. Switzerland)	3 176 444	3 140 375	3 564 239	3 564 239	13,50 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	9 750 920				
5 ADMINISTRATIVE OPERATIONS	2 628 900	1 920 000	1 920 000	1 920 000	0,00 %
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT	119 785	0	0	0	
7 CORRECTION OF BUDGETARY IMBALANCES	56 098 526	38 286 154	36 640 948	36 640 948	-4,30 %
TOTAL	252 694 863	259 792 707	269 963 094	269 963 094	3,91 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	9 574 968	22 489 228	15 049 554	15 049 554	-33,08 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	203 057	259 775	247 900	247 900	-4,57 %
TOTAL	9 778 025	22 749 003	15 297 454	15 297 454	-32,76 %

3.2 - Expenditure

3.2.1 - Expenditure EASA

3.2.1.1 - Commitment appropriations EASA

EXPENSES	Commitment appropriations EASA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	129 111 477	137 026 969	147 417 068	147 417 068	7,58 %
Salaries & allowances	106 751 071	113 304 569	122 300 577	122 300 577	7,94 %
- <i>Of which establishment plan posts</i>	98 036 440	103 411 569	111 369 573	111 369 573	7,70 %
- <i>Of which external personnel</i>	8 714 631	9 893 000	10 931 004	10 931 004	10,49 %
Expenditure relating to Staff recruitment	959 652	1 245 000	1 405 995	1 405 995	12,93 %
Employer's pension contributions	15 249 238	16 019 000	16 996 000	16 996 000	6,10 %
Mission expenses	0	0	0	0	
Socio-medical infrastructure	257 696	310 000	334 999	334 999	8,06 %
Training	274 975	300 000	299 999	299 999	-0,00 %
External Services	158 331	200 000	205 000	205 000	2,50 %
Receptions, events and representation	182 761	188 400	228 500	228 500	21,28 %
Social welfare	5 277 753	5 460 000	5 645 998	5 645 998	3,41 %
Other Staff related expenditure	0	0	0	0	
Title 2 - Infrastructure and operating expenditure	34 432 954	38 324 828	38 966 271	38 966 271	1,67 %
Rental of buildings and associated costs	13 532 128	13 979 388	14 221 395	14 221 395	1,73 %
Information, communication technology and data processing	19 790 451	22 853 735	23 336 166	23 336 166	2,11 %
Movable property and associated costs	166 485	244 000	294 010	294 010	20,50 %
Current administrative expenditure	836 853	1 136 705	999 700	999 700	-12,05 %
Postage / Telecommunications	107 037	111 000	115 000	115 000	3,60 %
Meeting expenses		0	0	0	
Running costs in connection with operational activities		0	0	0	
Information and publishing		0	0	0	
Studies		0	0	0	

EXPENSES	Commitment appropriations EASA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other infrastructure and operating expenditure		0	0	0	
Title 3 - Operational expenditure	123 778 389	84 440 910	83 579 755	83 579 755	-1,02 %
Certification activities	23 676 576	26 316 000	27 011 000	27 011 000	2,64 %
Standardisation activities	117 400	160 000	160 000	160 000	0,00 %
Development data base	5 993 705	4 834 438	4 277 527	4 277 527	-11,52 %
Communication and publication	793 909	834 000	710 000	710 000	-14,87 %
Meeting expenses	874 229	903 150	992 801	992 801	9,93 %
Translations and interpretation costs	145 000	176 000	181 001	181 001	2,84 %
Rulemaking activities	1 491 064	1 261 500	1 555 499	1 555 499	23,31 %
Mission,entertainment and representation expenditure	6 291 506	8 060 024	8 060 034	8 060 034	0,00 %
Technical training	902 415	1 071 050	1 071 050	1 071 050	0,00 %
ED activites	2 784 967	4 183 800	4 498 800	4 498 800	7,53 %
Special Operations Programmes	42 421 464				
Other expenditure	38 286 154	36 640 948	35 062 043	35 062 043	-4,31 %
TOTAL	287 322 820	259 792 707	269 963 094	269 963 094	3,91 %

3.2.1.2 - Payment appropriations EASA

EXPENSES	Payment appropriations EASA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	128 848 482	137 026 969	147 417 068	147 417 068	7,58 %
Salaries & allowances	106 699 692	113 304 569	122 300 577	122 300 577	7,94 %
- Of which establishment plan posts	98 036 441	103 411 569	111 369 573	111 369 573	7,70 %
- Of which external personnel	8 663 251	9 893 000	10 931 004	10 931 004	10,49 %
Expenditure relating to Staff recruitment	922 955	1 245 000	1 405 995	1 405 995	12,93 %
Employer's pension contributions	15 249 238	16 019 000	16 996 000	16 996 000	6,10 %

EXPENSES	Payment appropriations EASA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Mission expenses	0	0	0	0	
Socio-medical infrastructure	247 014	310 000	334 999	334 999	8,06 %
Training	240 524	300 000	299 999	299 999	-0,00 %
External Services	131 987	200 000	205 000	205 000	2,50 %
Receptions, events and representation	96 319	188 400	228 500	228 500	21,28 %
Social welfare	5 260 753	5 460 000	5 645 998	5 645 998	3,41 %
Other Staff related expenditure	0	0	0	0	
Title 2 - Infrastructure and operating expenditure	25 986 947	38 324 828	38 966 271	38 966 271	1,67 %
Rental of buildings and associated costs	12 480 860	13 979 388	14 221 395	14 221 395	1,73 %
Information, communication technology and data processing	12 699 872	22 853 735	23 336 166	23 336 166	2,11 %
Movable property and associated costs	153 950	244 000	294 010	294 010	20,50 %
Current administrative expenditure	561 791	1 136 705	999 700	999 700	-12,05 %
Postage / Telecommunications	90 474	111 000	115 000	115 000	3,60 %
Meeting expenses	0	0	0	0	
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	50 961 959	84 440 911	83 579 755	83 579 755	-1,02 %
Certification activities	13 277 472	26 316 000	27 011 000	27 011 000	2,64 %
Standardisation activities	66 873	160 000	160 000	160 000	0,00 %
Development data base	2 585 790	4 834 438	4 277 527	4 277 527	-11,52 %
Communication and publication	531 807	834 000	710 000	710 000	-14,87 %
Meeting expenses	407 863	903 150	992 801	992 801	9,93 %
Translations and interpretation costs	62 465	176 000	181 001	181 001	2,84 %

EXPENSES	Payment appropriations EASA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Rulemaking activities	594 983	1 261 500	1 555 499	1 555 499	23,31 %
Mission,entertainment and representation expenditure	5 709 657	8 060 024	8 060 034	8 060 034	0,00 %
Technical training	679 647	1 071 050	1 071 050	1 071 050	0,00 %
ED activites	1 927 681	4 183 800	4 498 800	4 498 800	7,53 %
Special Operations Programmes	25 117 721				
Other expenditure		36 640 949	35 062 043	35 062 043	-4,31 %
TOTAL	205 797 388	259 792 708	269 963 094	269 963 094	3,91 %

3.2.2 - Expenditure (Fees and charges)

3.2.2.1 - Commitment appropriations (Fees and charges)

EXPENSES	Commitment appropriations (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	94 195 278	102 482 249	109 346 365	109 346 365	6,70 %
Salaries & allowances	74 132 034	81 054 443	86 648 935	86 648 935	6,90 %
- Of which establishment plan posts	69 192 681	74 106 788	79 018 262	79 018 262	6,63 %
- Of which external personnel	4 939 353	6 947 655	7 630 673	7 630 673	9,83 %
Expenditure relating to Staff recruitment	784 652	871 847	984 282	984 282	12,90 %
Employer's pension contributions	15 249 238	16 019 000	16 996 000	16 996 000	6,10 %
Mission expenses	0	0	0	0	
Socio-medical infrastructure	175 115	215 606	232 826	232 826	7,99 %
Training	186 838	208 652	208 500	208 500	-0,07 %
External Services	107 427	139 101	142 476	142 476	2,43 %
Receptions, events and representation	124 722	150 073	180 790	180 790	20,47 %
Social welfare	3 435 252	3 823 527	3 952 556	3 952 556	3,37 %
Other Staff related expenditure		0	0	0	

EXPENSES	Commitment appropriations (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 2 - Infrastructure and operating expenditure	23 227 445	26 714 078	27 131 057	27 131 057	1,56 %
Rental of buildings and associated costs	9 072 488	9 749 981	9 914 143	9 914 143	1,68 %
Information, communication technology and data processing	13 439 819	15 965 629	16 297 102	16 297 102	2,08 %
Movable property and associated costs	113 030	170 457	205 327	205 327	20,46 %
Current administrative expenditure	529 392	750 468	634 174	634 174	-15,50 %
Postage / Telecommunications	72 716	77 543	80 311	80 311	3,57 %
Meeting expenses		0	0	0	
Running costs in connection with operational activities		0	0	0	
Information and publishing		0	0	0	
Studies		0	0	0	
Other infrastructure and operating expenditure		0	0	0	
Title 3 - Operational expenditure	117 272 190	78 651 544	78 019 588	78 019 588	-0,80 %
Certification activities	23 676 576	26 316 000	27 011 000	27 011 000	2,64 %
Standardisation activities	0	0	0	0	
Development data base	2 622 300	3 198 939	2 981 710	2 981 710	-6,79 %
Communication and publication	570 095	655 821	555 679	555 679	-15,27 %
Meeting expenses	680 616	720 196	788 365	788 365	9,47 %
Translations and interpretation costs	105 923	138 399	141 659	141 659	2,36 %
Rulemaking activities	270 273	319 943	328 014	328 014	2,52 %
Mission,entertainment and representation expenditure	5 346 017	6 889 488	6 975 788	6 975 788	1,25 %
Technical training	750 813	892 580	891 824	891 824	-0,08 %
ED activites	2 541 959	2 879 230	3 283 506	3 283 506	14,04 %
Special Operations Programmes	42 421 464				
Other expenditure	38 286 154	36 640 948	35 062 043	35 062 043	-4,31 %
TOTAL	234 694 913	207 847 871	214 497 010	214 497 010	3,20 %

3.2.2.2 - Payment appropriations (Fees and charges)

EXPENSES	Payment appropriations (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	94 016 361	102 482 249	109 346 365	109 346 365	6,70 %
Salaries & allowances	74 099 586	81 054 443	86 648 935	86 648 935	6,90 %
- Of which establishment plan posts	69 192 682	74 106 788	79 018 262	79 018 262	6,63 %
- Of which external personnel	4 906 904	6 947 655	7 630 673	7 630 673	9,83 %
Expenditure relating to Staff recruitment	756 781	871 847	984 282	984 282	12,90 %
Employer's pension contributions	15 249 238	16 019 000	16 996 000	16 996 000	6,10 %
Mission expenses	0	0	0	0	
Socio-medical infrastructure	167 856	215 606	232 826	232 826	7,99 %
Training	163 429	208 652	208 500	208 500	-0,07 %
External Services	89 553	139 101	142 476	142 476	2,43 %
Receptions, events and representation	65 731	150 073	180 790	180 790	20,47 %
Social welfare	3 424 187	3 823 527	3 952 556	3 952 556	3,37 %
Other Staff related expenditure	0	0	0	0	
Title 2 - Infrastructure and operating expenditure	17 504 782	26 714 078	27 131 057	27 131 057	1,56 %
Rental of buildings and associated costs	8 363 703	9 749 981	9 914 143	9 914 143	1,68 %
Information, communication technology and data processing	8 623 857	15 965 629	16 297 102	16 297 102	2,08 %
Movable property and associated costs	104 519	170 457	205 327	205 327	20,46 %
Current administrative expenditure	351 239	750 468	634 174	634 174	-15,50 %
Postage / Telecommunications	61 464	77 543	80 311	80 311	3,57 %
Meeting expenses	0	0	0	0	
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					

EXPENSES	Payment appropriations (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 3 - Operational expenditure	47 555 155	78 651 545	78 019 588	78 019 588	-0,80 %
Certification activities	13 277 472	26 316 000	27 011 000	27 011 000	2,64 %
Standardisation activities	0	0	0	0	
Development data base	1 131 307	3 198 939	2 981 710	2 981 710	-6,79 %
Communication and publication	381 883	655 821	555 679	555 679	-15,27 %
Meeting expenses	317 535	720 196	788 365	788 365	9,47 %
Translations and interpretation costs	45 631	138 399	141 659	141 659	2,36 %
Rulemaking activities	107 726	319 943	328 014	328 014	2,52 %
Mission,entertainment and representation expenditure	4 851 609	6 889 488	6 975 788	6 975 788	1,25 %
Technical training	569 206	892 580	891 824	891 824	-0,08 %
ED activites	1 755 065	2 879 230	3 283 506	3 283 506	14,04 %
Special Operations Programmes	25 117 721				
Other expenditure		36 640 949	35 062 043	35 062 043	-4,31 %
TOTAL	159 076 298	207 847 872	214 497 010	214 497 010	3,20 %

3.2.3 - Expenditure (EU Contribution)

3.2.3.1 - Commitment appropriations (EU Contribution)

EXPENSES	Commitment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	34 916 199	34 544 720	38 070 703	38 070 703	10,21 %
Salaries & allowances	32 619 037	32 250 126	35 651 642	35 651 642	10,55 %
- Of which establishment plan posts	28 843 759	29 304 781	32 351 311	32 351 311	10,40 %
- Of which external personnel	3 775 278	2 945 345	3 300 331	3 300 331	12,05 %
Expenditure relating to Staff recruitment	175 000	373 153	421 713	421 713	13,01 %
Employer's pension contributions	0	0	0	0	

EXPENSES	Commitment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Mission expenses	0	0	0	0	
Socio-medical infrastructure	82 581	94 394	102 173	102 173	8,24 %
Training	88 137	91 348	91 499	91 499	0,17 %
External Services	50 904	60 899	62 524	62 524	2,67 %
Receptions, events and representation	58 039	38 327	47 710	47 710	24,48 %
Social welfare	1 842 501	1 636 473	1 693 442	1 693 442	3,48 %
Other Staff related expenditure	0	0	0	0	
Title 2 - Infrastructure and operating expenditure	11 205 509	11 610 750	11 835 214	11 835 214	1,93 %
Rental of buildings and associated costs	4 459 640	4 229 407	4 307 252	4 307 252	1,84 %
Information, communication technology and data processing	6 350 632	6 888 106	7 039 064	7 039 064	2,19 %
Movable property and associated costs	53 455	73 543	88 683	88 683	20,59 %
Current administrative expenditure	307 461	386 237	365 526	365 526	-5,36 %
Postage / Telecommunications	34 321	33 457	34 689	34 689	3,68 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	6 506 199	5 789 366	5 560 167	5 560 167	-3,96 %
Certification activities	0	0	0	0	
Standardisation activities	117 400	160 000	160 000	160 000	0,00 %
Development data base	3 371 405	1 635 499	1 295 817	1 295 817	-20,77 %
Communication and publication	223 814	178 179	154 321	154 321	-13,39 %
Meeting expenses	193 613	182 954	204 436	204 436	11,74 %
Translations and interpretation costs	39 077	37 601	39 342	39 342	4,63 %

EXPENSES	Commitment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Rulemaking activities	1 220 791	941 557	1 227 485	1 227 485	30,37 %
Mission,entertainment and representation expenditure	945 489	1 170 536	1 084 246	1 084 246	-7,37 %
Technical training	151 602	178 470	179 226	179 226	0,42 %
ED activites	243 008	1 304 570	1 215 294	1 215 294	-6,84 %
Special Operations Programmes					
Other expenditure					
TOTAL	52 627 907	51 944 836	55 466 084	55 466 084	6,78 %

3.2.3.2 - Payment appropriations (EU Contribution)

EXPENSES	Payment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	34 832 121	34 544 720	38 070 703	38 070 703	10,21 %
Salaries & allowances	32 600 106	32 250 126	35 651 642	35 651 642	10,55 %
- Of which establishment plan posts	28 843 759	29 304 781	32 351 311	32 351 311	10,40 %
- Of which external personnel	3 756 347	2 945 345	3 300 331	3 300 331	12,05 %
Expenditure relating to Staff recruitment	166 174	373 153	421 713	421 713	13,01 %
Employer's pension contributions	0	0	0	0	
Mission expenses	0	0	0	0	
Socio-medical infrastructure	79 158	94 394	102 173	102 173	8,24 %
Training	77 095	91 348	91 499	91 499	0,17 %
External Services	42 434	60 899	62 524	62 524	2,67 %
Receptions, events and representation	30 588	38 327	47 710	47 710	24,48 %
Social welfare	1 836 566	1 636 473	1 693 442	1 693 442	3,48 %
Other Staff related expenditure		0	0	0	
Title 2 - Infrastructure and operating expenditure	8 482 165	11 610 750	11 835 214	11 835 214	1,93 %

EXPENSES	Payment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Rental of buildings and associated costs	4 117 157	4 229 407	4 307 252	4 307 252	1,84 %
Information, communication technology and data processing	4 076 015	6 888 106	7 039 064	7 039 064	2,19 %
Movable property and associated costs	49 431	73 543	88 683	88 683	20,59 %
Current administrative expenditure	210 552	386 237	365 526	365 526	-5,36 %
Postage / Telecommunications	29 010	33 457	34 689	34 689	3,68 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	3 406 804	5 789 366	5 560 167	5 560 167	-3,96 %
Certification activities	0	0	0	0	
Standardisation activities	66 873	160 000	160 000	160 000	0,00 %
Development data base	1 454 483	1 635 499	1 295 817	1 295 817	-20,77 %
Communication and publication	149 924	178 179	154 321	154 321	-13,39 %
Meeting expenses	90 328	182 954	204 436	204 436	11,74 %
Translations and interpretation costs	16 834	37 601	39 342	39 342	4,63 %
Rulemaking activities	487 257	941 557	1 227 485	1 227 485	30,37 %
Mission,entertainment and representation expenditure	858 048	1 170 536	1 084 246	1 084 246	-7,37 %
Technical training	110 441	178 470	179 226	179 226	0,42 %
ED activites	172 616	1 304 570	1 215 294	1 215 294	-6,84 %
Special Operations Programmes					
Other expenditure					
TOTAL	46 721 090	51 944 836	55 466 084	55 466 084	6,78 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue) is EUR 0.

The budget outturn for Fees & Charges reports a deficit of EUR 14 004 591 and the budget outturn for the EU Contribution reports a deficit of EUR 3 807 780. For the period 2025-2026-2027 the EU contribution deficit is offset against the Fees and Charges accumulated reserve, as per the outcome of the PAR AG meeting of 29th September 2023. As identified in section 3.1.1 General Revenues, the Fees and Charges assigned revenues carried forward from previous years is expected to decrease by the 2025 budget outturn in both Fees & Charges and EU contribution domain, resulting in accumulated F&C of EUR 38 286 154 in total.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Agency requests an increase of 5 establishment posts under fees and charges for certification activities related to Air Traffic Management (ATM) and Air Navigation Services (ANS) equipment and the approval of Design and Production Organisations (DPO). EASA does so in order to cope with higher demand stemming from the adoption of a related Implementing Regulation in 2023. The Commission supports this request which is in line with the agreement that was reached between the Commission and the Agency in the context of the negotiations on the Draft Budget 2026.

The Agency also requests an increase of 6 establishment plan posts (4 AD and 2 CA) for activities related to Military Mobility. The posts shall be equally split between fees and charges and the EU subsidy. The Commission supports this request which is fully in line with the Commission's assessment of the resource impact as regards the additional work of the Agency stemming from the "Military Mobility Regulation".

Moreover, the Agency requests an increase to the establishment plan of 20 AD F&C posts (10 AD6, 10 AD5) for fees and charges activities. The Commission supports this request as these posts are required to respond to growing and diversifying market demand and reduce backlogs.

Financial Resources

EASA's subsidy budget is the result of a significant effort to reduce and reallocate costs to cater for the impact of inflation, which affects all areas of activity in addition to salaries. The requested EU contribution includes an additional amount in relation to the military mobility regulation proposal of the EC. In addition, the Agency requests an increase to the subsidy of EUR 2 million to balance the growing financial imbalance as a result of growing workload, high inflation rates, digital growth and to balance discrepancies between mandate extensions and resources allocated. The Commission supports these requests as EASA's regulatory activities are essential for European competitiveness in the aviation sector.

A new EASA fees and charges regulation was adopted in November 2025 and entered into force on 1 January 2026. It is expected that this will improve the Agency's financial sustainability, stability and predictability in the fees and charges segment.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

4.1.1.1 - Number of staff requested (Fees and charges)

The Agency has one global Establishment Plan endorsed by its MB (as part of the SPD). The split of posts between Fees & Charges and EU Contribution (Subsidy) is made based on allocation keys which are subject to the final financial result of 2025.

Over the past 15 years, EASA has undergone substantial growth in its mandate and scope of activities, reflecting the evolving demands and complexities of the aviation sector. This expansion includes increased regulatory task, oversight and certification responsibilities (drones, air traffic management (ATM), air navigation systems (ANS), cybersecurity, sustainable aviation fuels). There has also been a push for broader international cooperation in support of the competitiveness of EU industry and mounting investments towards digital growth and facilitation of industrial innovation in the EU.

The Agency's workload is forecasted to continue to grow in the coming years, creating capacity and competency bottlenecks in key operational areas.

EASA applies a strict prioritisation of its activities within its available capacity, resulting in a workload equivalent to 30 FTE (full time equivalent) being deprioritised annually, from 2027 onwards. This means postponing tasks, reducing the scope of projects/programmes and/or back-logging requests. Despite this reprioritisation exercise, the Agency is pushing the upper boundaries of the authorised establishment plan, most critically for administrators (ADs), in particular to support F&C activities. The Agency has strong concerns that the establishment plan is no longer sufficient to match the growth of workload in the sector nor to build the necessary competency resilience to maintain service levels.

EASA is also facing a generational shift, with a large cohort of highly skilled experts starting to retire.

To enable the Agency to meet the demand of the market it serves, the following increases to its establishment plan are requested for F&C activities:

- +5 F&C AD Posts for ATM/ANS

- +3 Posts (2 AD & 1 CA) for Military Mobility

- +30 F&C Posts (20 AD5 & 10 AD&) to keep pace with the demands of the aviation industry, to reduce backlogs and train the next generation of experts.

4.1.1.2 - Number of staff requested (UE Contribution)

The Agency has one global Establishment Plan endorsed by its MB (as part of the SPD). The split of posts between Fees & Charges and EU Contribution (Subsidy) is made based on allocation keys which are subject to the final financial result of 2025.

To enable the Agency to meet the demand of the market it serves, +3 additional establishment plan Posts (2 AD & 1 CA) are requested for Military Mobility.

4.1.2 - Vacancy rate as of end 2025

4.1.2.1 - Vacancy rate as of end 2025 (Fees and charges)

At end of 2025, EASA had a vacancy rates of 4.4% (TA, CA & SNE) - with 3.2% for TA posts which is comparable to 2024 (3.7% (TA, CA & SNE) - with 2.5% of TA posts) but representing a slight drop in occupancy on AST and CA posts compared to 2024.

For the F&C segment, this translates to 1.1% vacancy rate (TA, CA & SNEs) compared to 0% in 2024, with 1.1% vacancy on TA posts and 6.5% of CA posts available.

4.1.2.2 - Vacancy rate as of end 2025 (UE Contribution)

At end of 2025, EASA had vacancy rate of 4.4% (TA, CA & SNE) and 3.2% for TA posts which is comparable to 2024 (3.7% (TA, CA & SNE) - with 2.5% of TA posts) but representing a slight drop in occupancy on AST and CA posts compared to 2024.

For the EU Contribution activities, this translates to a 10% vacancy rate (TA, CA & SNEs), comparable to 2024, with 6% vacancy on TA posts (an improvement compared to 2024) and 20% of CA posts available.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.3.1 - Standard abatement ('abatement forfaitaire') applied (Fees and charges)

Not Applicable

4.1.3.2 - Standard abatement ('abatement forfaitaire') applied (UE Contribution)

4.1.4 - Salary assumption for calculating salary line (% applied)

4.1.4.1 - Salary assumption for calculating salary line (% applied) (Fees and charges)

The salary assumption of 2027 is estimated at + 3.4% salary indexation in 2026 and + 2.5% in 2027 (country coefficient in 2026 and 2027 (102.5); Seniority-related salary adjustments +1.25%; Career Development 0.8/0.9%; Occupancy rate of 98%. In addition, the agency took in account +10% F&C pension contribution in 2026 vs 2025 and +6% in 2027 vs. 2026.

4.1.4.2 - Salary assumption for calculating salary line (% applied) (UE Contribution)

The salary assumption of 2027 is estimated at + 3.4% salary indexation in 2026 and + 2.5% in 2027 (country coefficient in 2026 and 2027 (102.5); Seniority-related salary adjustments +1.25%; Career Development 0.8/0.9%; Occupancy rate of 98%.

4.1.5 - Correction coefficient used

4.1.5.1 - Correction coefficient used (Fees and charges)

102,5%.

4.1.5.2 - Correction coefficient used (UE Contribution)

102,5%.

4.1.6 - Exchange rate used (if applicable)

4.1.6.1 - Exchange rate used (if applicable) (Fees and charges)

Not applicable.

4.1.6.2 - Exchange rate used (if applicable) (UE Contribution)

Not applicable.

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

4.2.1.1 - Title 1 (Fees and charged)

The Title 1 trend forecasts an increase of costs in 2027 compared to 2026 reflecting the cumulative effect of inflation, F&C pension contribution and career progression as required by the staff regulations as well as the increase in staffing towards achieving maximum occupancy.

4.2.1.2 - Title 1 (UE Contribution)

The Title 1 trend forecasts an increase of costs in 2027 compared to 2026 reflecting the cumulative effect of inflation and career progression as required by the staff regulations as well as the increase in staffing towards achieving maximum occupancy.

4.2.2 - Title 2

4.2.2.1 - Title 2 (Fees and charges)

Title 2 expenditure in 2027 is stable (+2%) compared to 2026 budget, reflecting the cost-containment measures implemented in 2025. Inflation and compulsory indexations, in particular for building and related expenses, are factored into the budget so a marginal growth in costs is projected to continue accordingly year to year (estimated 2% inflation).

4.2.2.2 - Title 2 (UE Contribution)

Title 2 expenditure in 2027 is stable (+2%) compared to 2026 budget, reflecting the cost-containment measures implemented in 2025. Inflation and compulsory indexations, in particular for building and related expenses, are factored into the budget so a marginal growth in costs is projected to continue accordingly year to year (estimated 2% inflation).

4.2.3 - Title 3

4.2.3.1 - Title 3 (Fees and charges)

Title 3 expenditure (excluding the “other expenditure” line, which reflects the F&C reserve) in 2027 is stable (+2-3%) compared to 2026, reflecting the cost-containment measures implemented in 2025 whereby budget envelopes have been applied to cap the overall growth of operational expenses such as events, missions, IT development. Inflation and costs aligned with market driven workload demand (for certification and oversight services), such as missions and outsourcing, are factored into the budget envelopes so a marginal growth in costs is projected to continue accordingly year to year (baseline assumption 2% inflationary increase).

4.2.3.2 - Title 3 (UE Contribution)

Title 3 expenditure in 2027 is stable/decreasing marginally (-2%) compared to 2026 reflecting the cost-containment measures implemented in 2025 whereby budget envelopes have been applied to cap the overall growth of operational expenses such as events, missions, IT development. Inflation and compulsory indexations, in particular for missions, are factored into the budget envelopes (assumption 2% inflationary increase).

4.3 - Ad hoc grants and delegation agreements

4.3.1 - Ad hoc grants and delegation agreements (Fees and charges)

Not applicable

4.3.2 - Ad hoc grants and delegation agreements (UE Contributions)

The following list shows grants and delegation agreements in effect in 2027.

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact [1]
ALBATROS [GA]	01.11.2023 (but not by EASA)	11 2023 – 10 2027	CINEA	ALBATROS overarching ambition is to maintain a high level of safety in aviation in view of extreme weather conditions, expected changes brought about by the evolution of aviation systems especially new fuel and energy systems (including hydrogen) which will be integrated in the coming years to both future aircraft and airport infrastructures.	N/A (GA not signed by EASA as consortium member yet)
Horizon Europe 2nd Contribution Agreement Research [CA]	25.02.2022	02 2022 – 02 2029	DG MOVE	Implementation of the Entrusted Tasks identified under the European Framework for Research and Innovation	EUR 0.100 million n/a CA n/a SNE
EU-ASEAN sustainable connectivity project [CA]	19.12.2023	01 2024 – 12 2027	DG INTPA	To enhance transport connectivity and technical cooperation between the EU and ASEAN as well as within ASEAN, with a focus on safety, digital solutions where relevant, and on social and environmental sustainability.	EUR 0.897 million n/a CA n/a SNE
ACT-SAF Africa-India II [CA]	08.12.2023	12 2023 – 12 2027	DG INTPA	The project is part of the ICAO ACT-SAF programme and will aim to support selected African States and India to develop and deploy SAF production by assisting in their readiness and necessary capacity building along the whole SAF value chain.	EUR 0.549 million n/a CA n/a SNE
Environmental Labeling for Aviation II [CA]	15.11.2024	05 2025 – 04 2028	DG MOVE	Under an EP pilot project, a demonstrator Environmental labelling system for aviation proved its technical and operational feasibility by providing sustainable choices to passengers based on trusted and accessible information. A follow-up preparatory action allows to scale up the system exploring additional use cases (ATM, Airline Transparency, Aircraft Technology), improve methods to enable multi-modality as also an assessment of including a non-CO2 climate impact metric in the label method.	EUR 0.241 million n/a CA n/a SNE
Book & Claim [CA]	12.11.2024	11 2024 – 11 2027	DG MOVE	The EU SAF market is still at an early stage of development (estimated 0.05% of SAFs in total jet fuel demand in 2020). Refuel Aviation proposal provides for a SAF blending mandate at EU level to ramp up the EU SAF market and to stimulate decarbonisation of the hard to abate sector. Book and claim system would establish digital market for sustainable aviation fuels, resistant to fraud and double counting, providing for a cost-effective distribution and use of SAF in the EU by separating the purchase of SAF from its physical delivery and use.	EUR 0.088 million n/a CA n/a SNE

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact [1]
EU Future Regulatory Framework for Higher Airspace Operations [CA]	11.11.2024	11 2024 – 11 2027	DG MOVE	To support the safe and sustainable integration of Higher Airspace Operations (HAO) into the EU aviation system. It focuses on developing a proportionate regulatory framework through scientific studies, data collection, and early demonstrators, while fostering expertise and co-learning in the aviation community. Key objectives are to build EU expertise on HAO, to provide data for informed decisions, to conduct impact assessments and gap analyses, and finally to develop a validated regulatory framework.	EUR 0.043 million n/a CA n/a SNE
EU Fuel Standards [CA]	29.11.2023	11 2023 – 11 2027	DG MOVE	Continuation of the “EU fuel standards”. Technical assistance for assessing the feasibility and associated requirements for an EU body with the capacity for specification, standardization, and approval of aviation fuel.	EUR 0.094 million n/a CA n/a SNE
EU-ASIA Aviation Partnership Project: South Asia and China Component [CA]	16.05.2025	05 2025 – 05 2029	DG INTPA	Aligned with the Global Gateway objective of sustainable connectivity, this initiative aims to enhance civil aviation cooperation and ensure safe, sustainable air connectivity between Europe and Asia, focusing on North and South Asia. By promoting dialogue and cooperation between aviation authorities in South Asia, it will strengthen EU relations with key Asian partners and support regional integration through regulatory harmonization and market integration with organizations like SAARC and SARI. The action will also foster partnerships with countries in North Asia such as Japan, China, and South Korea, promoting regulatory evolution for safety and environmental standards and advancing European industrial interests in various aviation sectors and ensure a level playing field for the EU aviation industry.	EUR 1.989 million n/a CA n/a SNE
EU-ASIA Aviation Partnership Project: Japan and the Republic of Korea Component [CA]	13.06.2025	06 2025 – 06 2029	FPI	Aligned with the Global Gateway objective of sustainable connectivity, this initiative aims to enhance civil aviation cooperation and ensure safe, sustainable air connectivity between Europe and Asia, focusing on North and South Asia. By promoting dialogue and cooperation between aviation authorities in South Asia, it will strengthen EU relations with key Asian partners and support regional integration through regulatory harmonization and market integration with organizations like SAARC and SARI. The action will also foster partnerships with countries in North Asia such as Japan, China, and South Korea, promoting regulatory evolution for safety and environmental standards and advancing European industrial interests in various aviation sectors and ensure a level playing field for the EU aviation industry.	EUR 0.996 million n/a CA n/a SNE

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact [1]
Support to Aviation Sector in Africa [CA]	24.12.2025	01 2026 – 12 2030	DG INTPA	EU-SASA Project: Technical cooperation and capacity building project in the field of civil aviation, with the objective of developing a safe and sustainable aviation environment on the African continent.	EUR 1.792 million n/a CA n/a SNE
SERVICE LEVEL AGREEMENT between SESAR JU and EASA [SLA]	26.03.2021	12 months, recurring	SESAR 3JU	Technical services provided to SESAR 3JU	EUR 0.209 million n/a CA n/a SNE

[1] EASA does not recruit contract agents or seconded national experts for a specific grant, contribution or service level agreements. Resources are assessed on the basis of the current and projected overall workload and pooled from different sources depending on the project implementation (TA, CA and SNE).

The amounts represent the total planned commitments for the year 2027.

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Neu Direktion Köln	Konrad-Adenauer-Ufer 3, D-50668 Cologne	22 077,00	881,00	22 958,00	8 731 685	Rental Period from 01.07.2016-01.07.2046	Lease Agreement	No	
2	Brussels Office	Avenue de Conrtenbergh 100, Brussels	540,66	10,00	550,66	166 240	Rental Period from 01.03.2021 until 28.02.2030	Lease Agreement. Early break date after the end of the sixth year at midnight, 28.02.2027	No	
TOTAL			22 617,66	891,00	23 508,66	8 897 925				0

5.1.2 - Current building(s) Other comments

Not Applicable

5.1.3 - Building projects in the planning phase

Not Applicable.

5.1.4 - Building projects submitted to the European Parliament and the Council

Not applicable

5.2 - European schools

In the absence of a European School in Cologne, EASA signed service contracts with international schools in the Cologne area. EASA contributes to education fees for children attending primary and secondary school in the international schools

with which a service contract has been signed. With effect from school year 2024-2025, the following contribution ceilings have been implemented:

- children of staff members recruited before 15.10.2012: EASA fully contributes to the payment of the eligible school fees;
- children of staff recruited after 15.10.2012: EASA contributes to the payment of the eligible school fees up to 16.321,10€ per child per school year for children attending primary school and up to 22.094,21 € for secondary school.

The above thresholds established for primary and secondary schools shall be adjusted every school year in line with the yearly update (salary adjustments) foreseen under Article 65 of the Staff Regulations.

With effect from school year 2022-2023, the Agency has a convention agreement with the Accredited European School of Strasbourg.

5.3 - Evaluation

In accordance with Article 124 of EASA's Basic Regulation ((EU) 2018/1139), every five years, the European Commission, performs an evaluation assessing the Agency's performance in relation to its objectives, mandates and tasks, taking into account as well the views of the Management Board and stakeholders of EASA.

On 12 September 2023 the European Commission published the report [on the evaluation of the European Union Aviation Safety Agency and Regulation \(EU\) 2018/1139 on common rules in the field of civil aviation and establishing a European Union Aviation Safety Agency](#). The evaluation assessed the Regulation's effectiveness in reaching its objectives, efficiency, relevance in responding to the stakeholder needs, coherence with other EU legislation and policy actions, and its overall EU added value. The evaluation also reviewed EASA's performance in relation to its objectives, mandate, and tasks. Overall, the findings are overwhelmingly positive: EASA has been very successful in delivering on its tasks and Regulation (EU) 2018/1139 continues to provide a sound legal framework for the Agency's operations. EASA has succeeded in its core tasks of rulemaking, certification and standardisation. There are clear benefits to having an integrated European aviation safety system in place.

The next evaluation should be launched in 2027.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
Brussels	12 months VAT free for certain types of purchases (electrical goods, furniture, car etc.) based on the same agreement between the EC and the Belgium Minister of Foreign Affairs	Access to the crèche / kindergarten, garderie post-scolaire and European Schools of the EU institutions
In the absence of a European School in Cologne, EASA signed service contracts with international schools in the Cologne area	EASA contributes to education fees for children attending primary and secondary school in the international schools with which a service contract has been signed. With effect from school year 2024-2025, the following contribution ceilings have been implemented: - children of staff members recruited before 15.10.2012: EASA fully contributes to the payment of the eligible school fees; - children of staff recruited after 15.10.2012: EASA contributes to the payment of the eligible school fees up to 16.321,10€ per child per school year for children attending	

Agency privileges	Privileges granted to staff	
	primary school and up to 22.094,21 € for secondary school. The above thresholds established for primary and secondary schools shall be adjusted every school year in line with the yearly update (salary adjustments) foreseen under Article 65 of the Staff Regulations	
Agreement between EASA & KVB (the company offering public transport services in the Cologne area)	EASA has subscribed to a solidarity schema with KVB, where EASA purchases a public transport ticket “Deutschlandticket (D-Ticket)” for all staff members located in Cologne to a reduced rate. Interested staff members can subscribe to “their” ticket for this reduced rate. The cost of the season ticket of 34,30€ is deducted on a monthly basis from the EASA employees’ salaries.	
Accredited European school	With effect from school year 2022-2023, the Agency has a convention agreement with the Accredited European School of Strasbourg	

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Regulation 1406/2002	27/06/2002	EMSA shall ensure a high level of maritime safety and security, prevention of pollution and response to pollution by ships within the Union; technical and scientific assistance to the Member States and the Commission, and a high level of expertise in order to implement legislation in the above-mentioned fields.
Regulation 1644/2003	22/07/2003	Amendments refer to the right of access to documents, budget implementation and control.
Regulation 724/2004	31/03/2004	Maritime security (limited to ship, relevant companies and Recognised Security Organisations) and response to pollution by ships have been included within the mandate of the Agency. A specific new task, "to support with additional means in a cost efficient way the national pollution response actions in case of accidental or deliberate pollution caused by ships, upon request" has been added.
Regulation 100/2013, amending Regulation 1406/2002	15/01/2013	The mandate of EMSA is enlarged with the prevention and response to marine pollution caused by oil and gas installations. The Agency shall cooperate with the Member States and the Commission, by providing them with operational assistance in the relevant fields of activities. EMSA shall contribute to the overall efficiency of maritime traffic and maritime transport to facilitate the establishment of a European maritime transport space without barriers. The tasks are divided in core and ancillary.
Regulation 911/2014 replacing Regulation 2038/2006	23/07/2014	The regulation determines EU financial contribution to the EMSA budget for the implementation of the tasks assigned to it in the field of response to marine pollution caused by ships and oil and gas installations
Regulation 2016/1625 amending Regulation (EC) 1406/2002	14/09/2016	The regulation improves the cooperation and coordination between the EU agencies in order to enhance synergies between their services, to provide more efficient and cost effective multipurpose services to national authorities in view of coastguard functions.
Regulation (EU) 2023/1805 amending Directive 2009/16/EC	13/09/2023	The regulation aims to increase the demand for and consistent use of renewable and low-carbon fuels and reduce the greenhouse gas emissions from the shipping sector, while ensuring the smooth operation of maritime traffic and avoiding distortions in the internal market.
Regulation (EU) 2025/2434 repealing Regulation (EC) 1406/2002	26/11/2025	The regulation reflects the expansion of the Agency's tasks since 2013 through the activation of relevant ancillary tasks provided for in Article 2a of Regulation (EC) No 1406/2002 and through requests for technical assistance to the Commission and the Member States, in particular in the area of decarbonisation and digitalisation of the maritime sector. It also reflects the impact of the amendments to Directives 2005/35/EC, 2009/16/EC, 2009/18/EC and 2009/21/EC which provide for the performance of tasks by the Agency relating to ship-source pollution, the port State control regime at Union level, the Member States' activities concerning the investigations related to maritime accidents in Union waters and the obligations of the Member States as flag States. Finally the regulation aligns the governance of the Agency with the Joint Statement of the European Parliament, the Council of the EU and the European Commission of 2012 on decentralised agencies ('Joint Statement and Common Approach') and Commission Delegated Regulation (EU) 2019/715.

1.2 - Seat

Lisbon, Portugal

1.3 - Budget Line

02 10 02 : European Maritime Safety Agency (EMSA)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	163	163	100,00 %	176	177
TOTAL AST	61	59	96,72 %	62	62
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	224	222	99,11 %	238	239
Contract Agents	31	27	87,10 %	41	41
Seconded National Experts	18	15	83,33 %	18	18
TOTAL Staff	273	264	96,70 %	297	298

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues EMSA

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
EU contribution	113 648 823	113 648 823	116 564 919	116 564 919
Other Revenue	3 306 203	3 306 203	3 369 804	3 369 804
Total	116 955 026	116 955 026	119 934 723	119 934 723

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements EMSA

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Additional EU funding stemming from grant agreements (FFR Art.7)	0	0	0	0
Additional EU funding stemming from contribution agreements (FFR Art.7)	17 437 571	17 437 571	3 646 000	3 646 000
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	9 017 990	9 017 990	8 744 812	8 744 812
Total	26 455 561	26 455 561	12 390 812	12 390 812

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	44 664 845	44 664 845	45 427 031	45 427 031
Title 2 - Infrastructure and operating expenditure	5 904 281	5 904 281	6 074 281	6 074 281
Title 3 - Operational expenditure	66 385 900	66 385 900	68 433 411	68 433 411
Title 4 - Project Financed Actions	p.m.	p.m.	p.m.	p.m.
Total	116 955 026	116 955 026	119 934 723	119 934 723

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1		1		1		1		1
AD 14		4		3		5		6		6
AD 13	1	5	1	4	1	6	1	7	1	7
AD 12	1	20	1	17	1	23	1	25	1	25
AD 11		24		28		23		23		23
AD 10	1	29		26	1	29	1	29	1	29
AD 9		23	1	23		23		22		22
AD 8		17		11		17		15		15
AD 7		17		25		16		16		16
AD 6		17		15		22		20		20
AD 5		3		7		8		10		10
TOTAL AD	3	160	3	160	3	173	3	174	3	174
AST 11										
AST 10		1				2		2		2
AST 9		4		3		5		7		7
AST 8		9		9		11		12		12
AST 7		16		17		16		15		15
AST 6		14		13		12		11		11
AST 5		10		8		8		6		6
AST 4		3		4		3		4		4
AST 3		4		1		4		4		4

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST 2				1		1		1		1
AST 1				3						
TOTAL AST	0	61	0	59	0	62	0	62	0	62
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL	3	221	3	219	3	235	3	236	3	236
GRAND TOTAL	224		222		238		239		239	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	11	10	21	21
Function Group III	7	6	7	7
Function Group II	12	10	12	12
Function Group I	1	1	1	1
Contract Agents	31	27	41	41

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	18	15	18	18

3 - Financial Resources

3.1 - Revenues

3.1.1 - General Revenues

3.1.1.1 - Commitment appropriations

REVENUES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	132 075	250 000	250 000	250 000	0,00 %
2 EU CONTRIBUTION	99 184 345	113 648 823	116 564 919	116 564 919	2,57 %
- Of which assigned revenues deriving from previous years' surpluses	596 578	1 292 665	1 799 645	1 799 645	39,22 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	2 717 033	2 966 203	3 029 804	3 029 804	2,14 %
- Of which EEA/EFTA (excl. Switzerland)	2 717 033	2 966 203	3 029 804	3 029 804	2,14 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	112 508	90 000	90 000	90 000	0,00 %
5 ADMINISTRATIVE OPERATIONS			p.m.	p.m.	
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)			p.m.	p.m.	
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT	38 038 067	p.m.	p.m.	p.m.	
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	140 184 028	116 955 026	119 934 723	119 934 723	2,55 %

3.1.1.2 - Payment appropriations

REVENUES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	132 075	250 000	250 000	250 000	0,00 %
2 EU CONTRIBUTION	96 551 315	113 648 823	116 564 919	116 564 919	2,57 %
- <i>Of which assigned revenues deriving from previous years' surpluses</i>	596 578	1 292 665	1 799 645	1 799 645	39,22 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	2 643 572	2 966 203	3 029 804	3 029 804	2,14 %
- <i>Of which EEA/EFTA (excl. Switzerland)</i>	2 643 572	2 966 203	3 029 804	3 029 804	2,14 %
- <i>Of which candidate countries</i>					
4 OTHER CONTRIBUTIONS	107 956	90 000	90 000	90 000	0,00 %
5 ADMINISTRATIVE OPERATIONS			p.m.	p.m.	
- <i>Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)</i>			p.m.	p.m.	
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT	25 142 960	p.m.	p.m.	p.m.	
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	124 577 878	116 955 026	119 934 723	119 934 723	2,55 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

3.1.2.1 - Commitment appropriations

REVENUES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)	0	0	0	0	
Additional EU funding stemming from contribution agreements (FFR Art.7)	27 049 185	17 437 571	3 646 000	3 646 000	-79,09 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	10 538 422	9 017 990	8 744 812	8 744 812	-3,03 %
TOTAL	37 587 607	26 455 561	12 390 812	12 390 812	-53,16 %

3.1.2.2 - Payment appropriations

REVENUES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)	0	0	0	0	
Additional EU funding stemming from contribution agreements (FFR Art.7)	16 516 502	17 437 571	3 646 000	3 646 000	-79,09 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	8 388 834	9 017 990	8 744 812	8 744 812	-3,03 %
TOTAL	24 905 336	26 455 561	12 390 812	12 390 812	-53,16 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	39 040 290	44 664 845	45 427 031	45 427 031	1,71 %
Salaries & allowances	36 677 264	41 480 500	42 408 571	42 408 571	2,24 %
- Of which establishment plan posts	33 090 616	36 476 500	37 234 082	37 234 082	2,08 %
- Of which external personnel	3 586 648	5 004 000	5 174 489	5 174 489	3,41 %
Expenditure relating to Staff recruitment	147 852	511 345	401 400	401 400	-21,50 %
Employer's pension contributions					
Mission expenses	120 000	110 000	104 000	104 000	-5,45 %
Socio-medical infrastructure	70 500	70 000	69 500	69 500	-0,71 %
Training	273 797	250 000	236 000	236 000	-5,60 %
External Services	327 765	450 000	491 000	491 000	9,11 %
Receptions, events and representation	45 031	60 000	60 000	60 000	0,00 %
Social welfare	1 378 081	1 733 000	1 656 560	1 656 560	-4,41 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	5 496 414	5 904 281	6 074 281	6 074 281	2,88 %
Rental of buildings and associated costs	4 107 399	3 997 122	4 174 429	4 174 429	4,44 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Information, communication technology and data processing	918 977	1 490 301	1 478 801	1 478 801	-0,77 %
Movable property and associated costs	171 516	69 958	62 651	62 651	-10,44 %
Current administrative expenditure	87 861	115 700	115 700	115 700	0,00 %
Postage / Telecommunications	101 407	111 200	122 700	122 700	10,34 %
Meeting expenses	109 254	120 000	120 000	120 000	0,00 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	57 609 257	66 385 900	68 433 411	68 433 411	3,08 %
Sustainability	28 461 748	28 394 300	29 245 189	29 245 189	3,00 %
Surveillance	9 314 009	10 868 905	10 868 905	10 868 905	0,00 %
Safety and Security	3 957 888	5 295 500	5 533 500	5 533 500	4,49 %
Digitalisation and Simplification	14 133 576	19 228 100	20 370 817	20 370 817	5,94 %
Technical and Operational Assistance	1 350 769	2 196 095	2 012 000	2 012 000	-8,38 %
Strategic support	391 267	403 000	403 000	403 000	0,00 %
Title 4 - Project Financed Actions	38 038 067	p.m.	p.m.	p.m.	
Maritime Information Services	3 835 000	p.m.	p.m.	p.m.	
Assistance to Candidate and ENP Countries	4 306 551	p.m.	p.m.	p.m.	
Surveillance SLAs	9 202 884	p.m.	p.m.	p.m.	
CleanSeaNet Services to Third Parties	0	p.m.	p.m.	p.m.	
COPERNICUS	18 790 249	p.m.	p.m.	p.m.	
EQUASIS	450 460	p.m.	p.m.	p.m.	
THETIS Modules	1 452 923	p.m.	p.m.	p.m.	
Miscellaneous					

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
TOTAL	140 184 028	116 955 026	119 934 723	119 934 723	2,55 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	38 752 064	44 664 845	45 427 031	45 427 031	1,71 %
Salaries & allowances	36 632 389	41 480 500	42 408 571	42 408 571	2,24 %
- <i>Of which establishment plan posts</i>	33 090 615	36 476 500	37 234 082	37 234 082	2,08 %
- <i>Of which external personnel</i>	3 541 774	5 004 000	5 174 489	5 174 489	3,41 %
Expenditure relating to Staff recruitment	139 094	511 345	401 400	401 400	-21,50 %
Employer's pension contributions					
Mission expenses	82 205	110 000	104 000	104 000	-5,45 %
Socio-medical infrastructure	30 623	70 000	69 500	69 500	-0,71 %
Training	147 509	250 000	236 000	236 000	-5,60 %
External Services	300 292	450 000	491 000	491 000	9,11 %
Receptions, events and representation	44 631	60 000	60 000	60 000	0,00 %
Social welfare	1 375 321	1 733 000	1 656 560	1 656 560	-4,41 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	4 436 187	5 904 281	6 074 281	6 074 281	2,88 %
Rental of buildings and associated costs	3 346 381	3 997 122	4 174 429	4 174 429	4,44 %
Information, communication technology and data processing	816 386	1 490 301	1 478 801	1 478 801	-0,77 %
Movable property and associated costs	94 129	69 958	62 651	62 651	-10,44 %
Current administrative expenditure	57 043	115 700	115 700	115 700	0,00 %
Postage / Telecommunications	44 837	111 200	122 700	122 700	10,34 %
Meeting expenses	77 411	120 000	120 000	120 000	0,00 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	56 246 667	66 385 900	68 433 411	68 433 411	3,08 %
Sustainability	27 325 427	27 861 597	29 843 969	29 843 969	7,12 %
Surveillance	9 641 829	10 718 184	10 868 905	10 868 905	1,41 %
Safety and Security	3 531 693	5 403 675	5 472 710	5 472 710	1,28 %
Digitalisation and Simplification	14 325 151	19 832 349	19 832 827	19 832 827	0,00 %
Technical and Operational Assistance	1 057 083	2 167 095	2 012 000	2 012 000	-7,16 %
Strategic support	365 484	403 000	403 000	403 000	0,00 %
Title 4 - Project Financed Actions	25 142 960	p.m.	p.m.	p.m.	
Maritime Information Services	2 169 743	p.m.	p.m.	p.m.	
Assistance to Candidate and ENP Countries	3 142 014	p.m.	p.m.	p.m.	
Surveillance SLAs	7 338 280	p.m.	p.m.	p.m.	
CleanSeaNet Services to Third Parties		p.m.	p.m.	p.m.	
COPERNICUS	11 127 800	p.m.	p.m.	p.m.	
EQUASIS	237 624	p.m.	p.m.	p.m.	
THETIS Modules	1 127 499	p.m.	p.m.	p.m.	
Miscellaneous					
TOTAL	124 577 878	116 955 026	119 934 723	119 934 723	2,55 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 1 799 645.

4 - Justification of needs

-1 - Commission Assessment

Human Resources

The actions planned in 2027, which have taken into consideration the newly adopted revision of the Agency's mandate and corresponding legislative financial statement, will require an establishment plan of 239 posts and a budget of EUR 116 564 919EUR, in line with the Budget Circular for 2027.

The additional resources compared to 2026 are justified by the enacted EMSA Founding Regulation, and Maritime Safety Package including Directives on Accident Investigation, Flag State, Port State Control and Ship Source Pollution. It should be noted that compared to 2026, one additional post is required for EMSA's supporting activities regarding the implementation of EMSWe, and the Agency's establishment plan is otherwise unchanged.

Financial Resources

The increase in the proposed financial resources is justified since it ensures that EMSA can continue to fulfil in 2027, both its current tasks and the new tasks and activities arising from the needs of the sector, especially the green and digital transition, emerging security threats and the legislative developments included in the Maritime Safety Package, especially in the revised EMSA Founding Regulation.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The Agency requests for 2027 an establishment plan of 239 posts and foresees 41 Contract Agents (CAs) and 18 Seconded National Experts (SNEs) to be financed by the EU contribution. All figures are in line with the applicable LFDSs. The figures include 1 new post (1 AD5) for the revision of the EMSA Founding Regulation, for operational purposes and has been requested at the entry grade (AD5).

In terms of external staff financed by the EU contribution, the Agency foresees 41 Contract Agents and 18 SNEs. The number of SNEs and contract agents are stable with regard to the previous year.

The establishment plan posts requested and external staff foreseen will enable the Agency to carry out the specific actions planned for 2027 as outlined in the draft EMSA Programming Document 2027-2029 endorsed by the EMSA Management Board on 09 January 2026 and thereby perform the tasks assigned to it under Regulation (EU) 2025/2434 of 26 November 2025.

4.1.2 - Vacancy rate as of end 2025

Against an establishment plan of 224 posts, the occupation rate at the end of 2025 was 99.11%. The vacancy rate at the end of 2025 was therefore 0.89%. The 2026 new posts are expected to be filled also during the year and a high occupancy rate is again expected.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

Given the high occupancy rate and the fact that there are newcomers joining in 2026 (and their personal and family situation is to be established) there has been no abatement applied.

4.1.4 - Salary assumption for calculating salary line (% applied)

The impact of the newcomers (new post and turnover) on the payroll has been calculated based on estimates according to average cost of existing staff. The parameters taken for the coefficient and adjustment of salaries were aligned to the 2025 values.

An increase of 2.3% in adjustment in remunerations has been estimated for 2027 and an increase of 2.2% for 2026.

The 2026 and 2027 coefficients have been estimated as remaining stable.

4.1.5 - Correction coefficient used

92.4% weighting for Portugal at 07.2025

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Under this title, the Agency will need EUR 45 427 031 in both commitment and payment appropriations.

The requested amount under this title is needed in order primarily to cover the costs of salaries and allowances of statutory staff (permanent and temporary agents). In addition, the request covers non statutory staff (seconded national experts, contract agents, trainees and interim staff). Training and development actions (languages, specific training, personal and professional development) are charged against this title. The social measure for ensuring access to multilingual tuition as well as other social measures for specific needs are also included in this title.

Compared to the initial 2026 budget, Title 1 has increased by 1.71% in both commitment and payment appropriations. The increase is needed to be able to accommodate the new staff and to honour the payroll expenditure. It should be noted that all the new staff are for operational tasks and the additional administrative burden will be borne by existing administrative staff, representing an efficiency gain in Title I.

4.2.2 - Title 2

Under this title the Agency will need EUR 6 074 281 in commitment and payment appropriations. The main entry is the rental and associated costs for the Agency's premises, with EUR 4 174 429 allocated to the relevant chapter under this title (chapter 2.0). EUR 90 000 will be covered with miscellaneous revenue (rental of the EMSA Conference Centre to the EUDA).

Compared to the initial 2026 budget, Title 2 has increased by 2.88% in both commitment and payment appropriations mainly linked to pre-fitting costs for new investments due to ageing of the premises and indexation on utilities and reflecting the impact of inflation on the fixed costs of the Agency and for the intake of new staff.

4.2.3 - Title 3

Under Title 3 "Operational Expenditure" the Agency will need EUR 68 433 411 in commitment and payment appropriations, respectively. This title supports the major projects and operational services operated and delivered by the Agency for the EU maritime sector under the headings of Maritime Safety, Environmental Sustainability, Decarbonisation, Maritime Security and Cybersecurity, Maritime Surveillance and Maritime Crises, Digitalisation and Simplification, Visits to Member States and Inspections, Horizontal Technical Assistance, Coast Guard Cooperation as well as Strategic Support relevant to the aforementioned areas.

Compared to the initial 2026 budget, this request represents an increase of + 3.08%. This moderate increase available for operational expenditure is linked to the standard 2% indexation in line with the MFF as well as the impact of the new flag State, port State control, accident investigation and ship-source pollution directives as well as Regulation (EU) 2025/2434. Following the work in 2026, the new tasks associated with these legislative developments will continue to be implemented in 2027, strengthening the Agency's portfolio of technical and operational maritime services to its key stakeholders, the Commission and the Member States.

The requested overall budget for 2027 is crucial to ensure that EMSA can provide the services needed to support clean, modern and safe shipping in step with evolving priorities, new challenges and technological developments. The Agency's work programme for 2027 reflects the impact of the new EMSA Founding Regulation which, alongside the maritime safety package directives, have updated EMSA's role in helping the Commission and the Member States to create a safer, greener and more digital maritime sector through stronger flag State compliance, enhanced port state control, better accident investigation, and preventing ship source pollution.

4.2.4 - Title 4

Title 4 covers project financing earmarked for specific actions entered as p.m. (pro memoria). See point 4.3 for further information

4.3 - Ad hoc grants and delegation agreements

The financial information provided below reflects the expected project implementation expenditure for the given year.

	Date of signature	Duration	Counterpart	Short Description		2027
Contribution agreements						
IPA III	September 2023	Until August	DG ENEST	Preparatory measures for the future participation of relevant IPA III	Amount	165 739
					Number of CA	n/a

		2027		beneficiaries in EMSA	Number of SNE	n/a
Copernicus Maritime Surveillance	September 2021	Until December 2027	DG DEFIS	Implementation of Copernicus Maritime Surveillance Services (2021-2027)	Amount	9 574 894
					Number of CA	7
					Number of SNE	n/a
SAFEMED V EuroMed Maritime Safety Project	April 2022	Until 31 March 2028	DG MENA	Award of a financial contribution by the Contracting Authority to finance the implementation of the action entitled: SAFEMED V, Euromed Maritime Safety Project	Amount	2 072 088
					Number of CA	5
					Number of SNE	n/a
BCSea II, Maritime Safety, Security and Environmental Protection in B&CS Regions	October 2022	Until 30 September 2026	DG ENEST	Award of a financial contribution by the Contracting Authority to finance the implementation of the action entitled: Maritime Safety, security and marine environmental protection in the Black and Caspian Sea Regions	Amount	n/a
					Number of CA	n/a
					Number of SNE	n/a
EMSWe	21 June 2023	Until 20 June 2027	DG MOVE	Support in the implementation of the EMSWe Regulation	Amount	129 087
					Number of CA	n/a
					Number of SNE	n/a
CISE Operational Phase	17 May 2024 (entry into force 1 July 2024)	Until 30 June 2028	DG MARE	Contribution Agreement to ensure the financial contribution to EMSA for the role of coordinator of the voluntary CISE Operational Phase	Amount	500 000
					Number of CA	7
					Number of SNE	n/a
THETIS-EU	End of 2024	3 years	DG ENV	Support of the implementation of Directive (EU) 2016/802 of the European Parliament and of the Council of 11 May 2016 relating to a reduction in the sulphur content of certain liquid fuels	Amount	106 215
					Number of CA	n/a
					Number of SNE	n/a
Service Level Agreements						
FRONTEX SLA	May 2016	Indefinite	FRONTEX	Service Level Agreement between the European Border and Coast Guard Agency (Frontex) and the European Maritime Safety Agency (EMSA) for the provision of surveillance tools and services in support of Frontex activities, including for the implementation of the EUROSUR framework.	Amount	7 000 000
					Number of CA	11
					Number of SNE	n/a
EFCA SLA	December 2022	Indefinite	EFCA	Service Level Agreement between the European Fisheries Control Agency (EFCA) and the European Maritime Safety Agency	Amount	823 140
					Number of CA	n/a
					Number of SNE	n/a
					Number of CA	n/a
					Number of SNE	n/a
THETIS EU AWF	28 April 2021	Extended until 27 October 2027	DG SANTE	This Agreement is to further support the control and enforcement processes as regards the compliance of ships calling ports within the jurisdiction of the Member States with the requirements of Council Regulation (EC) No 1/2005 and the correct and cost-effective implementation by the Member States.	Amount	n/a
					Number of CA	n/a
					Number of SNE	n/a
THETIS-MRV & ETS	28 October 2022	4 years, extended	DG CLIMA	Service Level Agreement whereby EMSA will support the European Commission in	Amount	866 500

		until mid 2028		the implementation of the legislative framework for the MRV and EU ETS system for maritime transport (Regulation (EU) 2015/757 and Directive 2003/87/EC as amended).	Number of CA	3
					Number of SNE	n/a
EQUASIS	May 2000	No end date	Equasis members	MOU on the establishment of the Equasis information system	Amount	450 000
					Number of CA	n/a
					Number of SNE	n/a
Total⁵⁷					Amount	21 687 663
					Number of CA	33
					Number of SNE	-

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	EMSA HQ	Lisbon	10 180,00	486,84	10 666,84	2 257 194	as of 01/05/2009 for a period of 25 years	Lease Agreement	N/A	
2	Conference Centre (shared with EUDA)	Lisbon	2 116,26		2 116,26	376 050	as of 01/05/2009 for a period of 25 years	Lease Agreement	N/A	
3	Palacete (shared with EUDA)	Lisbon	1 933,90		1 933,90	0		Service Level Agreement with EUDA	N/A	
4	Underground parking (101 spots)	Lisbon				176 338	as of 01/05/2009 for a period of 25 years	Lease agreement	N/A	
5	External parking (49 spots)	Lisbon						Lease agreement	N/A	
TOTAL			14 230,16	486,84	14 717,00	2 809 582				0

5.1.2 - Current building(s) Other comments

N/A

⁵⁷ SAFEMED V and BCSea II, Maritime Safety, Security and Environmental Protection in B&CS Regions (which end respectively on 31 March 2028 and 30 September 2026) share one Contract Agent. It is expected that BCSea II will be extended but the 2 CAs are not included at this stage (0.5 CA included in SAFEMED V for the time being).

5.1.3 - Building projects in the planning phase

External parking (49 spots), Lisbon: Current lease agreement with APL is temporarily suspended. Contacts between APL and Camara Municipal de Lisboa are ongoing.

5.1.4 - Building projects submitted to the European Parliament and the Council

N/A

5.2 - European schools

Not Applicable to EMSA, as there are no European Schools in Lisbon.

5.3 - Evaluation

The last evaluation from May 2017 concluded that by operating at EU level, EMSA is providing significant added value and has become an important and respected player in the maritime community. The agency's efficiency has increased, demonstrated by a lower share of overhead expenditure, the accomplished new tasks without additional resources and also due to the performance management system used by the Agency.

Overall, the 2017 evaluation concluded that "a discontinuation or a reduction of EMSA's mandate would have significant, negative impacts on maritime safety and security in Europe".

The full evaluation report is available on the agency's website: <http://emsa.europa.eu/who-are-we/admin-board/evaluation-activities.html>.

The study concerning the possible revision of the Agency's mandate initiated by the Commission in 2021 resulted in June 2023 in the Maritime Package composed of five legislative proposals. The revised flag State, port State control, accident investigation and ship source pollution Directives were adopted in November 2024 and the new EMSA Founding Regulation in November 2025: Regulation (EU) 2025/2434 of 26 November 2025 on the European Maritime Safety Agency and Repealing Regulation (EC) No 1406/2002.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
In July 2004, the Protocol between the Government of the Portuguese Republic and EMSA was signed covering the relations between the Agency and Portugal as its host State. Privileges granted: exemption from direct taxes; exemption from purchase tax on goods and services; exemption from customs duties and from any taxes on imports and exports; exemption from any duties and any import restrictions on vehicles of official use; exemption from road tax for vehicles under "special registration" (diplomatic plates); exemption from taxation on fuel and lubricants; replacement of official vehicles every 5 years; special status of the Agency Headquarters (Similar to Diplomatic mission); security staff with special authorisation to carry firearms; exemption from any charges for Visas and other authorisations for EMSA guests.	Comparable category of the members of diplomatic corps in Portugal; exemption from national taxes on earning, salaries and respective payments paid by the Agency; immunity from jurisdiction as regards acts carried out by the staff member in official capacity; exemption from purchase tax on goods and services (VAT); exemption from customs duties and from any taxes on imports and exports (duty-free); exemption from any duties and any import restrictions on vehicles of official/private use; exemption from road tax for vehicles under "special registration" (diplomatic plates); exemption from taxation on fuel and lubricants; replacement of official/private vehicles once after 4 years.	Providing access to schools in the mother tongue of the staff member is an issue that the Agency has taken seriously and therefore in 2005 the Agency has adopted a social measure "multilingual tuition for children of EMSA staff" in Lisbon. Under this social measure EMSA currently assists in providing access to English, French, German, Spanish and Swedish schools. The Agency covers the school fees through direct agreements between the Agency and the relevant schools. This social measure is taken upon the Agency's own initiative and is paid by the Agency budget (no involvement of the hosting State). This social measure is not intended to replace the educational allowance, as provided by the Staff Regulations. Educational allowances are duly determined and paid when due.

2.1.3 European Union Agency for Railways – ERA

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Regulation (EU) N° 2016/796	11/05/2016	In accordance with Articles 2 and 3 of Regulation (EU) 2016/796: The Agency is body of the Union with legal personality. The Agency is represented by its Executive Director. The objective of the Agency shall be to contribute to the further development and effective functioning of a single European railway area without frontiers, by guaranteeing a high level of railway safety and interoperability, while improving the competitive position of the railway sector. In particular, the Agency shall contribute, on technical matters, to the implementation of Union legislation by developing a common approach to safety on the Union rail system and by enhancing the level of interoperability on the Union rail system. Further objectives of the Agency shall be to follow the development of national railway rules in order to support the performance of national authorities acting in the fields of railway safety and interoperability and to promote the optimisation of procedures. Where provided for by Directive (EU) 2016/797 and Directive (EU) 2016/798, the Agency shall perform the role of Union authority responsible for issuing authorisations for the placing on the market of railway vehicles and vehicle types and for issuing single safety certificates for railway undertakings. The Agency may: (a), address recommendations to the Commission concerning the application of Articles 13, 15, 17, 19, 35, 36 and 37; (b), address recommendations to Member States concerning the application of Article 34; (c), issue opinions to the Commission pursuant to Article 10(2) and Article 42, and to the authorities concerned in the Member States pursuant to Articles 10, 25 and 26; (d), address recommendations to national safety authorities pursuant to Article 33(4); (e), issue decisions pursuant to Articles 14, 20, 21 and 22; (f), issue opinions constituting acceptable means of compliance pursuant to Article 19; (g), issue technical documents pursuant to Article 19; (h), issue audit reports pursuant to Articles 33 and 34; (i), issue guidelines and other non-binding documents facilitating application of railway safety and interoperability legislation pursuant to Articles 13, 19, 28, 32, 33 and 37
Regulation (EU) N° 2016/796 Directive (EU) 2016/798 on railway safety in conjunction with Commission implementing regulation (EU) 2018/763 Directive (EU) 2016/797 on the interoperability of the rail system within the European Union in conjunction with Commission implementing regulation (EU) 2018/545	11/05/2016 11/05/2016 11/05/2016	The Agency's authority tasks: The Agency issues decisions pursuant to Articles 14, 20, 21 and 22 of its regulation and more precisely: - Single safety certificates to railway undertakings - Authorisations for placing of railway vehicles on the market - ERTMS trackside approvals
Regulation (EU) N° 2016/796	11/05/2016	The Agency's mandate includes: The Agency shall publish the information on its website relating to the implementation of Regulations (EU) No 454/2011 and (EU) No 1300/2014, pursuant to Regulation (EU) 2021/782. It has also the tasks stipulated in Articles 29 and 32 of this Regulation.

Regulation (EU) 2021/782 on rail passengers' rights and obligations	29/04/2021	The Agency shall act as the system authority to ensure the coordinated development of the ERTMS within the Union, in accordance with relevant TSIs. To that end, the Agency shall maintain, monitor and manage the corresponding subsystem requirements, including the technical specifications for ETCS and GSM-R. The Agency shall define, publish and apply the procedure for managing requests for changes to the ERTMS specifications. To that end, the Agency shall set up, maintain and update a register of requests for changes to ERTMS specifications and their status, accompanied by the relevant justifications. The Agency shall act as the system authority for all registers and databases referred to in Directive (EU) 2016/797, Directive (EU) 2016/798 and Directive 2007/59/EC. The Agency monitors the performance and decision-making of the national safety authorities and the notified conformity assessment bodies through audits and inspections, where appropriate in cooperation with national accreditation bodies. The Agency shall act as the system authority to ensure the coordinated development of telematics applications in the Union, in accordance with relevant TSIs; define, publish and apply the procedure for managing requests for changes to specifications for telematics applications; set up, maintain and update a register of requests for changes; develop and maintain the technical tools for managing the different versions of specifications for telematics applications and to ensure backward compatibility; assist the Commission in the monitoring of deployment of specifications for telematics applications in accordance with relevant TSIs. The Agency shall establish a network of the national safety authorities referred to in Article 16 of Directive (EU) 2016/798. The Agency shall provide the network with a secretariat. The Agency shall support the investigating bodies in accordance with Article 22(7) of Directive (EU) 2016/798. To facilitate cooperation among the investigating bodies, the Agency shall provide a secretariat which shall be organised separately from the functions within the Agency relating to safety certification of railway undertakings and authorisations to place vehicles on the market. The Agency may establish a network of representative bodies from the railway sector acting at Union level. The list of those bodies shall be defined by the Commission. The Agency may provide the network with a secretariat. The Agency offers assistance and dissemination and communication activities pursuant to Articles 39 and 43 of its Regulation.
Regulation (EC) No 454/2011 (Telematic applications for passenger services (TAP TSI))	05/05/2011	New or permanent tasks allocated to the Agency also include: Assurance of the development of new technical specifications for advanced ticketing (ticket on departure and manifest on list) and for intermodal timetables and fares; monitor the development and implementation of TAP target system (according to delivered master plans) and liaisons with EU member states and smaller railways/ticket vendors; publish reference files necessary to implement the future TAF target system; ensure the controlled change of the technical interface descriptions and to inform EC about these changes by managing a web based registry which contains above changes; assess the compliance of IT solutions developed for the future TAF target system.
Regulation (EC) No 1371/2007	23/10/2007	
Commission Implementing Regulation (EU) 2021/541 of 26 March 2021 amending Regulation (EU) No 1305/2014	29/03/2021	New or permanent tasks allocated to the Agency also include: Monitoring the development and implementation of TAF target system and liaisons with EU member states and smaller railways/professional freight customers; publish various reference files necessary to implement the future TAF target system; ensure the controlled change of the technical interface descriptions which are mandatory annexes to the Regulation 1305/2014 and to inform EC about these changes, management of a web based registry which contains above changes; assess the compliance of IT solutions developed for the future TAP target system.
Commission Regulation (EU) No 1305/2014 of 11 December 2014 repealing the Regulation (EC) No 62/2006 (Telematic applications)	12/12/2014	

for freight services (TAF TSI))		
Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe		The Agency collaborates closely with Europe's Rail Joint Undertaking , in particular with regard to the implementation of the Master Plan pursuant to Article 98 of EU-Rail JU regulation and Article 40 of Regulation (EU) 2016/796. Collaboration shall consist of the following advisory tasks: (a), input on research needs relating to the realisation of the Single European Railway Area for consideration by the Europe's Rail Joint Undertaking in the Master Plan and its amendments as well as in the work programmes; (b), feedback and advice on interoperability and safety to be considered in the research innovation activities and, more specifically, in the context of project activities and results for the objectives identified in Article 86(5), point (a); (c), support to the Europe's Rail Joint Undertaking in identifying needs for any additional specific validation or studies to be performed by it, including via the involvement of national safety authorities; (d), provide advice as regards the System Pillar; (e), ensure that the development of specifications including interfaces, functional requirement specifications, and system requirement specifications takes into consideration the experience and feedback on TSI or standards. 3. Representatives of the ERA shall be invited to attend meetings of the Governing Board of EU-Rail JU as observer and take part in its deliberation but shall have no voting rights. Consultation and participation tasks in The System Pillar steering group (under Article 96 of EU-Rail JU regulation).
Commission implementing Regulation (EU) 2018/764 as amended	02/05/2018	Fees and charges payable to the Agency and their conditions of payment are established in Commission implementing Regulation (EU) 2018/764 as amended. Fees and charges are levied for authority tasks, as well as for chargeable services.

1.2 - Seat

Valenciennes and Lille, France.

1.3 - Budget Line

02 10 03: European Union Agency for Railways (ERA)

1.4 - Human Resources overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

1.4.1 - Human Resources overview ERA

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	137	134	97,81 %	134	151
TOTAL AST	29	29	100,00 %	28	29
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	166	163	98,19 %	162	180
Contract Agents	36	36	100,00 %	36	43
Seconded National Experts	4	3	75,00 %	4	4

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL Staff	206	202	98,06 %	202	227

1.4.2 - Human Resources overview (Fees and charges)

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	30	30	100,00 %	28	40
TOTAL AST	1	1	100,00 %	1	1
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	31	31	100,00 %	29	41
Contract Agents	8	8	100,00 %	9	14
Seconded National Experts	0	0	N/A	0	1
TOTAL Staff	39	39	100,00 %	38	56

1.4.3 - Human Resources overview (EU Contribution)

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	107	104	97,20 %	106	111
TOTAL AST	28	28	100,00 %	27	28
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	135	132	97,78 %	133	139
Contract Agents	28	28	100,00 %	27	29
Seconded National Experts	4	3	75,00 %	4	3
TOTAL Staff	167	163	97,60 %	164	171

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	30 821 162	33 930 585
Other Revenue	16 585 818	21 499 261
Total	47 406 980	55 429 846

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from contribution agreements (FFR Art.7)		
Total		

1.5.2 - Expenditure Overview

1.5.2.1 - Expenditure Overview ERA

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	34 413 866	34 413 866	40 780 002	40 780 002
Title 2 - Infrastructure and operating expenditure	2 827 600	2 827 600	2 874 600	2 874 600
Title 3 - Operational expenditure	10 165 513	10 165 513	11 775 244	11 775 244
Total	47 406 979	47 406 979	55 429 846	55 429 846

1.5.2.2 - Expenditure Overview (Fees and charges)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	9 431 949	9 431 949	13 528 424	13 528 424
Title 2 - Infrastructure and operating expenditure	565 520	565 520	706 900	706 900
Title 3 - Operational expenditure	5 775 798	5 775 798	6 377 277	6 377 277
Total	15 773 267	15 773 267	20 612 601	20 612 601

1.5.2.3 - Expenditure Overview (EU Contribution)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	24 981 917	24 981 917	27 251 578	27 251 578
Title 2 - Infrastructure and operating expenditure	2 262 080	2 262 080	2 167 700	2 167 700
Title 3 - Operational expenditure	4 389 715	4 389 715	5 397 967	5 397 967

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Total	31 633 712	31 633 712	34 817 245	34 817 245

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

2.1.1 - Establishment plan posts ERA

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13		1		1		1		2		2
AD 12		6		4		10		14		10
AD 11		20		12		23		24		20
AD 10		17		20		17		19		22
AD 9		28		22		26		21		23
AD 8		19		26		21		17		19
AD 7		22		27		18		24		24
AD 6		18		14		15		10		19
AD 5		5		7		2		9		11
TOTAL AD	0	137	0	134	0	134	0	141	0	151
AST 11										
AST 10										
AST 9		4		2		4		4		3
AST 8		4		1		4		4		3
AST 7		5		6		5		5		5
AST 6		5		5		7		8		8
AST 5		9		8		5		7		7
AST 4		2		6		3				3
AST 3				1						
AST 2										
AST 1										

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
TOTAL AST	0	29	0	29	0	28	0	28	0	29
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		166		163		162		169		180
GRAND TOTAL	166		163		162		169		180	

2.1.2 - Establishment plan posts (Fees and charges)

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14										
AD 13										
AD 12										
AD 11										
AD 10										
AD 9										
AD 8										
AD 7		7		9		11		23		18
AD 6		18		14		15		10		16
AD 5		5		7		2		9		6
TOTAL	0	30	0	30	0	28	0	42	0	40

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD										
AST 11										
AST 10										
AST 9										
AST 8										
AST 7										
AST 6										
AST 5						1		1		1
AST 4		1		1						
AST 3										
AST 2										
AST 1										
TOTAL AST	0	1	0	1	0	1	0	1	0	1
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		31		31		29		43		41
GRAND TOTAL	31		31		29		43		41	

2.1.3 - Establishment plan posts (UE Contribution)

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanen t Posts	Temporar y Posts	Permanen t Posts	Temporar y Posts	Permanent Posts	Temporar y Posts	Permanent Posts	Temporar y Posts	Permanent Posts	Temporar y Posts
AD 14		1		1		1		1		1
AD 13		1		1		1		2		2
AD 12		6		4		10		14		10
AD 11		20		12		23		24		20
AD 10		17		20		17		19		22
AD 9		28		22		26		21		23
AD 8		19		26		21		17		19
AD 7		15		18		7		1		6
AD 6										3
AD 5										5
TOTAL AD	0	107	0	104	0	106	0	99	0	111
AST 11										
AST 10										
AST 9		4		2		4		4		3
AST 8		4		1		4		4		3
AST 7		5		6		5		5		5
AST 6		5		5		7		8		8
AST 5		9		8		4		6		6
AST 4		1		5		3				3
AST 3				1						
AST 2										
AST 1										
TOTAL AST	0	28	0	28	0	27	0	27	0	28
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
TOTAL		135		132		133		126		139
GRAND TOTAL	135		132		133		126		139	

2.2 - External personnel

2.2.1 - External personnel ERA

2.2.1.1 - Contract Agents ERA

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	23	25	24	29
Function Group III	7	11	7	9
Function Group II	6		5	5
Function Group I				
Contract Agents	36	36	36	43

2.2.1.2 - Seconded National Experts ERA

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	4	3	4	4

2.2.2 - External personnel (Fees and charges)

2.2.2.1 - Contract Agents (Fees and charges)

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	8	8	9	14
Function Group III				
Function Group II				
Function Group I				
Contract Agents	8	8	9	14

2.2.2.2 - Seconded National Experts (Fees and charges)

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL			0	1

2.2.3 - External personnel (EU Contribution)

2.2.3.1 - Contract Agents (EU Contribution)

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	15	17	15	15
Function Group III	7	11	7	9
Function Group II	6		5	5
Function Group I				
Contract Agents	28	28	27	29

2.2.3.2 - Seconded National Experts (EU Contribution)

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	4	3	4	3

3 - Financial Resources

3.1 - Revenues ERA

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	15 027 494	15 773 267	19 602 601	20 612 601	30,68 %
2 EU CONTRIBUTION	29 733 355	30 821 162	31 113 585	33 930 585	10,09 %
- Of which assigned revenues deriving from previous years' surpluses	113 313	42 728	344 977	344 977	707,38 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	826 455	812 551	812 291	886 660	9,12 %
- Of which EEA/EFTA (excl. Switzerland)	826 455	812 551	812 291	886 660	9,12 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
TOTAL	45 587 304	47 406 980	51 528 477	55 429 846	16,92 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	1 073 917				
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL	1 073 917				

3.2 - Expenditure

3.2.1 - Expenditure ERA

3.2.1.1 - Commitment appropriations ERA

EXPENSES	Commitment appropriations ERA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	32 187 551	34 413 866	37 685 633	40 780 002	18,50 %
Salaries & allowances	30 089 680	32 070 505	34 667 299	37 761 668	17,75 %
- Of which establishment plan posts	26 258 221	27 841 352	30 266 806	32 625 175	17,18 %
- Of which external personnel	3 831 459	4 229 153	4 400 493	5 136 493	21,45 %
Expenditure relating to Staff recruitment	14 534	60 000	60 000	60 000	0,00 %
Employer's pension contributions	1 317 180	1 488 361	2 163 334	2 163 334	45,35 %
Mission expenses	18 010	20 000	20 000	20 000	0,00 %
Socio-medical infrastructure	62 748	59 000	59 000	59 000	0,00 %
Training	155 920	170 000	170 000	170 000	0,00 %

EXPENSES	Commitment appropriations ERA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
External Services	495 586	504 000	504 000	504 000	0,00 %
Receptions, events and representation	498	2 000	2 000	2 000	0,00 %
Social welfare	33 395	40 000	40 000	40 000	0,00 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 725 639	2 827 600	2 827 600	2 874 600	1,66 %
Rental of buildings and associated costs	1 088 229	1 147 000	1 147 000	1 147 000	0,00 %
Information, communication technology and data processing	1 400 256	1 330 600	1 330 600	1 377 600	3,53 %
Movable property and associated costs	73 361	180 000	180 000	180 000	0,00 %
Current administrative expenditure	13 789	25 000	25 000	25 000	0,00 %
Postage / Telecommunications	150 004	145 000	145 000	145 000	0,00 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	12 097 137	10 165 513	11 015 244	11 775 244	15,84 %
Operational expenditure - Strategic Statements	10 822 914	9 293 513	10 001 857	10 761 857	15,80 %
- Of which Strategic Statement 1 (Removing barriers)	7 703 983	5 937 712	8 233 122	8 993 122	51,46 %
- Of which Strategic Statements 2-3 (Sustainability & multimodality)					
- Of which Strategic Statement 4 (Safety)	1 599 391	1 618 311	1 593 152	1 593 152	-1,55 %
- Of which Strategic Statement 5 (Resilience)					
- Of which Strategic Statement 6 (Competitiveness)	38 682	70 000			-100,00 %

EXPENSES	Commitment appropriations ERA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which Strategic Statement 7 (Outreach & international)	855 567	1 255 000			-100,00 %
- Of which Strategic Statement 8 (Governance)	139 008	185 833			-100,00 %
- Of which Strategic Statement 9 (Internal support & resources)			175 583	175 583	100,00 %
- Of which ERA management and administration	486 283	226 657			-100,00 %
Other operational expenditure	1 274 223	872 000	1 013 387	1 013 387	16,21 %
TOTAL	47 010 327	47 406 979	51 528 477	55 429 846	16,92 %

3.2.1.2 - Payment appropriations ERA

EXPENSES	Payment appropriations ERA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	32 063 472	34 413 866	37 685 633	40 780 002	18,50 %
Salaries & allowances	30 089 632	32 070 505	34 667 299	37 761 668	17,75 %
- Of which establishment plan posts	26 258 173	27 841 352	30 266 806	32 625 175	17,18 %
- Of which external personnel	3 831 459	4 229 153	4 400 493	5 136 493	21,45 %
Expenditure relating to Staff recruitment	14 534	60 000	60 000	60 000	0,00 %
Employer's pension contributions	1 317 180	1 488 361	2 163 334	2 163 334	45,35 %
Mission expenses	17 124	20 000	20 000	20 000	0,00 %
Socio-medical infrastructure	45 278	59 000	59 000	59 000	0,00 %
Training	116 546	170 000	170 000	170 000	0,00 %
External Services	428 125	504 000	504 000	504 000	0,00 %
Receptions, events and representation	498	2 000	2 000	2 000	0,00 %
Social welfare	34 555	40 000	40 000	40 000	0,00 %
Other Staff related expenditure					

EXPENSES	Payment appropriations ERA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 2 - Infrastructure and operating expenditure	2 540 220	2 827 600	2 827 600	2 874 600	1,66 %
Rental of buildings and associated costs	995 158	1 147 000	1 147 000	1 147 000	0,00 %
Information, communication technology and data processing	1 325 881	1 330 600	1 330 600	1 377 600	3,53 %
Movable property and associated costs	74 402	180 000	180 000	180 000	0,00 %
Current administrative expenditure	8 618	25 000	25 000	25 000	0,00 %
Postage / Telecommunications	136 161	145 000	145 000	145 000	0,00 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	8 423 641	10 165 513	11 015 244	11 775 244	15,84 %
Operational expenditure - Strategic Statements	7 383 576	9 075 513	10 001 857	10 761 857	18,58 %
<i>- Of which Strategic Statement 1 (Removing barriers)</i>	4 905 699	5 937 712	8 233 122	8 993 122	51,46 %
<i>- Of which Strategic Statements 2-3 (Sustainability & multimodality)</i>					
<i>- Of which Strategic Statement 4 (Safety)</i>	1 286 401	1 618 311	1 593 152	1 593 152	-1,55 %
<i>- Of which Strategic Statement 5 (Resilience)</i>					
<i>- Of which Strategic Statement 6 (Competitiveness)</i>	38 682	70 000			-100,00 %
<i>- Of which Strategic Statement 7 (Outreach & international)</i>	643 075	1 255 000			-100,00 %
<i>- Of which Strategic Statement 8 (Governance)</i>	131 634	185 833			-100,00 %
<i>- Of which Strategic Statement 9 (Internal support & resources)</i>			175 583	175 583	100,00 %
<i>- Of which ERA management and administration</i>	378 085	8 657			-100,00 %

EXPENSES	Payment appropriations ERA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other operational expenditure	1 040 065	1 090 000	1 013 387	1 013 387	-7,03 %
TOTAL	43 027 333	47 406 979	51 528 477	55 429 846	16,92 %

3.2.2 - Expenditure (Fees and charges)

3.2.2.1 - Commitment appropriations (Fees and charges)

EXPENSES	Commitment appropriations (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	8 366 961	9 431 949	12 518 424	13 528 424	43,43 %
Salaries & allowances	6 848 382	7 772 588	10 141 340	11 151 340	43,47 %
- Of which establishment plan posts	6 000 836	6 532 310	8 667 332	9 172 332	40,41 %
- Of which external personnel	847 546	1 240 278	1 474 008	1 979 008	59,56 %
Expenditure relating to Staff recruitment	13 679	12 000	15 000	15 000	25,00 %
Employer's pension contributions	1 317 180	1 488 361	2 163 334	2 163 334	45,35 %
Mission expenses	5 010	4 000	5 000	5 000	25,00 %
Socio-medical infrastructure	11 748	11 800	14 750	14 750	25,00 %
Training	33 670	34 000	42 500	42 500	25,00 %
External Services	137 292	100 800	126 000	126 000	25,00 %
Receptions, events and representation		400	500	500	25,00 %
Social welfare		8 000	10 000	10 000	25,00 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	521 552	565 520	706 900	706 900	25,00 %
Rental of buildings and associated costs	208 336	229 400	286 750	286 750	25,00 %
Information, communication technology and data processing	267 694	266 120	332 650	332 650	25,00 %

EXPENSES	Commitment appropriations (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Movable property and associated costs	17 899	36 000	45 000	45 000	25,00 %
Current administrative expenditure	816	5 000	6 250	6 250	25,00 %
Postage / Telecommunications	26 807	29 000	36 250	36 250	25,00 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	7 562 005	5 775 798	6 377 277	6 377 277	10,41 %
Operational expenditure - Strategic Statements	7 414 889	5 775 798	6 123 930	6 123 930	6,03 %
- Of which Strategic Statement 1 (Removing barriers)	5 930 640	4 010 237	4 875 447	4 875 447	21,57 %
- Of which Strategic Statements 2-3 (Sustainability & multimodality)					
- Of which Strategic Statement 4 (Safety)	1 355 474	1 204 561	1 208 483	1 208 483	0,33 %
- Of which Strategic Statement 5 (Resilience)					
- Of which Strategic Statement 6 (Competitiveness)					
- Of which Strategic Statement 7 (Outreach & international)	22 336	303 000			-100,00 %
- Of which Strategic Statement 8 (Governance)	12 639	40 000			-100,00 %
- Of which Strategic Statement 9 (Internal support & resources)			40 000	40 000	100,00 %
- Of which ERA management and administration	93 800	218 000			-100,00 %
Other operational expenditure	147 116		253 347	253 347	100,00 %
TOTAL	16 450 518	15 773 267	19 602 601	20 612 601	30,68 %

3.2.2.2 - Payment appropriations (Fees and charges)

EXPENSES	Payment appropriations (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	8 352 981	9 431 949	12 518 424	13 528 424	43,43 %
Salaries & allowances	6 848 382	7 772 588	10 141 340	11 151 340	43,47 %
- <i>Of which establishment plan posts</i>	6 000 836	6 532 310	8 667 332	9 172 332	40,41 %
- <i>Of which external personnel</i>	847 546	1 240 278	1 474 008	1 979 008	59,56 %
Expenditure relating to Staff recruitment	13 679	12 000	15 000	15 000	25,00 %
Employer's pension contributions	1 317 180	1 488 361	2 163 334	2 163 334	45,35 %
Mission expenses	4 147	4 000	5 000	5 000	25,00 %
Socio-medical infrastructure	11 748	11 800	14 750	14 750	25,00 %
Training	21 160	34 000	42 500	42 500	25,00 %
External Services	135 525	100 800	126 000	126 000	25,00 %
Receptions, events and representation		400	500	500	25,00 %
Social welfare	1 160	8 000	10 000	10 000	25,00 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	557 881	565 520	706 900	706 900	25,00 %
Rental of buildings and associated costs	236 686	229 400	286 750	286 750	25,00 %
Information, communication technology and data processing	254 354	266 120	332 650	332 650	25,00 %
Movable property and associated costs	34 170	36 000	45 000	45 000	25,00 %
Current administrative expenditure	816	5 000	6 250	6 250	25,00 %
Postage / Telecommunications	31 855	29 000	36 250	36 250	25,00 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					

EXPENSES	Payment appropriations (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	4 759 319	5 775 798	6 377 277	6 377 277	10,41 %
Operational expenditure - Strategic Statements	4 662 618	5 557 798	6 123 930	6 123 930	10,19 %
- Of which Strategic Statement 1 (Removing barriers)	3 480 767	4 010 237	4 875 447	4 875 447	21,57 %
- Of which Strategic Statements 2-3 (Sustainability & multimodality)					
- Of which Strategic Statement 4 (Safety)	1 128 401	1 204 561	1 208 483	1 208 483	0,33 %
- Of which Strategic Statement 5 (Resilience)					
- Of which Strategic Statement 6 (Competitiveness)					
- Of which Strategic Statement 7 (Outreach & international)	16 836	303 000			-100,00 %
- Of which Strategic Statement 8 (Governance)	19 318	40 000			-100,00 %
- Of which Strategic Statement 9 (Internal support & resources)			40 000	40 000	100,00 %
- Of which ERA management and administration	17 296				
Other operational expenditure	96 701	218 000	253 347	253 347	16,21 %
TOTAL	13 670 181	15 773 267	19 602 601	20 612 601	30,68 %

3.2.3 - Expenditure (EU Contribution)

3.2.3.1 - Commitment appropriations (EU Contribution)

EXPENSES	Commitment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	23 820 590	24 981 917	25 167 209	27 251 578	9,09 %
Salaries & allowances	23 241 298	24 297 917	24 525 959	26 610 328	9,52 %
- Of which establishment plan posts	20 257 385	21 309 042	21 599 474	23 452 843	10,06 %

EXPENSES	Commitment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
<i>- Of which external personnel</i>	2 983 913	2 988 875	2 926 485	3 157 485	5,64 %
Expenditure relating to Staff recruitment	855	48 000	45 000	45 000	-6,25 %
Employer's pension contributions					
Mission expenses	13 000	16 000	15 000	15 000	-6,25 %
Socio-medical infrastructure	51 000	47 200	44 250	44 250	-6,25 %
Training	122 250	136 000	127 500	127 500	-6,25 %
External Services	358 294	403 200	378 000	378 000	-6,25 %
Receptions, events and representation	498	1 600	1 500	1 500	-6,25 %
Social welfare	33 395	32 000	30 000	30 000	-6,25 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 204 087	2 262 080	2 120 700	2 167 700	-4,17 %
Rental of buildings and associated costs	879 893	917 600	860 250	860 250	-6,25 %
Information, communication technology and data processing	1 132 562	1 064 480	997 950	1 044 950	-1,83 %
Movable property and associated costs	55 462	144 000	135 000	135 000	-6,25 %
Current administrative expenditure	12 973	20 000	18 750	18 750	-6,25 %
Postage / Telecommunications	123 197	116 000	108 750	108 750	-6,25 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	4 535 132	4 389 715	4 637 967	5 397 967	22,97 %

EXPENSES	Commitment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Operational expenditure - Strategic Statements	3 408 025	3 517 715	3 877 927	4 637 927	31,84 %
- <i>Of which Strategic Statement 1 (Removing barriers)</i>	1 773 343	1 927 475	3 357 675	4 117 675	113,63 %
- <i>Of which Strategic Statements 2-3 (Sustainability & multimodality)</i>					
- <i>Of which Strategic Statement 4 (Safety)</i>	243 917	413 750	384 669	384 669	-7,03 %
- <i>Of which Strategic Statement 5 (Resilience)</i>					
- <i>Of which Strategic Statement 6 (Competitiveness)</i>	38 682	70 000			-100,00 %
- <i>Of which Strategic Statement 7 (Outreach & international)</i>	833 231	952 000			-100,00 %
- <i>Of which Strategic Statement 8 (Governance)</i>	126 369	145 833			-100,00 %
- <i>Of which Strategic Statement 9 (Internal support & resources)</i>			135 583	135 583	100,00 %
- <i>Of which ERA management and administration</i>	392 483	8 657			-100,00 %
Other operational expenditure	1 127 107	872 000	760 040	760 040	-12,84 %
TOTAL	30 559 809	31 633 712	31 925 876	34 817 245	10,06 %

3.2.3.2 - Payment appropriations (EU Contribution)

EXPENSES	Payment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	23 710 491	24 981 917	25 167 209	27 251 578	9,09 %
Salaries & allowances	23 241 250	24 297 917	24 525 959	26 610 328	9,52 %
- <i>Of which establishment plan posts</i>	20 257 337	21 309 042	21 599 474	23 452 843	10,06 %
- <i>Of which external personnel</i>	2 983 913	2 988 875	2 926 485	3 157 485	5,64 %
Expenditure relating to Staff recruitment	855	48 000	45 000	45 000	-6,25 %
Employer's pension contributions					
Mission expenses	12 977	16 000	15 000	15 000	-6,25 %

EXPENSES	Payment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Socio-medical infrastructure	33 530	47 200	44 250	44 250	-6,25 %
Training	95 386	136 000	127 500	127 500	-6,25 %
External Services	292 600	403 200	378 000	378 000	-6,25 %
Receptions, events and representation	498	1 600	1 500	1 500	-6,25 %
Social welfare	33 395	32 000	30 000	30 000	-6,25 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 982 339	2 262 080	2 120 700	2 167 700	-4,17 %
Rental of buildings and associated costs	758 472	917 600	860 250	860 250	-6,25 %
Information, communication technology and data processing	1 071 527	1 064 480	997 950	1 044 950	-1,83 %
Movable property and associated costs	40 232	144 000	135 000	135 000	-6,25 %
Current administrative expenditure	7 802	20 000	18 750	18 750	-6,25 %
Postage / Telecommunications	104 306	116 000	108 750	108 750	-6,25 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	3 664 322	4 389 715	4 637 967	5 397 967	22,97 %
Operational expenditure - Strategic Statements	2 720 958	3 517 715	3 877 927	4 637 927	31,84 %
- Of which Strategic Statement 1 (Removing barriers)	1 424 932	1 927 475	3 357 675	4 117 675	113,63 %
- Of which Strategic Statements 2-3 (Sustainability & multimodality)					
- Of which Strategic Statement 4 (Safety)	158 000	413 750	384 669	384 669	-7,03 %

EXPENSES	Payment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which Strategic Statement 5 (Resilience)					
- Of which Strategic Statement 6 (Competitiveness)	38 682	70 000			-100,00 %
- Of which Strategic Statement 7 (Outreach & international)	626 239	952 000			-100,00 %
- Of which Strategic Statement 8 (Governance)	112 316	145 833			-100,00 %
- Of which Strategic Statement 9 (Internal support & resources)			135 583	135 583	100,00 %
- Of which ERA management and administration	360 789	8 657			-100,00 %
Other operational expenditure	943 364	872 000	760 040	760 040	-12,84 %
TOTAL	29 357 152	31 633 712	31 925 876	34 817 245	10,06 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 344 977.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Agency received 12 additional TA (AD) posts as of 2023 in the context of the Strengthening Plan 2023-2027, out of which 6 were temporary and should be phased out by the end of 2027. The last 2 of these temporary TA posts are planned to be returned at the end of 2027. The Commission notes that these two posts are currently occupied by staff retiring in the course of 2027, and this was reflected accordingly in FTE planning.

The Agency requests 11 additional FTEs are requested (9 TAs and 2CAs) under full coverage of Fees and Charges to face the substantial authorisation work that the retrofitting of new ERTMS communication system will be required on existing vehicles. The Commission supports the request.

The 2027 planning includes the applicable legislative financial statements, of which Military Mobility and Rail Infrastructure Capacity are in the process of adoption, and with the Strengthening plan. The Commission supports the request.

The Commission is aware of the significant structural resource limitations faced by the Agency. Following the evaluation of ERA, the Commission works currently on a proposal to revise the mandate of the Agency, to equip it with the necessary resources to deliver its expanding mandate.

Financial Resources

The Commission notes that despite the 2% indexation rate allowed in the note from Budget Circular for 2027, the Agency kept the level of expenditures for title 2 unchanged in comparison to the levels of 2026 to achieve cost savings and higher efficiency. The budget for all priorities has been slightly reduced following a reduction of the budgeted costs of missions for all strategic statements, as a general efficiency effort. Further, the figure for other operational expenditures slightly decreases, given the progress made by ERA in the implementation of the new Cybersecurity Regulation.

The Commission supports the request.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

4.1.1.1 - Number of staff requested (Fees and charges)

The following table displays the split of requested resources between subsidy-funded activities and fees and charges-funded activities (year-end 2027, headcounts):

Staff category	EU contrib. (T1)	F&C (T4.1)	Total
TA	126	43	169
CA	27	11	38
SNE	3	1	4
Total	156	55	211

Rationale for additional F&C posts (+9 TAs and +2 CAs):

The retrofitting of the train protection system of trains and locomotives with ERTMS onboard units (including the new radio system FRMCS that shall replace the outdated systems that have reached end of life) and the Digital Automatic Coupler (DAC) for wagons and locomotives will require an increased effort by ERA to deliver vehicle type authorisations and vehicle authorisations for placing on the market.

The DAC retrofitting plans demand the authorisation of several hundred vehicle types, with an estimated total of 460 000 vehicles, starting in the next years with the authorisation of 100 pioneer trains.

ERTMS onboard retrofitting has already started with the submission of +50 vehicle types requests, with an estimated 900+ vehicles for 2025-2026 only for two programmes of “corridor freight locomotives” for multi-Member State operation. The trend is that other operators and manufacturers will follow in turn until 2030. Vehicle Authorisation and Safety Certification are directly connected with areas of Military Mobility, High Speed Rail and cross-border traffic. The number of applications waiting to be processed has seen increases of the order of +30% in the last year, showing the risks anticipated in the Agency SPDs of 2024, 2025 and 2026 is materialising.

The proposed increase in the establishment plan generates a substantial increase of salary, pension contribution, and infrastructure expenditures to be borne by the Fees and Charges budget. Nevertheless, this expenditure increase is full balanced by an increase of revenues (3.609.123€) backed by an increase of application volume and of billable hours.

4.1.1.2 - Number of staff requested (UE Contribution)

The Agency received 12 additional TA (AD) posts as of 2023 in the context of the Strengthening Action Plan 2023-2027 (SAP), out of which 6 on a temporary basis which have to be phased out by end of 2027. The last 2 temporary TA posts are planned to be returned at the end of 2027. Both of these posts come from retirements and have been included in the FTE planning.

The Agency continues to face significant structural resource limitations that constrain its ability to fully deliver on its mandate within the current budgetary envelope. Several strategically important activities—such as NSA annual performance reviews and the systematic analysis of NIB accident investigation reports—remain paused due to insufficient staff capacity. While the new IT strategy, including the use of AI-enabled first-level analyses, offers potential efficiency gains in the medium term, these benefits remain uncertain until at least 2026. Until then, the Agency must navigate an expanding workload with no commensurate increase in human resources, hampering its capacity to ensure consistent and proactive safety oversight.

Even with optimisation, the Agency may need to seek additional FTEs to safeguard the delivery of its statutory authority tasks. The Agency welcomes the already existing EC proposals to strengthen the Agency’s resources on Military Mobility and the Railway Infrastructure Capacity. Without reinforcement, the accumulation of these new mandates poses a continued risk of overstretch and under delivery across critical safety and interoperability priorities.

4.1.2 - Vacancy rate as of end 2025

4.1.2.1 - Vacancy rate as of end 2025 (Fees and charges)

No vacant posts

TA: 31/31 (0%) (of which AD 30/30 (0%) and AST 1/1 (0%))

CA: 8/8 (0%)

Total: 39/39 (0%)

4.1.2.2 - Vacancy rate as of end 2025 (UE Contribution)

TA: 132/135 (2%) (of which AD 105/108 (3%) and AST 28/28 (0%)) – note: TA039 new ED's former HoU post, TA060 & TA108 not to be filled anymore (part of posts returned as per SAP)

CA: 28/28 (0%)

SNE: 3/4 (25%)

Total: 163/167 (2%)

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.3.1 - Standard abatement ('abatement forfaitaire') applied (Fees and charges)

4.1.3.2 - Standard abatement ('abatement forfaitaire') applied (UE Contribution)

4.1.4 - Salary assumption for calculating salary line (% applied)

4.1.4.1 - Salary assumption for calculating salary line (% applied) (Fees and charges)

Salary averages used: 179,087 € (TA), 106,124 € (CA), 91,941 € (SNE). Salary averages take into account: Effects of December 2025 indexation and FR correction coefficient (applied as from 01/07/2025), Salary update of +2.2% as from 01/07/2026 and 2.3% as from 01/07/2027 (as per Budget Circular for 2027), Reviewed reclassification methodology applied (0.5% reclassification + 0.75% step increase).

4.1.4.2 - Salary assumption for calculating salary line (% applied) (UE Contribution)

Salary averages used: 179,087 € (TA), 106,124 € (CA), 91,941 € (SNE). Salary averages take into account:

Effects of December 2025 indexation and FR correction coefficient (applied as from 01/07/2025), Salary update of +2.2% as from 01/07/2026 and 2.3% as from 01/07/2027 (as per DG MOVE letter from Dec 2025), Reviewed reclassification methodology applied (0.5% reclassification + 0.75% step increase).

4.1.5 - Correction coefficient used

4.1.5.1 - Correction coefficient used (Fees and charges)

The recent decrease of FR correction coefficient has been taken into account (1.142 as from 01/07/2024 to 1.136 as from 01/07/2025).

4.1.5.2 - Correction coefficient used (UE Contribution)

The recent decrease of FR correction coefficient has been taken into account (1.142 as from 01/07/2024 to 1.136 as from 01/07/2025).

4.1.6 - Exchange rate used (if applicable)

4.1.6.1 - Exchange rate used (if applicable) (Fees and charges)

4.1.6.2 - Exchange rate used (if applicable) (UE Contribution)

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

4.2.1.1 - Title 1 (Fees and charged)

See point 4.1.2.1

4.2.1.2 - Title 1 (UE Contribution)

See point 4.1.4.2

4.2.2 - Title 2

4.2.2.1 - Title 2 (Fees and charges)

The Agency increased the level of expenditures for title 2 according to the pro rata of indirect / overhead costs generated by the increase of Fees and Charges activities.

4.2.2.2 - Title 2 (UE Contribution)

Despite the 2% indexation rate allowed in the note from Budget Circular for 2027, the Agency can slightly decrease the level of expenditure on title 2 thanks to the increase of Fees and Charge budget proportion and the related pro rata of indirect / overhead costs. This would help with compensating a (small) part of the structural gap in the Agency's subsidy budget on title 2.

4.2.3 - Title 3

4.2.3.1 - Title 3 (Fees and charges)

In comparison with the 2026 Budget, the main changes are the following:

- Strategic Statement 1: covers now the priority “Interoperable and cost-efficient rail” regrouping Strategic Statement 1 (4,723,389€) and Strategic Statement 7 (152,059€).
- Strategic Statement 4: covers now the priority “Safe Rail” regrouping Strategic Statement 4 (1,208,483€). Budget for this priority remained at the same level since it covers budgeted costs of National Safety Authorities and Pool of Experts for the delivery of Single Safety Certificates.
- Strategic Statement 9: covers now the priority “Internal enablers of transversal nature” regrouping Strategic Statement 8 (40,000€). Budget for this priority remained unchanged since it covers budgeted expenditures for the functioning of the Board of Appeal for Authority Tasks.
- Other operational expenditures: the figure slightly increases in line with the expected growth of the Fees and Charges activities.

4.2.3.2 - Title 3 (UE Contribution)

In comparison with the 2026 Budget, the main changes are the following:

- Strategic Statement 1: covers now the priority “Interoperable and cost-efficient rail” regrouping Strategic Statement 1 (2,125,805€), Strategic Statement 6 (65,080€) and Strategic Statement 7 (1,166,790€). In this new proposal, the increase of the proportion of the Fees and Charge in the total Agency budget allows to change the distribution key for the indirect/overhead costs. This helps to compensate a (small) part of the structural gap in the Agency's subsidy budget on Title 3 and allows an increase of the budget allocated to Strategic Statement 1.
- Strategic Statement 4: covers now the priority “Safe Rail” regrouping Strategic Statement 4 (384,669€). Budget for this priority has been slightly reduced since budgeted costs of missions for all programmes have been reduced (as general efficiency effort).
- Strategic Statement 9: covers now the priority “Internal enablers of transversal nature” regrouping Strategic Statement 8 (135,583€). Budget for this priority has been slightly reduced since budgeted costs of missions for all programmes have been reduced (as general efficiency effort).
- Other operational expenditures: the figure slightly decreased since the agency advanced in the implementation of new cybersecurity regulation (EU 2023/2841) and lower financial resources are required.

4.3 - Ad hoc grants and delegation agreements

4.3.1 - Ad hoc grants and delegation agreements (Fees and charges)

4.3.2 - Ad hoc grants and delegation agreements (UE Contributions)

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact
EU support on transposition and implementation of the EU railway acquis by the European Union Agency for Railways - ERA (ERA / IPA III / 1) – Contribution Agreement	19.12.2023	01 2024 – 12 2026	DG ENEST	The purpose of this IPA III Contribution Agreement is to support the Western Balkans and Türkiye in transposing, implementing and integrating the EU railway acquis, thereby strengthening safety, interoperability and alignment with the Single European Railway Area.	EUR 0.4275 million 0.5 GFIII CA

ERA support to the Railway System Pillar - Contribution Agreement	15.07.2021	07 2021 – 12 2026	DG MOVE	This Contribution Agreement provides for ERA to deliver technical and regulatory support to the European Commission in the development, harmonization and implementation of interoperable railway systems, particularly ERTMS and digital rail solutions by acting as System Authority, supporting standardisation and ensuring the correct application of EU technical and safety rules across Europe.	EUR 1.11296 million 2 CA
Pilot project - Single European Railway Area - Prototype Corridor Munich-Verona - Year 2 - Contribution Agreement	30.10.2023	10 2023 – 04 2026	DG MOVE	This Contribution Agreement aims to remove operational, regulatory and digital barriers along the Munich–Verona corridor by harmonising rules, improving cross-border traffic management, and developing shared data, tools and procedures to enable seamless railway operations across the Single European Railway Area.	EUR 0.7905 million
Technical support to Railway safety and interoperability in Greece - Contribution Agreement	28.08.2024	07 2024 – 01 2027	DG SG REFORM	The objective of this Contribution Agreement is to support Greece in strengthening the safety and interoperability of its railway system by ensuring correct implementation of EU legislation, clarifying institutional responsibilities, enhancing stakeholder capacities, and following up on previous ERA recommendations through targeted trainings, workshops, and a governance report.	EUR 1.2 million
Studies supporting the digitalisation of the rail system – Contribution Agreement	12.12.2024	12 2024 – 12 2026	DG MOVE	The objectives of this Contribution Agreement are to support the digitalisation of the rail system, the development of rail regulatory framework relating to the digitalisation of the rail system and the enforcement of rail regulatory framework relating to the digitalisation of the rail system	EUR 0.2 million
Creation of a comprehensive dynamic digital timetable for rail services in the Union – Contribution Agreement	16.07.2025	07 2025 – 07-2027	DG MOVE	The objective of the Contribution Agreement is to Establish a trusted and non-discriminatory source for journey planning information, including the passenger timetable, minimum connection times and dynamic travel information at Union level.	EUR 0.75 million 1 CA

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	ERA HQ	Valenciennes, 120 rue Marc Lefrancq, 59307 France	5 250,00		5 250,00	559 277	1 year with tacit renewal	Office rental	No	

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
2	Lille Office - Espace international	299, Boulevard de Leeds - 59000 Lille - France	67,00	2,00	69,00	14 386	Until 31/12/2026	Meeting, premises rental	No	
3	Parking des Tertiaires - SPL Valenciennes stationnement (100 parking places)	Rue du Fer à Cheval, 59300 Valenciennes, FR				26 250	1 year with tacit renewal	100 Parking places rental	No	
TOTAL			5 317,00	2,00	5 319,00	599 913				0

5.1.2 - Current building(s) Other comments

1. ERA HQ (Valenciennes): ERA is the only tenant in the ERA HQ building, the Agency exclusively occupies and uses all office and non-office spaces in the building. Therefore, all surface area is included under the 5.250 m² of office space (SHON, terraces are not considered). The Agency is re-considering the use of the parking facilities, and this may entail a reduction of the expenditure.

2. Lille Office - Espace International (Lille): ERA shares office spaces with the building landlord (CCI de Région) on the 2nd floor. Following the signature of the addendum n°7 to main Lease contract that entered into force as of 01/04/2024, the leased total office space is reduced to 68.50 m² for a lease yearly fee of 14 386.00€, where the “quote-part des parties communes” is 2.04%. ERA has an exclusive use of the “office space”¹ of the 67.00m² considered in the rent, the remaining 2.04% included under “non-office”² are shared with the landlord and other tenants.

5.1.3 - Building projects in the planning phase

Due to the growth of the Agency, the current building in Valenciennes does not meet the necessary requirements anymore related to the Agency’s role as railways’ Authority. As part of a long-term solution, the Agency and Valenciennes Métropole have started defining the requirements for a new building to accommodate ERA activities after 2028 by means of a Study composed of different phases. Taking into account the experience gained during the pandemic with large-scale teleworking and new ways of working, the building capacity was revised, and the technical project adapted.

An agreement on a Rental Lease Agreement proposal has been reached with Valenciennes Métropole for 967.400 € per year (128 €/m²) for a fixed period of twelve consecutive years, with the possibility to renew it for periods of three consecutive years. During the early information procedure, the rental fee, calculated on 2020 prices, was 800 k€ for a period of 25 years.

In April 2024, the European Parliament and the Council approved the ERA new building project.

Valenciennes Métropole has introduced the ETYO consulting company that will assist in the preparation of the expression of interest procedure to shortlist the three candidates (architects), and has presented the draft “Pre-Programme” for the Agency’s validation before publication to which the agency agreed in November 2024.

Valenciennes Métropole has also shared the high level estimated draft activities’ calendar related to the construction of the new ERA building. The main phases are:

- › Phase 1: call for interest,
- › Phase 2: offers’ analysis,
- › Phase 3: study of the selected offer, and
- › Phase 4: works’ execution.

Valenciennes Métropole has completed the phase 1 “Procédure de concours – Appel à candidature”. On 5th June 2025 the Jury has assessed the studies of the three candidates, and the formal marked notification is expected in February 2026.

Following, the awarded contractor will prepare the detailed work programme. The estimated delivery of the new building is during 2028.

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - European schools

No agreement is in place with a European School.		
Contribution agreements signed with the EC on type I European schools	No	
Contribution agreements signed with the EC on type II European schools	No	Informal arrangement with EEL(M) (École européenne Lille Métropole)
Number of service contracts in place with international schools:	0	
Description of any other solutions or actions in place:		
Informal arrangement with Jehan Froissart Primary School in Valenciennes (EN curricula)		

5.3 - Evaluation

According to Article 82 of Regulation (2016) 796, an evaluation of ERA has to be carried out no later than 16 June 2020 and every 5 years thereafter, with the purpose to assess, in particular, the impact, effectiveness and efficiency of the Agency and its working practices, taking into account all relevant work by the Court of Auditors and the views and recommendations of relevant stakeholders, including national safety authorities, representatives of the railway sector, social partners and consumer organisations. The evaluation should also include an assessment on the functioning of the dual system for vehicle authorisation and safety certification, the one-stop shop related thereto and the harmonised implementation of ERTMS in the Union. A new evaluation of the Agency is currently underway.

5.4 - Privileges and immunities

The Management Board approved the proposed Headquarters (or Seat) Agreement between the Agency and the host Member State without objections or negative votes in August 2018. The Seat Agreement between the French Government and the Agency has been presented as draft legislation to the French National Assembly on 7 July 2021 (Projet de loi N° 4323) and has been adopted and promulgated on 31 January 2022. The final text of the Seat Agreement can be found https://www.assemblee-nationale.fr/dyn/15/textes/115b4323_accord-international.pdf. The following table presents the privileges granted to the Agency's staff:

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
pledge to provide the necessary support to ensure the location of the Agency's headquarters will remain unchanged. (Art. 3) The Agency's premises are inviolable, exempt from requisition, requisition, confiscation or expropriation. No French authority can enter the building without the prior agreement of the Executive Director. The property and assets of the Agency cannot be subject of legal measure of constraint without the authorisation of the CJEU. (Art. 4) The Agency's archives and all official documents are also inviolable. The Agency will benefit from the same treatment the French Government provides to diplomatic missions when it comes to official communication. No restriction can be placed on neither official	The HQ Agreement differentiates statutory staff (officials, TAs, CAs) and external staff (SNEs, experts, trainees, interims). (Art. 1). The privileges and immunities provided for the statutory staff aim to guarantee their independence and the unimpeded functioning of ERA. The Executive Director and the statutory staff (Art. 10): • enjoy immunity from jurisdiction, even after the termination of their mission, in respect of acts carried out by them in the exercise of their functions • are exempt from national taxes on earnings, salaries and respective supplements paid by the Agency • enjoy the exemption for themselves and their spouses from measures restricting immigration and from aliens' registration formalities; • enjoy the same privileges in respect of currency and exchange regulations comparably to those accorded to staff of international organisations • enjoy the right to import duty-free their furniture and personal effects at the time of first taking up their post in France and the right on the termination of their functions in France to export free of duty their furniture and personal	No provision in the headquarters agreement. Please refer to 5.2 European schools for further information on education.

communication addressed to the Agency or a member of its personnel, nor on any communication emanating from the Agency. In addition, the Agency shall have the right to use codes and to dispatch and receive official correspondence and other official communications by courier or in sealed bags which shall be subject to the same privileges and immunities as diplomatic couriers and bags. (Art. 5) The Agency is entitled to display the flag of the EU, as well as its own on its premises and vehicles (Art. 6) The Agency, its assets, income and other properties, shall be exempt from all direct taxes. The Agency is also exempt from indirect taxes and duties included the price of movable and immovable property and services, acquired for its official use and involving an expenditure of at least €150. The exemption may be granted by way of a refund. The Agency shall also be exempt from all custom duties and any other taxes for all goods intended for official use, as long as this exoneration is foreseen in the EU or national legislation. (Art. 7-8) Finally, the Agency is entitled to register three vehicles with diplomatic plates. (Art. 9)	effects, subject in both cases to conditions considered necessary by the French authorities • Enjoy the right to import duty-free their private car acquired whether in the country of their last residence or in the country of which they are nationals, bound by the single market rules. They also enjoy the right to export it duty-free, subject to the conditions considered necessary by the French authorities; • Have access – along with their family members – to access without discrimination compared with French citizens to all public services provided on French territory, including medical services, education, childcare, and housing. The French Government will deliver to all members of the Agency's personnel (except those who have the French nationality or permanent residency) a special residency document identifying them as member of the Agency's personnel. The Agency will ensure that once an employee leaves the Agency, its residency document is handed back to the Ministry of Foreign Affairs. The Ministry of Foreign Affairs also facilitates the issuance of those residency documents and work authorisations to the family members of all the Agency's personnel, except those who have the French nationality or permanent residency (Art. 11 (1, 2)). The French authorities will take all necessary measures to facilitate the entry, stay, and departure of experts in missions for the Agency on the French territory. Necessary visa and authorisations will be delivered for free as quickly as possible (Art. 11 (2, 4)). In addition, the Executive Director and the statutory staff are exempt from any compulsory national social security system. External staff, SNEs, and their family members, subject to their coverage in their own country of citizenship, are also exempt from any compulsory national social security system. (Art. 12)	

2.1.4 European Union Agency for the Cooperation of Energy Regulators – ACER

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation (EC) No 713/2009 of the European Parliament and of the Council establishing an Agency for the Cooperation of Energy Regulators, repealed by	13 July 2009	The Agency assists the NRAs in exercising at EU level with their regulatory tasks performed in the Member States and coordinates their action; mediates and settles disagreements between NRAs; contributes to the establishment of high-quality common regulatory and supervisory practices, thus contributing to the consistent, efficient and effective application of Union law in order to achieve the Union's climate and energy goals. Amongst others, the Agency advises the EU institutions, takes individual decisions on EU-wide terms and conditions or methodologies for the implementation of network codes and guidelines as well as in regulatory matters concerning more than one Member State, develops framework guidelines, reviews and amends draft network codes, monitors the execution of the tasks of the ENTSO for Electricity, the ENTSO for Gas, and the EU DSO entity, provides regulatory oversight of those entities, the regional coordination centres and the single allocation platform, makes recommendations to assist NRAs and market participants in sharing good practices, and monitors the electricity and natural gas sectors and publishes annually a report on the results of this monitoring.
Regulation (EU) 2019/942 of the European Parliament and of the Council establishing a European Union Agency for the Cooperation of Energy Regulators	5 June 2019	
Regulation (EU) 2022/869 of the European Parliament and the Council on guidelines for trans-European energy infrastructure, amending Regulations (EC) No 715/2009, (EU) 2019/942 and (EU) 2019/943 and Directives 2009/73/EC and (EU) 2019/944, and repealing Regulation (EU) No 347/2013	30 May 2022	The Agency plays a role in the process of identifying critical energy infrastructure (PCIs) and in assisting NRAs in dealing with investment requests – including for cross-border cost allocation – submitted by PCI promoters. In particular, the Agency monitors Member States' progress in implementing energy infrastructure projects and reports on the development of projects on the Union list and infrastructure alignment with EU energy goals, advises the Commission on infrastructure priorities based on these reports, ensures that a thorough Cost-Benefit Analysis (CBA) is conducted for projects on the Union list and that CBAs are updated regularly to reflect changes in technology, market conditions, and EU regulations, develops guidelines for infrastructure project development based on market analysis and EU policy objectives, provides recommendations on the evaluation and adaptation of infrastructure strategies to meet EU energy policy goals, publishes framework guidelines for the joint scenarios to be developed by ENTSO for Electricity and ENTSO for Gas and updates them regularly as found necessary, and adopts a recommendation for identifying good practices for the treatment of investment requests for projects of common interest and updates it regularly as necessary
Directive 2009/72/EC of the European Parliament and of the Council on common rules for the internal market in electricity, repealing Directive 2003/54/EC, repealed by	13 July 2009	ACER shall cooperate with NRAs and TSOs to ensure the compatibility of the regulatory frameworks across the Union with the aim of creating a competitive internal market in electricity; exercise the tasks conferred on the NRAs upon their joint request and in the absence of agreement between them; and provide its opinion to regulatory authorities or to the Commission. The Agency, in close cooperation with the national regulatory authorities and the ENTSO for Electricity, shall monitor and analyse the performance of Regional Coordination Centres.
Directive (EU) 2019/944 of the European Parliament and of the Council of 5 June 2019 on common rules for the internal market for electricity and amending Directive 2012/27/EU	5 June 2019	The Agency shall support DSOs to submit to the Commission and to the Agency the draft statutes, a list of registered members, the draft rules of procedure, including the rules of procedures on the consultation with ENTSO-E and other stakeholders and the financing rules, of the EU DSO entity to be established. Issuing an opinion on the draft statutes, list of members, draft rules of procedures, DSO annual work programme and other relevant documents. Issuing a decision for DSO to provide any relevant information necessary for carrying out monitoring pursuant. In its decisions, the Agency shall make a reference to the legal basis under which the information is requested, the time limit within which the information is to be provided, and the purpose of the request.
Directive 2009/73/EC concerning common rules for the internal	13 July 2009	ACER shall cooperate with NRAs and TSOs to ensure the compatibility of the regulatory frameworks across EU with the aim of creating an internal market in

market in natural gas and repealing Directive 2003/55/EC, repealed by Directive (EU) 2024/1788 of the European Parliament and of the Council of 13 June 2024 on common rules for the internal markets for renewable gas, natural gas and hydrogen, amending Directive (EU) 2023/1791 and repealing Directive 2009/73/EC (recast)	14 June 2024	natural gas; exercise the tasks conferred on the NRAs upon their joint request and in the absence of agreement between them; and provide its opinion to the regulatory authority or to the Commission ACER cooperates with NRAs and TSOs to ensure the compatibility of regulatory frameworks between and within the regions with the aim of creating competitive internal markets for natural gas and hydrogen; exercises the tasks conferred on the NRAs upon their joint request and in the absence of agreement between them; provides its opinion to the regulatory authority or to the Commission. By 5 August 2034 , ACER shall publish a report on the impact of Articles 46, 68 and 69 on the functioning, competition, liquidity, hydrogen infrastructure development and transparency of the market for hydrogen. ACER's report shall include a consultation of the relevant stakeholders.
Regulation (EC) No 714/2009 on conditions for access to the network for cross-border exchanges in electricity and repealing Regulation (EC) No 1228/2003 Regulation (EU) 2019/943 of the European Parliament and of the Council on the internal market for electricity Regulation (EU) No 543/2013 on submission and publication of data in electricity markets, amending Annex I to Regulation (EC) No 714/2009 Regulation (EU) No 347/2013	13 July 2009, 05 June 2019 14 June 2013 30 May 2022	The Agency issues opinions to the Commission on the draft statutes, list of members and draft rules of procedure of the European network of transmission system operators for electricity (ENTSO-E); submits and recommends for adoption by the Commission framework guidelines for the development of network codes; provide opinions to ENTSO-E on network codes; review the national ten-year network development plans; monitor the execution of ENTSO-E's tasks and the network codes implementation. The Agency shall: - amend or approve technical parameters developed by ENTSO-E for an efficient participation of cross-border capacities in capacity mechanisms and other technical features of capacity mechanisms. - amend or approve draft methodologies for calculating: the value of lost load; the "cost of new entry" for generation, or demand response; and the reliability standard expressed as "expected energy not served" and the "loss of load expectation". - amend or approve changes of a proposal for a methodology for assessing short-term adequacy - seasonal adequacy, week-ahead to intraday adequacy submitted by ENTSO-E. The Agency shall publish best practice report on the transmission and distribution tariff methodologies every two years . The Agency shall publish Opinion on technical guidance for the calculation of CO2 emission limits. This regulation lays down the minimum common set of data relating to generation, transportation and consumption of electricity to be made available to market participants. It also provides for a central collection and publication of the data.
Regulation (EC) No 715/2009 on conditions for access to the natural gas transmission networks and repealing Regulation (EC) No 1775/2005	13 July 2009	The Agency issues opinions to the Commission on the draft statutes, list of members and draft rules of procedure of the European network of transmission system operators for gas (ENTSO-G); submits and recommends for adoption by the Commission framework guidelines for the development of network codes; provide opinions to ENTSO-G on network codes; monitor the execution of ENTSO-G's tasks and the network codes implementation.
Regulation (EU) No 838/2010 on guidelines relating to the inter-transmission system operator compensation mechanism and a common regulatory approach to transmission charging	23 September 2010	The Agency shall formulate a proposal to the Commission on the annual cross-border infrastructure compensation sum for the Inter-TSO Compensation (ITC) mechanism and report to the Commission; verify the criteria for the valuation of losses at national level; monitor the appropriateness of the ranges of allowable transmission charges and provide its opinion to the Commission
Regulation (EU) 994/2010, replaced by Regulation (EU) 2017/1938 concerning measures to safeguard the security of gas supply (the "SoS Regulation")	20 October 2010 25 October 2017	measures to safeguard security of gas supply and repealing Council Directive 2004/67/EC concerning measures to safeguard the security of gas supply and repealing Regulation (EU) No 994/2010 The Agency shall take decisions on CBCA; issue opinions on proposals or exemption requests and on the elements of coordinated decisions; participate in consultations on the establishment of permanent bi-directional capacity at

		interconnection points; and participate in the Gas Coordination Group.
Regulation (EU) No 1227/2011 on wholesale energy market integrity and transparency (REMIT), amended by Regulation (EU) 2024/1106 and Regulation (EU) 2024/1789	25 October 2011	The Agency shall monitor wholesale energy markets to detect market manipulation, insider trading; collect records of transactions and orders to trade reported by market participants; establish and maintain a central European register of energy market participants; assess the operation and transparency of market places and ways of trading; cooperate with the NRAs on the implementation of REMIT across EU and cooperate with ESMA, national financial and competition authorities. See below Regulation (EU) 2024/1106 and Regulation (EU) 2024/1789
Commission Implementing Regulation No 1348/2014 on data reporting implementing Art. 8(2) of Regulation No 1227/2011 on wholesale energy market integrity and transparency	17 December 2014	The Agency shall monitor the wholesale energy markets in the Union; draw up, publish, maintain and update lists of standard contracts and organised market places; establish procedures, standards and electronic formats based on established industry standards for reporting of information; develop technical and organisational requirements for submitting data; and assess whether reporting parties comply with the requirements.
Commission Regulation (EU) No 312/2014 establishing a Network Code on Gas Balancing of Transmission Networks	26 March 2014	The Agency shall monitor the implementation of, the compliance with and the effects of the provisions in the Network Code and publish the results of such monitoring.
Commission Regulation (EU) 2015/703 establishing a network code on interoperability and data exchange rules	30 April 2015	The Agency shall monitor the implementation of, the compliance with and the effects of the provisions in the Network Code and publish the results of such monitoring.
Commission Decision (EU) 2015/715 amending Annex I to Regulation (EC) No 715/2009 on conditions for access to the natural gas transmission networks	30 April 2015	The Agency shall monitor the implementation of, the compliance with and the effects of the provisions in the Network Code and publish the results of such monitoring; and publish an annual report on Congestion at Interconnection Points.
Commission Regulation (EU) 2015/1222 establishing guideline on capacity allocation and congestion management	24 July 2015	The Agency shall take decisions in the absence of agreement between NRAs on the common terms and conditions or methodologies; monitor NEMO's progress in establishing and performing the MCO functions and report to the Commission; issue an opinion on the proposals for terms and conditions or methodologies; assess the efficiency of current bidding zone configuration and draft a market report; and organise the involvement of stakeholders
Commission Regulation (EU) 2016/631 establishing a network code on requirements for grid connection of generators	14 April 2016	The Agency shall: organise stakeholder involvement regarding the requirements for grid connection of power-generating facilities; produce a list of information to be communicated by ENTSO-Electricity to the Agency; and monitor the procedure of granting derogations
Commission Regulation (EU) 2016/1388 establishing a network code on demand connection	17 August 2016	The Agency shall organise stakeholder involvement on the requirements for the grid connection of transmission-connected demand and distribution facilities, distribution systems and demand units; monitor the procedure of granting derogations with the cooperation of NRAs; and produce a list of information to be communicated by ENTSO-E to the Agency.
Commission Regulation (EU) 2016/1447 establishing a network code on requirements for grid connection of high voltage direct current systems and direct current-connected power park modules	26 August 2016	The Agency shall organise stakeholder involvement on the requirements for grid connection of HVDC systems and DC-connected power park modules; draw up a list of information to be communicated by ENTSO-E to the Agency; and monitor the procedure of granting derogations with the cooperation of the regulatory authorities or relevant authorities of the Member State.
Commission Regulation (EU) 2016/1719 establishing a guideline on forward capacity allocation	26 September 2016	The Agency shall issue an opinion on the proposals for terms and conditions or methodologies and adopt a decision in the absence of agreement among NRAs; organise stakeholder involvement regarding forward capacity allocation; and draw up a list of information to be communicated by ENTSO-E.
Commission Regulation (EU) 2017/459 establishing a network code on capacity allocation	16 March 2017	The Agency shall publish implementation monitoring reports, covering both compliance and effects monitoring; decide on the use of a single capacity booking platform in cases where the TSOs and NRAs involved cannot agree;

mechanisms in gas transmission systems and repealing Regulation (EU) No 984/2013		and publish a report on conditional capacities; publish an Opinion on ENTSOE's report and proposed format for General Terms and Conditions.
Commission Regulation (EU) 2017/460 establishing a network code on harmonised transmission tariff structures for gas	16 March 2017	The Agency shall publish implementation monitoring reports, covering both compliance and implementation monitoring; review national reference price methodologies; publish a report on allowed revenues; and publish a recommendation on tariff multipliers.
Commission Regulation (EU) 2017/1485 establishing a guideline on electricity transmission system operation	2 August 2017	The Agency shall issue an opinion on the proposals for terms and conditions or methodologies and adopt a decision in the absence of agreement among NRAs; organise stakeholder involvement regarding system operation; and draw up a list of information to be communicated by ENTSO-E.
Commission Regulation (EU) 2017/2195 establishing a guideline on electricity balancing	23 November 2017	The Agency shall issue opinions on the participation of Switzerland in the European platforms for the exchange of standard products for balancing energy; on the proposals for terms and conditions or methodologies and adopt a decision in the absence of agreement among NRAs; organise stakeholder involvement regarding balancing; draw up a list of information to be communicated by ENTSO-E
Commission Regulation (EU) 2017/2196 establishing a network code on emergency and restoration	24 November 2017	The Agency shall organise stakeholder involvement regarding the implementation of this Regulation and system operation; produce lists of information to be communicated by ENTSO-Electricity to the Agency; issue an opinion on the proposals for terms and conditions or methodologies and adopt a decision in the absence of agreement among NRAs
Regulation (EU) 2019/941 of the European Parliament and of the Council On risk-preparedness in the electricity sector and repealing directive 2005/89/EC	5 June 2019	The Agency shall: - coordinate national actions related to risk preparedness with regulatory oversight over the RCC (Regional Coordination Centres), amend or approving changes of a proposal for a methodology for assessing short-term adequacy - seasonal adequacy, week-ahead to intraday adequacy submitted by ENTSO-E. - amend or approve the proposal for a methodology for identifying the most relevant electricity crisis scenarios in a regional context submitted by ENTSO-E. - monitor the security of supply measures and reporting regularly to the ECG. The Agency shall monitor the performance of Regional Coordination Centres with the NRAs and ENTSO-E, through submitted data resulting from their continuous monitoring; issue a decision on the configuration of system operation regions based on proposal from ENTSO-E.
Commission Decision (EU) 2020/2152 of 17 December 2020 on fees due to the European Union Agency for the Cooperation of Energy Regulators for collecting, handling, processing and analysing of information reported under Regulation (EU) No 1227/2011 of the European Parliament and of the Council, replaced by Commission Decision (EU) 2025/1771 Commission Decision (EU) 2025/1771	17 December 2020	Fees are introduced to improve the Agency's funding and to cover the costs related to monitoring of the wholesale energy market in order to ensure, in close collaboration with the national regulatory authorities and other national authorities, their effective oversight.
		A revised fee structure is established to fund the cost incurred by the Agency for collecting, handling, processing and analysing information reported by Registered Reporting Mechanisms (RRMs) and Inside Information Platforms (IIPs), and for exercising supervision and investigation powers.
		Specific surcharges are introduced during the transition to the new framework.
Directive (EU) 2024/1788 of the European Parliament and of the Council on common rules for the internal markets for renewable gas, natural gas and hydrogen, amending Directive (EU) 2023/1791 and repealing Directive 2009/73/EC (recast)	13 June 2024	Promotion of regional cooperation and integration: ACER shall cooperate with regulatory authorities, TSOs and hydrogen transmission network operators to ensure the compatibility of regulatory frameworks between and within the regions with the aim of creating competitive internal markets for natural gas and hydrogen. Where ACER considers that binding rules on such cooperation are required, it shall make appropriate recommendations. Technical rules: ACER may make appropriate recommendations towards

		achieving compatibility of technical rules, where appropriate. Financing cross-border hydrogen infrastructure: The hydrogen transmission network operators concerned shall agree on the system of financial compensation by 31 December 2035. If no agreement is reached within that period, the regulatory authorities concerned shall decide jointly within two years. Where the regulatory authorities concerned cannot reach a joint agreement within two years, ACER shall take a decision. Compliance with the network codes and guidelines: Any regulatory authority and the Commission may request the opinion of ACER on the compliance of a decision taken by a regulatory authority with the network codes and the guidelines adopted pursuant to this Directive or to Regulation (EU) 2024/1789. ACER shall provide its opinion to the regulatory authority which has requested it or to the Commission, respectively, and to the regulatory authority which has taken the decision in question within three months from the date of receipt of the request. Where the regulatory authority which has taken the decision does not comply with ACER's opinion within four months from the date of receipt of that opinion, ACER shall inform the Commission accordingly. Review and reporting: ACER shall publish a report on the impact of Articles 46, 68 and 69 on the functioning, competition, liquidity, hydrogen infrastructure development and transparency of the market for hydrogen b
Regulation (EU) 2024/1789 of the European Parliament and of the Council on the internal markets for renewable gas, natural gas and hydrogen, amending Regulations (EU) No 1227/2011, (EU) 2017/1938, (EU) 2019/942 and (EU) 2022/869 and Decision (EU) 2017/684 and repealing Regulation (EC) No 715/2009 (recast)	13 June 2024	ACER has a role in reviewing draft network codes, including their compliance with the framework guidelines, and it should be enabled to recommend them for adoption by the Commission. ACER should assess proposed amendments to the network codes and it should be enabled to recommend them for adoption by the Commission. ACER shall - issue recommendations to TSOs, DSOs, hydrogen network operators and regulatory authorities on the methodologies for setting the inter-temporal cost allocation by 5 August 2025. ACER shall update the recommendations at least every two years. - publish a study comparing the efficiency of TSOs' costs by 5 August 2027 and every four years thereafter, - review national ten-year network development plans to assess their consistency with the Union-wide network development plan, - monitor the execution of the tasks of the ENTSO for Gas / ENNOH and report its findings to the Commission. ACER's monitoring mandate under Regulation (EU) No 1227/2011 is expanded to cover also hydrogen products falling under the definition of 'wholesale energy products'.
Directive (EU) 2024/1711 of the European Parliament and of the Council amending Directives (EU) 2018/2001 and (EU) 2019/944 as regards improving the Union's electricity market design	13 June 2024	ACER will continue to play a pivotal role in coordinating actions among national energy regulators and ensuring the effective implementation of the revised electricity market framework.
Regulation (EU) 2024/1747 of the European Parliament and of the Council amending Regulations (EU) 2019/942 and (EU) 2019/943 as regards improving the Union's electricity market design	13 June 2024	ACER assesses the impact of using peak-shaving products on the Union electricity market; issues recommendations to regulatory authorities to be taken into account in their assessment at national level; assesses the impact of developing peak-shaving products on the Union electricity market under normal circumstances. To contribute to the transparency and development of PPA markets at Union and Member State level, ACER publishes an annual assessment on those markets; assesses the need to develop and issue voluntary templates for PPAs and develop them if the assessment concludes there is such a need.
Regulation (EU) 2024/1106 of the European Parliament and of the Council amending Regulations (EU) No 1227/2011 and (EU) 2019/942 as regards	11 April 2024	ACER has the power to adopt decisions on the authorisation of registered reporting mechanisms (RRMs) and inside information platforms (IIPs); also, it shall supervise them, and shall adopt decisions to withdraw their authorisation, setting a period for their orderly substitution (in accordance with Article 4a and 9a of REMIT).

improving the Union's protection against market manipulation on the wholesale energy market		ACER is tasked with the collection of LNG market data and with publishing a daily LNG price assessment (by no later than 18:00 CET) and LNG benchmark (by no later than 19:00 CET); ACER shall also regularly review, update and publish related methodologies, as well as the methodology used for LNG market data reporting and the publication of its LNG price assessments and LNG benchmarks. ACER shall develop a Reference Centre and shall make public parts of the information which it possesses on Union wholesale energy market data (with the exception of commercially sensitive information); through the Reference centre, it may also make public aggregated information on OMPs, IIPs and RRM's (excluding commercially sensitive information). ACER acquires investigatory powers with respect to suspected breaches of REMIT with a cross-border dimension, including the power to take statements and to issue decisions to order on-site inspections, to request information and to impose periodic penalty payments. It may also appoint a dedicated investigating officer. ACER can enforce periodic penalty payments before a designated national authority. ACER may receive new tasks delegated by NRAs, subject to its consent, as well as notification and conclusion of a delegation agreement. ACER is tasked with the adoption of new guidelines and recommendations addressed to NRAs or market participants and shall carry out appropriate public consultations, as well as analyses of potential costs and benefits, in accordance with Article 16b of Regulation (EU) No 1227/2011.
Regulation (EU) 2024/1787 of the European Parliament and of the Council on the reduction of methane emissions in the energy sector and amending Regulation (EU) 2019/942	13 June 2024	Every 3 years , ACER shall establish and make publicly available a set of indicators and corresponding reference values for the comparison of unit investment costs linked to measurement, quantification, monitoring, reporting, verification and reduction of methane emissions, including from leaks, venting or flaring, for comparable projects.

1.2 - Seat

Ljubljana / Slovenia

1.3 - Budget Line

02 10 06: European Union Agency for the Cooperation of Energy Regulators (ACER)

1.4 - Human Resources overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

1.4.1 - Human Resources Overview ACER

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	105	103	98,10 %	115	124
TOTAL AST	19	18	94,74 %	18	18
TOTAL AST/SC	6	5	83,33 %	7	8
Total Establishment Plan Posts	130	126	96,92 %	140	150
Contract Agents	45	51	113,33 %	47	52
Seconded National Experts	10	6	60,00 %	10	10
TOTAL Staff	185	183	98,92 %	197	212

1.4.2 - Human Resources Overview (Fees and charges)

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	32	32	100,00 %	38	42
TOTAL AST	3	3	100,00 %	2	2
TOTAL AST/SC	3	3	100,00 %	4	4
Total Establishment Plan Posts	38	38	100,00 %	44	48
Contract Agents	11	10	90,91 %	12	16
Seconded National Experts	5	5	100,00 %	5	5
TOTAL Staff	54	53	98,15 %	61	69

1.4.3 - Human Resources Overview (EU Contribution)

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	73	71	97,26 %	77	82
TOTAL AST	16	15	93,75 %	16	16
TOTAL AST/SC	3	2	66,67 %	3	4
Total Establishment Plan Posts	92	88	95,65 %	96	102
Contract Agents	34	41	120,59 %	35	36
Seconded National Experts	5	1	20,00 %	5	5
TOTAL Staff	131	130	99,24 %	136	143

1.5 - Financial Resources overview

1.5.1 - Financial Resources Overview ACER

1.5.1.1 - Revenues Overview ACER

1.5.1.1.1 - General revenues ACER

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	24 263 562	25 593 033
Other Revenue	24 661 976	26 262 243
Total	48 925 538	51 855 276

1.5.1.1.2 - Additional EU funding: contribution, grant and service level agreements ACER

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Total		

1.5.1.2 - Expenditure Overview ACER

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	25 823 306	25 823 306	28 373 284	28 373 284
Title 2 - Infrastructure and operating expenditure	8 824 873	8 824 873	9 592 602	9 592 602
Title 3 - Operational expenditure	14 277 359	14 277 359	13 889 390	13 889 390
Total	48 925 538	48 925 538	51 855 276	51 855 276

1.5.2 - Financial Resources Overview (Fees and charges)

1.5.2.1 - Revenues Overview (Fees and charges)

1.5.2.1.1 - General revenues (Fees and charges)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Other Revenue	23 997 485	25 593 033
Total	23 997 485	25 593 033

1.5.2.1.2 - Additional EU funding: contribution, grant and service level agreements (Fees and charges)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Total		

1.5.2.2 - Expenditure Overview (Fees and charges)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	8 715 726	8 715 726	10 963 038	10 963 038
Title 2 - Infrastructure and operating expenditure	3 554 453	3 554 453	3 501 982	3 501 982
Title 3 - Operational expenditure	11 727 306	11 727 306	11 128 013	11 128 013
Total	23 997 485	23 997 485	25 593 033	25 593 033

1.5.3 - Financial Resources Overview (EU Contribution)

1.5.3.1 - Revenues Overview (EU Contribution)

1.5.3.1.1 - General revenues (EU Contribution)

REVENUES	2026	2027

	Revenues estimated by the agency	Budget Forecast
EU contribution	24 263 562	25 593 033
Other Revenue	664 491	669 210
Total	24 928 053	26 262 243

1.5.3.1.2 - Additional EU funding: contribution, grant and service level agreements (EU Contribution)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Total		

1.5.3.2 - Expenditure Overview (EU Contribution)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	17 107 580	17 107 580	17 410 246	17 410 246
Title 2 - Infrastructure and operating expenditure	5 270 420	5 270 420	6 090 620	6 090 620
Title 3 - Operational expenditure	2 550 053	2 550 053	2 761 377	2 761 377
Total	24 928 053	24 928 053	26 262 243	26 262 243

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

2.1.1 - Establishment plan posts ACER

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1				1				
AD 14								2		1
AD 13		5		3		5		4		5
AD 12		3		1		3		7		7
AD 11		10		7		10		10		10
AD 10		9		4		10		8		8
AD 9		7		11		10		13		13
AD 8		27		11		29		35		25

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 7		20		32		18		22		20
AD 6		12		9		23		16		19
AD 5		11		25		6		6		16
TOTAL AD	0	105	0	103	0	115	0	123	0	124
AST 11										
AST 10										
AST 9										
AST 8										
AST 7		1		1				1		1
AST 6		4				5		8		5
AST 5		3		5		4		2		4
AST 4		8		4		8		6		6
AST 3		3		7		1		1		2
AST 2										
AST 1				1						
TOTAL AST	0	19	0	18	0	18	0	18	0	18
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3		4				1		2		1
AST/SC 2		1				4		4		4
AST/SC 1		1		5		2		2		3
TOTAL AST/SC	0	6	0	5	0	7	0	8	0	8
TOTAL		130		126		140		149		150
GRAND TOTAL	130		126		140		149		150	

2.1.2 - Establishment plan posts (Fees and charges)

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14										
AD 13		2		2		2		2		2

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 12						1		2		2
AD 11		4		4		3		3		3
AD 10		3		3		3		3		3
AD 9		4		4		3		5		5
AD 8		7		7		10		12		9
AD 7		6		6		6		9		8
AD 6		5		5		8		5		6
AD 5		1		1		2		2		4
TOTAL AD	0	32	0	32	0	38	0	43	0	42
AST 11										
AST 10										
AST 9										
AST 8										
AST 7				1				1		1
AST 6		1				1				
AST 5										
AST 4						1		1		1
AST 3		2		2						
AST 2										
AST 1										
TOTAL AST	0	3	0	3	0	2	0	2	0	2
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3		2								
AST/SC 2		1				3		3		2
AST/SC 1				3		1		1		2
TOTAL AST/SC	0	3	0	3	0	4	0	4	0	4
TOTAL		38		38		44		49		48
GRAND TOTAL	38		38		44		49		48	

2.1.3 - Establishment plan posts (EU Contribution)

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	

	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1				1				
AD 14								2		1
AD 13		3		1		3		2		3
AD 12		3		1		2		5		5
AD 11		6		3		7		7		7
AD 10		6		1		7		5		5
AD 9		3		7		7		8		8
AD 8		20		4		19		23		16
AD 7		14		26		12		13		12
AD 6		7		4		15		11		13
AD 5		10		24		4		4		12
TOTAL AD	0	73	0	71	0	77	0	80	0	82
AST 11										
AST 10										
AST 9										
AST 8										
AST 7		1								
AST 6		3				4		8		5
AST 5		3		5		4		2		4
AST 4		8		4		7		5		5
AST 3		1		5		1		1		2
AST 2										
AST 1				1						
TOTAL AST	0	16	0	15	0	16	0	16	0	16
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3		2				1		2		1
AST/SC 2						1		1		2
AST/SC 1		1		2		1		1		1
TOTAL AST/SC	0	3	0	2	0	3	0	4	0	4
TOTAL		92		88		96		100		102
GRAND TOTAL	92		88		96		100		102	

2.2 - External personnel

2.2.1 - External personnel ACER

2.2.1.1 - Contract Agents ACER

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	40	45	42	46
Function Group III	5	5	5	6
Function Group II		1		
Function Group I				
Contract Agents	45	51	47	52

2.2.1.2 - Seconded National Experts ACER

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	10	6	10	10

2.2.2 - External personnel (Fees and charges)

2.2.2.1 - Contract Agents (Fees and charges)

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	11	10	11	15
Function Group III			1	1
Function Group II				
Function Group I				
Contract Agents	11	10	12	16

2.2.2.2 - Seconded National Experts (Fees and charges)

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	5	5	5	5

2.2.3 - External personnel (EU Contribution)

2.2.3.1 - Contract Agents (EU Contribution)

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	29	35	31	31
Function Group III	5	5	4	5
Function Group II		1		
Function Group I				
Contract Agents	34	41	35	36

2.2.3.2 - Seconded National Experts (EU Contribution)

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	5	1	5	5

3 - Financial Resources

3.1 - Financial Resources ACER

3.1.1 - Revenues ACER

3.1.1.1 - General revenues ACER

REVENUES	General revenues ACER				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	20 865 393	23 997 485	26 606 220	25 593 033	6,65 %
2 EU CONTRIBUTION	23 417 551	24 263 562	26 720 661	25 593 033	5,48 %
- Of which assigned revenues deriving from previous years' surpluses	348 562	446 696		244 169	-45,34 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	635 952	664 491	705 425	669 210	0,71 %
- Of which EEA/EFTA (excl. Switzerland)	635 952	664 491	705 425	669 210	0,71 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	44 918 896	48 925 538	54 032 306	51 855 276	5,99 %

3.1.1.2 - Additional EU funding: contribution, grant and service level agreements ACER

REVENUES	Additional EU funding: contribution, grant and service level agreements ACER				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					

REVENUES	Additional EU funding: contribution, grant and service level agreements ACER				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
TOTAL					

3.1.2 - Expenditure ACER

3.1.2.1 - Commitment appropriations ACER

EXPENSES	Commitment appropriations ACER				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	23 217 185	25 823 306	29 000 284	28 373 284	9,87 %
Salaries & allowances	18 938 780	22 220 258	24 119 915	23 492 915	5,73 %
<i>- Of which establishment plan posts</i>	<i>15 080 585</i>	<i>18 116 457</i>	<i>19 567 546</i>	<i>19 067 546</i>	<i>5,25 %</i>
<i>- Of which external personnel</i>	<i>3 858 195</i>	<i>4 103 801</i>	<i>4 552 369</i>	<i>4 425 369</i>	<i>7,84 %</i>
Expenditure relating to Staff recruitment	28 500	50 000	43 001	43 001	-14,00 %
Employer's pension contributions	1 821 510	1 070 765	2 533 080	2 533 080	136,57 %
Mission expenses	167 799	187 000	187 000	187 000	0,00 %
Socio-medical infrastructure	98 695	166 666	141 136	141 136	-15,32 %
Training	354 583	511 100	462 700	462 700	-9,47 %
External Services	981 471	1 126 517	928 751	928 751	-17,56 %
Receptions, events and representation	23 999	34 000	28 000	28 000	-17,65 %
Social welfare	37 848	31 000	28 200	28 200	-9,03 %
Other Staff related expenditure	764 000	426 000	528 501	528 501	24,06 %
Title 2 - Infrastructure and operating expenditure	8 405 844	8 824 873	10 529 445	9 592 602	8,70 %
Rental of buildings and associated costs	1 438 917	2 486 733	2 754 553	2 754 553	10,77 %
Information, communication technology and data processing	3 455 146	2 751 200	3 640 542	3 640 542	32,33 %
Movable property and associated costs	76 121	85 000	260 000	260 000	205,88 %
Current administrative expenditure	529 020	648 538	596 100	596 100	-8,09 %
Postage / Telecommunications	3 600	3 600	3 600	3 600	0,00 %

EXPENSES	Commitment appropriations ACER				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Meeting expenses	1 073 939	631 000	1 034 650	1 034 650	63,97 %
Running costs in connection with operational activities	1 829 101	2 218 802	2 240 000	1 303 157	-41,27 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	13 238 665	14 277 359	14 502 577	13 889 390	-2,72 %
Meetings	298 587	365 260	343 700	343 700	-5,90 %
REMIT operations	11 732 185	11 678 000	12 262 947	11 749 760	0,61 %
Translation expenses	12 500	179 000	100 000	100 000	-44,13 %
Website, information and publication	162 751	210 100	213 600	213 600	1,67 %
Expert consultations	1 032 642	1 844 999	1 582 330	1 482 330	-19,66 %
TOTAL	44 861 694	48 925 538	54 032 306	51 855 276	5,99 %

3.1.2.2 - Payment appropriations ACER

EXPENSES	Payment appropriations ACER				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	22 555 227	25 823 306	29 000 284	28 373 284	9,87 %
Salaries & allowances	18 774 792	22 220 258	24 119 915	23 492 915	5,73 %
- Of which establishment plan posts	14 965 350	18 116 457	19 567 546	19 067 546	5,25 %
- Of which external personnel	3 809 442	4 103 801	4 552 369	4 425 369	7,84 %
Expenditure relating to Staff recruitment	9 016	50 000	43 001	43 001	-14,00 %
Employer's pension contributions	1 819 229	1 070 765	2 533 080	2 533 080	136,57 %
Mission expenses	159 368	187 000	187 000	187 000	0,00 %
Socio-medical infrastructure	60 718	166 666	141 136	141 136	-15,32 %
Training	138 703	511 100	462 700	462 700	-9,47 %

EXPENSES	Payment appropriations ACER				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
External Services	941 708	1 126 517	928 751	928 751	-17,56 %
Receptions, events and representation	19 734	34 000	28 000	28 000	-17,65 %
Social welfare	35 412	31 000	28 200	28 200	-9,03 %
Other Staff related expenditure	596 547	426 000	528 501	528 501	24,06 %
Title 2 - Infrastructure and operating expenditure	4 682 972	8 824 873	10 529 445	9 592 602	8,70 %
Rental of buildings and associated costs	1 301 825	2 486 733	2 754 553	2 754 553	10,77 %
Information, communication technology and data processing	1 179 338	2 751 200	3 640 542	3 640 542	32,33 %
Movable property and associated costs	69 950	85 000	260 000	260 000	205,88 %
Current administrative expenditure	460 104	648 538	596 100	596 100	-8,09 %
Postage / Telecommunications	2 758	3 600	3 600	3 600	0,00 %
Meeting expenses	828 744	631 000	1 034 650	1 034 650	63,97 %
Running costs in connection with operational activities	840 253	2 218 802	2 240 000	1 303 157	-41,27 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	4 321 935	14 277 359	14 502 577	13 889 390	-2,72 %
Meetings	271 884	365 260	343 700	343 700	-5,90 %
REMIT operations	3 451 072	11 678 000	12 262 947	11 749 760	0,61 %
Translation expenses	4 503	179 000	100 000	100 000	-44,13 %
Website, information and publication	71 009	210 100	213 600	213 600	1,67 %
Expert consultations	523 467	1 844 999	1 582 330	1 482 330	-19,66 %
TOTAL	31 560 134	48 925 538	54 032 306	51 855 276	5,99 %

3.2 - Financial Resources (Fees and charges)

3.2.1 - Revenues (Fees and charges)

3.2.1.1 - General revenues (Fees and charges)

REVENUES	General revenues (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	20 865 393	23 997 485	26 606 220	25 593 033	6,65 %
2 EU CONTRIBUTION					
- Of which assigned revenues deriving from previous years' surpluses					
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	20 865 393	23 997 485	26 606 220	25 593 033	6,65 %

3.2.1.2 - Additional EU funding: contribution, grant and service level agreements (Fees and charges)

REVENUES	Additional EU funding: contribution, grant and service level agreements (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.2.2 - Expenditure (Fees and charges)

3.2.2.1 - Commitment appropriations (Fees and charges)

EXPENSES	Commitment appropriations (Fees and charges)

	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	8 069 212	8 715 726	11 463 038	10 963 038	25,78 %
Salaries & allowances	5 530 555	6 860 853	8 147 529	7 647 529	11,47 %
- Of which establishment plan posts	4 408 171	5 476 845	6 621 463	6 121 463	11,77 %
- Of which external personnel	1 122 384	1 384 008	1 526 066	1 526 066	10,26 %
Expenditure relating to Staff recruitment	8 319	15 482	14 334	14 334	-7,42 %
Employer's pension contributions	1 821 510	1 070 765	2 533 080	2 533 080	136,57 %
Mission expenses	48 979	57 904	62 333	62 333	7,65 %
Socio-medical infrastructure	28 808	51 607	47 045	47 045	-8,84 %
Training	103 500	158 259	154 233	154 233	-2,54 %
External Services	286 483	348 820	309 584	309 584	-11,25 %
Receptions, events and representation	7 005	10 528	9 333	9 333	-11,35 %
Social welfare	11 048	9 599	9 400	9 400	-2,07 %
Other Staff related expenditure	223 005	131 909	176 167	176 167	33,55 %
Title 2 - Infrastructure and operating expenditure	2 263 284	3 554 453	3 501 982	3 501 982	-1,48 %
Rental of buildings and associated costs	420 008	770 004	918 184	918 184	19,24 %
Information, communication technology and data processing	818 215	851 894	1 213 514	1 213 514	42,45 %
Movable property and associated costs	22 219	26 320	86 667	86 667	229,28 %
Current administrative expenditure	154 417	200 816	198 700	198 700	-1,05 %
Postage / Telecommunications	1 051	1 115	1 200	1 200	7,62 %
Meeting expenses	313 474	43 660	53 717	53 717	23,03 %
Running costs in connection with operational activities	533 900	1 660 644	1 030 000	1 030 000	-37,98 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	10 532 897	11 727 306	11 641 200	11 128 013	-5,11 %

EXPENSES	Commitment appropriations (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Meetings	87 155	113 101	114 567	114 567	1,30 %
REMIT operations	10 093 167	10 922 429	10 894 657	10 381 470	-4,95 %
Translation expenses	3 649	55 426	33 333	33 333	-39,86 %
Website, information and publication	47 506	65 056	71 200	71 200	9,44 %
Expert consultations	301 420	571 294	527 443	527 443	-7,68 %
TOTAL	20 865 393	23 997 485	26 606 220	25 593 033	6,65 %

3.2.2.2 - Payment appropriations (Fees and charges)

EXPENSES	Payment appropriations (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	7 874 377	8 715 726	11 463 038	10 963 038	25,78 %
Salaries & allowances	5 482 688	6 860 853	8 147 529	7 647 529	11,47 %
- Of which establishment plan posts	4 374 487	5 476 845	6 621 463	6 121 463	11,77 %
- Of which external personnel	1 108 201	1 384 008	1 526 066	1 526 066	10,26 %
Expenditure relating to Staff recruitment	2 632	15 482	14 334	14 334	-7,42 %
Employer's pension contributions	1 819 229	1 070 765	2 533 080	2 533 080	136,57 %
Mission expenses	46 518	57 904	62 333	62 333	7,65 %
Socio-medical infrastructure	17 723	51 607	47 045	47 045	-8,84 %
Training	40 486	158 259	154 233	154 233	-2,54 %
External Services	274 877	348 820	309 584	309 584	-11,25 %
Receptions, events and representation	5 760	10 528	9 333	9 333	-11,35 %
Social welfare	10 337	9 599	9 400	9 400	-2,07 %
Other Staff related expenditure	174 127	131 909	176 167	176 167	33,55 %
Title 2 - Infrastructure and operating expenditure	1 366 922	3 554 453	3 501 982	3 501 982	-1,48 %
Rental of buildings and associated costs	379 992	770 004	918 184	918 184	19,24 %

EXPENSES	Payment appropriations (Fees and charges)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Information, communication technology and data processing	344 239	851 894	1 213 514	1 213 514	42,45 %
Movable property and associated costs	20 418	26 320	86 667	86 667	229,28 %
Current administrative expenditure	134 301	200 816	198 700	198 700	-1,05 %
Postage / Telecommunications	805	1 115	1 200	1 200	7,62 %
Meeting expenses	241 904	43 660	53 717	53 717	23,03 %
Running costs in connection with operational activities	245 263	1 660 644	1 030 000	1 030 000	-37,98 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	3 195 392	11 727 306	11 641 200	11 128 013	-5,11 %
Meetings	79 361	113 101	114 567	114 567	1,30 %
REMIT operations	2 941 194	10 922 429	10 894 657	10 381 470	-4,95 %
Translation expenses	1 314	55 426	33 333	33 333	-39,86 %
Website, information and publication	20 727	65 056	71 200	71 200	9,44 %
Expert consultations	152 796	571 294	527 443	527 443	-7,68 %
TOTAL	12 436 691	23 997 485	26 606 220	25 593 033	6,65 %

3.2.3 - Budget Outturn (Fees and charges)

The budget outturn for fees and charges is EUR -2 039 596.

3.3 - Financial Resources (EU Contribution)

3.3.1 - Revenues (EU Contribution)

3.3.1.1 - General revenues (EU Contribution)

REVENUES	General revenues (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	23 417 551	24 263 562	26 720 661	25 593 033	5,48 %

REVENUES	General revenues (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which assigned revenues deriving from previous years' surpluses	348 562	446 696		244 169	-45,34 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	635 952	664 491	705 425	669 210	0,71 %
- Of which EEA/EFTA (excl. Switzerland)	635 952	664 491	705 425	669 210	0,71 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	24 053 503	24 928 053	27 426 086	26 262 243	5,35 %

3.3.1.2 - Additional EU funding: contribution, grant and service level agreements (EU Contribution)

REVENUES	Additional EU funding: contribution, grant and service level agreements (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.3.2 - Expenditure (EU Contribution)

3.3.2.1 - Commitment appropriations (EU Contribution)

EXPENSES	Commitment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	15 147 973	17 107 580	17 537 246	17 410 246	1,77 %
Salaries & allowances	13 408 225	15 359 405	15 972 386	15 845 386	3,16 %

EXPENSES	Commitment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which establishment plan posts	10 672 414	12 639 612	12 946 083	12 946 083	2,42 %
- Of which external personnel	2 735 811	2 719 793	3 026 303	2 899 303	6,60 %
Expenditure relating to Staff recruitment	20 181	34 518	28 667	28 667	-16,95 %
Employer's pension contributions					
Mission expenses	118 820	129 096	124 667	124 667	-3,43 %
Socio-medical infrastructure	69 887	115 059	94 091	94 091	-18,22 %
Training	251 083	352 841	308 467	308 467	-12,58 %
External Services	694 988	777 697	619 167	619 167	-20,38 %
Receptions, events and representation	16 994	23 472	18 667	18 667	-20,47 %
Social welfare	26 800	21 401	18 800	18 800	-12,15 %
Other Staff related expenditure	540 995	294 091	352 334	352 334	19,80 %
Title 2 - Infrastructure and operating expenditure	6 142 560	5 270 420	7 027 463	6 090 620	15,56 %
Rental of buildings and associated costs	1 018 909	1 716 729	1 836 369	1 836 369	6,97 %
Information, communication technology and data processing	2 636 931	1 899 306	2 427 028	2 427 028	27,79 %
Movable property and associated costs	53 902	58 680	173 333	173 333	195,39 %
Current administrative expenditure	374 603	447 722	397 400	397 400	-11,24 %
Postage / Telecommunications	2 549	2 485	2 400	2 400	-3,42 %
Meeting expenses	760 465	587 340	980 933	980 933	67,01 %
Running costs in connection with operational activities	1 295 201	558 158	1 210 000	273 157	-51,06 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	2 705 768	2 550 053	2 861 377	2 761 377	8,29 %
Meetings	211 432	252 159	229 133	229 133	-9,13 %
REMIT operations	1 639 018	755 571	1 368 290	1 368 290	81,09 %

EXPENSES	Commitment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Translation expenses	8 851	123 574	66 667	66 667	-46,05 %
Website, information and publication	115 245	145 044	142 400	142 400	-1,82 %
Expert consultations	731 222	1 273 705	1 054 887	954 887	-25,03 %
TOTAL	23 996 301	24 928 053	27 426 086	26 262 243	5,35 %

3.3.2.2 - Payment appropriations (EU Contribution)

EXPENSES	Payment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	14 680 850	17 107 580	17 537 246	17 410 246	1,77 %
Salaries & allowances	13 292 104	15 359 405	15 972 386	15 845 386	3,16 %
- Of which establishment plan posts	10 590 863	12 639 612	12 946 083	12 946 083	2,42 %
- Of which external personnel	2 701 241	2 719 793	3 026 303	2 899 303	6,60 %
Expenditure relating to Staff recruitment	6 384	34 518	28 667	28 667	-16,95 %
Employer's pension contributions					
Mission expenses	112 850	129 096	124 667	124 667	-3,43 %
Socio-medical infrastructure	42 995	115 059	94 091	94 091	-18,22 %
Training	98 217	352 841	308 467	308 467	-12,58 %
External Services	666 831	777 697	619 167	619 167	-20,38 %
Receptions, events and representation	13 974	23 472	18 667	18 667	-20,47 %
Social welfare	25 075	21 401	18 800	18 800	-12,15 %
Other Staff related expenditure	422 420	294 091	352 334	352 334	19,80 %
Title 2 - Infrastructure and operating expenditure	3 316 050	5 270 420	7 027 463	6 090 620	15,56 %
Rental of buildings and associated costs	921 833	1 716 729	1 836 369	1 836 369	6,97 %
Information, communication technology and data processing	835 099	1 899 306	2 427 028	2 427 028	27,79 %
Movable property and associated costs	49 532	58 680	173 333	173 333	195,39 %

EXPENSES	Payment appropriations (EU Contribution)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Current administrative expenditure	325 803	447 722	397 400	397 400	-11,24 %
Postage / Telecommunications	1 953	2 485	2 400	2 400	-3,42 %
Meeting expenses	586 840	587 340	980 933	980 933	67,01 %
Running costs in connection with operational activities	594 990	558 158	1 210 000	273 157	-51,06 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	1 126 543	2 550 053	2 861 377	2 761 377	8,29 %
Meetings	192 523	252 159	229 133	229 133	-9,13 %
REMIT operations	509 878	755 571	1 368 290	1 368 290	81,09 %
Translation expenses	3 189	123 574	66 667	66 667	-46,05 %
Website, information and publication	50 282	145 044	142 400	142 400	-1,82 %
Expert consultations	370 671	1 273 705	1 054 887	954 887	-25,03 %
TOTAL	19 123 443	24 928 053	27 426 086	26 262 243	5,35 %

3.3.3 - Budget Outturn (EU Contribution)

The budget outturn for EU Contribution is EUR 244 169.

4 - Justification of needs

-1 - Commission assessment

Human Resources

In line with the Commission proposal on the Energy Grids Initiative, an increase of two FTEs is proposed for draft Budget 2027. The request from ACER on additional FTEs to complement this initiative would not be supported.

Financial Resources

The agency requests an increase of the EU contribution of 0.9 million to finance additional needs resulting from a new Cybersecurity Strategy and in the framework of requirements from the Cybersecurity Regulation. The Commission does not support this request. Bearing in mind the Commission proposal on the Energy Grids initiative, the Commission supports an increase of the EU contribution of 0.327 million to fund the additional FTEs and operational expenditure as detailed in the Commission proposal.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

4.1.1.1 - Number of staff requested (Fees and charges)

For the year 2027, 9 new positions are expected:

- 3 AD and 1 CA based on REMIT revision
- 1 AD based on ACER evaluation by ENER
- 1 AD and 3 CA based on Gas directive

The allocation of new positions against the different activities of the Agency is based on the (draft) proposals and it is indicative. According to the annual work programme, the total resources were assigned to the five operational Strategic action areas (SAAs) as follows:

SAA.01: Regulatory cooperation and policy development (14.6 FTE)

SAA.02: Issuing Agency acts (1.5 FTE)

SAA.03: Monitoring, modelling and transparency (3.6 FTE)

SAA.04: Regulatory oversight (38.1 FTE)

SAA.05: Horizontal tasks (14.3 FTE).

4.1.1.2 - Number of staff requested (EU Contribution)

The Agency's requests for 2027 respects the framework of the Commission's proposal and different legislative packages.

Regarding the resources allocated the Agency's approach is based on the following considerations:

- Have a multi-year perspective and developing a flexible approach for the future years, within the yearly priorities linked to strategy cycle;
- Respect the foreseen balance between REMIT-fee and non-REMIT fee-financed positions;
- A future approach based on experience gained over the previous years.

For the year 2027, 4 new positions funded by EU Contribution are expected:

1 AD and 1 AST/SC based on Gas directive

2 AD based on REMIT revision

The allocation of new positions against the different activities of the Agency is based on the (draft) proposals and it is indicative. Out of 13 new positions, 4 will be funded by the EU Contribution. According to the annual work programme, the total resources funded by EU Contribution were assigned to the five operational Strategic action areas (SAAs) as follows:

SAA.01: Regulatory cooperation and policy development (7.7 FTE)

SAA.02: Issuing Agency acts (32.5 FTE)

SAA.03: Monitoring, modelling and transparency (37.1 FTE)

SAA.04: Regulatory oversight (7.9 FTE)

SAA.05: Horizontal tasks (54.7 FTE)

In its Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on guidelines for trans-European energy infrastructure, amending Regulations (EU) 2019/942, (EU) 2019/943 and (EU) 2024/1789 and repealing Regulation (EU) 2022/869, dated with 10 December 2025 (here after "Proposal"), the Commission foresees 2 new posts for ACER in 2027 (1 TA and 1CA) and 1 additional CA post after 2027.

Over the past several years, ACER has experienced steady growth in operational staff. However, this increase has not been accompanied by an appropriate reinforcement of back-office functions. Consequently, support capacities have not kept pace with the expanding operational workload. This structural imbalance will be further amplified by the additional tasks that are expected to be entrusted to ACER in 2027 and after, notably in the context of evolving EU policy priorities and new regulatory mandates as indicated in the Proposal. Without adequate reinforcement of back-office capacities, ACER faces increased operational, compliance, and reputational risks. In this context, the establishment plan and the related budgetary allocations should realistically reflect the evolving scope, complexity, and strategic importance of the organisation's tasks. To ensure balanced growth, institutional resilience,

effective risk mitigation, and long-term sustainability, two additional CA (FGIII and/or FGIV) posts within the support functions are therefore required and should be incorporated into the establishment plan and the corresponding budget planning to strengthen IT and AI at ACER.

4.1.2 - Vacancy rate as of end 2025

4.1.2.1 - Vacancy rate as of end 2025 (Fees and charges)

At the end of 2025, the vacancy rates (STAFF covered by fees) were 0.00% for TA, 9.09% for CA and 0.0% for SNE (1.85% in total).

4.1.2.2 - Vacancy rate as of end 2025 (EU Contribution)

At the end of 2025, the vacancy rates (STAFF covered by EU contribution) were 0.76% o, total, or 4.35% for TA, - 20.59% for CA and 80% for SNE.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.3.1 - Standard abatement ('abatement forfaitaire') applied (Fees and charges)

For the 2027 budgetary year it is estimated that all recruitment procedures started during 2026 would be finalised and the occupancy rate would be 100% at the beginning of the year.

4.1.3.2 - Standard abatement ('abatement forfaitaire') applied (EU Contribution)

For the 2027 budgetary year it is estimated that all recruitment procedures started during 2026 would be finalised and the occupancy rate would be 100% at the beginning of the year.

4.1.4 - Salary assumption for calculating salary line (% applied)

4.1.4.1 - Salary assumption for calculating salary line (% applied) (Fees and charges)

For the budgetary year 2027, the Agency used the following assumptions on top of the average cost guidance for staff; a salary update of +2.2% was applied as of 1 July 2026, and 2.3% as of 1 July 2027 and a correction coefficient of 86.60%.

4.1.4.2 - Salary assumption for calculating salary line (% applied) (EU Contribution)

For the budgetary year 2027, the Agency used the following assumptions on top of the average cost guidance for staff; a salary update of +2.2% was applied as of 1 July 2026, and 2.3% as of 1 July 2027 and a correction coefficient of 86.60%.

4.1.5 - Correction coefficient used

4.1.5.1 - Correction coefficient used (Fees and charges)

Correction coefficient for Slovenia is 86.60%. The coefficient is applicable to TA, CA, SNE, Trainees. For staff assigned to the liaison office in Brussels a correction coefficient of 100% is applicable.

4.1.5.2 - Correction coefficient used (EU Contribution)

Correction coefficient for Slovenia is 86.60%. The coefficient is applicable to TA, CA, SNE, Trainees. For staff assigned to the liaison office in Brussels a correction coefficient of 100% is applicable.

4.1.6 - Exchange rate used (if applicable)

4.1.6.1 - Exchange rate used (if applicable) (Fees and charges)

N/A

4.1.6.2 - Exchange rate used (if applicable) (EU Contribution)

N/A

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

4.2.1.1 - Title 1 (Fees and charges)

The Agency is expecting a 23.97% growth in fees' eligible costs in 2027 as compared to the estimated fees of 2026. This is due to:

- increase in the number of staff members;
- salary adjustment applied for 2026 and 2027;

- pension contribution payable by the employer, due for staff covered by fees, in amount of EUR 2,5 million.

The revision of the Commission decision on fees was adopted in September 2025 and has aligned the eligible costs to be covered by fees with the actual revenue generated from fees.

4.2.1.2 - Title 1 (EU Contribution)

The slight increase of 2.45% for the staff related expenditure within Title 1 in 2027 as compared to 2026 relates mainly to the increase in the number of staff members; salary adjustments applied for 2026 and 2027; expenditure in amount of EUR 127,000 for additional 1 TA and 1 CA in line with the Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on guidelines for trans-European energy infrastructure, amending Regulations (EU) 2019/942, (EU) 2019/943 and (EU) 2024/1789 and repealing Regulation (EU) 2022/869, dated with 10 December 2025 and for two additional requested posts for the support functions an expenditure in the same amount as for the posts from the previous line (EUR 127,000).

4.2.2 - Title 2

4.2.2.1 - Title 2 (Fees and charges)

There is a slight decrease of 1.50% in resources needed under Title 2, primarily due to lower running costs in connection with operational activities. On the other hand, rental of buildings and associated costs will have a positive impact on the resources needed.

4.2.2.2 - Title 2 (EU Contribution)

There is an increase of 25.00% in the financial resources under Title 2 as compared to 2026. The increase mainly relates to removal costs to new premises (i.e. rental costs, IT costs, building operating costs, etc.), to the costs of the legal and technical expertise for Board of Appeal and for investments targeted to enhance security of ICT systems and databases. For the latter, additional funds are required for ACER as part of the CRITICAL ENERGY INFRASTRUCTURE proposal.

ACER would like to request additional EU contribution of 900,000.00 EUR for 2027 for investments targeted to enhance its security of ICT systems and databases.

According to recital 37 of Regulation (EU) 2019/942, the Agency should be mainly financed from the general budget of the Union. Therefore, the fee income should not exceed the contribution to the Agency from the Union budget. As the REMIT fees budget for 2027 is very close to the level of EU subsidy budget for 2027, the rejection of the request for additional EU subsidy budget in amount of EUR 900,000 would have direct impact of the same level of amount on the REMIT fees budget.

Whilst ACER does not generate or distribute electricity or natural gas itself, it provides essential oversight, coordination, and, through the monitoring of the implementation of the network code on cybersecurity in the electricity sector, crisis response functions that make ACER a high-value target for cyber threats against the background of increasing global geopolitical tensions. ACER is considered part of highly critical energy infrastructure because of its data collection of highly sensitive and publicly unavailable information on energy trading and the energy infrastructure and should not become ‘the weakest link’ in the highly critical energy sector. Whilst ACER does not generate or distribute electricity or natural gas itself, it provides essential oversight, coordination, and, through the monitoring of the implementation of the network code on cybersecurity in the electricity sector, crisis response functions that make ACER a high-value target for cyber threats, in particular for the following reasons from a cybersecurity perspective.

4.2.3 - Title 3

4.2.3.1 - Title 3 (Fees and charges)

There is a slight decrease of 0.74% in the expenditure of Title 3 as compared to 2026. This is primarily due to the lower expenditures for the consultations and REMIT operations.

4.2.3.2 - Title 3 (EU Contribution)

There is an increase of 10.88% within Title 3 mainly due to increased specific arrangements with other EU institutions and third parties.

The Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on guidelines for trans-European energy infrastructure, amending Regulations (EU) 2019/942, (EU) 2019/943 and (EU) 2024/1789 and repealing Regulation (EU) 2022/869, dated with 10 December 2025, allocates EUR 200,000 for operational costs which ACER believe is too low. To adequately carry out the planned activities, we aim at requesting an additional EUR 100,000 during the legislative process.

4.3 - Ad hoc grants and delegation agreements

4.3.1 - Ad hoc grants and delegation agreements (Fees and charges)

N/A

4.3.2 - Ad hoc grants and delegation agreements (EU Contribution)

N/A

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	TR3, multi-tenant office building	Trg Republike 3, 1000 Ljubljana, Slovenia	3 280,34	505,96	3 786,30	749 687	01/02/2024 - 31/01/2029 (without the possibility for an extension)	lease contract	Not applicable	
TOTAL			3 280,34	505,96	3 786,30	749 687				0

5.1.2 - Current building(s) Other comments

Since February 2014, the Agency is seated in its permanent premises in Ljubljana (Slovenia). As of 1st February 2024, a new 5-year lease contract, with the same Contractor and for the same premises, is in force.

In 2027 and beyond, the Agency will keep its liaison office in Brussels (Belgium) with two staff members assigned to it. The office hosted there is made available, free of charge, by the Council of European Energy Regulators (CEER) as contribution in kind to the work of the Agency. The IT and information resources are shared with the liaison office, which represents an indispensable part of the Agency structure. Temporary secondment of staff to the liaison office might be implemented, as appropriate and needed.

5.1.3 - Building projects in the planning phase

Upon the approval of the Budgetary Authorities, the Agency has signed a fit-out contract and foresees to sign a new lease agreement for its new headquarters by 1st July 2027. During early 2027, the Agency is managing the fit-out procedure and prepares for relocation assuring business continuity. The Agency intends to relinquish its current premises, however, foresees that a limited overlap period of the two lease contracts, which is considered essential to assure continuous business operation and mitigate the risk of handover delays.

#	Building name and type	Location	SURFACE AREA (in m²)			RENTAL CONTRACT					Host country (grant or support)
			Office space	non-office	Total	RENT (€/year)	Duration of the contract	Type	Breakout clause Y/N	Conditions attached to the breakout clause (if applicable)	

#	Building name and type	Location	SURFACE AREA (in m ²)			RENTAL CONTRACT					Host country (grant or support)
			Office space	non-office	Total	RENT (€/year)	Duration of the contract	Type	Breakout clause Y/N	Conditions attached to the breakout clause (if applicable)	
1	Vilharia, office building	Vilharjeva cesta, 1000 Ljubljana, Slovenia	4,482.27	359.86	4,842.13 ⁵⁸	1,798,177.82	Signature of the rental contract foreseen by 01.07.2027. Rental for ten (10) years, with the possibility to extend two times, up to a total duration of twenty (20) years	Lease contract	Yes.	Upon giving twenty-four (24) months prior written notice, the Agency is entitled to terminate the contract in the events specified in the lease contract. Severance payment may apply in case of early termination within the first eight (8) years of contract.	Not applicable.

5.1.4 - Building projects submitted to the European Parliament and the Council

There are no upcoming building projects to be submitted to the European Parliament and the Council.

5.2 - European schools

As established in the Seat Agreement (Article 13) between the Slovenian Government and the Agency, the Government shall establish a European School within the public school network in Slovenia, in accordance with the Convention defining the Statute of the European Schools and with the programmes of European schools.

Progress was achieved in 2018, as the setting of the Accredited European School of Ljubljana (AES) was decided, and the school became operational as of 3 September 2018, with entry grades at the P1 and P2 levels (corresponding to Grade 1 and 2 of Elementary School).

Whereas the primary cycle of AES can be considered as completed, the educational cycle as offered by the AES in Ljubljana is still deficient as regards the early and secondary cycle and could only be considered as completed once the shortcomings in school facilities and/or quality of teaching have been successfully addressed. The Agency's staff members whose children are enrolled in the early or secondary cycle, have a possibility to enrol their children to international schools. Until the AES offers a complete education cycle at the pupil's level and given the school fees charged by the international schools in Ljubljana, there was a need to address the unequal conditions, to which the staff of the Agency is subject. To address this, the Administrative Board adopted Decision AB no 5/2018 of 7 June 2018 establishing measures to support the staff of the Agency with regard to kindergarten and school fees. In line with the decision, the Agency provides financial support to afore mentioned staff members, until the AES offers a complete education cycle at pupil's level. This approach is in line with the eligibility for the education allowance, as applied by the European Commission's Office for the Administration and Payment of Individual Entitlements. As per specific provisions of the decision, the Agency covers kindergarten and school fees for each eligible child, exceeding the sum of the allowances received by a staff member, as per the Internal Commission Directive (Conclusion No 257/09 revised) and under the provisions of the Staff Regulations. The financial contribution, granted by the Agency, is paid directly to the school/ kindergarten on the basis of concluded service agreements. The policy is envisaged for revision in Spring 2026.

5.3 - Evaluation

In accordance with Article 29(1) of the Agency's Financial Regulation, the Agency undertakes ex-ante and retrospective evaluations of all programmes and activities which entail significant spending. Ex-post controls on payments are conducted quarterly to check that the following internal control objectives are met. Results are reported to the Internal Control Coordinator and correction actions are implemented.

⁵⁸ Subject to exact measurements after the completion of the construction of the building.

The Agency has so far been subject to one external evaluation from the Commission, as foreseen in the Founding Regulation in 2014. The recast Founding Regulation foresees that by 5 July 2024, and every five years thereafter, the Commission, with the assistance of an independent external expert, shall carry out an evaluation to assess ACER's performance in relation to its objectives, mandate and tasks. The evaluation foreseen in 2024 has been postponed to the year 2026.

5.4 - Privileges and immunities

The Protocol on the Privileges and Immunities of the European Union governs the status of the European Institutions and their staff in relation to the Member States. Thus, the protocol applies in full to the Agency and its staff.

The relations between the Agency and its host country, as well as particular rules and privileges applicable to Agency staff in Slovenia, are governed by the Seat Agreement between the Slovenian Government and the Agency for the Cooperation of Energy Regulators, signed in Ljubljana on 26 November 2010.

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
Inviolability of premises and archives - Facilitations for communication Security - Direct exemption from taxes	- Staff immunity from Slovenian jurisdiction regarding acts carried out in the official capacity - Exemption from national taxes on salaries and wages - Staff exemption from import taxes and duties on personal effects in the first year - Exemption from social security contribution towards Slovenian schemes • - VAT exemption, Director and Heads of Departments holding Diplomatic status	The government of Slovenia established a European School of Ljubljana (ESL) with two language sections – EN and SI for P1 and P2 grades. The Agency will cover the school fees to the ESL once a financing agreement is signed with the European Commission after the accreditation of the ESL.

2.1.5 Office of the Body of the European Regulators for Electronic Communications – BEREC

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
The Agency was established by Regulation (EU) 2018/1971 of the European Parliament and of the Council of 11 December 2018 establishing the Body of European Regulators for Electronic Communications (BEREC) and the Agency for Support for BEREC (BEREC Office), amending Regulation (EU) 2015/2120 and repealing Regulation (EC) No 1211/2009. The designation ‘BEREC Office’ is used as the Agency’s short name.	25/11/2009 11/12/2018	According to Articles 5, 39, 40, 41 and 46 of the founding Regulation, the Agency has the following tasks: to provide professional and administrative support to BEREC, especially in fulfilling its regulatory tasks as defined in Article 4 of the Regulation; to collect and ensure exchange of information from NRAs, EC and other competent bodies (including in a standard reporting format) in relation to the regulatory tasks assigned to BEREC; to produce regular draft reports on specific aspects of the European e-communications market, such as roaming and benchmarking reports; to reuse any relevant existing publicly available information to avoid duplication of reporting obligations by applying appropriate means; to disseminate regulatory best practices among NRAs; to assist BEREC in establishing and maintaining registries and databases, such as for general authorisations, numbering resources, etc.; to establish and manage an information and communication system with at least the following functions: - a common platform for the exchange of information, between BEREC, the EC and NRAs; - a dedicated interface for requests for information and notification of those requests identified in Article 40; - a platform for early identification of the need for coordination between NRAs. to assist in the work of the Board of Regulators (BoR, incl. by content-related support; to assist in setting up BEREC working groups (WGs), incl. by contributing to the regulatory work of those groups; to adopt and apply security rules equivalent to the EC’s Decisions (EU, Euratom) 2015/443 and (EU, Euratom) 2015/444 for protecting EU classified information and sensitive non-classified information; to ensure compliance with Regulation No 1 determining the languages to be used by the European Economic Community; to carry out other tasks assigned to it by the founding Regulation or by other legal acts of the Union.

1.2 - Seat

Riga, Latvia

1.3 - Budget Line

02 10 05: Agency for Support for BEREC (BEREC Office)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	14	14	100,00 %	14	14
TOTAL AST	3	3	100,00 %	3	3
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	17	17	100,00 %	17	17

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
Contract Agents	13	23	176,92 %	13	14
Seconded National Experts	6	9	150,00 %	6	6
TOTAL Staff	36	49	136,11 %	36	37

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	8 288 088	8 920 763
Other Revenue	289 928	235 237
Total	8 578 016	9 156 000

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)	0	
Additional EU funding stemming from contribution agreements (FFR Art.7)	0	
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	0	
Total	0	

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	5 175 210	5 175 210	5 308 280	5 308 280
Title 2 - Infrastructure and operating expenditure	1 645 211	1 645 211	2 077 720	2 077 720
Title 3 - Operational expenditure	1 757 595	1 757 595	1 770 000	1 770 000
Total	8 578 016	8 578 016	9 156 000	9 156 000

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13										
AD 12		2		1		2		2		2
AD 11		2		1		2		2		2
AD 10		2		2		2		2		2
AD 9		3		1		3		3		3
AD 8		2		1		2		2		2
AD 7		2		5		2		2		2
AD 6				2						
AD 5										
TOTAL AD	0	14	0	14	0	14	0	14	0	14
AST 11										
AST 10										
AST 9										
AST 8								1		1
AST 7		1				1		1		1
AST 6		2		1		2				
AST 5								1		1
AST 4										
AST 3				2						
AST 2										
AST 1										
TOTAL AST	0	3	0	3	0	3	0	3	0	3
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		17		17		17		17		17

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
GRAND TOTAL	17		17		17		17		17	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	10	13	10	11
Function Group III	2	6	2	2
Function Group II	1	4	1	1
Function Group I				
Contract Agents	13	23	13	14

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	6	9	6	6

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	8 125 577	8 288 088	8 936 000	8 920 763	7,63 %
- Of which assigned revenues deriving from previous years' surpluses	16 725	25 087		10 258	-59,11 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	253 267	289 928	220 000	235 237	-18,86 %
- Of which EEA/EFTA (excl. Switzerland)	226 237	218 143	220 000	235 237	7,84 %
- Of which candidate countries	27 030	71 785	p.m.		-100,00 %
4 OTHER CONTRIBUTIONS	190 666	p.m.	p.m.		
5 ADMINISTRATIVE OPERATIONS	3 303	p.m.	p.m.		

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
<i>- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)</i>		<i>p.m.</i>	<i>p.m.</i>		
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT		<i>p.m.</i>	<i>p.m.</i>		
7 CORRECTION OF BUDGETARY IMBALANCES		<i>p.m.</i>	<i>p.m.</i>		
TOTAL	8 572 813	8 578 016	9 156 000	9 156 000	6,74 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)	0	0	0		
Additional EU funding stemming from contribution agreements (FFR Art.7)	0	0	0		
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	0	0	0		
TOTAL					

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	5 147 906	5 175 210	5 308 280	5 308 280	2,57 %
Salaries & allowances	4 388 848	4 575 555	4 663 080	4 663 080	1,91 %
<i>- Of which establishment plan posts</i>	<i>2 277 600</i>	<i>2 421 555</i>	<i>2 463 080</i>	<i>2 463 080</i>	<i>1,71 %</i>
<i>- Of which external personnel</i>	<i>2 111 248</i>	<i>2 154 000</i>	<i>2 200 000</i>	<i>2 200 000</i>	<i>2,14 %</i>
Expenditure relating to Staff recruitment	1 613	20 000	20 400	20 400	2,00 %
Employer's pension contributions					
Mission expenses	131 518	130 000	135 000	135 000	3,85 %
Socio-medical infrastructure	2 363	15 000	15 500	15 500	3,33 %
Training	78 383	93 000	95 000	95 000	2,15 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
External Services	530 807	338 455	376 000	376 000	11,09 %
Receptions, events and representation	14 374	3 200	3 300	3 300	3,12 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 375 536	1 645 211	2 077 720	2 077 720	26,29 %
Rental of buildings and associated costs	228 302	305 873	593 990	593 990	94,19 %
Information, communication technology and data processing	878 568	958 480	1 098 218	1 098 218	14,58 %
Movable property and associated costs	37 911	19 100	19 482	19 482	2,00 %
Current administrative expenditure	211 719	336 008	340 000	340 000	1,19 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities	353	1 500	1 530	1 530	2,00 %
Information and publishing	18 683	24 250	24 500	24 500	1,03 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	1 828 371	1 757 595	1 770 000	1 770 000	0,71 %
Support to implementation of BEREC WP	340 632	213 850	220 000	220 000	2,88 %
Other support activities to BEREC and NRAs	1 487 739	1 543 745	1 550 000	1 550 000	0,41 %
TOTAL	8 351 813	8 578 016	9 156 000	9 156 000	6,74 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	5 147 906	5 175 210	5 308 280	5 308 280	2,57 %
Salaries & allowances	4 388 848	4 575 555	4 663 080	4 663 080	1,91 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which establishment plan posts	2 277 600	2 421 555	2 463 080	2 463 080	1,71 %
- Of which external personnel	2 111 248	2 154 000	2 200 000	2 200 000	2,14 %
Expenditure relating to Staff recruitment	1 613	20 000	20 400	20 400	2,00 %
Employer's pension contributions					
Mission expenses	131 518	130 000	135 000	135 000	3,85 %
Socio-medical infrastructure	2 363	15 000	15 500	15 500	3,33 %
Training	78 383	93 000	95 000	95 000	2,15 %
External Services	530 807	338 455	376 000	376 000	11,09 %
Receptions, events and representation	14 374	3 200	3 300	3 300	3,12 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 375 536	1 645 211	2 077 720	2 077 720	26,29 %
Rental of buildings and associated costs	228 302	305 873	593 990	593 990	94,19 %
Information, communication technology and data processing	878 568	958 480	1 098 218	1 098 218	14,58 %
Movable property and associated costs	37 911	19 100	19 482	19 482	2,00 %
Current administrative expenditure	211 719	336 008	340 000	340 000	1,19 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities	353	1 500	1 530	1 530	2,00 %
Information and publishing	18 683	24 250	24 500	24 500	1,03 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	1 828 371	1 757 595	1 770 000	1 770 000	0,71 %
Support to implementation of BEREC WP	340 632	213 850	220 000	220 000	2,88 %
Other support activities to BEREC and NRAs	1 487 739	1 543 745	1 550 000	1 550 000	0,41 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
TOTAL	8 351 813	8 578 016	9 156 000	9 156 000	6,74 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): 10,258 EUR

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission supports the agency's request for 1 additional CA FGIV for the cybersecurity officer position.

Financial Resources

The Office requested additional financial resources to finance the additional requested Contract Agent (Cybersecurity Officer) and investments in the security of the agency's premises and cybersecurity deliverables. The Commission supports this increase.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The agency requests 1 additional CA for the post of a Cybersecurity Officer.

4.1.2 - Vacancy rate as of end 2025

Total staff: 2%: Administrators (AD) 0.0%; Assistants (AST) 0.0%; Establishment plan posts 0.0%; Seconded National Experts – 0.0%.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

N/A

4.1.4 - Salary assumption for calculating salary line (% applied)

N/A

4.1.5 - Correction coefficient used

84.3% as of 01.07.2025

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Title 1 appropriations are based on the planned staffing levels for the programming period and the related costs required to support BEREC's activities and horizontal functions. They cover staff-related expenditure and external services (including services provided by the European Commission, multilingual tuition for staff children, and social welfare services). For 2027, the BEREC Office also requests a small top-up to the envisaged EU subsidy (+100,000 EUR) to finance one contract agent (Local Cybersecurity Officer).

4.2.2 - Title 2

Title 2 appropriations cover the agency's administrative and infrastructure-related operating costs necessary for its day-to-day functioning. They include expenditure for premises (rent, utilities, security and maintenance), ICT hardware and software, communication and translation tools, office equipment and supplies, insurance, cleaning, logistics and other service contracts. For 2027, the BEREC Office also requests a top-up to the EU subsidy (+382,000 EUR) to finance outsourced cybersecurity deliverables required under the Cybersecurity Regulation and to enhance the security of the Agency's ICT systems and premises.

4.2.3 - Title 3

Title 3 resources request covers BEREC's operational expenditure directly supporting its regulatory activities. It finances the organisation of Working Group, Expert Network, Board and Management Board meetings (including travel reimbursement), information and knowledge services (studies, databases, training and language services), IT systems and digital platforms required by BEREC, and the implementation of BEREC's external communication and stakeholder engagement activities.

4.3 - Ad hoc grants and delegation agreements

N/A

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Historical building	14 Zigfrida Annas Meierovica boulevard, Riga, Latvia	1 494,50	211,50	1 706,00	139 816	Signed on 01/08/2011, effective until 31/07/2028 (with possibility of renewal).	Lease agreement with State owned join-stock company Valsts nekustamie īpašumi. Includes amendments.	Not applicable	
TOTAL			1 494,50	211,50	1 706,00	139 816				0

5.1.2 - Current building(s) Other comments

The BEREC Office is situated at 14 Zigfrida Annas Meierovica boulevard, Riga, Latvia, occupying the 1st and 2nd floors of a historic building shared with other tenants. The building is owned and maintained by the Latvian Republic state property management company – VNI (AS "Valsts nekustamie īpašumi"). The infrastructure of the current historical building is outdated, and the premises are not fully compliant with the security rules, energy efficiency and technical requirements. The premises are rented in accordance with the Headquarters Agreement, which entered into force on 15 June 2021.

In July 2024, the newly appointed Director of the BEREC Office initiated a comprehensive review of the premises project, recognising that any decision regarding the premises would entail long-term financial implications. Following the cost estimate, and consultations with the European Parliament regarding the House of Europe project, the Agency concluded that retaining the current premises is the most cost-effective solution. This approach involves undertaking all necessary security enhancements to ensure, to the extent possible, compliance with the European Commission's security requirements. It also includes critical building refurbishments.

The estimated financial requirements for this solution are:

- ☐ EUR 244,066.31 as a one-time investment for security improvements.
- ☐ EUR 1,715,969.50 to be spread over a ten-year period for refurbishment works, that would start in 2027 if no additional budget is granted to the Agency in the course of 2026. These investments are essential to ensure the physical security of the premises and the operational continuity of the BEREC Office.

5.1.3 - Building projects in the planning phase

N/A.

5.2 - European Schools

Currently there is no accredited European School in Latvia. To this end, the host state authorities' commitment to undertake all the necessary steps for the establishment of an accredited European School in Latvia remains unchanged. Until the establishment of such school in Latvia and in order facilitate the access to education, the host state will contribute to the schooling costs of the children of the staff of BEREC Office within the limits of the available budget in line with relevant provisions of the Headquarters agreement concluded on the 21 December 2020 as well as the Service Level Agreement concluded on 16.06.2022.

BEREC Office covers the difference between the amount paid by the host state and the actual costs incurred by the staff members.

5.3 - Evaluation

According to the provisions of Article 48 'Evaluation' of the new BEREC Regulation, by 21 December 2023, and every five years thereafter, the legislator has requested the European Commission (EC) to carry out an evaluation in compliance with the EC guidelines and to assess both BEREC's and the BEREC Office's performance in relation to their objectives, mandate, tasks and location.

The European Commission published the Evaluation of BEREC and the BEREC Office on 21 January 2026.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
According to Article 2 of Regulation (EU) 2018/1971, the BEREC Office is a body of the European Union and as such, it enjoys the most extensive legal capacity accorded to legal persons under the laws of the Host Member State. It may, in particular, acquire or dispose of movable and immovable property and may be party to legal proceedings.	Statutory staff of the BEREC Office, and their family members forming part of the household shall have access to all the public services provided by the Host Member State, including medical services, schooling services, child care services and rental rights without discrimination in relation to nationals of the Host Member State.	There is no European School operating in Riga in 2022. The Government of Latvia aims at establishing the European School in Latvia, accessible by priority for the children of the staff of the BEREC Office and the members of the family forming part of the household. The accredited European School shall provide the nursery classes 1 and 2, primary and secondary school education. Until then the Government of Latvia facilitate access to education system and contribute to the schooling costs of the children of the staff of the BEREC Office within the limits of the budget available. At the end of 2022 the Ministry of Education and Science of Latvia started drafting of law on the Accredited European School, as well as in co-operation with SIA Safege Baltija elaborates strategic plan of establishment and operation of the Accredited European School.
Immunity, Inviolability and Communications		

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
The premises and buildings of the BEREC Office as well as its archives, documentation and data are inviolable.	The BEREC Office staff shall enjoy immunity from jurisdiction as regards acts carried out by them in their official capacity, including their spoken and written statements. This immunity shall continue after cessation of their functions.	
The premises and buildings of the BEREC Office are exempt from search, requisition, confiscation, expropriation or any form of seizure.	The Director, statutory staff and seconded national experts, as well as the members of their family forming part of their household shall be exempt from any immigration restrictions or formalities for the registration of aliens.	
The property and assets of the BEREC Office cannot be the subject of any administrative or legal measure of constraint without the authorisation of the Court of Justice of the European Union.	The Director and the members of his/her family, provided they are not Host Member State nationals or have held permanent residence status before being employed by the BEREC Office, are accorded the privileges and immunities, exemptions and facilities accorded to the heads of diplomatic missions and the members of their family in accordance with the Vienna Convention on Diplomatic Relations of 18 April 1961.	
Communications and the transmission of all BEREC Office documents are treated in the same way as documents and communications of diplomatic missions.		
Exemption from taxes, duties, national, regional and municipal fees		
The BEREC Office is exempt from:	BEREC Office staff are exempt from:	
- all direct taxes and administrative fees with regard to the premises it owns or rents, its assets, revenues and other property; as well as on the supply of goods and services (including those on the consumption of gas, electricity and any type of fuel) for official use by the BEREC Office.	Salaries, wages, emoluments, SNEs' allowances, retirement, invalidity and survivor's pensions paid by the BEREC Office or by the EU are exempted from national taxes.	
- value added tax (VAT) and excise duty with regard to purchase of all goods and services; exemption will be granted indirectly by reimbursement in accordance with a procedure established in legal acts by the Republic of Latvia. The exemption from VAT and excise duty will be applied directly by the supplier of goods and services, when the BEREC	The VAT included in the price of articles listed in an annex A to the Headquarters Agreement acquired by the BEREC Office staff in Latvia during his/her employment at the Agency is reimbursed to the staff provided that the single article price is not less than 50 EUR. This rule is applicable to SNEs one year after taking up their duties, but is not applicable for nationals or permanent residents of Latvia.	

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
Office has a VAT and/or excise duty exemption certificate issued.		
- The BEREC Office shall be exempt from all customs duties, prohibitions and restrictions on imports and exports in respect of articles intended for its official use including vehicles and other technical equipment and spare parts.	The statutory staff and SNEs, who are not nationals or permanent residents of the Republic of Latvia, at the time of taking up the duties at the BEREC Office shall be refunded the VAT for one vehicle purchased in the Republic of Latvia and refund shall be provided once in a period of three years.	
- Vehicles intended for the official use of the BEREC Office shall be registered under a special series similar to the registration of vehicles used by the diplomatic missions accredited to Latvia.	The statutory staff of the BEREC Office, who are not nationals or permanent residents of the Republic of Latvia, at the time of taking up the duties, have the right to import from their last country of residence or from the country of which they are nationals, free of duty and without prohibitions or restrictions, in respect of initial establishment, within two years of taking up their appointment with the BEREC Office furniture and personal effects, including motor vehicles, which shall be registered under a special series in accordance with the usual practice for staff with immunity in the Republic of Latvia.	
Liaison Office		
Following the conditions set in the Headquarters Agreement, the Government of Latvia has established the Liaison Office on June 1, 2022 by signing the Service Level Agreement (SLA). SLA determines the functions of the Liaison Office and the scope of its operation.	The Liaison Office facilitates co-operation with Latvian government institutions, assists and advises the BEREC Office and its Staff, including members of their family, on issues generally related to settling in and staying in Latvia. It provides support on general administrative matters such as, but not limited to, submitting tax declarations, complying with the social security obligations, and registering motor vehicle. On the request of the BEREC Office, the Liaison Office, inter alia, facilitates access to the job market, to the day-care facilities, to the schools and universities, to banking and insurance. It also assists in searches for premises and facilities, housing and real estate brokerage, and telecommunications.	

2.1.6 European Union Agency for Cybersecurity – ENISA

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Regulation (EC) No 460/2004 establishing the European Network and Information Security Agency	10/03/2004	This first regulation, establishing ENISA, the European Network and Information Security Agency, has been repealed by Regulation 526/2013.
Regulation (EU) No 526/2013 of the European Parliament and of the Council, concerning the European Union Agency for Network and Information Security (ENISA) and repealing Regulation (EC) No 460/2004, OJ L165/41 of 18.6.2013	21/05/2013	The European Union Agency for Network and Information Security (ENISA) has been established in order to contribute to network and information security within the Union; to raise awareness of network and information security and to develop and promote a culture of network and information security in society for the benefit of citizens, consumers, enterprises and public sector organisations in the Union, thus contributing to the establishment and proper functioning of the internal market.
Regulation (EU) 2019/881 of the European Parliament and of the Council of 17 April 2019 on ENISA (the European Union Agency for Cybersecurity) and on information and communications technology cybersecurity certification and repealing Regulation (EU) No 526/2013 (Cybersecurity Act)	07/06/2019	ENISA shall carry out the tasks assigned to it under this Regulation for the purpose of achieving a high common level of cybersecurity across the Union, including by actively supporting Member States, Union institutions, bodies, offices and agencies in improving cybersecurity. ENISA shall act as a reference point for advice and expertise on cybersecurity for Union institutions, bodies, offices and agencies as well as for other relevant Union stakeholders. ENISA shall contribute to reducing the fragmentation of the internal market by carrying out the tasks assigned to it under this Regulation. ENISA shall carry out the tasks assigned to it by Union legal acts that set out measures for approximating Member State laws, regulations and administrative provisions which are related to cybersecurity.

1.2 - Seat

Athens, Greece

1.3 - Budget Line

02 10 04: European Union Agency for Cybersecurity (ENISA)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	64	64	100,00 %	64	65
TOTAL AST	19	18	94,74 %	19	18
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	83	82	98,80 %	83	83
Contract Agents	32	30	93,75 %	32	32
Seconded National Experts	15	12	80,00 %	15	15
TOTAL Staff	130	124	95,38 %	130	130

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	26 495 438	27 007 607
Other Revenue	21 036 635	18 086 492
Total	47 532 073	45 094 099

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from contribution agreements (FFR Art.7)	20 166 667	17 206 666
Total	20 166 667	17 206 666

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	16 031 333	16 031 333	16 562 984	16 562 984
Title 2 - Infrastructure and operating expenditure	4 290 159	4 290 159	4 167 109	4 167 109
Title 3 - Operational expenditure	6 869 310	6 869 310	6 987 340	6 987 340
Total	27 190 802	27 190 802	27 717 433	27 717 433

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1		1		1		1		1
AD 14										
AD 13		2		1		2		2		2
AD 12		4		4		4		4		4

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 11		3		3		3		3		3
AD 10		4		4		7		7		7
AD 9		14		13		15		15		15
AD 8		16		12		14		14		14
AD 7		13		12		12		13		13
AD 6		7		14		6		6		6
AD 5										
TOTAL AD	0	64	0	64	0	64	0	65	0	65
AST 11										
AST 10										
AST 9		1		2		2		2		2
AST 8		3				1		1		1
AST 7		3		1		4		3		3
AST 6		6		7		7		7		7
AST 5		4		4		4		4		4
AST 4		2		2		1		1		1
AST 3				1						
AST 2				1						
AST 1										
TOTAL AST	0	19	0	18	0	19	0	18	0	18
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		83		82		83		83		83
GRAND TOTAL	83		82		83		83		83	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	30	23	30	30
Function Group III	2	6	2	2
Function Group II				
Function Group I		1		
Contract Agents	32	30	32	32

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	15	12	15	15

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	25 993 311	26 495 438	27 007 607	27 007 607	1,93 %
- Of which assigned revenues deriving from previous years' surpluses	150 299	155 877	120 258	120 258	-22,85 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	721 020	695 364	708 886	709 826	2,08 %
- Of which EEA/EFTA (excl. Switzerland)	721 020	695 364	708 886	709 826	2,08 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	28 063 333	20 166 667	17 206 666	17 206 666	-14,68 %
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT	174 202	174 604	170 000	170 000	-2,64 %
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	54 951 866	47 532 073	45 093 159	45 094 099	-5,13 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	28 063 333	20 166 667	17 206 666	17 206 666	-14,68 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL	28 063 333	20 166 667	17 206 666	17 206 666	-14,68 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	15 494 602	16 031 333	16 562 984	16 562 984	3,32 %
Salaries & allowances	13 917 087	14 598 932	15 022 287	15 022 287	2,90 %
- Of which establishment plan posts	10 722 118	11 110 332	11 145 393	11 145 393	0,32 %
- Of which external personnel	3 194 969	3 488 600	3 876 894	3 876 894	11,13 %
Expenditure relating to Staff recruitment	216 784	217 593	84 697	84 697	-61,08 %
Employer's pension contributions					
Mission expenses					
Socio-medical infrastructure					
Training	629 500	343 000	460 000	460 000	34,11 %
External Services	517 953	588 000	650 000	650 000	10,54 %
Receptions, events and representation					
Social welfare	204 680	283 808	346 000	346 000	21,91 %
Other Staff related expenditure	8 598				
Title 2 - Infrastructure and operating expenditure	4 362 727	4 290 159	4 167 109	4 167 109	-2,87 %
Rental of buildings and associated costs	1 081 300	1 061 957	1 192 942	1 192 942	12,33 %
Information, communication technology and data processing	2 578 219	2 891 344	2 658 167	2 658 167	-8,06 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Movable property and associated costs	66 208	19 600	26 000	26 000	32,65 %
Current administrative expenditure	637 000	317 258	290 000	290 000	-8,59 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	20 841 370	6 869 310	6 986 400	6 987 340	1,72 %
Activities related to meetings and missions	1 183 605	1 290 415	1 161 400	1 161 400	-10,00 %
Horizontal Operational Activities	13 985 518				
Core Operational Activities	5 672 247	5 578 895	5 825 000	5 825 940	4,43 %
TOTAL	40 698 699	27 190 802	27 716 493	27 717 433	1,94 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	15 494 602	16 031 333	16 562 984	16 562 984	3,32 %
Salaries & allowances	13 917 087	14 598 932	15 022 287	15 022 287	2,90 %
- Of which establishment plan posts	10 722 118	11 110 332	11 145 393	11 145 393	0,32 %
- Of which external personnel	3 194 969	3 488 600	3 876 894	3 876 894	11,13 %
Expenditure relating to Staff recruitment	216 784	217 593	84 697	84 697	-61,08 %
Employer's pension contributions					
Mission expenses					
Socio-medical infrastructure					

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Training	629 500	343 000	460 000	460 000	34,11 %
External Services	517 953	588 000	650 000	650 000	10,54 %
Receptions, events and representation					
Social welfare	204 680	283 808	346 000	346 000	21,91 %
Other Staff related expenditure	8 598				
Title 2 - Infrastructure and operating expenditure	4 362 727	4 290 159	4 167 109	4 167 109	-2,87 %
Rental of buildings and associated costs	1 081 300	1 061 957	1 192 942	1 192 942	12,33 %
Information, communication technology and data processing	2 578 219	2 891 344	2 658 167	2 658 167	-8,06 %
Movable property and associated costs	66 208	19 600	26 000	26 000	32,65 %
Current administrative expenditure	637 000	317 258	290 000	290 000	-8,59 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	20 841 370	6 869 310	6 986 400	6 987 340	1,72 %
Activities related to meetings and missions	1 183 605	1 290 415	1 161 400	1 161 400	-10,00 %
Horizontal Operational Activities	13 985 518				
Core Operational Activities	5 672 247	5 578 895	5 825 000	5 825 940	4,43 %
TOTAL	40 698 699	27 190 802	27 716 493	27 717 433	1,94 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 120 258.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission supports the request by the agency, which is based on stable human resources compared to 2026.

Financial Resources

The Commission supports the request by the agency, which is in line with the financial programming for 2027.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

In accordance with the Regulation (EU) 2019/881 of the European Parliament and of the Council of 17 April 2019 on ENISA (the European Union Agency for Cybersecurity) and on information and communications technology cybersecurity certification and repealing Regulation (EU) No 526/2013 (Cybersecurity Act) and the Cyber Resilience Act adopted on 23 October 2024 the number of TAs for the Establishment Plan 2027 is 83. The number of CAs in 2027 is estimated to be 32 posts, and the number of SNEs 15 posts.

4.1.2 - Vacancy rate as of end 2025

82 out of 83 establishment plan posts were filled in as of 31/12/2025, representing a vacancy rate of 1%.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

N/A

4.1.4 - Salary assumption for calculating salary line (% applied)

For establishing salaries budget 2027 a number of assumptions were used, however it is challenging to predict precise needs due to existing inflation in the EU.

ENISA's Establishment Plan implementation rate is foreseen to stay close to 100 % during 2026-2027 (baseline assumption of 124 occupied posts). The average cost per FTE is based on the actual cost (November 2025) and adjusted upwards with 5.4% to foresee possible indexation and CCC change during 2026-2027.

4.1.5 - Correction coefficient used

At present the correction coefficient is 87,0 %.

4.1.6 - Exchange rate used (if applicable)

N/A.

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Title 1 is intended to cover the costs related to the staff of the Agency, such as staff in active employment (salaries and allowances), recruitment expenditure, socio-medical services, training and temporary assistance.

Title 1 estimate for 2027 amounts to EUR 16 562 984, which constitutes an increase of 3,3 % compared to 2026.

4.2.2 - Title 2

Title 2 is intended to cover the costs related to infrastructure and operating expenditure such as rental of buildings and associated costs, movable property and associated costs, current administrative expenditure, consultancy services for corporate activities and corporate ICT expenditure.

Title 2 estimate for 2027 amounts to EUR 4 167 109, which constitutes a decrease of 2,9 % compared to 2026.

In 2025 ENISA achieved 100,0 % in its budget implementation with the surplus being EUR 9 748 out of EUR 26,7 million allocated, which clearly indicates Agency's ability to carry out increasing tasks and the possibility to expand even more.

4.2.3 - Title 3

Title 3 appropriations are intended to finance the operational activities of ENISA as defined in its annual work programme and as foreseen in the Cybersecurity Act^[1]. The budget foreseen under core operational activities covers direct costs for implementing the activity, operational ICT costs needed for the activity and missions related to the activity.

Title 3 estimate for 2027 amounts to EUR 6 986 400, which constitutes an increase of 1,7 % compared to 2026.

In 2025 ENISA achieved 100,0 % in its budget implementation with the surplus being EUR 9 748 out of EUR 26,7 million allocated, which clearly indicates Agency's ability to carry out increasing tasks and the possibility to expand even more.

4.3 - Ad hoc grants and delegation agreements

Name and agreement type	Signature date	Duration	Counterpart	Short description	Budget impact ⁵⁹
Incident and Vulnerability Response Support and Reporting (LC-03708221 / Contribution Agreement)	19/12/24; following amendments No 1, No 2, No 3	18/12/2028 (as per amendment No 3)	DG CNECT	The action is composed of three activities: 1) Gradual setup and operation of an EU-level cyber reserve with services from trusted private providers to provide relevant services to mitigate the impact of serious incidents; 2) Contribution to the Cyber Analysis and Situation Centre; and 3) The establishment, management, and maintenance of day-to-day of the Cyber Resilience Act single reporting platform	23 350 000
EU Cybersecurity Reserve & Cyber Situation and Analysis Centre (CN 4500100578 / Contribution Agreement)	31/7/25	30/07/2028	DG CNECT	The purpose of this Agreement is to provide a financial contribution to finance the implementation of the action "EU Cybersecurity Reserve", and of the action "Cyber Situation and Analysis Centre".	36 670 000
European Cybersecurity Support Centre for hospitals and healthcare providers (PO 4500116560 / Contribution Agreement)	16/12/25	28/02/2029	DG CNECT	The purpose of this Agreement is to provide a financial contribution to finance the implementation of the action 'European Cybersecurity Support Centre for hospitals and healthcare providers'	6 000 000

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			

^[1] Regulation (EU) 2019/881 of the European Parliament and of the Council of 17 April 2019 on ENISA (the European Union Agency for Cybersecurity) and on information and communications technology cybersecurity certification and repealing Regulation (EU) No 526/2013 (Cybersecurity Act)

⁵⁹ The total budget as per signed Contribution Agreement including existing amendments. The human resources fluctuate significantly by year of implementation of the agreed activities, therefore is not indicated.

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Heraklion Office	Heraklion	706,00		706,00		01/01/2021 to 28/02/2030	Lease	Rent is fully covered by Hellenic Authorities	
2	Athens Office	Chalandri	4 498,00	2 617,00	7 115,00		01/01/2021-28/02/2030; 01/07/2021 actual start of ENISA operating from the new headquarters	Lease	Rent is fully covered by Hellenic Authorities	
3	Brussels office	Brussels center	98,00		98,00	56 496	N/A	SLA with OIB	N/A	
TOTAL			5 302,00	2 617,00	7 919,00	56 496				0

5.1.2 - Current building(s) Other comments

The Brussels Office was completed in April 2022 and the office has been operational since then. The office is being used on a daily basis by Brussels based staff, which is a significant benefit for the Operational Units as they are able to communicate easily with the CERT EU Team situated on the same floor. The current objective is to explore if ENISA can expand its Brussels office to accommodate all current and foreseen staff.

The Heraklion office is expected to be closed by Q2 2026.

5.1.3 - Building projects in the planning phase

N/A

5.1.4 - Building projects submitted to the European Parliament and the Council

N/A

5.2 - European Schools

A public school of European Education, type 2, was founded in 2005 by the Greek government in Heraklion, Crete for the children of ENISA staff. There is no European School operating in Athens. For the school year 2025/2026, the financial support for the staff of ENISA in relation to the cost of schooling and pre-schooling has been processed according to the EDD 2024-38.

5.3 - Evaluation

The most recent survey, concluded in 2025, demonstrates that ENISA provides significant added value, with its outputs being taken up by stakeholders in the immediate to medium term. Overall, stakeholders reported high levels of satisfaction with the way ENISA organises and manages its work, values input from validators and supports community building. The Agency will conduct its third biennial stakeholders' satisfaction survey in 2027, covering the work programming period 2025-2026.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
In accordance with Art. 23 of Regulation (EU) No 2019/881 of the European Parliament and of the Council of 17 April 2019, the protocol No 7 on the privileges and immunities of the European Union annexed to the TEU and	In accordance with Article 35 of Regulation (EU) No 2019/881 of the European Parliament and of the Council of 17 April 2019, the protocol No 7 on the privileges and immunities of the European Union annexed to the TEU and the TFEU applies to the Agency and its staff. The Greek Government and ENISA signed a Seat Agreement	A public School of European Education, Type 2, was founded in 2005 by the Greek government in Heraklion – Crete for the children of the staff of ENISA.

Agency privileges	Privileges granted to staff	
the TFEU applies to the Agency and its staff. The Greek Government and ENISA signed a Seat Agreement the 13 November 2018, which was ratified by Greek Law 4627/2019 on the 25 September 2019 and entered in to force on the 04 October 2019 and is applicable to ENISA and its staff.	the 13 November 2018, which was ratified by Greek Law 4627/2019 on the 25 September 2019 and entered in to force on the 04 October 2019 and is applicable to ENISA and its staff.	There is no European School operating in Athens.

1 Overview**1.1 - Creation/modification (legal base)**

Decision	Date	Mission/ Tasks / Functions
Regulation (EU) No 1093/2010 of the European Parliament and the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision N 716/2009/EC and repealing Commission Decision 2009/78/EC	24/11/2010	The European Union decided to establish the European Banking Authority (EBA) with the objectives of preventing regulatory arbitrage, guaranteeing a level playing field, strengthening international supervisory coordination, promoting supervisory convergence and providing advice to the EU institutions in the areas of banking, payments and e-money regulation as well as on issues related to corporate governance, auditing and financial reporting.
Regulation (EU) No 1022/2013 of the European Parliament and of the Council of 22 October 2013 amending Regulation (EU) No 1093/2010 establishing a European Supervisory Authority (European Banking Authority) as regards the conferral of specific tasks on the European Central Bank pursuant to Council Regulation (EU) No 1024/2013.	22/10/2013	Added: together with the compilation of a European supervisory handbook.
Regulation (EU) 2019/2175 of the European Parliament and of the Council of 18 December 2019, amending Regulation (EU) No 1093/2010 establishing a European Supervisory Authority (European Banking Authority), Regulation (EU) No 1094/2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), Regulation (EU) No 1095/2010 establishing a European Supervisory Authority (European Securities and Markets Authority), Regulation (EU) No 600/2014 on markets in financial instruments, Regulation (EU) 2016/1011 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds, and Regulation (EU) 2015/847 on information accompanying transfers of funds.	18/12/2019	Modifications in the mandate and governance in order to ensure stronger and more integrated supervision across the EU.
Regulation (EU) 2022/2554 of the European Parliament and of the Council on Digital Operational Resilience for the financial sector and amending Regulations (EC) No 1060/2009; (EU) No 648/2012, (EU) No 600/2014 and (EU) No 909/2014	27/12/2022	The EBA is mandated with an extensive set of tasks and powers, including: • Development of policy work on ICT risk management, incident reporting, advanced cyber testing and ICT third party risk management (this includes the development of more than 10 sets of draft technical standards, one set of guidelines and three joint reports – almost all should be delivered jointly by the ESAs); • Receipt, transmission, assessment and report on major ICT-related incidents; • Development of crisis-management and contingency exercises involving cyber-attack scenarios; • Cooperation with structures and authorities established by the NIS Directive; • Oversight of critical ICT third-party providers (CTPPs) which will include: assessment of CTPPs against ICT risk management requirements, conduct of general offsite and on-site supervision (with the support of relevant competent authorities), address recommendations to CTPPs, request CTPPs to specify actions taken or remedies implemented to address recommendations, impose a periodic penalty payment to compel the CTPP to comply with requirements.

Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets, and amending Regulations (EU) No 1093/2010 and (EU) No 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937	09/06/2023	As set out in the Regulation, the EBA is responsible for supervising issuers of 'significant' asset-referenced and e-money tokens, other issuers of such tokens who are not significant but voluntarily submit to EU-level supervision and other legal persons providing services and performing activities related to significant asset-referenced and e-money tokens. Supervision tasks include: - assessment and monitoring of the above entities and persons against requirements established in MiCAR, including governance, capital, liquidity, reserve and redemption arrangements, and the assessment of qualifying holdings (off-site and onsite supervision); - establishment and chairing of supervisory colleges; - engagement with ECB, other relevant central banks, NCAs, other national public bodies and authorities such as tax authorities and third country authorities over supervision of the issuer and wider ecosystem for distribution of crypto-assets. For these purposes an extensive range of supervisory and disciplinary powers are proposed. Additionally, the EBA is responsible for a large number of technical standards under MiCAR particularising regulatory requirements for issuers and for other aspects of MiCAR, including relating to the authorisation of issuers, reserve arrangements, and the functioning of supervisory colleges.
Regulation (EU) 2024/2987 of the European Parliament and of the Council of 27 November 2024 amending Regulations (EU) No 648/2012, (EU) No 575/2013 and (EU) 2017/1131 as regards measures to mitigate excessive exposures to third-country central counterparties and improve the efficiency of Union clearing markets	04/12/2024	EMIR provides that the EBA sets up a central validation function, acts as a central validator and collects feedback from ESMA, EIOPA and the CAs of certain pro forma models used by financial institutions in order to develop consensus on the elements and general aspects of the pro forma models used in the validation. In addition, the EBA assists the CAs in their authorisation processes regarding general aspects of implementation of models, prepares a yearly report on the relevant aspects of its validation work, and drafts reports and recommendations. Financial institutions pay a fee to the EBA for use of a validated pro forma model.
Regulation (EU) 2024/1620 of the European Parliament and of the Council of 31 May 2024 establishing the Authority for Anti-Money Laundering and Countering the Financing of Terrorism and amending Regulations (EU) No 1093/2010, (EU) No 1094/2010 and (EU) No 1095/2010	31/05/2024	Amends the founding regulation to transfer anti-money laundering/countering the financing of terrorism (AML/CFT) work to the Anti-Money Laundering Authority, and adjust the governance of the EBA accordingly. The EBA retains its existing tasks until 31 December 2025 and pursuant to Article 106 (1) subparagraph (2): "For the purposes of establishing and maintaining the database referred to in Article 11, the Authority shall conclude a bilateral agreement with the EBA on access to, as well as the financing and the joint management of, the AML/CFT database established in accordance with Article 9a of Regulation (EU) No 1093/2010. The arrangement shall be established for a mutually agreed period, which may be extended until no later than 30 June 2027. During that period, the EBA shall at least be able to continue receiving information, analysing it and making it available in accordance with Article 9a(2) of Regulation (EU) No 1093/2010 or in accordance with this Regulation, on behalf of the Authority and based on the financing made available by the Authority for that purpose".
Regulation (EU) 2025/2088 of the European Parliament and of the Council of 8 October 2025 amending Regulations (EU) No 1092/2010, (EU) No 1093/2010, (EU) No 1094/2010, (EU) No 1095/2010, (EU) No 806/2014, (EU) 2021/523 and (EU) 2024/1620 as regards certain reporting requirements in the fields of financial services and investment support	08/10/2025	Modifications in the mandate in order to facilitate data sharing within the European System of Financial Supervision and avoid undue duplication of reporting and disclosure requirements for financial institutions.

Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2017/2402 of 12 December 2017 laying down a general framework for securitisation and creating a specific framework for simple, transparent and standardised securitisation	17/06/2025	The EBA will assume a central coordinating and leadership role in the EU securitisation framework by permanently leading the securitisation sub-committee of the Joint Committee of the European Supervisory Authorities, providing its secretariat and vice-chair, and driving supervisory convergence across Member States. The EBA will be responsible for developing EU-wide supervisory guidelines, coordinating cross-border supervision (including the lead-supervisor mechanism), and conducting regular peer reviews of national authorities. It will also lead, in close cooperation with ESMA and EIOPA, the development of regulatory and implementing technical standards for simplified securitisation transparency and reporting templates, ensuring proportionality while safeguarding financial stability. In addition, the EBA will monitor market developments and contribute to periodic reports assessing how securitisation supports funding for EU companies—particularly SMEs—and the broader EU economy, thereby supporting the Commission’s review of the framework and the objectives of the Savings and Investments Union.
Proposal for a Regulation of the European Parliament and of the Council amending Regulations (EU) No 1095/2010, No 648/2012, No 600/2014, No 909/2014, 2015/2365, 2019/1156, 2021/23, 2022/858, 2023/1114, No 1060/2009, 2016/1011, 2017/2402, 2023/2631 and 2024/3005 as regards the further development of capital market integration and supervision within the Union		a. CSDR: The Proposal provides that EBA will be a member of colleges of supervisors chaired by ESMA for certain central securities depositories (CSDs) as provided for in Article 24a of Regulation (EU) No 909/2014 (CSDR). The EBA should also develop, in close cooperation with ESMA or with the ESCB and ESMA, draft RTSs (Articles 54, 54b and 59 of CSDR). It cooperates with ESMA and the ESCB in order to allow ESMA to consider any cross-border risks arising from CSDs’ activities, including due to CSDs’ interconnectedness with trading venues and CCPs and risks due to such cross-border connections (Article 11b CSDR). The EBA acquires CSD data (e.g. under Article 54b (8) or 54c (2)) which it should manage. In cooperation with ESMA and the ESCB it publishes an annual report which will also assess the use of e-money tokens for settlement in authorised CSDs, including the use of e-money tokens denominated in non-Union currencies (Article 74 CSDR). b. MiCA: The proposal makes slight amendments in relation to MiCA, including on Articles 63 and 102. Although it does not add any new mandates to the EBA the EBA products under these mandates might need certain amendments. In addition, the system for the management of the data sent to the EBA under Articles 65 or 93 of MiCA might need to be adjusted. c. DLT: In terms of Regulation (EU) 2022/858 (DLTR), the EBA in close cooperation with ESMA and the ESCB is mandated to develop draft RTS (Article 7a). It will also be part of CSD colleges of supervisors in order to comply with Article 11a of this Regulation.

1.2 - Seat

Paris, France.

1.3 - Budget Line

03 10 02: European Banking Authority (EBA)

1.4 - Human Resource Overview EBA

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	183	151	82,51 %	178	181
TOTAL AST	13	11	84,62 %	13	13
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	196	162	82,65 %	191	194
Contract Agents	54	47	87,04 %	50	50
Seconded National Experts	20	15	75,00 %	20	20
TOTAL Staff	270	224	82,96 %	261	264

1.5 - Financial Ressources Overview

1.5.1.1 - Revenues Overview EBA

1.5.1.1.1 - General revenues EBA

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	20 779 030	21 303 812
Other Revenue	43 382 863	48 650 982
Total	64 161 893	69 954 794

1.5.1.1.2 - Additional EU funding: contribution, grant and service level agreements EBA

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)		
Additional EU funding stemming from contribution agreements (FFR Art.7)		
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	233 354	244 218
Total	233 354	244 218

1.5.1.2 - Expenditure Overview EBA

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	42 629 558	42 629 558	47 501 694	47 501 694
Title 2 - Infrastructure and operating expenditure	14 074 056	14 074 056	13 958 838	13 958 838
Title 3 - Operational expenditure	7 691 633	7 691 633	8 738 480	8 738 480
Total	64 395 247	64 395 247	70 199 012	70 199 012

1.5.2 - Financial Resources Overview (Fees)

1.5.2.1 - Revenues Overview (Fees)

1.5.2.1.1 - General revenues (Fees)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution		
Other Revenue	6 453 368	11 221 505
Total	6 453 368	11 221 505

1.5.2.1.2 - Additional EU funding: contribution, grant and service level agreements (Fees)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)		
Additional EU funding stemming from contribution agreements (FFR Art.7)		
Additional EU funding stemming from service level agreements (FFR Art. 43.2)		
Total		

1.5.2.2 - Expenditure Overview (Fees)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	3 758 913	3 758 913	6 749 670	6 749 670
Title 2 - Infrastructure and operating expenditure	1 145 963	1 145 963	1 725 001	1 725 001
Title 3 - Operational expenditure	1 548 492	1 548 492	2 746 834	2 746 834
Total	6 453 368	6 453 368	11 221 505	11 221 505

1.5.3.1 - Revenues Overview (UE and NCA)

1.5.3.1.1 - General revenues (UE and NCA)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	20 779 030	21 303 812
Other Revenue	36 929 495	37 429 477
Total	57 708 525	58 733 289

1.5.3.1.2 - Additional EU funding: contribution, grant and service level agreements (UE and NCA)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	233 354	244 218
Total	233 354	244 218

1.5.3.2 - Expenditure Overview (UE and NCA)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	38 870 645	38 870 645	40 752 024	40 752 024
Title 2 - Infrastructure and operating expenditure	12 928 093	12 928 093	12 233 837	12 233 837
Title 3 - Operational expenditure	6 143 141	6 143 141	5 991 646	5 991 646
Total	57 941 879	57 941 879	58 977 507	58 977 507

2 - Human Resources

2.1 - Establishment plan posts EBA

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16		1		1		1				
AD 15		1		1		1		2		2
AD 14		5		2		2		2		2
AD 13		2				3		3		3
AD 12		12		10		12		11		11
AD 11		10		10		14		12		12
AD 10		19		17		20		20		20
AD 9		25		24		27		26		26
AD 8		30		26		31		30		30
AD 7		35		27		31		32		31
AD 6		20		18		20		30		24
AD 5		23		15		16		21		20
TOTAL AD	0	183	0	151	0	178	0	189	0	181

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST 11										
AST 10										
AST 9										
AST 8										
AST 7		1		1		1		1		1
AST 6		2				2		1		1
AST 5		2		2		3		3		3
AST 4		5		4		5		6		6
AST 3		2		2		2		1		1
AST 2		1		2				1		1
AST 1										
TOTAL AST	0	13	0	11	0	13	0	13	0	13
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		196		162		191		202		194
GRAND TOTAL	196		162		191		202		194	

2.2 - External personnel EBA

2.2.1 - Contract Agents EBA

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	46	40	42	42
Function Group III	8	7	8	8
Function Group II				
Function Group I				
Contract Agents	54	47	50	50

2.2.2 - Seconded National Experts EBA

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	20	15	20	20

3 - Financial Resources

3.1 - Financial Resources EBA

3.1.1 - Revenues EBA

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	1 671 322	6 453 368	11 221 505	11 221 505	73,89 %
2 EU CONTRIBUTION	21 303 298	20 779 030	21 332 181	21 303 812	2,53 %
- Of which assigned revenues deriving from previous years' surpluses	424 468	55 190	141 085	141 085	155,64 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	1 084 651	1 074 459	1 108 809	1 107 491	3,07 %
- Of which EEA/EFTA (excl. Switzerland)	1 084 651	1 074 459	1 108 809	1 107 491	3,07 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	35 609 213	35 855 036	36 364 519	36 321 986	1,30 %
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT	247 992				
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	59 916 476	64 161 893	70 027 014	69 954 794	9,03 %

3.1.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	302 404	233 354	244 218	244 218	4,66 %
TOTAL	302 404	233 354	244 218	244 218	4,66 %

3.1.2 - Expenditure EBA

3.1.2.1 - Commitment appropriations EBA

EXPENSES	Commitment appropriations EBA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	39 925 365	42 629 558	47 573 914	47 501 694	11,43 %
Salaries & allowances	34 626 251	36 207 712	40 375 918	40 303 698	11,31 %
- <i>Of which establishment plan posts</i>	27 847 399	29 262 018	32 739 658	32 667 438	11,64 %
- <i>Of which external personnel</i>	6 778 852	6 945 694	7 636 260	7 636 260	9,94 %
Expenditure relating to Staff recruitment	172 490	332 831	408 610	408 610	22,77 %
Employer's pension contributions	3 424 333	4 023 193	4 581 140	4 581 140	13,87 %
Mission expenses	88 882	136 330	117 925	117 925	-13,50 %
Socio-medical infrastructure	789 437	889 752	985 651	985 651	10,78 %
Training	299 068	347 226	352 774	352 774	1,60 %
External Services	392 085	526 841	575 346	575 346	9,21 %
Receptions, events and representation	132 819	165 673	176 550	176 550	6,57 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	12 245 205	14 074 056	13 958 838	13 958 838	-0,82 %
Rental of buildings and associated costs	4 469 007	5 206 577	4 747 481	4 747 481	-8,82 %
Information, communication technology and data processing	6 892 450	7 837 086	8 093 381	8 093 381	3,27 %
Movable property and associated costs					
Current administrative expenditure	558 223	727 859	787 075	787 075	8,14 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing	325 525	302 534	330 901	330 901	9,38 %
Studies					

EXPENSES	Commitment appropriations EBA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	7 320 315	7 691 633	8 738 480	8 738 480	13,61 %
General Operat. Cost: seminar for NSA, meetings, missions, consultation services, publication	1 855 704	3 027 597	3 090 683	3 090 683	2,08 %
Collection of information, developing and maintenance of a central European database					
IT solution assessment	5 464 611	4 664 036	5 647 797	5 647 797	21,09 %
TOTAL	59 490 885	64 395 247	70 271 232	70 199 012	9,01 %

3.1.2.2 - Payment appropriations EBA

EXPENSES	Payment appropriations EBA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	39 925 365	42 629 558	47 573 914	47 501 694	11,43 %
Salaries & allowances	34 626 251	36 207 712	40 375 918	40 303 698	11,31 %
- Of which establishment plan posts	27 847 399	29 262 018	32 739 658	32 667 438	11,64 %
- Of which external personnel	6 778 852	6 945 694	7 636 260	7 636 260	9,94 %
Expenditure relating to Staff recruitment	172 490	332 831	408 610	408 610	22,77 %
Employer's pension contributions	3 424 333	4 023 193	4 581 140	4 581 140	13,87 %
Mission expenses	88 882	136 330	117 925	117 925	-13,50 %
Socio-medical infrastructure	789 437	889 752	985 651	985 651	10,78 %
Training	299 068	347 226	352 774	352 774	1,60 %
External Services	392 085	526 841	575 346	575 346	9,21 %
Receptions, events and representation	132 819	165 673	176 550	176 550	6,57 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	12 245 205	14 074 056	13 958 838	13 958 838	-0,82 %
Rental of buildings and associated costs	4 469 007	5 206 577	4 747 481	4 747 481	-8,82 %

EXPENSES	Payment appropriations EBA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Information, communication technology and data processing	6 892 450	7 837 086	8 093 381	8 093 381	3,27 %
Movable property and associated costs					
Current administrative expenditure	558 223	727 859	787 075	787 075	8,14 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing	325 525	302 534	330 901	330 901	9,38 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	7 320 315	7 691 633	8 738 480	8 738 480	13,61 %
General Operat. Cost: seminar for NSA, meetings, missions, consultation services, publication	1 855 704	3 027 597	3 090 683	3 090 683	2,08 %
Collection of information, developing and maintenance of a central European database					
IT solution assessment	5 464 611	4 664 036	5 647 797	5 647 797	21,09 %
TOTAL	59 490 885	64 395 247	70 271 232	70 199 012	9,01 %

3.2 - Financial Resources (Fees)

3.2.1 - Revenues (Fees)

3.2.1.1 - General revenues (Fees)

REVENUES	General revenues (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	1 671 322	6 453 368	11 221 505	11 221 505	73,89 %
2 EU CONTRIBUTION					
- Of which assigned revenues deriving from previous years' surpluses					
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					

REVENUES	General revenues (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
<i>- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)</i>					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	1 671 322	6 453 368	11 221 505	11 221 505	73,89 %

3.2.1.2 - Additional EU funding: contribution, grant and service level agreements (Fees)

REVENUES	Additional EU funding: contribution, grant and service level agreements (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.2.2 - Expenditure (Fees)

3.2.2.1 - Commitment appropriations (Fees)

EXPENSES	Commitment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	1 337 707	3 758 913	6 749 670	6 749 670	79,56 %
Salaries & allowances	1 130 919	2 983 622	5 358 686	5 358 686	79,60 %
<i>- Of which establishment plan posts</i>	<i>954 722</i>	<i>2 685 566</i>	<i>4 757 692</i>	<i>4 757 692</i>	<i>77,16 %</i>
<i>- Of which external personnel</i>	<i>176 197</i>	<i>298 056</i>	<i>600 994</i>	<i>600 994</i>	<i>101,64 %</i>
Expenditure relating to Staff recruitment	8 531	172 876	221 712	221 712	28,25 %
Employer's pension contributions	149 262	456 747	889 118	889 118	94,66 %
Mission expenses	3 070	2 892	14 419	14 419	398,58 %

EXPENSES	Commitment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Socio-medical infrastructure	24 786	65 890	129 297	129 297	96,23 %
Training	9 589	25 935	44 129	44 129	70,15 %
External Services	7 067	38 585	70 348	70 348	82,32 %
Receptions, events and representation	4 483	12 366	21 961	21 961	77,59 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	372 989	1 145 963	1 725 001	1 725 001	50,53 %
Rental of buildings and associated costs	150 931	381 317	580 476	580 476	52,23 %
Information, communication technology and data processing	193 807	598 042	1 010 262	1 010 262	68,93 %
Movable property and associated costs					
Current administrative expenditure	20 208	145 983	96 236	96 236	-34,08 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing	8 043	20 621	38 027	38 027	84,41 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	202 139	1 548 492	2 746 834	2 746 834	77,39 %
General Operat. Cost: seminar for NSA, meetings, missions, consultation services, publication	67 549	845 191	812 954	812 954	-3,81 %
Collection of information, developing and maintenance of a central European database					
IT solution assessment	134 590	703 301	1 933 880	1 933 880	174,97 %
TOTAL	1 912 835	6 453 368	11 221 505	11 221 505	73,89 %

3.2.2.2 - Payment appropriations (Fees)

EXPENSES	Payment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	1 337 707	3 758 913	6 749 670	6 749 670	79,56 %
Salaries & allowances	1 130 919	2 983 622	5 358 686	5 358 686	79,60 %
- <i>Of which establishment plan posts</i>	954 722	2 685 566	4 757 692	4 757 692	77,16 %
- <i>Of which external personnel</i>	176 197	298 056	600 994	600 994	101,64 %
Expenditure relating to Staff recruitment	8 531	172 876	221 712	221 712	28,25 %
Employer's pension contributions	149 262	456 747	889 118	889 118	94,66 %
Mission expenses	3 070	2 892	14 419	14 419	398,58 %
Socio-medical infrastructure	24 786	65 890	129 297	129 297	96,23 %
Training	9 589	25 935	44 129	44 129	70,15 %
External Services	7 067	38 585	70 348	70 348	82,32 %
Receptions, events and representation	4 483	12 366	21 961	21 961	77,59 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	372 989	1 145 963	1 725 001	1 725 001	50,53 %
Rental of buildings and associated costs	150 931	381 317	580 476	580 476	52,23 %
Information, communication technology and data processing	193 807	598 042	1 010 262	1 010 262	68,93 %
Movable property and associated costs					
Current administrative expenditure	20 208	145 983	96 236	96 236	-34,08 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing	8 043	20 621	38 027	38 027	84,41 %
Studies					
Other infrastructure and operating expenditure					

EXPENSES	Payment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 3 - Operational expenditure	202 139	1 548 492	2 746 834	2 746 834	77,39 %
General Operat. Cost: seminar for NSA, meetings, missions, consultation services, publication	67 549	845 191	812 954	812 954	-3,81 %
Collection of information, developing and maintenance of a central European database					
IT solution assessment	134 590	703 301	1 933 880	1 933 880	174,97 %
TOTAL	1 912 835	6 453 368	11 221 505	11 221 505	73,89 %

3.3 - Financial Resources (UE and NCA)

3.3.1 - Revenues (UE and NCA)

3.3.1.1 - General revenues (UE and NCA)

REVENUES	General revenues (UE and NCA)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	21 303 298	20 779 030	21 332 181	21 303 812	2,53 %
- Of which assigned revenues deriving from previous years' surpluses	424 468	55 190	141 085	141 085	155,64 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	1 084 651	1 074 459	1 108 809	1 107 491	3,07 %
- Of which EEA/EFTA (excl. Switzerland)	1 084 651	1 074 459	1 108 809	1 107 491	3,07 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	35 609 213	35 855 036	36 364 519	36 321 986	1,30 %
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT	247 992				
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	58 245 154	57 708 525	58 805 509	58 733 289	1,78 %

3.3.1.2 - Additional EU funding: contribution, grant and service level agreements (UE and NCA)

REVENUES	Additional EU funding: contribution, grant and service level agreements (UE and NCA)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	302 404	233 354	244 218	244 218	4,66 %
TOTAL	302 404	233 354	244 218	244 218	4,66 %

3.3.2 - Expenditure (UE and NCA)

3.3.2.1 - Commitment appropriations (UE and NCA)

EXPENSES	Commitment appropriations (UE and NCA)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	38 587 658	38 870 645	40 824 244	40 752 024	4,84 %
Salaries & allowances	33 495 332	33 224 090	35 017 232	34 945 012	5,18 %
- Of which establishment plan posts	26 892 677	26 576 452	27 981 966	27 909 746	5,02 %
- Of which external personnel	6 602 655	6 647 638	7 035 266	7 035 266	5,83 %
Expenditure relating to Staff recruitment	163 959	159 955	186 898	186 898	16,84 %
Employer's pension contributions	3 275 071	3 566 446	3 692 022	3 692 022	3,52 %
Mission expenses	85 812	133 438	103 506	103 506	-22,43 %
Socio-medical infrastructure	764 651	823 862	856 354	856 354	3,94 %
Training	289 479	321 291	308 645	308 645	-3,94 %
External Services	385 018	488 256	504 998	504 998	3,43 %
Receptions, events and representation	128 336	153 307	154 589	154 589	0,84 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	11 872 216	12 928 093	12 233 837	12 233 837	-5,37 %
Rental of buildings and associated costs	4 318 076	4 825 260	4 167 005	4 167 005	-13,64 %

EXPENSES	Commitment appropriations (UE and NCA)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Information, communication technology and data processing	6 698 643	7 239 044	7 083 119	7 083 119	-2,15 %
Movable property and associated costs					
Current administrative expenditure	538 015	581 876	690 839	690 839	18,73 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing	317 482	281 913	292 874	292 874	3,89 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	7 118 176	6 143 141	5 991 646	5 991 646	-2,47 %
General Operat. Cost: seminar for NSA, meetings, missions, consultation services, publication	1 788 155	2 182 406	2 277 729	2 277 729	4,37 %
Collection of information, developing and maintenance of a central European database					
IT solution assessment	5 330 021	3 960 735	3 713 917	3 713 917	-6,23 %
TOTAL	57 578 050	57 941 879	59 049 727	58 977 507	1,79 %

3.3.2.2 - Payment appropriations (UE and NCA)

EXPENSES	Payment appropriations (UE and NCA)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	38 587 658	38 870 645	40 824 244	40 752 024	4,84 %
Salaries & allowances	33 495 332	33 224 090	35 017 232	34 945 012	5,18 %
- Of which establishment plan posts	26 892 677	26 576 452	27 981 966	27 909 746	5,02 %
- Of which external personnel	6 602 655	6 647 638	7 035 266	7 035 266	5,83 %
Expenditure relating to Staff recruitment	163 959	159 955	186 898	186 898	16,84 %
Employer's pension contributions	3 275 071	3 566 446	3 692 022	3 692 022	3,52 %
Mission expenses	85 812	133 438	103 506	103 506	-22,43 %

EXPENSES	Payment appropriations (UE and NCA)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Socio-medical infrastructure	764 651	823 862	856 354	856 354	3,94 %
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External Services	385 018	488 256	504 998	504 998	3,43 %
Receptions, events and representation	128 336	153 307	154 589	154 589	0,84 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	11 872 216	12 928 093	12 233 837	12 233 837	-5,37 %
Rental of buildings and associated costs	4 318 076	4 825 260	4 167 005	4 167 005	-13,64 %
Information, communication technology and data processing	6 698 643	7 239 044	7 083 119	7 083 119	-2,15 %
Movable property and associated costs					
Current administrative expenditure	538 015	581 876	690 839	690 839	18,73 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing	317 482	281 913	292 874	292 874	3,89 %
Studies					
Other infrastructure and operating expenditure					
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General Operat. Cost: seminar for NSA, meetings, missions, consultation services, publication	1 788 155	2 182 406	2 277 729	2 277 729	4,37 %
Collection of information, developing and maintenance of a central European database					
IT solution assessment	5 330 021	3 960 735	3 713 917	3 713 917	-6,23 %
TOTAL	57 578 050	57 941 879	59 049 727	58 977 507	1,79 %

3.3.3 - Budget Outturn (UE and NCA)

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue) is EUR 141 085.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission proposes that for 2027 the EBA be allocated a total of 264 posts, comprising 194 Temporary Agents (TAs) within the Establishment Plan, 50 Contract Agents (CAs) and 20 Seconded National Experts (SNEs).

The increase in temporary agents from 191 for 2026 to 194 for 2027 is driven by the Commission assessment set out in the legislative financial statement that the EBA would need 3 additional administrator grade TA posts to be able to implement the Commission's proposal (COM/2025/826 final) to amend Regulation (EU) 2017/2402 laying down a general framework for securitisation and creating a specific framework for simple, transparent and standardised securitisation.

Notwithstanding this proposed increase in the allocation of posts to the EBA, the Commission notes that at the end of 2025 the EBA had 32 vacant administrator grade TA posts, 2 vacant assistant grade TA posts, 7 vacant Contract Agent posts and 5 vacant Seconded national Expert posts, i.e. 46 vacant posts in total. Even taking into account the transfer to the anti-money laundering authority (AMLA) of 8 posts and the related anti-money laundering work and the reduction of 1 Temporary Agent for 2026 due to the change in the workload for the implementation of the Supervisory Digital Finance Academy, that implies that at the start of 2026 the EBA would have had 37 vacant posts.

The Commission would recall that, taking into account the various synergies and efficiencies that have been realised over time and are planned for the future, the EBA's Board of Supervisors has the flexibility to deploy the allocated posts, and to use the vacant posts, so as to deliver on its various mandates. The Commission, therefore, recommends that the EBA deploys the human resources where needed taking into account the evolving priorities, while at the same time seeking further synergies and efficiencies where possible.

Financial Resources

The Commission proposes a Union contribution of EUR 21 303 812 for EBA, an EUR 524 781 increase from 2026 taking into account the cost of implementing the proposal for an amended framework for securitisation and an allowance for inflation (also taking into account that the 2026 Union contribution to EBA was exceptionally increased by a one-off allocation of EUR 150 000 to support EBA's preparations for the implementation of Regulation (EU) 2024/2987 as regards measures to mitigate excessive exposures to third-country central counterparties and improve the efficiency of Union clearing markets, EMIR 3.0).

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The outlook for human and financial resource needs for years 2027-2029 is based on the 2021-2027 multi-annual financial framework (MFF) and subsequent adjustments, including:

- A reduction of 8 of EBA's posts funded by the EU and member states contributions: from 2026, 4 TA/AD7 and 4 CA FG/IV are transferred to AMLA.
- Additional fee-funded posts provided by new legislations:

- DORA. The LFS provides for a total of fee-funded posts of 18 ADs, 6 ASTs and 6 CA/FG IV in 2026 and forward, equally shared among the three ESA in a joint oversight venture, i.e. for the EBA: 6 TA/ADs; 2 TA/AST, and 2 CA/FG IV. To recruit the right level of oversight expertise, a full grade range is foreseen: AD5, AD7, AD9, AD12 and 2 AST4 senior assistant. The EBA together with EIOPA and ESMA requested the conversion of 5 ASTs and 6 CA/FGIV into TA/AD.

- MiCA. The LFS provides for a total of fee-funded posts of 20 TA/AD posts in 2026 and forward. Of the MiCA fee-funded posts, based on current estimates about future significant issuers of ART and EMT crypto assets, it is expected to recruit 2 posts in 2026, 5 in 2027 and 5 more in 2028, bringing the total to 12 posts by the end of that year.

- EMIR. The LFS provides for 3 fee-funded TA posts and 1 fee-funded SNE in 2026 and forward.

- ESIU. The LFS accompanying the proposal for review of the Securitisation framework provides for 3 TA/AD posts from 2027 onwards.

- SDFA is extended through a new SLA, with 2 CA/FG IV as from 2026 funded by SG REFORM (whereas under the previous SLA 1 TA/AD6 and 1 CA/FG IV were allocated).

Independently from the new responsibilities for which additional fee-funded resources have been provided, the EBA is facing a sharp increase in the number of its mandates, with a peak expected in 2027 and 2028. It will also need to adjust to new requirements like the Cyber regulation. This is notwithstanding any further requests from the new EC.

As in previous years, the EBA expects to maximise the use of its resources, through large-scale internal redeployments, systematic prioritisation, effort differentiation and simplification, and other efficiency measures described in Section 2.3, and being mindful of ensuring sustainable working conditions for its staff. Moreover, from a practical perspective, resources are not fully fungible. After having exhausted all possibilities for efficiency gains, a gap in available resources remains during the period 2027 to 2029.

In 2027, the EBA therefore reiterates its request of additional posts set out in the previous draft SPD – albeit in an adjusted form: 4 new permanent posts and 3 new temporary posts for three years.

With the reduction of 8 posts that are transferred to AMLA at the end of 2025, the request – if accepted – results in a temporary increase of posts by 3 for years 2027-2029 compared to the situation in 2025, and then to a decrease of posts by 2 after 2029.^{10F} As shown in the funding section below, given that the bulk of the structural costs will be mutualised in the context of the new fee-funded posts, the EU and NCA contributions (before pension) would increase by approximately 75 KEUR in real terms compared to 2025 and thereafter would only increase by the standard 2% annually in line with the MFF. These considerations are notwithstanding the request for additional DORA posts covered below. Regarding the NCA contribution to cover pension costs, this drives the bulk of the increase from 2025-2027, due to the known and projected increases in the pension contribution rate.

4.1.2 - Vacancy rate as of end 2025

The authorised establishment plan for 2025 included 33.2 fee-funded posts proposed for the EBA in the initial MiCA, DORA and EMIR LFS. Given that those legislations only enter into force in 2025, the EBA could not levy yet the fees for MiCA and EMIR, those funded posts are yet to be recruited as from 2026. For DORA, 4 TA were recruited in 2025 and 2 offers are already accepted. Excluding the fee funded posts for DORA/MiCA/EMIR, the end-2025 occupation rate was 99% for the 161 Temporary Agent posts in the establishment plan(excluding the 4TA posts transferred to AMLA).

4.1.3 - Standard abatement ('abatement forfaitaire') applied

For 2027, the EBA has budgeted for: 89 % occupancy rate (95 % budget impact for non-fee-funded TA positions – this takes into account an estimation for personal and other unpaid leaves); 99 % occupancy rate for CA positions, with 77 % only for SNE positions due to CAs' own resource issues.

4.1.4 - Salary assumption for calculating salary line (% applied)

The cost of the TA and CA posts is based on the actual costs for existing staff at the end of 2025, adjusted in line with EU Commission's Budget Circular for 2027: by 2.2% as from 1 July 2026 and 2.3% as from 1 July 2027. After 2027 the salary costs are adjusted by 2.0% annually in line with MFF adjustment.

4.1.5 - Correction coefficient used

The correction coefficient applicable at the end of 2025 (113.6) is used for the whole year.

4.1.6 - Exchange rate used (if applicable)

The exchange rates applied are those of 30 September 2025, in line with EC's Budget Circular, although the vast majority of EBA's financial transactions are denominated in euros.

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

4.2.1.1 - Title 1 (Fees)

Fee-funded staff costs include the cost of staff working directly and an allocation of the cost of other staff indirectly supporting fee-funded staff and activities. For fee-funded staff, the full amount of the employer's contribution to pension goes through the EBA budget and is charged with the fees.

4.2.1.2 - Title 1 (UE and NCA)

Complementing the assumptions listed in the Human resources – EBA request section above, the following additional assumptions drive the Title 1 expenditure that is not funded by fees:

1. Employer's pension contribution percentage: the double of the employee's contribution % (assumed = 13.6 % for 2027), of which 60 % of the employer's cost goes through the EBA budget and is funded fully by the NCA contributions;
2. Average cost of EUR 84,600 per SNE;

3. Given the success of the trainee scheme to date, the EBA will continue to aim to have ca 30 trainees, at an average cost of EUR 26,000 per trainee;
4. Recruitment costs include provision for two vacancy procedures requiring management assessment centre, external participants on recruitment panels, and advertising in paid media;
5. The budget includes 296 KEUR for taking up duty and removal allowances;
6. EBA covers the cost of staff annual medical visits and pre-employment medicals, either via a framework contract with a Paris-based provider or via Commission medical services. The EBA offers flu vaccination in Paris via the framework contract;
7. With staffing increases, the EBA also sees increases in the number of children of EBA staff, which drives an increase in the education contribution cost at all levels: nursery, primary, and secondary;
8. Administrative missions cover missions for training and other purposes not linked to core budget, and includes travel insurance and travel risk management services;
9. EBA will continue to cover the cost of admission to the Europlaza canteen, and to offer a home office contribution to staff for setting up their teleworking station;
10. It is intended to continue learning and development activities at a similar level to 2026;
11. Regarding external services, the EBA plans to undertake a 360-degree evaluation for managers similar to the one conducted in 2020/2021 and to require external services to assist with the implementation of the IAS action plan. Interim staff cost is estimated to remain at 2026 level, while the staff exchange programme to phase out by beginning of 2027;
12. EBA funds staff and department/unit team-building events, and staff committee costs at a similar level as in 2026.

4.2.2 - Title 2

4.2.2.1 - Title 2 (Fees)

Title 2 costs funded by fees are indirect costs driven for the most part by the number of FTE projected to work directly on fee-funded activities in 2027.

4.2.2.2 - Title 2 (UE and NCA)

Building lease costs contractually increase every year based on French indexation (ILAT12F⁶⁰). The latest published ILAT index for 2nd quarter of 2025 indicates an increase of 0.51% on annual basis. For 2027, EBA is budgeting for 2% ILAT in line with MFF adjustment.

The EBA lease of office space in the Europlaza building at La Défense comes to an end in May 2028. The EBA will be working on procuring the subsequent lease with the objective of accommodating the resulting costs (including those of a possible move of offices) within the existing appropriations. The French government's contribution of EUR 550,000 will be retained for use against possible one-off costs arising from the procurement of the next building lease. This contribution expires in 2027 and as in the past year, EBA will receive the contribution as external assigned revenue. Building running costs are being budgeted to increase at 2 % per annum.

IT costs will be driven by the continued operational costs of Cloud and end-user services, cyber-security, and of operational IT systems such as the collaboration platform, workflow systems, SYSPER (HR), the document and records management system (ERMS), and the new finance system (SUMMA, which should be fully operational as of 2027). EBA will continue to ensure that cloud costs remain in line with projections.

External services and communications are expected to operate at a similar level of activity and budget as in 2026. EBA is providing for higher legal costs resulting from possible litigation on newer mandates.

4.2.3 - Title 3

4.2.3.1 - Title 3 (Fees)

Title 3 costs funded by fees are primarily fee-funded direct costs (missions, meetings, IT systems maintenance). They may also include consultancy and data services.

4.2.3.2 - Title 3 (UE and NCA)

The Chapter 31 general operating costs budget includes the costs of: developing and running training for external entities; EBA-hosted meetings (BoS and MB, Banking Stakeholder Group, standing committees, sub-groups and working groups);

⁶⁰ *Indice des loyers des activités tertiaires (ILAT)*

and EBA business travel. The EBA is budgeting for a similar level of physical meetings and travel as in 2026, increased by the cost of the Joint Consumer Protection Day for which EBA will be responsible in 2027.

Chapter 31 includes the cost of translations of guidelines, which for the EBA has always been a significant cost, and is expected to run at a lower level than in 2026. Chapter 31 also includes subscriptions to data services - such as data on crypto-assets, ESG, and climate risk data - as well as ad-hoc data required for some consumer initiatives and FinTech work, and capital market data. Operational consulting is included in this chapter, and in 2026 is expected to include work on Pillar 3 data hub, data curation and remediation (for DORA), SupTech work for MiCA, and integrated reporting.

The Chapter 32 information technology (IT) budget includes amounts for ongoing support and maintenance work on existing systems, and implementation of additional capabilities/new initiatives. The most significant element of expenditure will continue to be EUCLID, both maintenance and new initiatives: driven by the mandates of PSD3/PSR/FIDA and continuation of Pillar 3 hub. Work will also continue on identity management, EDAP, the DORA oversight, IMMV and stress test collaboration platforms, and enhancements on workplace solutions such as the colleges platform.

4.3 - Ad hoc grants and delegation agreements

In respect to the SLAs for accounting and LMS services, due to uncertainty regarding the continuation of the SLAs, both of which are subject to annual renewal, and the amount to be charged under each, the EBA does not show these amounts in the Revenue tables of the Agency Statement but factors them into the budgetary expenditure.

Name and Agreement type	Signature date	Duration	Counterpart	Short description	2027 Budget impact
REFORM/SLA2025/001	28/10/2025	39 months	SG REFORM	Providing support to 20 Member States to strengthen supervisory capacity in the area of innovative digital finance	EUR 244,218 2 CA
SLA for shared accounting service	08/07/2025	12 months, annual renewal	ESMA	EBA and ESMA share the annual cost of Accounting Officer employed by EBA.	EUR 80,000 0.5 TA
SLA for Learning Management System	14/11/2023	12 months, annual renewal	ESMA	Provision of services concerning the access to the EBA Learning Hub, a platform developed as a Learning Management System (LMS) and hosted online as a SaaS (software as a service).	EUR 10,000

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Tour Europlaza	20 Avenue André Prothin, 92400 Courbevoie	5 336,00	67,00	5 403,00	3 030 416	9 term lease with a break option after 6 year (conditional)	Lease Contract	Financial contribution from French State	
TOTAL			5 336,00	67,00	5 403,00	3 030 416				0

5.1.2 - Current building(s) Other comments

Building lease costs contractually increase every year based on French indexation (ILAT). The latest published ILAT index for 2nd quarter of 2025 indicates an increase of 0.51% on annual basis. For 2027, EBA is budgeting for 2% ILAT in line with MFF adjustment. The French government's contribution of EUR 550,000 will be put towards the lease costs. The EBA will receive the contribution as external assigned revenue. Building running costs are being budgeted to increase at 2 % per annum.

Paris offices at La Défense

Total sq. m. on all floors	3 995 m ²
Shared areas including lift banks	1 341 m ²
Archives (at level minus 4)	67 m ²
TOTAL	5 403 m²

Reception / Lobby	184 m ²
Meeting rooms - Visitors	527 m ²
Internal meeting rooms	417 m ²
Storage / Print rooms/ Corridors	1 183 m ²
Break out area visitors	202 m ²
Break out area staff	65 m ²
Open plan (including individual offices)	1 416 m ²

5.1.3 - Building projects in the planning phase

The EBA lease of office space in the Europlaza building at La Défense comes to an end in May 2028. The EBA will be working on procuring the subsequent lease with the objective of accommodating the resulting costs (including those of a possible move of offices) within the existing appropriations.

5.2 - European schools

A Type II European School opened in Courbevoie in September 2019. The accreditation agreement was signed on 19 June 2020 with retroactive effect to 01/09/2019. The EBA concluded the “Mandate and Service Agreement” with the Commission on 30/11/2020. Further to the EU Contribution agreement concluded between the Commission and the Type II European School in Courbevoie on 16/06/2021, the EBA pays an EU financial contribution for the EBA staff members' children attending the school as from the school year 2019/2020.

5.3 - Evaluation

The EBA is subject to regular reviews by the EU institutions, in accordance with Article 81 of the EBA (and other two ESAs) Regulations. The most recent assessment report on the operation of the European Supervisory authorities (ESAs) was published on 23 May 2022. (https://finance.ec.europa.eu/system/files/2022-05/220523-esas-operations-report_en.pdf)

In this report, the Commission concluded that: ‘ Since the last ESA review in 2019, the ESAs have continued to perform their tasks efficiently and effectively, including during the recent challenging circumstances caused by the COVID19 pandemic.’

The Commission also identified ‘some areas where improvements could be implemented with no need for legislative changes and will cooperate with the ESAs to assess this further, mainly with the aim ‘to promote supervisory convergence and consistent supervision, which is a key building block in creating a genuine Capital Markets Union.’

In particular, the Commission underlined the increasing number of cross-sectoral tasks and topics that must be dealt with by the ESAs as part of the Joint Committee. As a consequence, the Commission invited the ESAs to reflect on desirable changes that could be made to the framework in the future to ensure sufficient resources and improve the decision-making process. The Commission also invited the ESAs to provide their advice to the Commission by the end of 2023.

The ESAs made progress in fostering supervisory convergence in the area of enforcement, amongst others, and supervisory independence, including through the development of joint criteria that since then, have been adopted and published on ESAs' websites.

Partial progress was also made regarding the recommendation to consider ways to ensure sufficient resources and improve decision-making in the JC, although the scope of action is limited given that the legal framework sets clear rules on the JC's governance and functioning. In the absence of legislative changes, the ESAs have therefore been focusing on enhancing good governance and efficient operations within the JC on aspects under the ESAs' control that do not require legislative changes.

Further accountability and evaluations are ensured via following institutions and channels:

- European Parliament, in its role as authority responsible for the discharge of the EBA's financial statements, but also by way of the yearly hearing the EBA Chairman attends at the EPs ECON committee
- The European Court of Auditors and the European Commission's Internal Audit Services and the yearly audits.
- Publication of the EBA'S Consolidated Annual Activity Report (and Annual Report) which provide(s) an overview of the execution of the work programme and more detail on the above external evaluations.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
EBA enjoys the privileges stipulated in the Protocol on the Privileges and Immunities of the European Communities. Furthermore, the draft Agreement between the French Government and the Agency stipulates the following: - The Authority, its assets, income and other property are exempt from all direct taxes; - the French Government shall take appropriate measures to remit or refund the amount of indirect duties and sales taxes included in the prices of real estate or movable property and services where the Commission or the Authority carries out, for the official use of the Authority, significant purchases the price of which includes duties and taxes of this kind. The articles so acquired shall not be assigned for consideration or free of charge in the territory of the French Republic, unless it is on the conditions approved by the Government; - The Authority shall be exempt from all customs duties, prohibitions and restrictions on imports and exports in respect of articles intended for its official use. The articles so imported shall not be assigned for consideration or free of charge in the territory of the French Republic, unless it is on conditions approved by the Government; - The Authority is exempt from any customs duties and prohibitions and restrictions on imports and exports in respect of its publications; - The Authority is entitled to three license plates for service vehicles in the Preferred CD Series.	Articles 12 to 16 of the Protocol on the Privileges and Immunities of the European Communities are applicable to the staff of the Agency. This includes: 1) Immunity from jurisdiction as regards acts carried out by them in their official capacity; 2) Exemption from regulations restricting immigration and formalities for the registration of foreigners; 3) Right to import household effects from their last country of residence or from the country of which they are nationals free of customs duty and VAT. Furthermore, the draft Agreement between the French Government and the Agency stipulates the following ongoing privileges: -The Government shall issue to each staff member (other than those of French nationality and those who are permanent residents in France), after having been informed of their appointment, a special residence permit of the FI category which identifies them as a staff member of the Authority. The Government shall facilitate the issue of residence permits and work permits to members of the family of staff of the Authority and seconded national experts (other than those of French nationality and those who are permanent residents of France); - Staff members have the right to import duty-free motor vehicles for personal use acquired in the State of their last residence or in the State of which they are nationals on the conditions of the latter's internal market and to re-export them in subject, in both cases, to the conditions deemed necessary by the Government; -Staff members who, because of only in the exercise of their functions in the service of the Authority, establish their residence in the territory of the French Republic, are exempt from inheritance tax on movable property in France. - Staff members may register their vehicles with diplomatic registration plate.	An Accredited European School was created by the French State in La Défense, Paris. The Mandate and Service Agreement between the EBA and the Commission was concluded in November 2020, facilitating the payment of an EU financial contribution towards the Accredited European School Paris La Défense. The Accredited European School grants free-of-charge priority enrolment for the children of the EBA staff. Plans to move the Accredited European School Paris La Défense to a single purpose-built site in 2028 have been postponed to a potential delivery date in 2032 pending the outcome of further studies. This prevents the Accredited European School from expanding to accommodate the three linguistic sections normally required for accreditation and to cater for all future children of EU staff employed in Paris. For children who do not attend this school, education allowances are determined and paid when due.

1 Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation (EU) No. 1094/2010 of the European Parliament and the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision 716/2009/EC and repealing Commission Decision 2009/79/EC	24/11/2010	The Authority shall act within the powers conferred by this Regulation and within the scope of Directive 2009/138/EC with the exception of Title IV thereof, of Directives 2002/92/EC, 2003/41/EC, 2002/87/EC, 64/225/EEC, 73/239/EEC, 73/240/EEC, 76/580/EEC, 78/473/EEC, 84/641/EEC, 87/344/EEC, 88/357/EEC, 92/49/EEC, 98/78/EC, 2001/17/EC, 2002/83/EC, 2005/68/EC and, to the extent that those acts apply to insurance undertakings, reinsurance undertakings, institutions for occupational retirement provision and insurance intermediaries, within the relevant parts of Directives 2005/60/EC and 2002/65/EC, including all directives, regulations, and decisions based on those acts, and of any further legally binding Union act which confers tasks on the Authority
Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision (IORPs)	14/12/2016	Under the IORP II Directive (EU) 2016/2341, EIOPA's role is mainly to support consistent supervision across the EU by acting as a coordination and transparency hub rather than a direct supervisor. In practice, it helps facilitate cooperation and information exchange between national competent authorities, and it strengthens cross-border supervision by ensuring key supervisory decisions (such as restrictions or prohibitions affecting cross-border activity) are shared across the EU. EIOPA also contributes to transparency by publishing information received from Member States, including register-related details and national prudential provisions, so that authorities and stakeholders can more easily compare and understand how occupational pension rules are applied across Member States.
Proposal for a Directive of the European Parliament and of the Council amending Directives (EU) 2016/2341 and 2016/97 as regards the strengthening of the framework for occupational retirement provision (COM/2025/842 final)	20/11/2025	
Regulation (EU) 2017/2402 of the European Parliament and of the Council of 12 December 2017 laying down a general framework for securitisation and creating a specific framework for simple, transparent and standardised securitisation, and amending Directives 2009/65/EC, 2009/138/EC and 2011/61/EU and Regulations (EC) No 1060/2009 and (EU) No 648/2012	12/12/2017	EIOPA works with EBA and ESMA (via the ESAs' Joint Committee) to help build a consistent EU supervisory approach to securitisation, including contributing to common guidance on the STS (simple, transparent and standardised) criteria and helping develop harmonised supervisory positions. EIOPA is also part of the Joint Committee work on the framework's implementation, including producing the mandated ESAs' report on how the Regulation is functioning. In addition, the Joint Committee's securitisation workstream (led by EBA) is designed to develop technical standards and other common supervisory tools, with EIOPA contributing from the insurance and pensions perspective.
Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2017/2402 of the European Parliament and of the Council of 12 December 2017 laying down a general framework for securitisation and creating a specific framework for simple, transparent and standardised securitisation (COM(2025)826 final)	17/06/2025	
Regulation (EU) 2019/1238 of the European Parliament and of the Council of 20 June 2019 on a pan-European Personal Pension Product (PEPP)	20/06/2019	Under the PEPP Regulation (EU) 2019/1238, EIOPA's main tasks are: Run the EU central PEPP register: register and deregister PEPPs, keep the public register up to date, and link national PEPP rules; Support supervision and market monitoring: help ensure products are only marketed as "PEPP" if registered, and request checks from national authorities if serious issues arise; Product intervention role: coordinate national intervention measures and, if needed, adopt temporary EU-wide restrictions or bans on certain PEPP features/products; Write EU technical standards: develop detailed RTS/ITS rules on key PEPP elements like the PEPP Key Information Document (KID), benefit projections and statements, supervisory reporting, the 1% cost cap, and risk-mitigation criteria; Reporting and transparency: publish an annual overview of penalties and ensure access to supervisory information needed for its tasks.
Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2019/1238 on a pan-European Personal Pension Product (PEPP) (COM(2025) 840 final)	20/11/2025	
Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector	27/11/2019	Under the SFDR (Regulation (EU) 2019/2088, adopted in 2019), EIOPA's main role (together with EBA and ESMA, acting via the Joint Committee of the ESAs) is to build the detailed "Level 2" rulebook that makes the disclosure regime operational in practice. Concretely, the ESAs are mandated to draft regulatory technical standards that specify <i>what</i> sustainability information must be disclosed, and <i>how</i> it should be presented (including sustainability risk disclosures, "principal adverse impact" indicators, and the standardised pre-contractual, website and periodic disclosures for products that promote environmental/social characteristics or have sustainable investment objectives). In addition, the ESAs are tasked with developing implementing technical standards to

		standardise how certain sustainability claims are presented in marketing communications—so disclosures are more comparable and less prone to greenwashing across the EU.
Regulation (EU) 2019/2175 of the European Parliament and of the Council of 18 December 2019, amending Regulation (EU) No 1093/2010 establishing a European Supervisory Authority (European Banking Authority), Regulation (EU) No 1094/2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), Regulation (EU) No 1095/2010 establishing a European Supervisory Authority (European Securities and Markets Authority), Regulation (EU) No 600/2014 on markets in financial instruments, Regulation (EU) 2016/1011 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds, and Regulation (EU) 2015/847 on information accompanying transfers of funds.	18/12/2019	Modifications in the mandate and governance in order to ensure stronger and more integrated supervision across the EU.
Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (EU Taxonomy Regulation)	18/06/2020	EIOPA contributes, through the Joint Committee of the ESAs, to building the detailed product-disclosure rulebook by helping the ESAs jointly develop Regulatory Technical Standards (RTS) that specify the content and presentation of the taxonomy-related disclosures that were inserted into the SFDR product disclosure regime (notably the additional standardised disclosures for products making environmentally sustainable investments).
Regulation (EU) 2022/2554 of the European Parliament and of the Council of 14 December 2022 on digital operational resilience for the financial sector and amending Regulations (EC) No 1060/2009, (EU) No 648/2012, (EU) No 600/2014, (EU) No 909/2014 and (EU) 2016/1011	14/12/2022	The regulation will further enable and support the potential of digital finance in terms of innovation and competition while mitigating the risks arising from it. It is in line with the Commission priorities to make Europe fit for the digital age and to build a future-ready economy that works for the people.
Proposal for a Directive of the European Parliament and of the Council amending Directives (EU) 2009/65/EC, 2009/138/EC, 2011/61/EU, 2014/65/EU and (EU) 2016/97 as regards the Union retail investor protection rules Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) No 1286/2014 as regards the modernisation of the key information document	24/05/2023	These two legislative proposals are part of the European Commission's Retail Investment Package that aims at empowering retail investors to make investment decisions that are aligned with their needs and preferences, ensuring that they are treated fairly and duly protected. This will in turn enhance retail investors' trust and confidence to safely invest in their future and take full advantage of the EU's Capital Markets Union, as retail participation in EU capital markets has traditionally been lower than in other jurisdictions even though Europeans have very high savings rates. The package consists of an amending Directive, which revises the existing rules set out <i>inter alia</i> in the Insurance Distribution Directive (IDD) and Solvency II Directive, as well as an amending Regulation, which revises the Packaged Retail and Insurance-based Investment Products (PRIIPs) Regulation.
Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets, and amending Regulations (EU) No 1093/2010 and (EU) No 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937 (MiCA)	31/05/2023	EIOPA contributes to making the framework consistent across sectors through the Joint Committee of the ESAs. In particular, MiCA gives the three ESAs (EBA, EIOPA and ESMA) a formal mandate to jointly issue guidelines to ensure a common approach to the regulatory classification of crypto-assets, including the standardised way firms should explain (in/alongside white papers) why an asset falls under MiCA and how legal opinions on certain token qualifications should be structured.
Proposal for a Regulation of the European Parliament and of the Council amending Regulations (EU) No 1092/2010, (EU) No 1093/2010, (EU) No 1094/2010, (EU) No 1095/2010 and (EU) 2021/523 as regards certain reporting requirements in the fields of financial services and investment support (Better data-sharing)	17/10/2023	Commission's proposal COM(2023) 593 aimed to operationalise the "report once" principle in EU financial services by removing legal obstacles to data-sharing between supervisory authorities, reducing duplicative reporting requests to firms, and enabling the re-use of data (under strict safeguards). It introduces an explicit legal basis to share supervisory information across authorities (including cleaned/processed data), to avoid duplicating reporting requests, and—subject to anonymisation/confidentiality safeguards—to share data with the Commission and permit controlled re-use for research and innovation. It also formalises a continuous "burden-reduction" loop: EIOPA must review the application of RTS/ITS and guidelines, and propose amendments to remove redundant/obsolete reporting requirements and minimise costs. In addition, the ESAs (through the Joint Committee) must prepare by 11 November 2030 a report/roadmap on a cross-sectoral integrated reporting system, and establish a permanent single contact point for firms to flag duplicative or obsolete reporting/disclosure obligations

Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (ESAP)	13/12/2023	EIOPA contributes, through the Joint Committee of the ESAs, to designing the common “data language” and submission mechanics for ESAP by helping develop the mandated implementing technical standards that specify things like the metadata accompanying disclosures, relevant formats/templates, and technical elements such as automated validation checks, API characteristics, and standard classifications to make information searchable and comparable across the EU. The ESAs also have to issue guidelines to help ensure metadata is submitted correctly, and the Joint Committee is expected to consider existing sectoral standards and liaise on sustainability-related aspects where relevant.
Regulation (EU, Euratom) 2023/2841 of the European Parliament and of the Council of 13 December 2023 laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union	07/01/2024	To manage the cybersecurity risks identified under the Framework, each Union entity should take appropriate and proportionate technical, operational and organisational measures, including establish an internal cybersecurity risk management, governance and control framework, carry out a cybersecurity maturity assessment, take appropriate and proportionate technical, operational and organisational measure.
Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 laying down harmonised rules on artificial intelligence and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828 (Artificial Intelligence Act)	01/08/2024	EIOPA is actively preparing for the supervision of AI and an AI project group has been created under EIOPA's new Digital Finance Steering Committee, with one workstream (AI Act workstream) assessing specifically the impact on the insurance sector of the AI Act. The goal is to facilitate the smooth implementation of the AI Act in the insurance sector.
Regulation (EU) 2024/2987 of the European Parliament and of the Council of 27 November 2024 amending Regulations (EU) No 648/2012, (EU) No 575/2013 and (EU) 2017/1131 as regards measures to mitigate excessive exposures to third-country central counterparties and improve the efficiency of Union clearing markets (EMIR 3)	27/11/2024	EIOPA participates in the Joint Monitoring Mechanism, which tracks market developments linked to the “active account” and clearing policy. At the technical level, EIOPA is also explicitly brought into the Level 2 work because ESMA must develop the RTS on the Active Account Requirement <i>in cooperation with EBA, EIOPA and the ESRB</i> , meaning EIOPA contributes sector expertise (especially for insurers and pension investors). Finally, EMIR 3 embeds EIOPA into the broader cross-sector oversight ecosystem around CCP risks and key exemptions, where the framework relies on cooperation and shared monitoring between the European authorities rather than EIOPA acting independently.
Proposal for a Directive of the European Parliament and of the Council amending Directive 2009/138/EC as regards proportionality, quality of supervision, reporting, long-term guarantee measures, macro-prudential tools, sustainability risks, group and cross-border supervision	28/01/2025	The tasks for EIOPA include delivering a larger number of new instruments (technical standards, guidelines, reports and technical advice), reviewing a number of existing instruments on Solvency II to ensure that they are up to date and consistent with the amended legal framework.
Proposal for a Directive of the European Parliament and of the Council establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2009/138/EC, (EU) 2017/1132 and Regulations (EU) No 1094/2010 and (EU) No 648/2012	28/01/2025	EIOPA will have to draft a number of new technical standards and guidelines (plus a framework for cooperation arrangements). The instruments to be developed cover a wide range of topics that for illustrative purposes can be grouped in 5 broad categories: 1) Recovery planning (e.g. on content); 2) Resolution planning and resolvability (e.g. on measures to remove impediments); 3) Valuation; 4) Legal issues (e.g. contractual terms of recognition of resolution powers); and 5) Other operational topics (e.g. on critical functions or functioning of resolution colleges).
Commission Delegated Regulation amending Delegated Regulation (EU) 2015/35 as regards technical provisions, long-term guarantee measures, own funds, equity risk, spread risk on securitisation positions, other standard formula capital requirements, reporting and disclosure, proportionality and group solvency	29/10/2025	Commission Delegated Regulation amending Solvency II Level 2: On 29 October 2025, the Commission adopted a Delegated Regulation amending Delegated Regulation (EU) 2015/35 to implement the revised Solvency II framework (Directive (EU) 2025/2). It updates the detailed prudential rules on, inter alia, technical provisions and long-term guarantee measures, own funds and capital requirements (incl. spread risk), reporting/disclosure, proportionality, and group supervision. The act is subject to EP/Council scrutiny (3 months, extendable once) and is intended to apply from 30 January 2027 (in line with the Directive’s application date). EIOPA will have to (i) inform the Commission, Parliament and Council when changes to the risk-free rate methodology could affect the <i>first smoothing point</i> ; (ii) regularly report to the institutions on insurers’ aggregate asset allocation, as well as shareholder distributions (incl. buy-backs) and variable remuneration developments; and (iii) publish the scenarios referenced for the prudent deterministic valuation option.

1.2 - Seat

Frankfurt am Main, Germany

1.3 - Budget Line

03 10 03: European Insurance and Occupational Pensions Authority (EIOPA)

1.4 - Human Resource Overview EIOPA

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	132	132	100,00 %	132	135
TOTAL AST	16	13	81,25 %	15	16
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	148	145	97,97 %	147	151
Contract Agents	45	40	88,89 %	45	45
Seconded National Experts	29	17	58,62 %	29	26
TOTAL Staff	222	202	90,99 %	221	222

1.5 - Financial Ressources Overview

1.5.1 - Financial Resources Overview EIOPA

1.5.1.1.1 - General revenues EIOPA

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	14 771 189	15 153 993
Other Revenue	27 426 626	28 564 648
Total	42 197 815	43 718 641

1.5.1.1.2 - Additional EU funding: contribution, grant and service level agreements EIOPA

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)		
Additional EU funding stemming from contribution agreements (FFR Art.7)		
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	494 265	294 077
Total	494 265	294 077

1.5.1.2 - Expenditure Overview EIOPA

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	31 119 080	31 119 080	31 666 218	31 666 218
Title 2 - Infrastructure and operating expenditure	4 280 000	4 280 000	4 738 000	4 738 000
Title 3 - Operational expenditure	7 293 000	7 293 000	7 608 500	7 608 500
Total	42 692 080	42 692 080	44 012 718	44 012 718

1.5.2 - Financial Resources Overview (Fees)

1.5.2.1.1 - General revenues (Fees)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution		
Other Revenue	2 546 172	3 001 160
Total	2 546 172	3 001 160

1.5.2.1.2 - Additional EU funding: contribution, grant and service level agreements (Fees)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)		
Additional EU funding stemming from contribution agreements (FFR Art.7)		
Additional EU funding stemming from service level agreements (FFR Art. 43.2)		
Total		

1.5.2.2 - Expenditure Overview (Fees)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	1 834 735	1 834 735	2 157 202	2 157 202
Title 2 - Infrastructure and operating expenditure	235 550	235 550	310 297	310 297
Title 3 - Operational expenditure	475 887	475 887	533 661	533 661
Total	2 546 172	2 546 172	3 001 160	3 001 160

1.5.3 - Financial Resources Overview (UE and NCA)

1.5.3.1 - Revenues Overview (UE and NCA)

1.5.3.1.1 - General revenues (UE and NCA)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	14 771 189	15 153 993
Other Revenue	24 880 454	25 563 488
Total	39 651 643	40 717 481

1.5.3.1.2 - Additional EU funding: contribution, grant and service level agreements (UE and NCA)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	494 265	294 077
Total	494 265	294 077

1.5.3.2 - Expenditure Overview (UE and NCA)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	29 284 345	29 284 345	29 509 016	29 509 016
Title 2 - Infrastructure and operating expenditure	4 044 450	4 044 450	4 427 703	4 427 703
Title 3 - Operational expenditure	6 817 113	6 817 113	7 074 839	7 074 839
Total	40 145 908	40 145 908	41 011 558	41 011 558

2 - Human Resources

2.1 - Establishment plan posts EIOPA

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16						1		1		1
AD 15		2		2		1		1		1
AD 14		3				1		1		1
AD 13		4		2		3		4		4
AD 12		8		4		6		8		6
AD 11		11		3		10		11		10
AD 10		16		11		17		18		17
AD 9		21		16		20		23		23
AD 8		22		15		23		24		25
AD 7		21		33		25		21		21
AD 6		14		26		16		12		15
AD 5		10		20		9		8		11
TOTAL AD	0	132	0	132	0	132	0	132	0	135
AST 11										
AST 10										
AST 9		1				1		2		1
AST 8		2				2		2		2
AST 7		2				3		3		3
AST 6		4		3		4		4		4
AST 5		6		5		4		4		4
AST 4		1		4		1		1		2
AST 3				1						
AST 2										
AST 1										
TOTAL AST	0	16	0	13	0	15	0	16	0	16
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		148		145		147		148		151
GRAND TOTAL	148		145		147		148		151	

2.2 - External personnel EIOPA

2.2.1 - Contract Agents EIOPA

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	27	14	27	27
Function Group III	18	25	17	17
Function Group II		1	1	1
Function Group I				
Contract Agents	45	40	45	45

2.2.2 - Seconded National Experts EIOPA

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	29	17	29	26

3 - Financial Resource

3.1 - Financial Resources EIOPA

3.1.1 - Revenues EIOPA

3.1.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	524 184	2 546 172	3 001 160	3 001 160	17,87 %
2 EU CONTRIBUTION	14 586 822	14 771 189	15 040 993	15 153 993	2,59 %
- Of which assigned revenues deriving from previous years' surpluses	54 090	37 796	34 406	34 406	-8,97 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	730 794	747 161	762 582	767 672	2,75 %
- Of which EEA/EFTA (excl. Switzerland)	730 794	747 161	762 582	767 672	2,75 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	23 604 655	24 133 293	24 631 406	24 795 816	2,75 %
5 ADMINISTRATIVE OPERATIONS	179 947				
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	39 626 402	42 197 815	43 436 141	43 718 641	3,60 %

3.1.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	936 319	494 265	294 077	294 077	-40,50 %
TOTAL	936 319	494 265	294 077	294 077	-40,50 %

3.1.2 - Expenditure EIOPA

3.1.2.1 - Commitment appropriations EIOPA

EXPENSES	Commitment appropriations EIOPA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	27 735 601	31 119 080	31 666 218	31 666 218	1,76 %
Salaries & allowances	23 685 221	26 448 080	26 812 718	26 812 718	1,38 %
- Of which establishment plan posts	19 310 073	21 358 080	21 607 718	21 607 718	1,17 %
- Of which external personnel	4 375 148	5 090 000	5 205 000	5 205 000	2,26 %
Expenditure relating to Staff recruitment	237 971	270 000	275 000	275 000	1,85 %
Employer's pension contributions	2 579 070	3 080 000	3 240 000	3 240 000	5,19 %
Mission expenses					
Socio-medical infrastructure	84 000	70 000	72 000	72 000	2,86 %
Training	240 000	210 000	215 000	215 000	2,38 %
External Services		100 000	100 000	100 000	0,00 %
Receptions, events and representation	2 000	5 000	5 000	5 000	0,00 %
Social welfare	882 339	910 000	920 000	920 000	1,10 %
Other Staff related expenditure	25 000	26 000	26 500	26 500	1,92 %
Title 2 - Infrastructure and operating expenditure	4 452 144	4 280 000	4 738 000	4 738 000	10,70 %
Rental of buildings and associated costs	3 551 374	3 660 000	4 110 000	4 110 000	12,30 %
Information, communication technology and data processing	738 598	440 000	450 000	450 000	2,27 %

EXPENSES	Commitment appropriations EIOPA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Movable property and associated costs	8 500	16 000	10 000	10 000	-37,50 %
Current administrative expenditure	98 672	128 000	131 000	131 000	2,34 %
Postage / Telecommunications	55 000	36 000	37 000	37 000	2,78 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	8 374 976	7 293 000	7 326 000	7 608 500	4,33 %
TOTAL	40 562 721	42 692 080	43 730 218	44 012 718	3,09 %

3.1.2.2 - Payment appropriations EIOPA

EXPENSES	Payment appropriations EIOPA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	27 735 601	31 119 080	31 666 218	31 666 218	1,76 %
Salaries & allowances	23 685 221	26 448 080	26 812 718	26 812 718	1,38 %
- Of which establishment plan posts	19 310 073	21 358 080	21 607 718	21 607 718	1,17 %
- Of which external personnel	4 375 148	5 090 000	5 205 000	5 205 000	2,26 %
Expenditure relating to Staff recruitment	237 971	270 000	275 000	275 000	1,85 %
Employer's pension contributions	2 579 070	3 080 000	3 240 000	3 240 000	5,19 %
Mission expenses					
Socio-medical infrastructure	84 000	70 000	72 000	72 000	2,86 %
Training	240 000	210 000	215 000	215 000	2,38 %
External Services		100 000	100 000	100 000	0,00 %
Receptions, events and representation	2 000	5 000	5 000	5 000	0,00 %

EXPENSES	Payment appropriations EIOPA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Social welfare	882 339	910 000	920 000	920 000	1,10 %
Other Staff related expenditure	25 000	26 000	26 500	26 500	1,92 %
Title 2 - Infrastructure and operating expenditure	4 452 144	4 280 000	4 738 000	4 738 000	10,70 %
Rental of buildings and associated costs	3 551 374	3 660 000	4 110 000	4 110 000	12,30 %
Information, communication technology and data processing	738 598	440 000	450 000	450 000	2,27 %
Movable property and associated costs	8 500	16 000	10 000	10 000	-37,50 %
Current administrative expenditure	98 672	128 000	131 000	131 000	2,34 %
Postage / Telecommunications	55 000	36 000	37 000	37 000	2,78 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	8 374 976	7 293 000	7 326 000	7 608 500	4,33 %
TOTAL	40 562 721	42 692 080	43 730 218	44 012 718	3,09 %

3.2 - Financial Resources (Fees)

3.2.1.1 - General revenues (Fees)

REVENUES	General revenues (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	524 184	2 546 172	3 001 160	3 001 160	17,87 %
2 EU CONTRIBUTION					
- Of which assigned revenues deriving from previous years' surpluses					
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					

REVENUES	General revenues (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	524 184	2 546 172	3 001 160	3 001 160	17,87 %

3.2.1.2 - Additional EU funding: contribution, grant and service level agreements (Fees)

REVENUES	Additional EU funding: contribution, grant and service level agreements (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.2.2 - Expenditure (Fees)

3.2.2.1 - Commitment appropriations (Fees)

EXPENSES	Commitment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	421 303	1 834 735	2 157 202	2 157 202	17,58 %
Salaries & allowances	338 454	1 425 393	1 670 902	1 670 902	17,22 %
- Of which establishment plan posts	292 138	1 213 271	1 359 010	1 359 010	12,01 %
- Of which external personnel	46 316	212 122	311 892	311 892	47,03 %
Expenditure relating to Staff recruitment	3 586	15 191	18 202	18 202	19,82 %
Employer's pension contributions	61 344	319 830	379 502	379 502	18,66 %

EXPENSES	Commitment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Mission expenses					
Socio-medical infrastructure	976	3 938	4 766	4 766	21,03 %
Training	4 122	11 815	14 231	14 231	20,45 %
External Services		5 626	6 619	6 619	17,65 %
Receptions, events and representation	69	281	331	331	17,79 %
Social welfare	12 408	51 198	60 895	60 895	18,94 %
Other Staff related expenditure	344	1 463	1 754	1 754	19,89 %
Title 2 - Infrastructure and operating expenditure	54 394	235 550	310 297	310 297	31,73 %
Rental of buildings and associated costs	46 357	200 668	268 729	268 729	33,92 %
Information, communication technology and data processing	5 496	24 755	29 786	29 786	20,32 %
Movable property and associated costs	123	900	662	662	-26,44 %
Current administrative expenditure	1 923	7 202	8 671	8 671	20,40 %
Postage / Telecommunications	495	2 025	2 449	2 449	20,94 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	48 487	475 887	533 661	533 661	12,14 %
TOTAL	524 184	2 546 172	3 001 160	3 001 160	17,87 %

3.2.2.2 - Payment appropriations (Fees)

EXPENSES	Payment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	421 303	1 834 735	2 157 202	2 157 202	17,58 %

EXPENSES	Payment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Salaries & allowances	338 454	1 425 393	1 670 902	1 670 902	17,22 %
- Of which establishment plan posts	292 138	1 213 271	1 359 010	1 359 010	12,01 %
- Of which external personnel	46 316	212 122	311 892	311 892	47,03 %
Expenditure relating to Staff recruitment	3 586	15 191	18 202	18 202	19,82 %
Employer's pension contributions	61 344	319 830	379 502	379 502	18,66 %
Mission expenses					
Socio-medical infrastructure	976	3 938	4 766	4 766	21,03 %
Training	4 122	11 815	14 231	14 231	20,45 %
External Services		5 626	6 619	6 619	17,65 %
Receptions, events and representation	69	281	331	331	17,79 %
Social welfare	12 408	51 198	60 895	60 895	18,94 %
Other Staff related expenditure	344	1 463	1 754	1 754	19,89 %
Title 2 - Infrastructure and operating expenditure	54 394	235 550	310 297	310 297	31,73 %
Rental of buildings and associated costs	46 357	200 668	268 729	268 729	33,92 %
Information, communication technology and data processing	5 496	24 755	29 786	29 786	20,32 %
Movable property and associated costs	123	900	662	662	-26,44 %
Current administrative expenditure	1 923	7 202	8 671	8 671	20,40 %
Postage / Telecommunications	495	2 025	2 449	2 449	20,94 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	48 487	475 887	533 661	533 661	12,14 %
TOTAL	524 184	2 546 172	3 001 160	3 001 160	17,87 %

3.3 - Financial Resources (UE and NCA)

3.3.1 - Revenues (UE and NCA)

3.3.1.1 - General revenues (UE and NCA)

REVENUES	General revenues (UE and NCA)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	14 586 822	14 771 189	15 040 993	15 153 993	2,59 %
- Of which assigned revenues deriving from previous years' surpluses	54 090	37 796	34 406	34 406	-8,97 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	730 794	747 161	762 582	767 672	2,75 %
- Of which EEA/EFTA (excl. Switzerland)	730 794	747 161	762 582	767 672	2,75 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	23 604 655	24 133 293	24 631 406	24 795 816	2,75 %
5 ADMINISTRATIVE OPERATIONS	179 947				
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	39 102 218	39 651 643	40 434 981	40 717 481	2,69 %

3.3.1.2 - Additional EU funding: contribution, grant and service level agreements (UE and NCA)

REVENUES	Additional EU funding: contribution, grant and service level agreements (UE and NCA)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	936 319	494 265	294 077	294 077	-40,50 %
TOTAL	936 319	494 265	294 077	294 077	-40,50 %

3.3.2 - Expenditure (UE and NCA)

3.3.2.1 - Commitment appropriations (UE and NCA)

EXPENSES	Commitment appropriations (UE and NCA)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	27 314 298	29 284 345	29 509 016	29 509 016	0,77 %
Salaries & allowances	23 346 767	25 022 687	25 141 816	25 141 816	0,48 %
- <i>Of which establishment plan posts</i>	19 017 935	20 144 809	20 248 708	20 248 708	0,52 %
- <i>Of which external personnel</i>	4 328 832	4 877 878	4 893 108	4 893 108	0,31 %
Expenditure relating to Staff recruitment	234 385	254 809	256 798	256 798	0,78 %
Employer's pension contributions	2 517 726	2 760 170	2 860 498	2 860 498	3,63 %
Mission expenses					
Socio-medical infrastructure	83 024	66 062	67 234	67 234	1,77 %
Training	235 878	198 185	200 769	200 769	1,30 %
External Services		94 374	93 381	93 381	-1,05 %
Receptions, events and representation	1 931	4 719	4 669	4 669	-1,06 %
Social welfare	869 931	858 802	859 105	859 105	0,04 %
Other Staff related expenditure	24 656	24 537	24 746	24 746	0,85 %
Title 2 - Infrastructure and operating expenditure	4 397 750	4 044 450	4 427 703	4 427 703	9,48 %
Rental of buildings and associated costs	3 505 017	3 459 332	3 841 271	3 841 271	11,04 %
Information, communication technology and data processing	733 102	415 245	420 214	420 214	1,20 %
Movable property and associated costs	8 377	15 100	9 338	9 338	-38,16 %
Current administrative expenditure	96 749	120 798	122 329	122 329	1,27 %
Postage / Telecommunications	54 505	33 975	34 551	34 551	1,70 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					

EXPENSES	Commitment appropriations (UE and NCA)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	8 326 489	6 817 113	6 792 339	7 074 839	3,78 %
TOTAL	40 038 537	40 145 908	40 729 058	41 011 558	2,16 %

3.3.2.2 - Payment appropriations (UE and NCA)

EXPENSES	Payment appropriations (UE and NCA)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	27 314 298	29 284 345	29 509 016	29 509 016	0,77 %
Salaries & allowances	23 346 767	25 022 687	25 141 816	25 141 816	0,48 %
- Of which establishment plan posts	19 017 935	20 144 809	20 248 708	20 248 708	0,52 %
- Of which external personnel	4 328 832	4 877 878	4 893 108	4 893 108	0,31 %
Expenditure relating to Staff recruitment	234 385	254 809	256 798	256 798	0,78 %
Employer's pension contributions	2 517 726	2 760 170	2 860 498	2 860 498	3,63 %
Mission expenses					
Socio-medical infrastructure	83 024	66 062	67 234	67 234	1,77 %
Training	235 878	198 185	200 769	200 769	1,30 %
External Services		94 374	93 381	93 381	-1,05 %
Receptions, events and representation	1 931	4 719	4 669	4 669	-1,06 %
Social welfare	869 931	858 802	859 105	859 105	0,04 %
Other Staff related expenditure	24 656	24 537	24 746	24 746	0,85 %
Title 2 - Infrastructure and operating expenditure	4 397 750	4 044 450	4 427 703	4 427 703	9,48 %
Rental of buildings and associated costs	3 505 017	3 459 332	3 841 271	3 841 271	11,04 %
Information, communication technology and data processing	733 102	415 245	420 214	420 214	1,20 %
Movable property and associated costs	8 377	15 100	9 338	9 338	-38,16 %
Current administrative expenditure	96 749	120 798	122 329	122 329	1,27 %

EXPENSES	Payment appropriations (UE and NCA)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Postage / Telecommunications	54 505	33 975	34 551	34 551	1,70 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	8 326 489	6 817 113	6 792 339	7 074 839	3,78 %
TOTAL	40 038 537	40 145 908	40 729 058	41 011 558	2,16 %

3.3.3 - Budget Outturn (UE and NCA)

The EIOPA's budget outturn 2025 is EUR 86 014. The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue) is EUR 34 406.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission proposes that for 2027 EIOPA be allocated a total of 222 posts, comprising 151 Temporary Agents (TAs) within the Establishment Plan, 45 Contract Agents (CAs) and 26 Seconded National Experts (SNEs).

The increase in Temporary Agents from 147 in 2026 to 151 for 2027 is driven by:

- (i) the addition of a TA post designated for the implementation of the Retail Investment Strategy, proposed by the Commission in 2023, with a political agreement reached at the end of 2025;
- (ii) the conversion of 3 SNE posts into TA posts so that EIOPA can further contribute to the implementation of the Regulation on Digital Operational Resilience for the Financial Services sector (DORA).

In addition, to the 45 CAs funded through the contribution provided by the Union and the NCAs and through fees, EIOPA has also been authorised to have 3 Contract Agents the costs of which are covered through Service Level Agreements (SLAs) with SG REFORM:

- one CA for the implementation of REFORM/SLA2024/001 signed on 02.07.2024 which has a duration of 39 months;
- two CAs for the implementation of REFORM/SLA2025/003 signed on 10.10.2025 which has a duration of 36 months.

Financial Resources

The Commission proposes a Union contribution of EUR 15 153 993 for EIOPA, which is EUR 113 000 more than the EUR 15 040 993 requested by EIOPA.

As set out in the revised legislative financial and digital statement for the Retail Investment Strategy provided to the co-legislators, the Commission assesses that EIOPA needs the additional EUR 113 000 for 2027 to implement the amendments included in the political agreement on the retail investment strategy.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

EIOPA has foreseen a total of 222 posts for 2027: 148 Temporary Agents (TAs) as part of the Establishment Plan, 45 Contract Agents (CAs) and 29 Seconded National Experts (SNEs).

The evolution of staffing compared to 2026 (+1) is grounded in one additional TA post for the implementation of the Retail Investment Strategy, as foreseen in the legal financial statement (LFS) of the original legislative proposal.

There are 3 posts that are not included in the above figures: 1 CA position funded by the service level agreement REFORM/SLA2024/001 (until end-2027) as well as 2 CA positions funded by the agreement REFORM/SLA2025/003 (until end-2028).

Furthermore, the ESAs seek support from the Commission and request additional posts necessary for DORA oversight work. Within the 2025–2027 staffing envelope (30 posts in total), the European Supervisory Authorities (ESAs) successfully established in 2025 the DORA oversight framework, completed the designation of Critical ICT Third-Party Providers (CTPPs), established the Joint Examination Teams (JETs) and planned the first examination activities for 2026.

The ESAs followed a risk-based and proportionate approach in the oversight activity planning, and optimised the allocation of staff within the JETs. However, the ESAs have identified structural staff resource insufficiencies as outlined below.

1. Complexity of the CTPPs designated

In November 2025, the ESAs have designated 19 CTPPs, which provide ICT services in various technology domains, such as cloud computing, data centres, telecom, managed services (incl. cybersecurity), data management, software, consulting and projects.

These are all large and complex companies that require adequate staffing of the oversight team to effectively conduct examination activities, such as ongoing monitoring, requests for information, general investigations, onsite inspections and follow-up activities.

Based on the currently available staff resources from the ESAs and CAs, the effort allocated to each CTPP represents for 2026 an **average of 4.4 FTEs per CTPP** (details in the next item), which is limited, considering the size and complexity of these companies.

2. Contributions from Competent Authorities

The ESAs have planned to perform in 2026 ongoing monitoring (including a discovery phase for each CTPP), a thematic review of contractual arrangements and, for selected CTPPs, deep-dives/onsite inspections. The scope and duration of these activities was kept to a minimum level that would allow the ESAs to bring value to the entire ecosystem (including FEs and their clients, CAs, CTPPs) by contributing to the enhancement of its digital operational resilience.

The CAs' contribution to these activities does not cover the minimum need of the ESAs, with a gap of 6 FTEs being identified, as illustrated in the table below.

Examination activity	Total staff need (FTEs)	ESA contribution* (FTEs)	CA contribution (FTEs)	Resource gap (FTEs)
Ongoing monitoring	28	8	18	2
Thematic review	28	8	18	2
Deep dive/ onsite inspection	28	8	18	2
Total	84	24	54	6

*Excluding Director, Heads of Units, assistant and data analyst.

Furthermore, the ESAs observed that the CA contributions are more volatile than initially expected, due to some CAs having very limited staffing (as low as 0.25 FTEs), which prevents them from working on tasks requiring sustained commitments.

3. Complex governance

After the first 9 months of oversight activities, which included the designation of CTPPs, establishment of the JETs, preparation of the first fee collection, engagement with CTPPs and oversight activities planning for 2026, the ESAs

observed the complexity of the operation of the DORA oversight governance and the horizontal activities. Only in 2025 the ESAs held seventeen meetings of the Joint Oversight Network, four meetings of the Oversight Forum, and launched multiple written procedures.

To operate the governance and perform all horizontal activities (see the table below) in the upcoming years, the ESAs have estimated a required effort of **8 – 11 FTEs**. This effort comes in addition to the effort for examination activities, cannot benefit from contribution from CAs and could be a drain in the examination work staff.

Horizontal oversight activity	Total staff need (FTEs)
Governance (secretariat JON, OF), planning (JETs, costs, activities) and activity coordination	1.5
Maintenance of methodologies and procedures	0.5
CTPP designation*	3 - 5
TPP Opt-in procedures (per TPP)	0.5 - 1
Third country cooperation (MoU negotiations and follow-up tasks, participation international bodies)	1
Preparation of reports under DORA (annual oversight activities and benchmarking)	0.5
IT tools (business support and operational tasks)	0.5 - 1
Other tasks	0.5
TOTAL:	8 - 11

* CTPP designation process in 2025 consumed 7 FTEs, many of which have been taken from redeployed staff who will no longer be available. The ESAs consider bringing synergies and efficiencies but the designation would still consumes large amount of staff resources.

4. Additional resource need (conclusion)

To ensure adequate staffing for examination activities over the 19 designated CTPPs and to cover partially the identified need of 14-17 FTEs to perform minimum level of examination and horizontal activities, and to operate the DORA oversight governance, the ESAs have estimated that a minimum increase in resources of 9 FTEs for all three ESAs for the 2027–2029 period is now essential. The ESAs will do their best to cover the remaining gap (e.g. 5-8 FTEs) based on synergies and efficiency gains.

4.1.2 - Vacancy rate as of end 2025

The actual occupancy rate of Establishment Plan for 2025 was 97.97% at the end of the year.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.4 - Salary assumption for calculating salary line (% applied)

The budget planning for 2027 is based on an average effective occupancy rate of 93%, taking into account temporarily vacant/unfilled positions following resignations, parental leave and long-term sick leave absences, staff secondments and similar.

The following assumptions have been considered in the estimations for salaries: all salary increases which already have been applied in 2025, +3.4% increase as of July 2026 and +2.0% as of July 2027. The effect of reclassification is estimated at +1.0%. While these estimations have been made prior to the publication of the latest indexation projections in the budget circular, the accumulated indexation to materialise by end-2027 is similar. In any case, EIOPA will further revise its salary expenditure estimates once updated Eurostat projections become available.

4.1.5 - Correction coefficient used

The correction coefficient applicable for EIOPA was adjusted from 102.2 to 102.7 retrospectively as of July 2025.

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

4.2.1.1 - Title 1 (Fees)

For 2027, EIOPA estimates to levy fees amounting to EUR 2 157 202 to cover staff-related expenditure. These estimates are tentative and may be revised once further information on the resource requirements and foreseen implementation of relevant oversight activities becomes available.

4.2.1.2 - Title 1 (UE and NCA)

For 2027, EIOPA foresees to allocate EUR 29 509 016 of the revenue to be received from the EU and Member State contributions to cover staff-related expenditure. This amount includes EUR 226 499 of funding to be received under service level agreements.

4.2.2 - Title 2

4.2.2.1 - Title 2 (Fees)

For 2027, EIOPA estimates to levy fees amounting to EUR 310 297 to cover administrative expenditure. These estimates are tentative and may be revised once further information on the resource requirements and foreseen implementation of relevant oversight activities becomes available.

4.2.2.2 - Title 2 (UE and NCA)

For 2027, EIOPA foresees to allocate EUR 4 427 703 of the revenue to be received from the EU and Member State contributions to cover administrative expenditure. This amount includes EUR 50 038 of funding to be received under service level agreements.

4.2.3 - Title 3

4.2.3.1 - Title 3 (Fees)

For 2027, EIOPA estimates to levy fees amounting to EUR 533 661 to cover operational expenditure. These estimates are tentative and may be revised once further information on the resource requirements and foreseen implementation of relevant oversight activities becomes available.

4.2.3.2 - Title 3 (UE and NCA)

For 2027, EIOPA foresees to allocate EUR 6 792 339 of the revenue to be received from the EU and Member State contributions to cover operational expenditure. This amount includes EUR 17 540 of funding to be received under service level agreements.

4.3 - Ad hoc grants and delegation agreements

In 2027, EIOPA shall receive additional revenue through two service level agreements:

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact
REFORM/SLA2024/001	02/07/24	39 months	SG REFORM	Support to Occupational Retirement Provision and Insurance Supervision in Spain	2027: EUR 91 440 1 CA position
REFORM/SLA2025/003	17/10/25	36 months	SG REFORM	EU Supervisory Digital Finance Academy – Second Edition	2027: EUR 202 637 2 CA positions 2028: EUR 137 092 2 CA positions

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Westhafen Tower	Westhafen Platz 1, Frankfurt am Main, D-60327, Germany	4 664,00	46,00	4 710,00	2 230 234	Rental contract with fixed duration until 30.06.2028	The contract defines the price per square metre, which is subject to indexation.	N/A	
TOTAL			4 664,00	46,00	4 710,00	2 230 234				0

5.1.2 - Current building(s) Other comments

In 2019, following the advice from the European Court of Auditors, EIOPA undertook a re-negotiation of the original conditions of the lease contract. As a result of these negotiations, a 12th contract amendment was signed in June 2019 and entered into force on 1 July 2019. It consolidates the provisions of the original contract and the preceding amendments and harmonises the rental conditions:

- The lease contract will terminate on 30 June 2028 for all floors rented by EIOPA, including the additional half-floor acquired in 2020.
- The rental fee as of 1 July 2019 was set at EUR 29.30/month/m2 and was subsequently revised to the current rate of EUR 36.55/month/m2 as per the indexation clause included in the lease contract. The adjustment is prompted if the price index increase exceeds 2% compared to the date of the last rental fee adjustment.
- The revised contract specifies two exceptional rights to terminate the contract before the agreed lease end date: Firstly, EIOPA is entitled to an early contract termination in case the Authority is closed, or its seat is transferred to a location outside Germany. Secondly, in case of need for further expansion, an early contract termination can be triggered if the proprietor is unable or unwilling to make up to two additional floors available for renting by EIOPA within a timeframe of 24 months following the request. Under both exceptional termination clauses, compensation payments must be borne by EIOPA.

5.1.3 - Building projects in the planning phase

EIOPA's current rental contract at the Westhafen-Tower will expire on 30 June 2028, necessitating the launch of a significant building project as defined in the EU Financial Regulation to replace the expiring contract and to secure rented office space for the Authority for the years to come.

Given the decision to establish the new EU Anti-Money Laundering Agency (AMLA) in Frankfurt am Main, EIOPA and the European Commission (DG FISMA - AMLA Taskforce) investigated potential synergies and opportunities for cooperation between both agencies, including possible options for the joining of the premises of both agencies within one building. As the legal, financial, and practical feasibility of this option was assessed as beneficial for both agencies and was welcomed by the Budgetary Authority, a joint procurement procedure was launched in Q4 2024 and the corresponding new lease agreement was signed in April 2025.

5.1.4 - Building projects submitted to the European Parliament and the Council

As EIOPA's current rental contract at the Westhafen-Tower will expire on 30 June 2028, the agency has jointly procured a new premises in the MesseTurm in Frankfurt am Main, together with the newly established EU Anti-Money Laundering Agency (AMLA). The joint building project and outcome of the procurement procedure has been approved by the Budgetary Authority in March 2025.

5.2 - European schools

EIOPA's staff members have access to the European School in Frankfurt for their children. EIOPA has signed in 2019 an agreement with the Directorate General for Human Resources and is paying contribution towards the school fees since the school year 2019/2020.

5.3 - Evaluation

An annual report of the activities of the Authority shall be submitted to the Budgetary Authority before 15th of June every year, in line with Art. 43.5 of EIOPA's Founding Regulation and Art. 102 Approval of the final accounts of EIOPA's Financial Regulation.

EIOPA's founding regulation Article 81 stipulates that the Commission shall conduct, every three years, a review and publish "a general report on the experience acquired as a result of the operation of the Authority and the procedures laid down in the Regulation. That report shall evaluate, inter alia, (a) the effectiveness and convergence in supervisory practices reached by competent authorities, (b) the functioning of the colleges of supervisors; (c) the progress achieved towards convergence in the fields of crisis prevention, management and resolution, including Union funding mechanisms; (d) the role of the Authority as regards systemic risk; (e) the application of the safeguard clause established in Article 38; (f) the application of the binding mediation role established in Article 19: and the functioning of the Joint Committee".

The latest Commission's report, published in May 2022, positively evaluated the operations of the ESAs. EIOPA has no information regarding the timing of any future Article 81 review process.

According to Article 3 in EIOPA's founding regulation, EIOPA is an independent Authority accountable to the European Parliament. At the request of the European Parliament, the Chairperson of EIOPA shall participate every year, along with the Chairpersons of the other European Supervisory Authorities, in a hearing before the European Parliament's Committee on Economic and Monetary Affairs on the performance of the Authorities. Furthermore, EIOPA's Chairperson shall make a statement before the European Parliament and answer any questions from its Members, whenever so requested. Confidential oral discussions behind closed doors with the Chair, Vice-Chairs and Coordinators of the competent committee of the European Parliament shall also be held, upon request, with EIOPA's Chairperson. Finally, EIOPA shall reply orally or in writing to any question addressed to it by the European Parliament or by the Council within five weeks of its receipt. EIOPA is furthermore subject to performance audit by the European Court of Auditors.

In addition, EIOPA has developed internal policies and procedures for performance monitoring and evaluation. These policies and procedures address strategic, operational, and individual performance levels. In accordance with organisational best practices, EIOPA formulates KPIs to enable a structured assessment of performance progress. The KPIs are assessed by EIOPA's Management Board and Board of Supervisors on a regular basis and are included in EIOPA's annual activity reports.

EIOPA establishes on an annual basis an implementation plan that allows monitoring of progress in delivery of products and services as well as the KPIs. Progress is reported to EIOPA's Management Board and Board of Supervisors on a regular basis and allows proactive reprioritisations of resources at both EIOPA and NCA level. The data also feeds into the assessments made by the EIOPA Quality Committee, composed of a sub-set of Board Members, that provide advice to the EIOPA Executive Director on possible organisational adjustments to cater to the needs of the NCAs.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
EIOPA benefits from the privileges granted by the Protocol of Privileges and Immunities to EU organisations and institutions (mainly from the VAT exemption of supplier invoices).	Headquarter agreement signed on 18 October 2011 with the Government of the German Federal Republic.	

1 Overview**1.1 - Creation/modification (legal base)**

Decision	Date	Mission/ Tasks / Functions
Regulation (EU) No 1095/2010 establishing a European Supervisory Authority (European Securities and Markets Authority).	24/11/2010	Establishment of ESMA as an EU Authority that contributes to safeguarding the stability of the EU's financial system by ensuring the integrity, transparency, efficiency and orderly functioning of securities markets, as well as enhancing investor protection.
Regulation (EU) N° 513/2011 on credit rating agencies.	11/05/2011	Grant ESMA competence for the direct supervision of Credit Rating Agencies in the EU.
Regulation (EU) No 648/2012 on OTC derivatives, central counterparties and trade repositories (EMIR).	04/07/2012	Grants ESMA competence for the direct supervision of Trade Repositories in the EU.
Directive 2014/65/EU on markets in financial instruments.	15/05/2014	MiFID II
Regulation (EU) No 600/2014 on markets in financial instruments.	15/05/2014	MiFIR
Directive 2014/91/EU on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS).	23/07/2014	UCITS Directive
Regulation (EU) 2015/2365 on transparency of securities financing transactions.	25/11/2015	Extend ESMA competence for the direct supervision of trade repositories in the EU
Commission Delegated Regulation (EU) 2017/653 on key information documents for packaged retail and insurance-based investment products (PRIIPs).	08/03/2017	PRIIPs delegated regulation
Regulation (EU) 2017/1129 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market.	14/06/2017	Prospectus Regulation
Regulation (EU) 2017/1131 for money market funds (MMFs) established, managed or marketed in the Union.	14/06/2017	Money Market Funds
Regulation (EU) 2017/2402 laying down a specific framework for simple, transparent and standardised securitisation.	12/12/2017	Grants ESMA competence for the direct supervision of Securitisation Repositories in the EU.
Regulation (EU) 2019/1156 on facilitating cross-border distribution of collective investment undertakings and amending Regulations (EU) No 345/2013, (EU) No 346/2013 and (EU) No 1286/2014	20/06/2019	An increased cross-border investment flow. Consumers have access to safe and reliable insurance, pension and UCITS products and services, both nationally and across borders.
Regulation (EU) 2019/2099 amending Regulation (EU) No 648/2012 as regards the procedures and authorities involved for the authorisation of CCPs and requirements for the recognition of third-country CCPs	23/10/2019	Enhanced supervision of CCPs at EU level. More involvement of central banks of issue in the supervision of CCPs. Better ability of the EU to monitor, identify and mitigate third-country CCP risks.
Regulation (EU) 2019/2033 on the prudential requirements of investment firms and amending Regulations (EU) No 1093/2010, (EU) No 575/2013, (EU) No 600/2014 and (EU) No 806/2014	27/11/2019	IFR - Uniform prudential requirements which apply to investment firms authorised and supervised under Directive 2014/65/EU and Directive (EU) 2019/2034
Regulation (EU) 2019/2175 amending Regulation (EU) No 1095/2010 establishing the European Securities and Markets Authority, Regulation (EU) No 600/2014 on markets in financial instruments, Regulation (EU) 2016/1011 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds, and Regulation (EU) 2015/847 on information accompanying transfers of funds.	27/12/2019	ESAs Review – Enhanced supervisory convergence and new direct supervisory mandates for Data Service Providers and critical Benchmarks.

Regulation (EU) 2020/1303 of 14 July 2020 supplementing Regulation (EU) No 648/2012 of the European Parliament and of the Council with regard to the criteria that ESMA should take into account to determine whether a central counterparty established in a third country is systemically important or likely to become systemically important for the financial stability of the Union or of one or more of its Member States	14/07/2020	Criteria that ESMA should take into account to determine whether a TC-CCP is systemically important or likely to become systemically important
Regulation (EU) 2020/1304 of 14 July 2020 supplementing Regulation (EU) No 648/2012 of the European Parliament and of the Council with regard to the minimum elements to be assessed by ESMA when assessing third-country CCPs' requests for comparable compliance and the modalities and conditions of that assessment	14/07/2020	Minimum elements to be assessed by ESMA when assessing TC-CCPs
Regulation (EU) 2020/1406 of 2 October 2020 laying down implementing technical standards with regard to procedures and forms for exchange of information and cooperation between competent authorities, ESMA, the Commission and other entities under Articles 24(2) and 25 of Regulation (EU) No 596/2014 of the European Parliament and of the Council on market abuse	02/10/2020	ITS with regard to procedures and forms for exchange of information and cooperation
Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets, and amending Regulations (EU) No 1093/2010 and (EU) No 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937	31/05/2023	This Regulation is part of the Digital Finance package, a package of measures to further enable and support the potential of digital finance in terms of innovation and competition while mitigating the risks. It is in line with the Commission priorities to make Europe fit for the digital age and to build a future-ready economy that works for the people. The digital finance package includes a new Strategy on digital finance for the EU financial sector with the aim to ensure that the EU embraces the digital revolution and drives it with innovative European firms in the lead, making the benefits of digital finance available to European consumers and businesses.
Commission Delegated Regulation (EU) 2021/1415 of 5 May 2021 supplementing Regulation (EU) 2017/2402 of the European Parliament and of the Council with regard to regulatory technical standards on the cooperation, exchange of information and notification obligations between competent authorities and ESMA, the EBA and EIOPA	05/05/2021	Cooperation, exchange of information and notification obligations between competent authorities and ESMA, the EBA and EIOPA
Regulation (EU) 2022/858 of the European Parliament and of the Council of 30 May 2022 on a pilot regime for market infrastructures based on distributed ledger technology, and amending Regulations (EU) No 600/2014 and (EU) No 909/2014 and Directive 2014/65/EU	30/05/2022	Distributed ledger technology (DLT).
Commission Implementing Regulation (EU) 2022/2121 of 13 July 2022 laying down implementing technical standards for the application of Regulation (EU) 2020/1503 of the European Parliament and of the Council with regard to standard forms, templates and procedures for the cooperation and exchange of information between competent authorities and ESMA in relation to European crowdfunding service providers for business	13/07/2022	Cooperation and exchange of information between competent authorities and ESMA in relation to European crowdfunding service providers for business
Regulation (EU) 2022/2554 of the European Parliament and of the Council of 14 December 2022 on digital operational resilience for the financial sector and amending Regulations (EC) No 1060/2009, (EU) No 648/2012, (EU) No 600/2014, (EU) No 909/2014 and (EU) 2016/1011	14/12/2022	Digital Operational Resilience Act
Regulation of the European Parliament and of the Council amending Regulation (EU) 2015/760 as regards the requirements pertaining to the investment policies and operating conditions of European long-term investment funds and the scope of eligible investment assets, the portfolio composition and diversification requirements and the borrowing of cash and other fund rules	15/03/2023	Investment policies and operating conditions of European long-term investment funds and the scope of eligible investment assets, the portfolio composition and diversification requirements and the borrowing of cash and other fund rules

Directive of the European Parliament and of the Council amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the union greenhouse gas emission trading system	10/05/2023	System for greenhouse gas emission allowance trading within the union
Regulation of the European Parliament and of the Council on markets in crypto-assets, and amending Regulations (EU) no 1093/2010 and (EU) no 1095/2010 and directives 2013/36/EU and (EU) 2019/1937	31/05/2023	Crypto-assets
Regulation of the European Parliament and of the Council on European Green Bonds and optional disclosures for bonds marketed as environmentally sustainable and for sustainability-linked bonds	22/11/2023	European Green Bonds
Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European Single Access Point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability	13/12/2023	European Single Access Point
Regulation of the European Parliament and of the Council amending Regulation (EU) no 909/2014 as regards settlement discipline, cross-border provision of services, supervisory cooperation, provision of banking-type ancillary services and requirements for third-country central securities depositories and amending Regulation (EU) no 236/2012	13/12/2023	Settlement discipline, cross-border provision of services, supervisory cooperation, provision of banking-type ancillary services and requirements for third-country central securities depositories
Proposal for a Directive of the European Parliament and of the Council amending Directives (EU) 2009/65/EC, 2009/138/EC, 2011/61/EU, 2014/65/EU and (EU) 2016/97 as regards the Union retail investor protection rules Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) No 1286/2014 as regards the modernisation of the key information document	24/05/2023	These two legislative proposals are part of the European Commission's Retail Investment Package that aims at empowering retail investors to make investment decisions that are aligned with their needs and preferences, ensuring that they are treated fairly and duly protected. This will in turn enhance retail investors' trust and confidence to safely invest in their future and take full advantage of the EU's Capital Markets Union, as retail participation in EU capital markets has traditionally been lower than in other jurisdictions even though Europeans have very high savings rates. The package consists of an amending Directive, which revises the existing rules set out <i>inter alia</i> in the Insurance Distribution Directive (IDD) and Solvency II Directive, as well as an amending Regulation, which revises the Packaged Retail and Insurance-based Investment Products (PRIIPs) Regulation.
Corrigendum to Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets, and amending Regulations (EU) No 1093/2010 and (EU) No 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937 (OJ L 150, 9.6.2023)	02/05/2024	ESMA shall develop draft regulatory technical standards and submit them to the Commission by 30 December 2024.
Directive (EU) 2024/790 of the European Parliament and of the Council of 28 February 2024 amending Directive 2014/65/EU on markets in financial instruments (Text with EEA relevance)	28/02/2024	Amendments to Directive 2014/65/EU
Directive (EU) 2025/1 of the European Parliament and of the Council of 27 November 2024 establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2007/36/EC, 2014/59/EU and (EU) 2017/1132 and Regulations (EU) No 1094/2010, (EU) No 648/2012, (EU) No 806/2014 and (EU) 2017/1129. Directive (EU) 2025/2 of the European Parliament and of the Council of 27 November 2024 amending Directive 2009/138/EC as regards proportionality, quality of supervision, reporting, long-term guarantee measures, macro-prudential tools, sustainability risks and group and cross-border supervision, and amending Directives 2002/87/EC and 2013/34/EU	27/11/2024	Amending Directives - establishing a framework for the recovery and resolution of insurance and reinsurance undertakings - as regards proportionality, quality of supervision, reporting, long-term guarantee measures, macro-prudential tools, sustainability risks and group and cross-border supervision - as regards the treatment of concentration risk arising from exposures towards central counterparties and of counterparty risk in centrally cleared derivative transactions

Directive (EU) 2024/2994 of the European Parliament and of the Council of 27 November 2024 amending Directives 2009/65/EC, 2013/36/EU and (EU) 2019/2034 as regards the treatment of concentration risk arising from exposures towards central counterparties and of counterparty risk in centrally cleared derivative transactions		
Directive (EU) 2024/1619 of the European Parliament and of the Council of 31 May 2024 amending Directive 2013/36/EU as regards supervisory powers, sanctions, third-country branches, and environmental, social and governance risks	19/06/2024	Amending Directive as regards supervisory powers, sanctions, third-country branches, and environmental, social and governance risks
Regulation (EU) 2024/1106 of the European Parliament and of the Council of 11 April 2024 amending Regulations (EU) No 1227/2011 and (EU) 2019/942 as regards improving the Union's protection against market manipulation on the wholesale energy market	17/04/2024	Amending Regulations as regards improving the Union's protection against market manipulation on the wholesale energy market
Corrigendum to Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 amending certain Directives as regards the establishment and functioning of the European single access point.	15/07/2024	Amending certain Directives as regards the establishment and functioning of the European single access point
Regulation (EU) 2024/3005 of the European Parliament and of the Council of 27 November 2024 on the transparency and integrity of Environmental, Social and Governance (ESG) rating activities, and amending Regulations (EU) 2019/2088 and (EU) 2023/2859	12/12/2024	Regulation on the transparency and integrity of Environmental, Social and Governance (ESG) rating activities
Directive (EU) 2024/2810 of the European Parliament and of the Council of 23 October 2024 on multiple-vote share structures in companies that seek admission to trading of their shares on a multilateral trading facility	14/11/2024	Directive on multiple-vote share structures in companies that seek admission to trading of their shares on a multilateral trading facility.
Directive (EU) 2024/1788 of the European Parliament and of the Council of 13 June 2024 on common rules for the internal markets for renewable gas, natural gas and hydrogen, amending Directive (EU) 2023/1791 and repealing Directive 2009/73/EC	15/07/2024	Directive on common rules for the internal markets for renewable gas, natural gas and hydrogen
Regulation (EU) 2024/1620 of the European Parliament and of the Council of 31 May 2024 establishing the Authority for Anti-Money Laundering and Countering the Financing of Terrorism and amending Regulations (EU) No 1093/2010, (EU) No 1094/2010 and (EU) No 1095/2010	19/6/2024	Regulation on establishing the Authority for Anti-Money Laundering and Countering the Financing of Terrorism
Regulation (EU) 2024/2987 of the European Parliament and of the Council of 27 November 2024 amending Regulations (EU) No 648/2012, (EU) No 575/2013 and (EU) 2017/1131 as regards measures to mitigate excessive exposures to third-country central counterparties and improve the efficiency of Union clearing markets	4/12/2024	Amending Regulations as regards measures to mitigate excessive exposures to third-country central counterparties and improve the efficiency of Union clearing markets.
Directive (EU) 2024/927 of the European Parliament and of the Council of 13 March 2024 amending Directives 2011/61/EU and 2009/65/EC as regards delegation arrangements, liquidity risk management, supervisory reporting, the provision of depositary and custody services and loan origination by alternative investment funds	26/03/2024	Amending Directives as regards delegation arrangements, liquidity risk management, supervisory reporting, the provision of depositary and custody services and loan origination by alternative investment funds.
Regulation (EU) 2024/791 of the European Parliament and of the Council of 28 February 2024 amending Regulation (EU) No 600/2014 as regards enhancing data transparency, removing obstacles to the emergence of consolidated tapes, optimising the trading obligations and prohibiting receiving payment for order flow	8/03/2024	Amending Regulation as regards enhancing data transparency, removing obstacles to the emergence of consolidated tapes, optimising the trading obligations and prohibiting receiving payment for order flow
Regulation (EU) 2024/2809 of the European Parliament and of the Council of 23 October 2024 amending Regulations (EU) 2017/1129, (EU) No 596/2014 and (EU) No 600/2014 to make public capital markets in the Union more attractive for companies and to facilitate access to capital for small and medium-sized enterprises	14/11/2024	Amending Regulations to make public capital markets in the Union more attractive for companies and to facilitate access to capital for small and medium-sized enterprises (Text with EEA relevance)
Directive (EU) 2024/2811 of the European Parliament and of the Council of 23 October 2024 amending Directive	14/11/2024	Amending Directive to make public capital markets in the Union more attractive for companies and to

2014/65/EU to make public capital markets in the Union more attractive for companies and to facilitate access to capital for small and medium-sized enterprises and repealing Directive 2001/34/EC		facilitate access to capital for small and medium-sized enterprises
Regulation (EU) 2024/1623 of the European Parliament and of the Council of 31 May 2024 amending Regulation (EU) No 575/2013 as regards requirements for credit risk, credit valuation adjustment risk, operational risk, market risk and the output floor	19/06/2024	Amending Regulation as regards requirements for credit risk, credit valuation adjustment risk, operational risk, market risk and the output floor
Council Directive (EU) 2025/50 of 10 December 2024 on faster and safer relief of excess withholding taxes	10/12/2024	This Directive on faster and safer relief of excess withholding taxes, seeks to make withholding tax procedures more efficient, while strengthening them against the risk of tax fraud and tax abuse
Proposal for a Regulation of the EP and of the Council, submitted by the Commission on 17 June 2025, amending Regulation (EU) 2017/2402 of the European Parliament and of the Council of 12 December 2017 laying down a general framework for securitisation and creating a specific framework for simple, transparent and standardised securitisation (COM(2025) 826 final)	17/06/2025	The proposed review of the EU securitisation framework aims to remove undue issuance and investment barriers in the EU securitisation market, specifically: ·To reduce undue operational costs for issuers and investors, balancing with adequate standards of transparency, investor protection and supervision. ·To adjust the prudential framework for banks and insurers, to better account for actual risks and remove undue prudential costs when issuing and investing in securitisations, while at the same time safeguarding financial stability
Proposal for a Regulation of the European Parliament and of the Council on settlement finality and repealing Directive 98/26/EC and amending Directive 2002/47/EC on financial collateral arrangements (COM(2025) 941 final)	4/12/2025	This proposal is part of a package designed to establish a single market for financial services by addressing market inefficiencies resulting from fragmentation and to create truly integrated European capital markets which are accessible to all citizens and businesses across the Union. The package seeks to unlock the Union's financial markets potential by providing access to more efficient capital-market based financing and facilitating cross-border capital flows, which in turn should support the Union economy, stimulate job creation and enhance competitiveness.
Proposal for a European Parliament and of the Council amending Regulations (EU) No 1095/2010, No 648/2012, No 600/2014, No 909/2014, 2015/2365, 2019/1156, 2021/23, 2022/858, 2023/1114, No 1060/2009, 2016/1011, 2017/2402, 2023/2631 and 2024/3005 as regards the further development of capital market integration and supervision within the Union (MISP) (COM(2025) 943 final).	4/12/2025	The general objective of this initiative is to integrate EU capital markets and improve the functioning of the EU single market in financial services for the benefit of investors, businesses and the wider EU economy. This contributes to the SIU's core objective to enable access to a wider range of financial opportunities for investors and businesses and to mobilise savings for productive investment.

1.2 - Seat

Paris, France.

1.3 - Budget Line

03 10 04: European Securities and Markets Authority (ESMA)

1.4 - Human Resource Overview ESMA

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	264	237	89,77 %	263	263
TOTAL AST	15	12	80,00 %	15	15

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	279	249	89,25 %	278	278
Contract Agents	102	90	88,24 %	102	100
Seconded National Experts	35	19	54,29 %	35	35
TOTAL Staff	416	358	86,06 %	415	413

1.5 - Financial Ressources Overview

1.5.1 - Financial Resources Overview ESMA

1.5.1.1 - Revenues Overview ESMA

1.5.1.1.1 - General revenues ESMA

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	22 142 109	23 090 170
Other Revenue	68 610 538	73 855 490
Total	90 752 647	96 945 660

1.5.1.1.2 - Additional EU funding: contribution, grant and service level agreements ESMA

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	871 924	203 660
Total	871 924	203 660

1.5.1.2 - Expenditure Overview ESMA

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	63 081 922	63 081 922	67 435 181	67 435 181
Title 2 - Infrastructure and operating expenditure	8 975 718	8 975 718	8 083 703	8 083 703
Title 3 - Operational expenditure	18 001 801	18 001 801	20 176 776	20 176 776
Title 4 - Delegated tasks	1 565 130	1 565 130	1 453 660	1 453 660
Total	91 624 571	91 624 571	97 149 320	97 149 320

1.5.2 - Financial Resources Overview (Fees)

1.5.2.1 - Revenues Overview (Fees)

1.5.2.1.1 - General revenues (Fees)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution		
Other Revenue	31 342 880	34 070 315
Total	31 342 880	34 070 315

1.5.2.1.2 - Additional EU funding: contribution, grant and service level agreements (Fees)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from service level agreements (FFR Art. 43.2)		
Total		

1.5.2.2 - Expenditure Overview (Fees)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	23 578 935	23 578 935	25 911 703	25 911 703
Title 2 - Infrastructure and operating expenditure	3 249 608	3 249 608	3 064 372	3 064 372
Title 3 - Operational expenditure	4 514 337	4 514 337	5 094 240	5 094 240
Title 4 - Delegated tasks				
Total	31 342 880	31 342 880	34 070 315	34 070 315

1.5.3 - Financial Resources Overview (UE, NCA, NCA for delegated tasks)

1.5.3.1 - Revenues Overview (UE, NCA, NCA for delegated tasks)

1.5.3.1.1 - General revenues (UE, NCA, NCA for delegated tasks)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	22 142 109	23 090 170
Other Revenue	37 267 658	39 785 175
Total	59 409 767	62 875 345

1.5.3.1.2 - Additional EU funding: contribution, grant and service level agreements (UE, NCA, NCA for delegated tasks)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	871 924	203 660
Total	871 924	203 660

1.5.3.2 - Expenditure Overview (UE, NCA, NCA for delegated tasks)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	39 502 987	39 502 987	41 523 478	41 523 478
Title 2 - Infrastructure and operating expenditure	5 726 110	5 726 110	5 019 331	5 019 331
Title 3 - Operational expenditure	13 487 464	13 487 464	15 082 536	15 082 536
Title 4 - Delegated tasks	1 565 130	1 565 130	1 453 660	1 453 660
Total	60 281 691	60 281 691	63 079 005	63 079 005

2 - Human Resources

2.1 - Establishment plan posts ESMA

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16		3		1		2		1		1
AD 15		1		3		3		3		3
AD 14		1		1		0		1		1
AD 13		3				3		3		3
AD 12		11		10		11		13		13
AD 11		19		9		22		20		20
AD 10		39		36		36		35		35
AD 9		42		30		40		38		38
AD 8		34		30		34		40		40
AD 7		38		36		46		46		46
AD 6		66		49		42		38		38
AD 5		7		32		24		25		25
TOTAL AD	0	264	0	237	0	263	0	263	0	263
AST 11										

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST 10										
AST 9										
AST 8		1				0				
AST 7		1		1		3		3		3
AST 6		6		4		7		4		4
AST 5		6		3		3		3		3
AST 4				1		0		1		1
AST 3		1		2		2		3		3
AST 2				1		0		1		1
AST 1						0		0		0
TOTAL AST	0	15	0	12	0	15	0	15	0	15
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		279		249		278		278		278
GRAND TOTAL	279		249		278		278		278	

2.2 - External personnel ESMA

2.2.1 - Contract Agents ESMA

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	70	60	80	80
Function Group III	32	30	22	20
Function Group II				
Function Group I				
Contract Agents	102	90	102	100

2.2.2 - Seconded National Experts ESMA

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	35	19	35	35

3 - Financial Resources

3.1 - Financial Resources ESMA

3.1.1 - Revenues ESMA

3.1.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	26 343 138	31 342 880	34 070 315	34 070 315	8,70 %
2 EU CONTRIBUTION	21 392 466	22 142 109	22 153 670	23 090 170	4,28 %
<i>- Of which assigned revenues deriving from previous years' surpluses</i>	291 350	160 579			-100,00 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	1 037 867	1 084 911	1 118 327	1 160 512	6,97 %
<i>- Of which EEA/EFTA (excl. Switzerland)</i>	1 037 867	1 084 911	1 118 327	1 160 512	6,97 %
<i>- Of which candidate countries</i>					
4 OTHER CONTRIBUTIONS	33 523 088	35 042 635	36 121 986	37 484 551	6,97 %
5 ADMINISTRATIVE OPERATIONS					
<i>- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)</i>					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
8 CONTRIBUTION FOR DELEGATED TASKS	1 349 048	1 140 112	1 140 112	1 140 112	0,00 %
TOTAL	83 645 607	90 752 647	94 604 410	96 945 660	6,82 %

3.1.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	1 451 594	871 924	203 660	203 660	-76,64 %
TOTAL	1 451 594	871 924	203 660	203 660	-76,64 %

3.1.2 - Expenditure ESMA

3.1.2.1 - Commitment appropriations ESMA

EXPENSES	Commitment appropriations ESMA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	56 568 715	63 081 922	67 435 181	67 435 181	6,90 %
Salaries & allowances	48 700 097	54 736 718	57 415 740	57 415 740	4,89 %
- <i>Of which establishment plan posts</i>	39 959 317	44 642 284	46 827 245	46 827 245	4,89 %
- <i>Of which external personnel</i>	8 740 780	10 094 434	10 588 495	10 588 495	4,89 %
Expenditure relating to Staff recruitment	587 845	514 000	524 280	524 280	2,00 %
Employer's pension contributions	6 066 826	6 544 442	8 182 666	8 182 666	25,03 %
Mission expenses					
Socio-medical infrastructure	869 360	912 660	930 913	930 913	2,00 %
Training	343 637	369 602	376 992	376 992	2,00 %
External Services					
Receptions, events and representation	950	4 500	4 590	4 590	2,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	9 342 390	8 975 718	8 083 703	8 083 703	-9,94 %
Rental of buildings and associated costs	7 877 961	7 405 465	6 482 044	6 482 044	-12,47 %
Information, communication technology and data processing	453 377	357 000	364 140	364 140	2,00 %
Movable property and associated costs					
Current administrative expenditure	1 011 052	1 213 253	1 237 519	1 237 519	2,00 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					

EXPENSES	Commitment appropriations ESMA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	17 609 860	18 001 801	17 835 526	20 176 776	12,08 %
Training for a common supervisory culture	18 000	20 200	10 404	10 404	-48,49 %
Collection of information : IT projects	15 258 464	15 560 000	15 465 500	17 665 500	13,53 %
Legal advice	52 175	150 960	153 979	153 979	2,00 %
Access to data for Economic Research	720 363	800 000	816 000	816 000	2,00 %
Mission expenses, travel and incidental expenses	545 617	683 469	644 640	644 640	-5,68 %
Communications	498 125	337 644	294 510	294 510	-12,78 %
Meeting expenses	317 408	408 728	408 877	408 877	0,04 %
Services on operational matters	199 708	40 800	41 616	182 866	348,20 %
Title 4 - Delegated tasks	1 576 236	1 565 130	1 453 660	1 453 660	-7,12 %
TOTAL	85 097 201	91 624 571	94 808 070	97 149 320	6,03 %

3.1.2.2 - Payment appropriations ESMA

EXPENSES	Payment appropriations ESMA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	56 568 715	63 081 922	67 435 181	67 435 181	6,90 %
Salaries & allowances	48 700 097	54 736 718	57 415 740	57 415 740	4,89 %
- Of which establishment plan posts	39 959 317	44 642 284	46 827 245	46 827 245	4,89 %
- Of which external personnel	8 740 780	10 094 434	10 588 495	10 588 495	4,89 %
Expenditure relating to Staff recruitment	587 845	514 000	524 280	524 280	2,00 %
Employer's pension contributions	6 066 826	6 544 442	8 182 666	8 182 666	25,03 %
Mission expenses					
Socio-medical infrastructure	869 360	912 660	930 913	930 913	2,00 %
Training	343 637	369 602	376 992	376 992	2,00 %

EXPENSES	Payment appropriations ESMA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
External Services					
Receptions, events and representation	950	4 500	4 590	4 590	2,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	9 342 390	8 975 718	8 083 703	8 083 703	-9,94 %
Rental of buildings and associated costs	7 877 961	7 405 465	6 482 044	6 482 044	-12,47 %
Information, communication technology and data processing	453 377	357 000	364 140	364 140	2,00 %
Movable property and associated costs					
Current administrative expenditure	1 011 052	1 213 253	1 237 519	1 237 519	2,00 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	17 609 860	18 001 801	17 835 526	20 176 776	12,08 %
Training for a common supervisory culture	18 000	20 200	10 404	10 404	-48,49 %
Collection of information : IT projects	15 258 464	15 560 000	15 465 500	17 665 500	13,53 %
Legal advice	52 175	150 960	153 979	153 979	2,00 %
Access to data for Economic Research	720 363	800 000	816 000	816 000	2,00 %
Mission expenses, travel and incidental expenses	545 617	683 469	644 640	644 640	-5,68 %
Communications	498 125	337 644	294 510	294 510	-12,78 %
Meeting expenses	317 408	408 728	408 877	408 877	0,04 %
Services on operational matters	199 708	40 800	41 616	182 866	348,20 %
Title 4 - Delegated tasks	1 576 236	1 565 130	1 453 660	1 453 660	-7,12 %

EXPENSES	Payment appropriations ESMA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
TOTAL	85 097 201	91 624 571	94 808 070	97 149 320	6,03 %

3.2 - Financial Resources (Fees)

3.2.1 - Revenues (Fees)

3.2.1.1 - General revenues (Fees)

REVENUES	General revenues (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	26 343 138	31 342 880	34 070 315	34 070 315	8,70 %
2 EU CONTRIBUTION					
- Of which assigned revenues deriving from previous years' surpluses					
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
8 CONTRIBUTION FOR DELEGATED TASKS					
TOTAL	26 343 138	31 342 880	34 070 315	34 070 315	8,70 %

3.2.1.2 - Additional EU funding: contribution, grant and service level agreements (Fees)

REVENUES	Additional EU funding: contribution, grant and service level agreements (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					

REVENUES	Additional EU funding: contribution, grant and service level agreements (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.2.2 - Expenditure (Fees)

3.2.2.1 - Commitment appropriations (Fees)

EXPENSES	Commitment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	19 199 073	23 578 935	25 911 703	25 911 703	9,89 %
Salaries & allowances	15 588 907	19 287 035	21 042 559	21 042 559	9,10 %
- <i>Of which establishment plan posts</i>	12 790 982	15 642 004	16 995 289	16 995 289	8,65 %
- <i>Of which external personnel</i>	2 797 925	3 645 031	4 047 270	4 047 270	11,04 %
Expenditure relating to Staff recruitment	188 169	188 912	198 744	198 744	5,20 %
Employer's pension contributions	3 033 413	3 630 059	4 172 859	4 172 859	14,95 %
Mission expenses					
Socio-medical infrastructure	278 281	335 433	352 891	352 891	5,20 %
Training	109 999	135 842	142 910	142 910	5,20 %
External Services					
Receptions, events and representation	304	1 654	1 740	1 740	5,20 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 990 500	3 249 608	3 064 372	3 064 372	-5,70 %
Rental of buildings and associated costs	2 521 736	2 672 487	2 457 215	2 457 215	-8,06 %
Information, communication technology and data processing	145 126	131 210	138 038	138 038	5,20 %
Movable property and associated costs					
Current administrative expenditure	323 638	445 911	469 119	469 119	5,20 %

EXPENSES	Commitment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	4 153 565	4 514 337	5 094 241	5 094 240	12,85 %
Training for a common supervisory culture					
Collection of information : IT projects	3 701 159	3 881 829	4 373 711	4 373 711	12,67 %
Legal advice	16 701	55 483	58 370	58 370	5,20 %
Access to data for Economic Research					
Mission expenses, travel and incidental expenses	174 652	354 034	394 377	394 377	11,40 %
Communications	159 451	92 116	130 326	130 326	41,48 %
Meeting expenses	101 602	130 875	137 457	137 456	5,03 %
Services on operational matters					
Title 4 - Delegated tasks					
TOTAL	26 343 138	31 342 880	34 070 316	34 070 315	8,70 %

3.2.2.2 - Payment appropriations (Fees)

EXPENSES	Payment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	19 199 073	23 578 935	25 911 703	25 911 703	9,89 %
Salaries & allowances	15 588 907	19 287 035	21 042 559	21 042 559	9,10 %
- Of which establishment plan posts	12 790 982	15 642 004	16 995 289	16 995 289	8,65 %
- Of which external personnel	2 797 925	3 645 031	4 047 270	4 047 270	11,04 %

EXPENSES	Payment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Expenditure relating to Staff recruitment	188 169	188 912	198 744	198 744	5,20 %
Employer's pension contributions	3 033 413	3 630 059	4 172 859	4 172 859	14,95 %
Mission expenses					
Socio-medical infrastructure	278 281	335 433	352 891	352 891	5,20 %
Training	109 999	135 842	142 910	142 910	5,20 %
External Services					
Receptions, events and representation	304	1 654	1 740	1 740	5,20 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 990 500	3 249 608	3 064 372	3 064 372	-5,70 %
Rental of buildings and associated costs	2 521 736	2 672 487	2 457 215	2 457 215	-8,06 %
Information, communication technology and data processing	145 126	131 210	138 038	138 038	5,20 %
Movable property and associated costs					
Current administrative expenditure	323 638	445 911	469 119	469 119	5,20 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	4 153 565	4 514 337	5 094 241	5 094 240	12,85 %
Training for a common supervisory culture					
Collection of information : IT projects	3 701 159	3 881 829	4 373 711	4 373 711	12,67 %
Legal advice	16 701	55 483	58 370	58 370	5,20 %
Access to data for Economic Research					

EXPENSES	Payment appropriations (Fees)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Mission expenses, travel and incidental expenses	174 652	354 034	394 377	394 377	11,40 %
Communications	159 451	92 116	130 326	130 326	41,48 %
Meeting expenses	101 602	130 875	137 457	137 456	5,03 %
Services on operational matters					
Title 4 - Delegated tasks					
TOTAL	26 343 138	31 342 880	34 070 316	34 070 315	8,70 %

3.3 - Financial Resources (UE, NCA, NCA for delegated tasks)

3.3.1 - Revenues (UE, NCA, NCA for delegated tasks)

3.3.1.1 - General revenues (UE, NCA, NCA for delegated tasks)

REVENUES	General revenues (UE, NCA, NCA for delegated tasks)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	21 392 466	22 142 109	22 153 670	23 090 170	4,28 %
- Of which assigned revenues deriving from previous years' surpluses	291 350	160 579			-100,00 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	1 037 867	1 084 911	1 118 327	1 160 512	6,97 %
- Of which EEA/EFTA (excl. Switzerland)	1 037 867	1 084 911	1 118 327	1 160 512	6,97 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	33 523 088	35 042 635	36 121 986	37 484 551	6,97 %
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
8 CONTRIBUTION FOR DELEGATED TASKS	1 349 048	1 140 112	1 140 112	1 140 112	0,00 %
TOTAL	57 302 469	59 409 767	60 534 095	62 875 345	5,83 %

3.3.1.2 - Additional EU funding: contribution, grant and service level agreements (UE, NCA, NCA for delegated tasks)

REVENUES	Additional EU funding: contribution, grant and service level agreements (UE, NCA, NCA for delegated tasks)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	1 451 594	871 924	203 660	203 660	-76,64 %
TOTAL	1 451 594	871 924	203 660	203 660	-76,64 %

3.3.2 - Expenditure (UE, NCA, NCA for delegated tasks)

3.3.2.1 - Commitment appropriations (UE, NCA, NCA for delegated tasks)

EXPENSES	Commitment appropriations (UE, NCA, NCA for delegated tasks)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	37 369 642	39 502 987	41 523 478	41 523 478	5,11 %
Salaries & allowances	33 111 190	35 449 683	36 373 181	36 373 181	2,61 %
- <i>Of which establishment plan posts</i>	27 168 335	29 000 280	29 831 956	29 831 956	2,87 %
- <i>Of which external personnel</i>	5 942 855	6 449 403	6 541 225	6 541 225	1,42 %
Expenditure relating to Staff recruitment	399 676	325 088	325 536	325 536	0,14 %
Employer's pension contributions	3 033 413	2 914 383	4 009 807	4 009 807	37,59 %
Mission expenses					
Socio-medical infrastructure	591 079	577 227	578 022	578 022	0,14 %
Training	233 638	233 760	234 082	234 082	0,14 %
External Services					
Receptions, events and representation	646	2 846	2 850	2 850	0,14 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	6 351 890	5 726 110	5 019 331	5 019 331	-12,34 %
Rental of buildings and associated costs	5 356 225	4 732 978	4 024 829	4 024 829	-14,96 %

EXPENSES	Commitment appropriations (UE, NCA, NCA for delegated tasks)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Information, communication technology and data processing	308 251	225 790	226 102	226 102	0,14 %
Movable property and associated costs					
Current administrative expenditure	687 414	767 342	768 400	768 400	0,14 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	13 456 295	13 487 464	12 741 285	15 082 536	11,83 %
Training for a common supervisory culture	18 000	20 200	10 404	10 404	-48,49 %
Collection of information : IT projects	11 557 305	11 678 171	11 091 789	13 291 789	13,82 %
Legal advice	35 474	95 477	95 609	95 609	0,14 %
Access to data for Economic Research	720 363	800 000	816 000	816 000	2,00 %
Mission expenses, travel and incidental expenses	370 965	329 435	250 263	250 263	-24,03 %
Communications	338 674	245 528	164 184	164 184	-33,13 %
Meeting expenses	215 806	277 853	271 420	271 421	-2,31 %
Services on operational matters	199 708	40 800	41 616	182 866	348,20 %
Title 4 - Delegated tasks	1 576 236	1 565 130	1 453 660	1 453 660	-7,12 %
TOTAL	58 754 063	60 281 691	60 737 754	63 079 005	4,64 %

3.3.2.2 - Payment appropriations (UE, NCA, NCA for delegated tasks)

EXPENSES	Payment appropriations (UE, NCA, NCA for delegated tasks)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	37 369 642	39 502 987	41 523 478	41 523 478	5,11 %

EXPENSES	Payment appropriations (UE, NCA, NCA for delegated tasks)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Salaries & allowances	33 111 190	35 449 683	36 373 181	36 373 181	2,61 %
- Of which establishment plan posts	27 168 335	29 000 280	29 831 956	29 831 956	2,87 %
- Of which external personnel	5 942 855	6 449 403	6 541 225	6 541 225	1,42 %
Expenditure relating to Staff recruitment	399 676	325 088	325 536	325 536	0,14 %
Employer's pension contributions	3 033 413	2 914 383	4 009 807	4 009 807	37,59 %
Mission expenses					
Socio-medical infrastructure	591 079	577 227	578 022	578 022	0,14 %
Training	233 638	233 760	234 082	234 082	0,14 %
External Services					
Receptions, events and representation	646	2 846	2 850	2 850	0,14 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	6 351 890	5 726 110	5 019 331	5 019 331	-12,34 %
Rental of buildings and associated costs	5 356 225	4 732 978	4 024 829	4 024 829	-14,96 %
Information, communication technology and data processing	308 251	225 790	226 102	226 102	0,14 %
Movable property and associated costs					
Current administrative expenditure	687 414	767 342	768 400	768 400	0,14 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	13 456 295	13 487 464	12 741 285	15 082 536	11,83 %
Training for a common supervisory culture	18 000	20 200	10 404	10 404	-48,49 %

EXPENSES	Payment appropriations (UE, NCA, NCA for delegated tasks)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Collection of information : IT projects	11 557 305	11 678 171	11 091 789	13 291 789	13,82 %
Legal advice	35 474	95 477	95 609	95 609	0,14 %
Access to data for Economic Research	720 363	800 000	816 000	816 000	2,00 %
Mission expenses, travel and incidental expenses	370 965	329 435	250 263	250 263	-24,03 %
Communications	338 674	245 528	164 184	164 184	-33,13 %
Meeting expenses	215 806	277 853	271 420	271 421	-2,31 %
Services on operational matters	199 708	40 800	41 616	182 866	348,20 %
Title 4 - Delegated tasks	1 576 236	1 565 130	1 453 660	1 453 660	-7,12 %
TOTAL	58 754 063	60 281 691	60 737 754	63 079 005	4,64 %

3.3.3 - Budget Outturn (UE, NCA, NCA for delegated tasks)

The 2025 budget outturn of ESMA related to the funding received from the EU budget is - EUR 8 485.40. In accordance with Article 17.3 of ESMA's Financial Regulation, this negative result shall be entered in ESMA's budget of the following financial year as payment appropriations or, where appropriate, offset against positive budget result of the Union body in the following financial years.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission proposes that for 2027 ESMA be allocated 413 posts in total of which 278 posts for Temporary Agents, 100 posts for Contract Agents and 35 Seconded National Experts.

This is 2 Contract Agents more than the 98 Contract Agent posts that ESMA requested. In this respect the Commission takes into account ESMA's global workload.

In addition to the 100 Contract Agents funded through the contribution provided by the Union and the NCAs and through fees, ESMA has also been provided funding for 1.3 Contract Agent Full Time Equivalents under a Service Level Agreement with SG REFORM (REFORM/SLA2025/002 signed on 28.10.2025 for a duration of 36 months).

Additionally, ESMA employs 1 Contract Agent to run the Single Interface to Trade Repositories which it maintains on behalf of a group of 33 legal entities (NCAs, NCB, and EU agencies).

The Commission noted that, while not included in its formal request, in section 4.1.1.1 below, ESMA drew attention to a need for three administrator grade Temporary Agents (TA-ADs) to undertake fee-funded work on the oversight of critical third-party providers (CTPPs) of information and communication technology (ICT) to the financial services industry under Regulation 2022/2554 on digital operational resilience for the financial sector (DORA). The Commission further noted that at end-2025, ESMA had in total 58 vacant posts, of which 27 vacant TA-AD posts, 3 vacant TA-AST posts, 12 vacant Contract Agent posts and 16 vacant SNE posts. The Commission would recall that, taking into account the various synergies and efficiencies that have been realised over time and are planned for the future, ESMA's Board of Supervisors has the flexibility to deploy the allocated posts, and to utilise the vacant posts, so as to deliver on its various mandates.

Financial Resources

The Commission proposes a Union contribution to ESMA of EUR 23 090 170, which is EUR 936 500 more than ESMA included in its official request.

As set out in the revised legislative financial and digital statement for the Retail Investment Strategy provided to the co-legislators, the Commission assesses that ESMA needs an additional EUR 56 500 for 2027 to implement the amendments included in the political agreement on the retail investment strategy.

On top of this, following the official submission of its request, ESMA drew attention to the need to significantly develop its IT systems to be able to implement the AIFMD/UCITS Review (Directive 2024/927 amending Directives 2011/61/EU and 2009/65/EC as regards delegation arrangements, liquidity risk management, supervisory reporting, the provision of depositary and custody services and loan origination by alternative investment funds). ESMA has estimated the development and maintenance cost in 2027 at EUR 2 200 000.

In accordance with the funding model for the European Supervisory Authorities, 40% of the cost (EUR 880 000) would be included in the Union contribution to ESMA and 60% would be included in the contributions of the National Competent Authorities.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

ESMA's staff request is fully in line with the Multiannual Financial Framework (MFF) and the relevant Legislative Financial Statements (LFSs) adding recently new responsibilities to ESMA's remit (DORA, ESG Rating providers, EU Green Bonds reviewers, Consolidated Tape Providers). In 2027, ESMA will however not be in the position to hire all staff authorised in the Establishment plan due to funding constraints (e.g., delays in the collection of fees due to delayed application of legislations for fee based mandates, absence of funding for the preparatory phase for fee based mandates, limited fees in the first year in some areas – registration fees only or fee cap and cumulative impact of salary indexation). This explains the discrepancy between the FTEs planned for 2027 and the number of posts in the staffing and Establishment plan. ESMA also continues to face increased workload in its non-fee based activities as a result of a significant increase in its responsibilities with no additional human or financial resources (e.g. EMIR, MIFIR). The number of contract agents (100) is in line with current LFSs, it includes contract agents, whose salaries are fully fee funded, hence not within the EU Budget.

4.1.1.1. Additional DORA posts – fee- funded

Within the 2025–2027 staffing envelope foreseeing 30 posts in total across all 3 authorities, the European Supervisory Authorities (ESAs) successfully established in 2025 the DORA oversight framework, completed the designation of Critical ICT Third-Party Providers (CTPPs), established the Joint Examination Teams (JETs) and planned the first examination activities for 2026.

The ESAs followed a risk-based and proportionate approach in the oversight activity planning and optimised the allocation of staff within the JETs. However, the ESAs have identified structural staff resource insufficiencies as outlined below.

1. Complexity of the CTPPs designated

In November 2025, the ESAs have designated 19 CTPPs, which provide ICT services in various technology domains, such as cloud computing, data centres, telecom, managed services (incl. cybersecurity), data management, software, consulting and projects.

These are all large and complex companies that require adequate staffing of the oversight team to effectively conduct examination activities, such as ongoing monitoring, requests for information, general investigations, onsite inspections and follow-up activities.

Based on the currently available staff resources from the ESAs and Competent Authorities, the effort allocated to each CTPP represents for 2026 an average of 4.4 FTEs per CTPP (details in the next item), a relatively low allocation, considering the size and complexity of these companies.

2. Contributions from Competent Authorities

The ESAs have planned to perform in 2026 ongoing monitoring (including a discovery phase for each CTPP), a thematic review of contractual arrangements and, for selected CTPPs, deep-dives/onsite inspections. The scope and duration of these activities was kept to a minimum level that would allow the ESAs to bring value to the entire ecosystem (including FEs and their clients, CAs, CTPPs) by contributing to the enhancement of its digital operational resilience.

The Competent Authorities' contribution to these activities does not cover the minimum need of the ESAs, with a gap of 6 FTEs being identified, as illustrated in the table below.

Examination activity	Total staff need (FTEs)	ESA contribution* (FTEs)	Competent Authorities contribution (FTEs)	Resource gap (FTEs)
Ongoing monitoring	28	8	18	2
Thematic review	28	8	18	2
Deep dive/ onsite inspection	28	8	18	2
Total	84	24	54	6

*Excluding Director, Heads of Units, assistant and data analyst.

Furthermore, the ESAs observed that the contributions from Competent Authorities are more volatile than initially expected, due to some Authorities having very limited staff allocated to the Joint ESA work (as low as 0.25 FTEs), which prevents them from working on tasks requiring sustained commitments.

3. Complex governance

After the first 9 months of oversight activities, which included the designation of CTPPs, establishment of the JETs, preparation of the first fee collection, engagement with CTPPs and oversight activities planning for 2026, the ESAs observed the complexity of the operation of the DORA oversight governance and the horizontal activities. Only in 2025 the ESAs held seventeen meetings of the Joint Oversight Network, four meetings of the Oversight Forum, and launched multiple written procedures. To operate the governance and perform all horizontal activities (see the table below) in the upcoming years, the ESAs have estimated a required effort of 8 – 11 FTEs. This effort comes in addition to the effort for examination activities, cannot benefit from contribution from Competent Authorities and could be a drain in the examination work staff.

Horizontal oversight activity	Total staff need (FTEs)
Governance (secretariat JON, OF), planning (JETs, costs, activities) and activity coordination	1.5

Maintenance of methodologies and procedures	0.5
CTPP designation*	3 - 5
TPP Opt-in procedures (per TPP)	0.5 - 1
Third country cooperation (MoU negotiations and follow-up tasks, participation international bodies)	1
Preparation of reports under DORA (annual oversight activities and benchmarking)	0.5
IT tools (business support and operational tasks)	0.5 - 1
Other tasks	0.5
TOTAL:	8 - 11

* CTPP designation process in 2025 consumed 7 FTEs, many of which have been taken from redeployed staff who will no longer be available. The ESAs consider bringing synergies and efficiencies, but the designation would still consume a large amount of staff resources.

Additional resource need (conclusion)

To ensure adequate staffing for examination activities over the 19 designated CTPPs and to cover partially the identified need of 14-17 FTEs to perform minimum level of examination and horizontal activities, and to operate the DORA oversight governance, the ESAs have estimated that a minimum increase in resources of 9 FTEs for all three ESAs for the 2027–2029 period is now essential. The ESAs will do their best to cover the remaining gap (e.g. 5-8 FTEs) based on synergies and efficiency gains.

4.1.2 - Vacancy rate as of end 2025

The vacancy rate on the recruitment plan (temporary agents, contract agents and SNE initially planned for 2025) at the end of 2025 was 7% due to current funding constraints which limit the possibility to further reduce the vacancy rate⁶¹. The vacancy rate on the establishment plan (temporary agents only) was 11% due to the same funding constraints.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

ESMA applies a linear phase-in for the budgeted salary costs for the requested new staff. Average date of entry into service is 01/04.

4.1.4 - Salary assumption for calculating salary line (% applied)

Salary increases due to inflation were planned with +2.2% in July 2026 and +2.3% July 2027.

This is based on the most recent Budget Circular of the European Commission's (December 2025) including DG Budget instructions on the future budgetary planning. ESMA is taking into account this updated indication and consequently aligning its expenditure planning both for 2026 budget and for 2027 budget.

4.1.5 - Correction coefficient used

The correction coefficient for Paris has been decreased at the end of 2025 to 113.6 and no change was calculated (0%) for 2026 and 2027. The level of the salary cost for 2027 will be further adjusted in light of the actual correction coefficient communicated by Eurostat in November 2026 and of updated estimate for 2027.

4.1.6 - Exchange rate used (if applicable)

N/A

⁶¹ The vacancy rate on the staffing plan (all temporary agents, contract agents and SNE authorised) was 14%.

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

4.2.1.1 - Title 1 (Fees)

In Title 1 Staff expenditure, the observed increase is mainly due to the incorporation of salary indexation and the related adjustment of the pension contribution in accordance with the latest Budget Circular and Eurostat report on the remuneration of staff and civil servants. In addition, the full-year salary cost for the staff recruited in 2026 – who is mainly fee-funded - is reflected for the first time in 2027. The overall adjustments are applied.

4.2.1.2 - Title 1 (UE, NCA, NCA for delegated tasks)

In Title 1 Staff expenditure, the observed increase is mainly due to the incorporation of salary indexation and the related adjustment of the pension contribution in accordance with the latest Budget Circular and Eurostat report on the remuneration of staff and civil servants. In addition, the full-year salary cost for the staff recruited in 2026 are reflected for the first time in 2027. The overall adjustments are applied.

4.2.2 - Title 2

4.2.2.1 - Title 2 (Fees)

In 2027, the decrease of the overall Title 2 costs versus 2026 is explained by the signature of the new lease contract which provides for a 13% reduction in office space and a 16% decrease in effective rent per m², driven by incentives in the form of rent-free periods. The other expenditure areas within Title 2 remain stable.

4.2.2.2 - Title 2 (UE, NCA, NCA for delegated tasks)

In 2027, the decrease of the overall Title 2 costs versus 2026 is explained by the signature of the new lease contract which provides for a 13% reduction in office space and a 16% decrease in effective rent per m², driven by incentives in the form of rent-free periods. The other expenditure areas within Title 2 remain stable.

4.2.3 - Title 3

4.2.3.1 - Title 3 (Fees)

Overall, Title 3 operational expenditure remains stable between 2026 and 2027. No material variations are observed, confirming the continuity of operational cost levels year on year.

4.2.3.2 - Title 3 (UE, NCA, NCA for delegated tasks)

Overall, Title 3 operational expenditure remains stable between 2026 and 2027. No material variations are observed, confirming the continuity of operational cost levels year on year

4.3 - Ad hoc grants and delegation agreements

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget Impact
Service Level Agreement REFORM/SLA2025/002 “EU Supervisory Digital Finance Academy Second Edition - 2.0 (EU-SDFA 2.0)”	28/10/2025	39 months validity period – entry into force: date of signature	European Commission, Reform and Investment Task Force - SG REFORM	Within the second edition of the EU-SDFA, support to beneficiary NCAs would be further stepped up, to strengthen supervisory capacity in the area of digital finance and pave the way for an increased exchange of supervisory tools among beneficiary NCAs. This edition will contribute to the implementation of the digital finance regulatory framework on an EU-wide scale.	Estimated budget impact for 2027: €203,660, 1.3 CA FTE
Single Interface to Trade Repositories - TRACE IT Delegated Project	2015	Automaticall ly renewed	33 Legal entities (NCAs, NCBs, EU agencies)	The aim of this agreement is for ESMA to provide the counterpart authorities with a single point of access to the data held by trade repositories.	Estimated budget impact for 2027: €349,112, 1 CA FTE

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget Impact
MIDAS IT Delegated Project	2024	Automatical ly renewed	28 NCAs (AT, HR, DK, EE, FI, FR, DE, HU, IE, IT, LI, LT, LU, LV, MT, NL, SI, ES, SE, SK, CZ, BE, CY, BG, GR, IS, RO, NO)	MIDAS is the central integrated IT-system used to provide services such as: Public data collection, public data processing and monitoring and data access and provision.	Estimated budget impact for 2027: €791,000

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	iBox	201-203 rue de Bercy, 75012 Paris - France	4 650,00	3 275,00	7 925,00	4 849 116	Lease expiring on 30 June 2035	Lease	None	
TOTAL			4 650,00	3 275,00	7 925,00	4 849 116				0

5.1.2 - Current building(s) Other comments

In 2025, ESMA renegotiated the nine-year lease for its premises in the iBox building more than two years before its scheduled expiry in September 2028, with the aim of optimising space use and improving financial and operational terms. The renegotiated lease, signed at the end of 2025 following approval of the project by the Budgetary Authority, and effective as of 1 July 2026 for a period of nine years, provides for a 13% reduction in office space and a 16% decrease in effective rent per m², driven by incentives in the form of rent-free periods. The renegotiation also avoids relocation costs while maintaining operational suitability and sustainability in line with ESMA's strategic objectives.

5.2 - European schools

In line with the practice of several EU agencies, ESMA decided to continue to provide schooling support for children who are at least five years old and attend a school where the majority of the school curriculum is conducted in a language that is not offered as a section by the Type II European school in Courbevoie.

Under the schooling support programme, only the annual registration and annual tuition fees which exceed the education allowance are reimbursed up to an amount that corresponds to the contribution that ESMA would have to pay if the child was enrolled in the AES (Accredited European School).

ESMA also provides support for mother tongue lessons under the following conditions:

- For children who attend the Type II European school: if the mother tongue language is not offered as a section language.
- For children who attend any other school: if the main language of tuition is not the mother tongue language.

The selected language must be the mother tongue language of one of the two parents. Mother tongue lessons are only reimbursed for one language per child, up to a maximum of €2,000 per school year.

In addition to the school support and support for mother tongue lessons, ESMA also provides pre-school support for children who are between 3 and 5 years old and attend a multilingual pre-school which charges fees. The pre-school support is limited to a maximum amount of €3,000 per school year per child.

ESMA managed to sign direct agreements with 11 bilingual schools in the Paris area and eligible school fees are directly paid to those schools in respect of children from ESMA staff.

5.3 - Evaluation

The first evaluation of ESMA as a component of the ESFS was submitted to the Budgetary Authority in 2014 [COM (2014) 509 final].

In 2017, the European Commission began the second review of the ESFS framework that resulted in amending the founding regulations of the ESAs and the ESRB in 2019. These amendments reinforced the powers and governance of the ESAs, enhanced supervisory convergence framework and strengthened the capacity of the ESRB in overseeing the financial system and detecting risks to financial stability.

In 2021, the European Commission initiated the third review of the ESFS Framework by launching a targeted consultation seeking views on certain aspects related to the 2019 ESAs review and on the supervisory convergence and single rulebook.

The evaluation report, published in May 2022 – [COM (2022) 228 final], concluded that the overall architecture of the ESFS is largely adequate and works well.

As outlined in the evaluation report, the amendments introduced in the 2019 ESA review have started to produce some noticeable effects. However, since the changes to the ESA Regulations became applicable only in 2020, the European Commission considered that more time is needed to assess the full impact of the latest review before considering any new amendments to the ESA Regulations.

In addition, the review revealed some areas where improvements could be implemented with no need for legislative changes and therefore the European Commission will work together with the ESAs to assess whether and in which areas non-legislative measures are warranted.

The legislative proposals on Savings and Investment Union (SIU) published on 4 December 2025 under the market integration package include significant changes to the EU financial market structure, which, if agreed, would imply adjustments to ESMA mandates, tools and supervisory approaches through ESMA's founding regulation.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
ESMA benefits from the privileges granted by the Protocol (No 7) on the Privileges and Immunities of the European Union. The French Parliament endorsed ESMA's Headquarters agreement on 24 May 2019. ESMA Headquarters agreement entered into force in 2019.	None, beyond the provisions included in the Protocol (no 7) on the Privileges and Immunities of the European Union.	None.

2.1.10 Anti-Money Laundering Authority - AMLA

1 Overview

1.1 Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Regulation (EU) 2024/1620 of the European Parliament and of the Council establishing the Authority for Anti-Money Laundering and Countering the Financing of Terrorism and amending Regulations (EU) No 1093/2010, (EU) 1094/2010, (EU) 1095/201 (COM(2021) 421 final of 20.7.2021), amended by Regulation (EU) 2025/2088 of the European Parliament and of the Council of 8 October 2025.	31 May 2024	Money laundering and terrorism financing (ML/TF) pose a serious threat to the integrity of the EU economy and financial system and the security of its citizens. The Anti-Money Laundering Authority will become a centrepiece of an integrated AML/CFT supervisory system, consisting of the Authority itself and the national authorities with an AML/CFT supervisory mandate. The authority will: - directly supervise and take decisions on some of the high risk cross-border financial sector obliged entities, thereby directly contributing to preventing money laundering and terrorism financing in the Union; - coordinate national supervisory authorities and assist them to increase their effectiveness; - play a vital role in improving the exchange of information and cooperation between national Financial Intelligence Units (FIUs); - have powers to draft regulatory and implementing technical standards, guidelines and recommendations within the scope of its tasks, as well as to provide advice and input to the Commission and co-legislators on many aspects of AML/CFT policy, including on risks linked to jurisdictions outside the Union

1.2 - Seat

Frankfurt, Germany

1.3 - Budget Line

03 10 05: Anti-Money Laundering Authority (AMLA)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	88	77	87,50 %	138	297
TOTAL AST	8	8	100,00 %	12	23
TOTAL AST/SC	0	0	N/A	3	3
Total Establishment Plan Posts	96	85	88,54 %	153	323
Contract Agents	25	18	72,00 %	50	77
Seconded National Experts	29	16	55,17 %	30	32
TOTAL Staff	150	119	79,33 %	233	432

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	37 060 950	55 587 248
Other Revenue	6 000 000	9 723 941
Total	43 060 950	65 311 189

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from service level agreements (FFR Art. 43.2)		
Total		

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	21 974 315	21 974 315	42 083 080	42 083 080
Title 2 - Infrastructure and operating expenditure	9 454 698	9 454 698	8 017 400	8 017 400
Title 3 - Operational expenditure	11 631 937	11 631 937	15 210 709	15 210 709
Total	43 060 950	43 060 950	65 311 189	65 311 189

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16		6		5		6		6		6
AD 15										
AD 14		5		1		8		1		1
AD 13		1		0		4		2		2
AD 12		6		0		6		8		8
AD 11		4		1		4		6		6
AD 10		10		2		15		25		25
AD 9				2		2		5		5
AD 8		8		1		8		40		40
AD 7		33		55		50		80		80
AD 6		5		2		15		24		24
AD 5		10		8		20		100		100
TOTAL AD	0	88	0	77	0	138	0	297	0	297
AST 11										
AST 10						1		2		2
AST 9						1		2		2
AST 8		2				3		5		5
AST 7										
AST 6				2		4		4		4
AST 5		2		1						
AST 4				1				4		4
AST 3		4		4		3		6		6
AST 2										
AST 1										
TOTAL AST	0	8	0	8	0	12	0	23	0	23
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3						3		3		3
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	3	0	3	0	3
TOTAL		96		85		153		323		323
GRAND TOTAL	96		85		153		323		323	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	10	14	40	68
Function Group III	10	4	10	9
Function Group II	5		0	
Function Group I				
Contract Agents	25	18	50	77

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	29	16	30	32

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES		0			
2 EU CONTRIBUTION	12 863 932	37 060 950	57 187 248	55 587 248	49,99 %
- Of which assigned revenues deriving from previous years' surpluses					
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	4 760 633	6 000 000	5 000 000	5 000 000	-16,67 %
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES	-4 723 941		4 723 941	4 723 941	100,00 %
TOTAL	12 900 624	43 060 950	66 911 189	65 311 189	51,67 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	17 124				
TOTAL	17 124				

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	5 897 822	21 974 315	42 083 080	42 083 080	91,51 %
Salaries & allowances	5 647 185	20 555 920	39 880 240	39 880 240	94,01 %
- Of which establishment plan posts	4 407 937	16 652 880	33 500 800	33 500 800	101,17 %
- Of which external personnel	1 239 248	3 903 040	6 379 440	6 379 440	63,45 %
Expenditure relating to Staff recruitment	105 301	250 000	150 000	150 000	-40,00 %
Employer's pension contributions	0	0	0	0	
Mission expenses		27 000	52 000	52 000	92,59 %
Socio-medical infrastructure		70 035	138 000	138 000	97,04 %
Training	40 907	250 360	447 840	447 840	78,88 %
External Services	104 429	250 000	350 000	350 000	40,00 %
Receptions, events and representation		10 000	14 000	14 000	40,00 %
Social welfare		561 000	1 051 000	1 051 000	87,34 %
Other Staff related expenditure		0	0	0	
Title 2 - Infrastructure and operating expenditure	6 562 965	9 454 698	8 017 400	8 017 400	-15,20 %
Rental of buildings and associated costs	676 413	4 505 536	3 726 100	3 726 100	-17,30 %
Information, communication technology and data processing	873 342	1 500 000	2 800 000	2 800 000	86,67 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Movable property and associated costs	4 993 252	3 102 662	1 116 100	1 116 100	-64,03 %
Current administrative expenditure	19 958	276 000	321 200	321 200	16,38 %
Postage / Telecommunications		70 500	54 000	54 000	-23,40 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	438 156	11 631 937	16 810 709	15 210 709	30,77 %
TOTAL	12 898 943	43 060 950	66 911 189	65 311 189	51,67 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	5 906 585	21 974 315	42 083 080	42 083 080	91,51 %
Salaries & allowances	5 719 003	20 555 920	39 880 240	39 880 240	94,01 %
- Of which establishment plan posts	4 407 937	16 652 880	33 500 800	33 500 800	101,17 %
- Of which external personnel	1 311 066	3 903 040	6 379 440	6 379 440	63,45 %
Expenditure relating to Staff recruitment	61 937	250 000	150 000	150 000	-40,00 %
Employer's pension contributions					
Mission expenses	0	27 000	52 000	52 000	92,59 %
Socio-medical infrastructure	0	70 035	138 000	138 000	97,04 %
Training	21 216	250 360	447 840	447 840	78,88 %
External Services	104 429	250 000	350 000	350 000	40,00 %
Receptions, events and representation		10 000	14 000	14 000	40,00 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Social welfare		561 000	1 051 000	1 051 000	87,34 %
Other Staff related expenditure	0				
Title 2 - Infrastructure and operating expenditure	1 923 589	9 454 698	8 017 400	8 017 400	-15,20 %
Rental of buildings and associated costs	629 712	4 505 536	3 726 100	3 726 100	-17,30 %
Information, communication technology and data processing	819 262	1 500 000	2 800 000	2 800 000	86,67 %
Movable property and associated costs	412 850	3 102 662	1 116 100	1 116 100	-64,03 %
Current administrative expenditure	61 765	276 000	321 200	321 200	16,38 %
Postage / Telecommunications		70 500	54 000	54 000	-23,40 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	317 358	11 631 937	16 810 709	15 210 709	30,77 %
TOTAL	8 147 532	43 060 950	66 911 189	65 311 189	51,67 %

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission proposes that, for 2027, AMLA has an Establishment plan of 323 Temporary Agent posts and the budget necessary for 77 Contract Agents on a Full Time Equivalent (FTE) basis, and 32 Seconded National Experts, which is in line with the Legislative Financial Statement, as revised following political agreement on the AMLA's founding Regulation.

Financial Resources

The Commission proposes a Union contribution to AMLA for 2027 of EUR 55 587 248, which together with the contribution to AMLA from the host Member State would result in a 2027 budget for AMLA of EUR 65 311 189, slightly up on the EUR 65 282 000 agreed in the Legislative Financial Statement, as revised following political agreement on the AMLA's founding Regulation.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The Agency request is aligned with the allocated number of posts as per the revised LFS.

4.1.2 - Vacancy rate as of end 2025

At the end of 2025, the actual occupancy rate stood at 88.5% when measured against the 2025 Establishment Plan outlined in Amending Budget No 2 of the European Union for the 2025 financial year.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.4 - Salary assumption for calculating salary line (% applied)

The budget planning for 2027 is based on an average effective occupancy rate of 92%, factoring in the uncertainty surrounding the timing of the 2027 recruitments, which have been budgeted for an average duration of four months. All salary increases implemented in 2025, along with anticipated future increments from July 2026 and July 2027 (respectively 4% and 2 %), have been duly incorporated into the planning. AMLA will revise its salary expenditure estimates further when updated projections from Eurostat become available.

4.1.5 - Correction coefficient used

The correction coefficient applicable to AMLA was adjusted from 102.2 to 102.7 retrospectively as of July 2025. It is assumed to increase by further 2% in 2026 and 2027.

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Title I accounts for 63% of AMLA's budget in 2027. Personnel costs have experienced a consistent upward trend since 2025, driven by the ongoing intensive staff recruitment in line with the revised Legislative Financial Statement (LFS). By 2026, the Establishment Plan posts are set to increase by 170 in 2027. Additionally, 22 more Contract Agents and 2 Seconded National Experts (SNEs) will be employed. This marks a significant rise compared to 2026 and will bring AMLA's total staff count to 432, which is the maximum envisaged by the revised LFS.

4.2.2 - Title 2

In comparison to 2026, Title II expenses in 2027 are projected to decrease, attributed to anticipated reductions in costs related to the fitting out of premises and the acquisition of equipment and furniture for AMLA's facilities.

4.2.3 - Title 3

Compared to 2026, Title III expenditure in 2027 is expected to rise, largely due to the anticipated completion of database projects and an increased number of operational missions and meetings. The latter is driven by the expansion in staff numbers.

4.3 - Ad hoc grants and delegation agreements

The only SLA that AMLA has concluded so far would expire in 2026 and would therefore have no impact on 2027.

Name and agreement type	Signature date	Duration	Counterpart	Short description	Budget impact
SLA Ares(2025)7587670	1/09/2025	31/3/2026 (7 months)	Eu-LISA	Accounting services (Shared Accounting Officer)	0.25 FTE

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	MesseTurm (multi-tenant building)	Frankfurt	8 162,73		8 162,73	3 249 680	14 years (from 15.04.2025 to 31.03.2039)	Lease	Yes (EUR 20 million)	
TOTAL			8 162,73	0,00	8 162,73	3 249 680				0

5.1.2 - Current building(s) Other comments

The annual rent detailed in the table above encompasses both the rental and management charges for the entire office space—comprising seven floors—within the MesseTurm Building. By the end of 2027, AMLA will occupy all seven floors. Additionally, spaces in the underground parking are being leased, with parking costs expected to amount to just above EUR 200,000 in 2027. The host country, Germany, is offering a lump sum contribution of EUR 20 million, divided into annual instalments over the period from 2024 to 2028, to support the Authority's establishment.

5.1.3 - Building projects in the planning phase

See above.

5.2 - European Schools

AMLA staff members will have access to the European School in Frankfurt for their children, and AMLA will contribute towards the school fees. The agreement with the Directorate General for Human Resources is anticipated to be finalised in early 2026.

5.3 - Evaluation

Pursuant to Article 72 of the Regulation, the Authority is required to submit an annual report to the European Parliament, the Council, and the Commission detailing the execution of its tasks as mandated by the Regulation. This report will also include information on the anticipated changes to the structure and amount of supervisory fees, as outlined in Article 66. The Chair of the Authority will present this report publicly to the European Parliament. Upon request, the Chair will also participate in a hearing with the European Parliament's competent committees regarding the execution of the Authority's tasks. Additionally, the Authority will respond, either orally or in writing, to any questions posed by the European Parliament.

In line with Article 88 of the Regulation, by 31 December 2029, and subsequently every five years, the Commission will assess the Authority's performance in relation to its objectives, mandate, tasks, and location, following the Commission's established guidelines.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
AMLA will benefit from the privileges granted by the Protocol of Privileges and Immunities to EU organisations and institutions (mainly from the VAT exemption of supplier invoices as well as refund of the energy and electricity duty).	Diplomatic status granted to the Chair and the Chair's family members in the same household as well as to the members of the Executive Board and their family members in the same household. Exemption from import duties for AMLA staff and their family members in the same household, when taking up their post in Germany. Access to all public services provided by the Federal Republic of Germany for AMLA staff and their family members.	The German competent authorities shall cooperate with the Authority to ensure that multilingual, European-oriented schooling is provided for the children of the staff of the Authority.

1 Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation (EC) No. 1907/2006 of 18 December 2006, concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency Regulation (EC) No. 1272/2008 of 16 December 2008 on classification, labelling and packaging of substances and mixtures	18/12/2006 16/12/2008	- Manage and carry out technical, scientific and administrative aspects of REACH and CLP Regulations - The REACH and CLP processes are designed to ensure a high level of protection of human health and the environment, including the promotion of alternative methods for assessment of hazards of substances, as well as the free circulation of substances on the internal market while enhancing competitiveness and innovation - Provide the Member States and the institutions of the Union with the best possible scientific and technical advice on questions relating to chemicals which fall under REACH or CLP - Manage IT based guidance documents, tools and data bases - Support national helpdesk and run a helpdesk for registrants - Make information on chemicals publicly accessible - Develop a poison centre notification portal. The Agency, established on 1 June 2007, manages the registration, evaluation, authorisation and restriction processes for chemical substances as well as the classification and labelling of substances and mixtures. These REACH processes are designed to provide additional information on chemicals, to ensure their safe use, and to ensure competitiveness and harmonisation of the European chemical industry. In its decision-making, the Agency takes the best available scientific and technical data and socio-economic information into account. It also provides information on chemicals, technical and scientific advice.
Regulation (EU) No 528/2012 of the European Parliament and the Council of 22 May 2012 concerning the making available on the market and use of biocidal products	22/05/2012	- Manage and carry out technical, scientific, and administrative aspects of the Biocidal Products Regulation - The purpose of the Biocides Regulation is to improve the functioning of the internal market through the harmonisation of the rules on the placing on the market and use of biocidal products, whilst ensuring a high level of protection of both human and animal health and the environment. The provisions of the Regulation are underpinned by the precautionary principle, the aim of which is to safeguard the health of humans, animals and the environment. - Establish and maintain the Register for Biocidal Products - Coordinate and manage the processing and evaluation of the applications covered by the Regulation (including active substance approval, Union authorisation, data sharing, technical equivalence, alternative suppliers) - Provide guidance, support national helpdesks and assist and advise application (through the ECHA Helpdesk) - Make information on biocides publicly accessible. Under the Biocidal Products Regulation, adopted in 2012, ECHA is responsible for specific tasks with regard to applications for active substance approval and Union authorisation and other related tasks such as data sharing inquiries. The Biocidal products Committee has been established within the Agency to provide opinions to the Commission on scientific and technical matters relating to applications under the Regulation.
Regulation (EU) No 649/2012 of the European Parliament and of the Council of 4 July 2012 concerning the export and import of hazardous chemicals (PIC-Regulation)	04/07/2012	- Manage and carry out technical, scientific, and administrative aspects related to export and import of dangerous chemicals under the PIC Regulation - The objectives of the PIC Regulation are to implement the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade, and to promote shared responsibility and cooperative efforts in the international movement of hazardous chemicals in order to protect human health and the environment from potential harm. Through its provisions it contributes to the environmentally sound use of hazardous chemicals. - Manage the tasks related to and the cooperation with Member States on export notifications and explicit import consents - Manage guidance documents and IT tools - Make information publicly available The recast PIC Regulation, adopted in 2012, further adds to the remit of the Agency, and complements it with scientific, technical, and administrative tasks related to export and import of dangerous chemicals.

Regulation (EU) No 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (POPs-Regulation)	20/06/2019	- Support the Commission and the Member States in fulfilling their obligations under the POPs-Regulation. - The objective of the POPs-Regulation is to implement international obligations of the Union and the Member States for eliminating Persistent Organic Pollutants in order to protect human health and the environment from these substances subject to the Stockholm Convention. Through its provisions the Regulation ensures the elimination of hazardous chemicals or, in exceptional cases, their environmentally sound use. - Carry out certain technical, scientific, and administrative tasks allocated in the proposal to ECHA related to the identification of new POPs, enforcement and reporting on the implementation of the Regulation. - Make information on POPs publicly available. The recast of the POPs-Regulation also adds to the remit of the Agency, and complements it with scientific, technical, and administrative tasks related to persistent organic pollutants.
Directive (EU) 2018/851 of the European Parliament and of the Council of 30 May 2018 amending Directive 2008/98/EC on waste. (Waste Framework Directive)	30/05/2018	- Develop and manage a new database (Article 9) under the Waste Framework Directive. - The objective of the revised Waste Framework Directive is to achieve more recycling of waste and contribute to the creation of a circular economy. The objective of the database is for ECHA to ensure that the information about the presence of substances of very high concern is available throughout the whole lifecycle of products and materials, including at the waste stage. - Establish and maintain a database of articles containing Candidate List substances and facilitate the submissions by article suppliers - Provide access to the database to waste operators and consumers. - Provide support to duty holders. Under the recast of the Drinking Water Directive the Agency shall make assessments of starting substances for materials in contact with drinking water.
Directive (EU) 2020/2184 of the European Parliament and of the Council of 16 December 2020 on the quality of water intended for human consumption (recast) (Drinking Water Directive)	16/12/2020	- The Agency shall, on the basis of national positive lists of starting substances and compositions, recommend a compiled list to the Commission for the purpose of establishing the first European Positive list. The European positive lists shall contain the only substances, compositions or constituents that are authorised to be used for manufacturing of final materials or products in contact with water intended for human consumption, including, where appropriate, conditions for the use of these materials and migration limits. - The Agency shall review and deliver an opinion on all the substances, compositions and constituents on the first European positive lists by 15 years after its adoption. - For the purposes of updating the European positive list the Agency shall deliver opinions on the inclusion or removal of substances and compositions.
Decision (EU) 2022/591 of the European Parliament and of the Council of 6 April 2022 on a General Union Environment Action Programme to 2030 (8 th Environmental Action Programme)	06/04/2022	-The Agency shall support, together with the European Environment Agency (EEA) the achievement of the objectives of the 8th Environment Action Programme by establishing a new monitoring and reporting framework. -The Agency aims to use existing monitoring tools and indicators, mainly based on European statistics and data from the EEA
Regulation (EU) 2022/2371 of the European Parliament and of the Council of 23 November 2022 on serious cross-border threats to health and repealing Decision No 1082/2013/EU	23/11/2022	-The Agency, together with other agencies, is tasked to carry out “a risk assessment of the potential severity of the threat to public health, including possible public health measures” when there is an alert of a cross-border threat of chemical origin. -The Agency shall support the Commission and other agencies with other tasks assigned under the Regulation.
Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 concerning batteries and waste batteries,	12/07/2023	-The Agency shall, at the request of the Commission, prepare restriction dossiers for substances in batteries if the Commission considers that the use of a substance in the manufacture of batteries, or the presence of a substance in the batteries when they are placed on the market, or during their subsequent life cycle stages, including the waste phase, poses a risk to human health or the environment. -The Agency shall, via its Committee for Risk Assessment and its Committee for Socio-economic Analysis deliver an opinion on the suggested restriction and submit these opinions to the Commission. - The Agency shall assist the Commission in preparing the report on substances of concern contained in batteries or used in their manufacturing (Article 6.5).
Directive (EU) 2024/1785 of the European Parliament and of the Council of 24 April 2024 amending Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions (integrated pollution prevention and control) and Council Directive 1999/31/EC on the landfill of waste (Text with EEA relevance)	24/04/2024	Support the Commission in the review of the Best Available Techniques Reference documents (BREF). The Agency’s tasks include the following: - Data mining of ECHA databases and generating a list of hazardous substances potentially used in BREF sectors; extract substance-related information,

		characterise the uses of those substances by sectors covered by BREFs. - Develop guiding principles for the Chemicals Management System focussing on data structure and methodologies for a site inventory of chemicals associated with further development of a site-level risk assessment methodology and contribute to the development of guiding principles on how to conduct a comparative risk assessment
Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC	19/12/2024	- The Agency shall carry out assessments underpinning restrictions of substances in packaging. - The Agency shall assist the Commission in preparing the report on substances of concern contained in packaging or used in their manufacturing.
Regulation (EU) 2025/2509 of the European Parliament and of the Council of 26 November 2025 on the safety of toys and repealing Directive 2009/48/EC	27/11/2025	The Agency shall carry out: - Assessment underpinning establishing or strengthening chemical limit values in toys for children under 36 months or toys for other children intended to be taken in the mouth. - Assessment underpinning amending the limit values for 'heavy metals' in toys. - Assessment underpinning amendments to the lists of allergenic fragrances that are prohibited in toys or that have to be labelled if present in toys. - Assessment underpinning a derogation for the use of CMR substances in toys.
Directive (EU) 2025/2456 of the European Parliament and of the Council of 26 November 2025 amending Directive 2011/65/EU of the European Parliament and of the Council as regards the re-attribution of scientific and technical tasks to the European Chemicals Agency	27/11/2025	The Agency shall carry out: - Assessments underpinning restrictions of hazardous substances in electrical and electronic equipment. - Assessments underpinning review of applications for exemptions from the restrictions.
Regulation (EU) 2025/2457 of the European Parliament and of the Council of 26 November 2025 amending Regulations (EC) No 178/2002, (EC) No 401/2009, (EU) 2017/745 and (EU) 2019/1021 of the European Parliament and of the Council as regards the re-attribution of scientific and technical tasks and improving cooperation among Union agencies in the area of chemicals	27/11/2025	The Agency shall update existing guidelines on conducting the risk-benefit assessment of the presence of phthalates in medical devices. The Agency will, if requested by the Commission, also develop guidelines for other substances, which are classified as either carcinogenic, mutagenic or toxic to reproduction, of category 1A or 1B or have endocrine disrupting properties for human health of Category 1, in accordance with Part 3 of Annex VI to Regulation (EC) No 1272/2008 (the CLP Regulation).- The Agency shall, at the request of the Commission, develop a report analysing the human health, environmental, social, and economic impact of introducing or modifying concentration limit values specified in Annexes IV and V to Regulation (EU) No 2019/1021 (POPs Regulation).
Regulation (EU) 2025/2455 of the European Parliament and of the Council of 26 November 2025 establishing a common data platform on chemicals, laying down rules to ensure that the data contained in it are findable, accessible, interoperable and reusable and establishing a monitoring and outlook framework for chemicals	27/11/2025	The Agency shall assist the Commission with the development of processes and tools to support the Regulation, including: • Development and hosting of a Common data platform • Hosting of the Information Platform for Chemical Monitoring (IPCHEM) • Hosting information on regulatory processes on chemicals • Development and hosting of a repository of reference values • Hosting information on the obligations under Union acts on chemicals • Hosting environmental sustainability related data on chemicals • Develop and run a process for a data generation mechanism • Develop a mechanism for notification of studies and a database for study notifications • Develop and run a process for early warning and action system for emerging chemical risks and framework of indicators Hosting an observatory for specific chemicals with potential contribution to emerging chemical risks.
Regulation (EU) 2026/405 of the European Parliament and of the Council of 11 February 2026 on detergents and surfactants, and repealing Regulation (EC) No 648/2004	11/02/2026	The Agency shall: - Provide a format for the submission of ingredient data sheets by manufacturers established within the Union placing on the market detergents or end-user surfactants which are mixtures for which there is no obligation to provide information in accordance with Article 45 of Regulation (EC) No 1272/2008.

Directive of the European Parliament and of the Council amending Directive 2000/60/EC establishing a framework for Community action in the field of water policy, Directive 2006/118/EC on the protection of groundwater against pollution and deterioration and Directive 2008/105/EC on environmental quality standards in the field of water policy (Integrated Water Management package)	30/03/2026	The Agency shall carry out: - Assessments underpinning the amendment of priority list of substances and derivation of Environmental Quality Standards under EQS Directive; - The development of EU-wide EQS for substances listed in a (new) Annex II of the EQSD including the so-called 'River Basin Specific Pollutants'; - Assessments underpinning review of Annexes I and II of the Groundwater Directive; - Technical and scientific work related to amendment of 'watch list' and coordination of 'watch list' activities both under EQS and Groundwater Directives;
Proposals in legislative process		
Proposal for a Regulation of the European Parliament and of the Council on circularity requirements for vehicle design and on management of end-of-life vehicles, amending Regulations (EU) 2018/858 and 2019/1020 and repealing Directives 2000/53/EC and 2005/64/EC (COM/2023/451 final)	13/07/2023	The Agency shall carry out: - Assessments underpinning restrictions of hazardous substances in end-of-life vehicles. - Assessments underpinning review of exemptions from the restrictions.
Proposal for a Regulation of the European Parliament and of the Council on the European Chemicals Agency and amending Regulations (EC) No1907/2006, No 528/2012, (EU) No 649/2012 and (EU) 2019/1021.	Under negotiation (adoption expected 2026) in	The objective of the Regulation is to make the Agency's work more effective, efficient, and coherent by clarifying the legal framework in which it operates. The Regulation aims to provide the Agency with an autonomous legal framework to enhance its governance, in line with the principles of the Common Approach on decentralised agencies (Common Approach) ⁴ . Specifically, it will: i. improve the capacity and functioning of the Agency's Committee for Risk Assessment (RAC) and Committee for Socio-economic Analysis (SEAC), for the efficient delivery of the scientific opinions and advice. As a main measure to solve the undercapacity of those committees, the Commission introduced in the proposal an obligation to Member States of nominating two members for RAC and two members for SEAC. The current system of voluntary nomination has resulted in the committees being undercapacity, making the mandatory nomination, the cornerstone of the proposal. ii. reallocate the Scientific Committee on Consumer Safety (SCCS) from the Commission to the Agency, while maintaining its current structure and functioning. The SCCS is responsible for providing independent scientific opinions to the Commission under Regulation (EC) No 1223/2009 on cosmetic product. iii. improve cooperation with other EU agencies and coherence of scientific opinions, aligning with One substance, One assessment legislative package. iv. transfer tasks currently implemented under ad hoc agreements to the Agency's mandate. The Regulation also improves and simplifies ECHA's financial model. It removes the requirement for segregation of budgets (REACH/CLP, Biocides and Environment policy) to allow for one budget and one unitary EU financial contribution. It integrates the tasks implemented by the Agency under contribution agreements in the mandate of the Agency. It also allows the Agency to maintain a limited reserve to mitigate fluctuation of income from fees and charges.

1.2 - Seat

Helsinki, Finland

1.3 - Budget Line

03 10 01 01: European Chemicals Agency — Chemicals legislation

03 10 01 02: European Chemicals Agency — Activities in the field of biocides legislation

09 10 01: European Chemicals Agency – Environmental directives and international conventions

1.4 - Human Resources overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

1.4.1 - Human Resources Overview ECHA

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	386	364	94,30 %	391	393
TOTAL AST	109	109	100,00 %	109	109
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	495	473	95,56 %	500	502
Contract Agents	136	113	83,09 %	141	146
Seconded National Experts	5	4	80,00 %	5	5
TOTAL Staff	636	590	92,77 %	646	653

1.4.2 - Human Resources Overview (REACH / CLP)

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	310	307	99,03 %	310	310
TOTAL AST	94	94	100,00 %	94	94
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	404	401	99,26 %	404	404
Contract Agents	97	87	89,69 %	97	103
Seconded National Experts	3	2	66,67 %	3	3
TOTAL Staff	504	490	97,22 %	504	510

1.4.3 - Human Resources Overview (BIOCIDES)

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	43	43	100,00 %	43	43
TOTAL AST	9	9	100,00 %	9	9
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	52	52	100,00 %	52	52
Contract Agents	15	15	100,00 %	15	15
Seconded National Experts	2	2	100,00 %	2	2
TOTAL Staff	69	69	100,00 %	69	69

1.4.4 - Human Resources Overview (Environmental Policy)

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	33	14	42,42 %	38	40
TOTAL AST	6	6	100,00 %	6	6
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	39	20	51,28 %	44	46
Contract Agents	24	11	45,83 %	29	28
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	63	31	49,21 %	73	74

1.5 - Financial Resources overview

1.5.1 - Financial Resources Overview ECHA

1.5.1.1 - Revenues Overview ECHA

1.5.1.1.1 - General revenues ECHA

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	104 761 604	111 917 953
Other Revenue	45 428 198	45 033 588
Total	150 189 802	156 951 541

1.5.1.1.2 - Additional EU funding: contribution, grant and service level agreements ECHA

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Total		

1.5.1.2 - Expenditure Overview ECHA

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	95 746 882	95 746 882	99 653 332	99 653 332
Title 2 - Infrastructure and operating expenditure	18 335 330	18 335 330	18 453 948	18 453 948
Title 3 - Operational expenditure	21 228 773	20 836 718	21 870 778	21 683 378
Title 4 - Operational expenditure	3 318 866	3 318 866	3 751 246	3 751 246
Title 5 - Operational expenditure	10 088 823	10 088 823	12 521 454	12 521 454
Title 6 - Other tasks	1 863 183	1 863 183	888 183	888 183

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 9 - Operational expenditure				
Total	150 581 857	150 189 802	157 138 941	156 951 541

1.5.2 - Financial Resources Overview (REACH / CLP)

1.5.2.1 - Revenues Overview (REACH / CLP)

1.5.2.1.1 - General revenues (REACH / CLP)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	78 403 179	81 198 975
Other Revenue	37 456 920	36 443 528
Total	115 860 099	117 642 503

1.5.2.2 - Expenditure Overview (REACH / CLP)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	78 601 951	78 601 951	80 418 520	80 418 520
Title 2 - Infrastructure and operating expenditure	14 558 247	14 558 247	14 652 422	14 652 422
Title 3 - Operational expenditure	21 228 773	20 836 718	21 870 778	21 683 378
Title 6 - Other tasks	1 863 183	1 863 183	888 183	888 183
Total	116 252 154	115 860 099	117 829 903	117 642 503

1.5.3 - Financial Resources Overview (BIOCIDES)

1.5.3.1 - Revenues Overview (BIOCIDES)

1.5.3.1.1 - General revenues (BIOCIDES)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	8 178 474	8 342 205
Other Revenue	7 382 462	7 863 402
Total	15 560 936	16 205 607

1.5.3.2 - Expenditure Overview (BIOCIDES)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	10 243 516	10 243 516	10 442 874	10 442 874
Title 2 - Infrastructure and operating expenditure	1 998 554	1 998 554	2 011 487	2 011 487
Title 4 - Operational expenditure	3 318 866	3 318 866	3 751 246	3 751 246
Title 9 - Operational expenditure				
Total	15 560 936	15 560 936	16 205 607	16 205 607

1.5.4 - Financial Resources Overview (Environmental Policy)

1.5.4.1 - Revenues Overview (Environmental Policy)

1.5.4.1.1 - General revenues (Environmental Policy)

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	18 179 951	22 376 773
Other Revenue	588 816	726 658
Total	18 768 767	23 103 431

1.5.4.2 - Expenditure Overview (Environmental Policy)

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	6 901 415	6 901 415	8 791 938	8 791 938
Title 2 - Infrastructure and operating expenditure	1 778 529	1 778 529	1 790 039	1 790 039
Title 5 - Operational expenditure	10 088 823	10 088 823	12 521 454	12 521 454
Total	18 768 767	18 768 767	23 103 431	23 103 431

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

2.1.1 - Establishment plan posts ECHA

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		5		5		6		6		6
AD 13		12		1		12		5		5
AD 12		17		14		17		26		26
AD 11		27		23		32		38		38
AD 10		59		44		58		62		62
AD 9		67		57		65		78		78
AD 8		71		65		81		80		80
AD 7		82		48		82		50		50
AD 6		40		69		27		31		31
AD 5		6		38		11		17		17
TOTAL AD	0	386	0	364	0	391	0	393	0	393
AST 11										
AST 10										
AST 9		2		1		3		5		5
AST 8		10		6		12		14		14
AST 7		19		11		26		25		25
AST 6		21		23		28		29		29
AST 5		30		17		28		26		26
AST 4		18		14		8		7		7
AST 3		8		17		3		2		2
AST 2		1		20		1		1		1
AST 1										
TOTAL AST	0	109	0	109	0	109	0	109	0	109
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		495		473		500		502		502
GRAND TOTAL	495		473		500		502		502	

2.1.2 - Establishment plan posts (REACH / CLP)

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		5		5		6		6		6
AD 13		11		1		11		4		4
AD 12		15		13		15		24		24
AD 11		26		22		31		35		35
AD 10		51		37		47		50		50
AD 9		57		51		55		64		64
AD 8		59		56		67		67		67
AD 7		53		42		57		28		28
AD 6		27		51		15		20		20
AD 5		6		29		6		12		12
TOTAL AD	0	310	0	307	0	310	0	310	0	310
AST 11										
AST 10										
AST 9		2		1		3		5		5
AST 8		10		6		12		13		13
AST 7		18		11		23		22		22
AST 6		19		21		23		24		24
AST 5		24		15		24		22		22
AST 4		14		7		6		5		5
AST 3		6		14		2		2		2
AST 2		1		19		1		1		1
AST 1										
TOTAL AST	0	94	0	94	0	94	0	94	0	94
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		404		401		404		404		404
GRAND TOTAL	404		401		404		404		404	

2.1.3 - Establishment plan posts (BIOCIDES)

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14										
AD 13		1				1		1		1
AD 12		2		1		2		2		2
AD 11		1		1		1		3		3
AD 10		8		7		10		11		11
AD 9		9		5		9		12		12
AD 8		11		8		12		7		7
AD 7		9		5		6		4		4
AD 6		2		11		2		2		2
AD 5				5				1		1
TOTAL AD	0	43	0	43	0	43	0	43	0	43
AST 11										
AST 10										
AST 9										
AST 8								1		1
AST 7		1				2		2		2
AST 6		1		1		3		3		3
AST 5		3		2		2		2		2
AST 4		3		4		1		1		1
AST 3		1		2		1				
AST 2										
AST 1										
TOTAL AST	0	9	0	9	0	9	0	9	0	9
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		52		52		52		52		52
GRAND TOTAL	52		52		52		52		52	

2.1.4 - Establishment plan posts (Environmental Policy)

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14										
AD 13										
AD 12										
AD 11										
AD 10						1		1		1
AD 9		1		1		1		2		2
AD 8		1		1		2		6		6
AD 7		20		1		19		18		18
AD 6		11		7		10		9		9
AD 5				4		5		4		4
TOTAL AD	0	33	0	14	0	38	0	40	0	40
AST 11										
AST 10										
AST 9										
AST 8										
AST 7						1		1		1
AST 6		1		1		2		2		2
AST 5		3				2		2		2
AST 4		1		3		1		1		1
AST 3		1		1						
AST 2				1						
AST 1										
TOTAL AST	0	6	0	6	0	6	0	6	0	6
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		39		20		44		46		46
GRAND TOTAL	39		20		44		46		46	

2.2 - External personnel

2.2.1 - External personnel ECHA

2.2.1.1 - Contract Agents ECHA

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	54	29	59	63
Function Group III	73	65	82	83
Function Group II	9	19	0	
Function Group I				
Contract Agents	136	113	141	146

2.2.1.2 - Seconded National Experts ECHA

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	5	4	5	5

2.2.2 - External personnel (REACH /CLP)

2.2.2.1 - Contract Agents (REACH /CLP)

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	27	19	27	31
Function Group III	62	51	70	72
Function Group II	8	17	0	
Function Group I				
Contract Agents	97	87	97	103

2.2.2.2 - Seconded National Experts (REACH / CLP)

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	3	2	3	3

2.2.3 - External personnel (BIOCIDES)

2.2.3.1 - Contract Agents (BIOCIDES)

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	7	6	7	7
Function Group III	7	7	8	8
Function Group II	1	2		
Function Group I				
Contract Agents	15	15	15	15

2.2.3.2 - Seconded National Experts (BIOCIDES)

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	2	2	2	2

2.2.4 - External personnel (Environmental Policy)

2.2.4.1 - Contract Agents (Environmental Policy)

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	20	4	25	25
Function Group III	4	7	4	3
Function Group II				
Function Group I				
Contract Agents	24	11	29	28

2.2.4.2 - Seconded National Experts (Environmental Policy)

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL		0	0	0

3 - Financial Resources

3.1 - Financial Resources ECHA

3.1.1 - Revenues ECHA

3.1.1.1 - General revenues ECHA

REVENUES	General revenues ECHA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	39 307 186	39 659 192	40 040 380	40 040 380	0,96 %
2 EU CONTRIBUTION	91 360 218	104 761 604	111 917 953	111 917 953	6,83 %
- Of which assigned revenues deriving from previous years' surpluses	1 489 287	1 109 450	1 387 134	1 387 134	25,03 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	2 800 002	3 095 823	3 255 025	3 255 025	5,14 %
- Of which EEA/EFTA (excl. Switzerland)	2 800 002	3 095 823	3 255 025	3 255 025	5,14 %
- Of which candidate countries	0	0	0	0	
4 OTHER CONTRIBUTIONS	0	0	0	0	
5 ADMINISTRATIVE OPERATIONS	697 982	810 000	850 000	850 000	4,94 %
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					

REVENUES	General revenues ECHA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT	4 065 583	1 863 183	888 183	888 183	-52,33 %
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	138 230 971	150 189 802	156 951 541	156 951 541	4,50 %

3.1.1.2 - Additional EU funding: contribution, grant and service level agreements ECHA

REVENUES	Additional EU funding: contribution, grant and service level agreements ECHA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.1.2 - Expenditure ECHA

3.1.2.1 - Commitment appropriations ECHA

EXPENSES	Commitment appropriations ECHA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	86 992 037	95 746 882	99 653 332	99 653 332	4,08 %
Salaries & allowances	78 184 605	85 991 000	89 662 963	89 662 963	4,27 %
- Of which establishment plan posts	68 826 144	74 219 000	76 763 380	76 763 380	3,43 %
- Of which external personnel	9 358 461	11 772 000	12 899 583	12 899 583	9,58 %
Expenditure relating to Staff recruitment	510 554	760 001	860 001	860 001	13,16 %
Employer's pension contributions	4 025 919	4 100 000	4 182 000	4 182 000	2,00 %
Mission expenses	29 417	30 073	30 676	30 676	2,01 %
Socio-medical infrastructure	2 005 790	2 197 307	2 210 358	2 210 358	0,59 %
Training	479 017	702 000	716 041	716 041	2,00 %
External Services	1 756 735	1 966 501	1 991 293	1 991 293	1,26 %

EXPENSES	Commitment appropriations ECHA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Receptions, events and representation	0	0	0	0	
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	21 593 224	18 335 330	18 453 948	18 453 948	0,65 %
Rental of buildings and associated costs	8 364 195	8 651 710	8 824 746	8 824 746	2,00 %
Information, communication technology and data processing	12 724 807	8 752 677	8 927 734	8 927 734	2,00 %
Movable property and associated costs	54 153	53 003	54 064	54 064	2,00 %
Current administrative expenditure	442 202	864 940	634 142	634 142	-26,68 %
Postage / Telecommunications	0	0	0	0	
Meeting expenses	7 867	13 000	13 262	13 262	2,02 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	19 117 968	21 228 773	21 870 778	21 870 778	3,02 %
Registration, datatsharing and dissemination	72 000	72 000	73 440	73 440	2,00 %
Evaluation	0	0	0	0	
Risk Management	90 701	249 000	253 980	253 980	2,00 %
Classification and labelling	0	0	0	0	
Advice and assistance through guidance and helpdesk	47 809	60 000	61 200	61 200	2,00 %
Scientific IT tools	13 529 046	14 504 526	15 215 459	15 215 459	4,90 %
Scientific and technical advice to EU institutions	1 477 213	1 736 950	1 671 689	1 671 689	-3,76 %
Committees and Forum	935 040	944 200	963 084	963 084	2,00 %
Board of appeal	37 337	92 500	94 350	94 350	2,00 %
Communications including translations	605 350	882 797	891 625	891 625	1,00 %

EXPENSES	Commitment appropriations ECHA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
International cooperation	0	0	0	0	
Management Board and management of the Agency	749 495	774 070	789 552	789 552	2,00 %
Missions	280 070	316 830	319 999	319 999	1,00 %
External training	0	0	0	0	
Refunds					
Substance evaluation and Rapporteurs (Differentiated appropriations)	893 913	1 145 900	1 086 400	1 086 400	-5,19 %
Cooperation with international organisations for IT programmes (Differentiated appropriations)	399 994	450 000	450 000	450 000	0,00 %
Title 4 - Operational expenditure	2 673 474	3 318 866	3 751 246	3 751 246	13,03 %
Substances, products and technical equivalence	0	14 500	14 645	14 645	1,00 %
Refunds pursuant to Article 13 of the Regulation (EU) 564/2013	0	0	0	0	
Submissions, data sharing and dissemination	0	0	0	0	
Advice and assistance through guidance and helpdesk	23 904	30 000	30 600	30 600	2,00 %
Scientific IT tools	2 303 519	2 815 669	3 238 128	3 238 128	15,00 %
Scientific and technical advice to EU institutions	0	0	0	0	
Biocidal products Committee and Forum	200 372	239 600	244 392	244 392	2,00 %
Board of appeal	0	17 000	17 340	17 340	2,00 %
Communications including translations	38 502	59 863	61 061	61 061	2,00 %
Management Board and management of the Agency	85 082	112 654	114 908	114 908	2,00 %
Missions	22 095	29 580	30 172	30 172	2,00 %
External training	0	0	0	0	
Cooperation with international organisations for IT programs	0	0	0	0	
Preparatory work BPR 13/3938 Norwegian	0	0	0	0	
Title 5 - Operational expenditure	2 514 773	10 088 823	12 521 454	12 521 454	24,11 %
Studies and consultants	483 194	266 000	3 271 320	3 271 320	1 129,82 %

EXPENSES	Commitment appropriations ECHA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Advice and assistance through guidance and helpdesk	0	0	0	0	
Scientific IT tools	1 397 887	6 533 962	8 446 297	8 446 297	29,27 %
Meetings with authorities and expert groups	30 156	124 320	116 606	116 606	-6,21 %
Communications including translations	475 163	140 082	142 884	142 884	2,00 %
Management Board and management of the Agency	95 632	103 553	105 625	105 625	2,00 %
Missions	32 741	115 617	117 932	117 932	2,00 %
Tasks in co-legislation	0	2 490 789	0	0	-100,00 %
Scientific and technical advice to EU institutions and bodies		314 500	320 790	320 790	2,00 %
Title 6 - Other tasks	5 577 689	1 863 183	888 183	888 183	-52,33 %
IPA programme	177 071				
EUON	874 298		0	0	
EUCLEF	1 578 899				
Occupational exposure limits	1 088 347	975 000			-100,00 %
Further development of IUCLID (as co-investments from third parties)	1 740 074	888 183	888 183	888 183	0,00 %
SCBTH	119 000				
Title 9 - Operational expenditure					
Appropriation for a Negative budget result prior year BIOCID					
TOTAL	138 469 165	150 581 857	157 138 941	157 138 941	4,35 %

3.1.2.2 - Payment appropriations ECHA

EXPENSES	Payment appropriations ECHA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	87 700 000	95 746 882	99 653 332	99 653 332	4,08 %
Salaries & allowances	78 892 568	85 991 000	89 662 963	89 662 963	4,27 %
- Of which establishment plan posts	69 534 107	74 219 000	76 763 380	76 763 380	3,43 %

EXPENSES	Payment appropriations ECHA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
<i>- Of which external personnel</i>	9 358 461	11 772 000	12 899 583	12 899 583	9,58 %
Expenditure relating to Staff recruitment	510 554	760 001	860 001	860 001	13,16 %
Employer's pension contributions	4 025 919	4 100 000	4 182 000	4 182 000	2,00 %
Mission expenses	29 417	30 073	30 676	30 676	2,01 %
Socio-medical infrastructure	2 005 790	2 197 307	2 210 358	2 210 358	0,59 %
Training	479 017	702 000	716 041	716 041	2,00 %
External Services	1 756 735	1 966 501	1 991 293	1 991 293	1,26 %
Receptions, events and representation	0	0	0	0	
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	21 593 224	18 335 330	18 453 948	18 453 948	0,65 %
Rental of buildings and associated costs	8 364 195	8 651 710	8 824 746	8 824 746	2,00 %
Information, communication technology and data processing	12 724 807	8 752 677	8 927 734	8 927 734	2,00 %
Movable property and associated costs	54 153	53 003	54 064	54 064	2,00 %
Current administrative expenditure	442 202	864 940	634 142	634 142	-26,68 %
Postage / Telecommunications	0	0	0	0	
Meeting expenses	7 867	13 000	13 262	13 262	2,02 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	19 059 347	20 836 718	21 683 378	21 683 378	4,06 %
Registration, datatsharing and dissemination	72 000	72 000	73 440	73 440	2,00 %
Evaluation	0	0	0	0	
Risk Management	90 701	249 000	253 980	253 980	2,00 %

EXPENSES	Payment appropriations ECHA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Classification and labelling	0	0	0	0	
Advice and assistance through guidance and helpdesk	47 809	60 000	61 200	61 200	2,00 %
Scientific IT tools	13 529 046	14 504 526	15 215 459	15 215 459	4,90 %
Scientific and technical advice to EU institutions	1 477 213	1 736 950	1 671 689	1 671 689	-3,76 %
Committees and Forum	935 040	944 200	963 084	963 084	2,00 %
Board of appeal	37 337	92 500	94 350	94 350	2,00 %
Communications including translations	605 350	882 797	891 625	891 625	1,00 %
International cooperation	0	0	0	0	
Management Board and management of the Agency	749 495	774 070	789 552	789 552	2,00 %
Missions	280 070	316 830	319 999	319 999	1,00 %
External training	0	0	0	0	
Refunds					
Substance evaluation and Rapporteurs (Differentiated appropriations)	735 282	753 845	899 000	899 000	19,26 %
Cooperation with international organisations for IT programmes (Differentiated appropriations)	500 004	450 000	450 000	450 000	0,00 %
Title 4 - Operational expenditure	2 673 474	3 318 866	3 751 246	3 751 246	13,03 %
Substances, products and technical equivalence	0	14 500	14 645	14 645	1,00 %
Refunds pursuant to Article 13 of the Regulation (EU) 564/2013	0	0	0	0	
Submissions, datatsharing and dissemination	0	0	0	0	
Advice and assistance through guidance and helpdesk	23 904	30 000	30 600	30 600	2,00 %
Scientific IT tools	2 303 519	2 815 669	3 238 128	3 238 128	15,00 %
Scientific and technical advice to EU institutions	0	0	0	0	
Biocidal products Committee and Forum	200 372	239 600	244 392	244 392	2,00 %
Board of appeal	0	17 000	17 340	17 340	2,00 %
Communications including translations	38 502	59 863	61 061	61 061	2,00 %

EXPENSES	Payment appropriations ECHA				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Management Board and management of the Agency	85 082	112 654	114 908	114 908	2,00 %
Missions	22 095	29 580	30 172	30 172	2,00 %
External training	0	0	0	0	
Cooperation with international organisations for IT programs	0	0	0	0	
Preparatory work BPR 13/3938 Norwegian	0	0	0	0	
Title 5 - Operational expenditure	2 514 773	10 088 823	12 521 454	12 521 454	24,11 %
Studies and consultants	483 194	266 000	3 271 320	3 271 320	1 129,82 %
Advice and assistance through guidance and helpdesk	0	0	0	0	
Scientific IT tools	1 397 887	6 533 962	8 446 297	8 446 297	29,27 %
Meetings with authorities and expert groups	30 156	124 320	116 606	116 606	-6,21 %
Communications including translations	475 163	140 082	142 884	142 884	2,00 %
Management Board and management of the Agency	95 632	103 553	105 625	105 625	2,00 %
Missions	32 741	115 617	117 932	117 932	2,00 %
Tasks in co-legislation	0	2 490 789	0	0	-100,00 %
Scientific and technical advice to EU institutions and bodies	0	314 500	320 790	320 790	2,00 %
Title 6 - Other tasks	5 577 689	1 863 183	888 183	888 183	-52,33 %
IPA programme	177 071				
EUON	874 298	975 000			-100,00 %
EUCLEF	1 578 899	888 183	888 183	888 183	0,00 %
Occupational exposure limits	1 088 347				
Further development of IUCLID (as co-investments from third parties)	1 740 074				
SCBTH	119 000				
Title 9 - Operational expenditure					
Appropriation for a Negative budget result prior year BIOCID					
TOTAL	139 118 507	150 189 802	156 951 541	156 951 541	4,50 %

3.2 - Financial Resources (REACH / CLP)

3.2.1 - Revenues (REACH / CLP)

3.2.1.1 - General revenues (REACH / CLP)

REVENUES	General revenues (REACH / CLP)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	28 980 110	32 948 404	32 813 029	32 813 029	-0,41 %
2 EU CONTRIBUTION	77 799 255	78 403 179	81 198 975	81 198 975	3,57 %
- Of which assigned revenues deriving from previous years' surpluses	1 393 523	928 410	429 432	429 432	-53,75 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	2 090 339	2 045 333	2 132 316	2 132 316	4,25 %
- Of which EEA/EFTA (excl. Switzerland)	2 090 339	2 045 333	2 132 316	2 132 316	4,25 %
- Of which candidate countries	0	0	0	0	
4 OTHER CONTRIBUTIONS	0	0	0	0	
5 ADMINISTRATIVE OPERATIONS	503 072	600 000	610 000	610 000	1,67 %
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT	4 065 583	1 863 183	888 183	888 183	-52,33 %
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	113 438 359	115 860 099	117 642 503	117 642 503	1,54 %

3.2.1.2 - Additional EU funding: contribution, grant and service level agreements (REACH / CLP)

REVENUES	Additional EU funding: contribution, grant and service level agreements (REACH / CLP)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.2.2 - Expenditure (REACH /CLP)

3.2.2.1 - Commitment appropriations (REACH / CLP)

EXPENSES	Commitment appropriations (REACH / CLP)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	74 066 275	78 601 951	80 418 520	80 418 520	2,31 %
Salaries & allowances	66 602 242	70 630 000	72 284 743	72 284 743	2,34 %
- <i>Of which establishment plan posts</i>	59 399 439	62 300 000	63 296 000	63 296 000	1,60 %
- <i>Of which external personnel</i>	7 202 803	8 330 000	8 988 743	8 988 743	7,91 %
Expenditure relating to Staff recruitment	406 726	519 100	569 100	569 100	9,63 %
Employer's pension contributions	3 400 354	3 450 000	3 519 000	3 519 000	2,00 %
Mission expenses	24 299	23 878	24 356	24 356	2,00 %
Socio-medical infrastructure	1 656 783	1 744 660	1 755 021	1 755 021	0,59 %
Training	395 668	557 388	568 536	568 536	2,00 %
External Services	1 580 203	1 676 925	1 697 764	1 697 764	1,24 %
Receptions, events and representation	0	0	0	0	
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	15 886 644	14 558 247	14 652 422	14 652 422	0,65 %
Rental of buildings and associated costs	6 908 825	6 869 457	7 006 847	7 006 847	2,00 %
Information, communication technology and data processing	8 561 331	6 949 624	7 088 618	7 088 618	2,00 %
Movable property and associated costs	44 731	42 083	42 925	42 925	2,00 %
Current administrative expenditure	365 259	686 761	503 503	503 503	-26,68 %
Postage / Telecommunications	0	0	0	0	
Meeting expenses	6 498	10 322	10 529	10 529	2,01 %
Running costs in connection with operational activities					
Information and publishing					
Studies					

EXPENSES	Commitment appropriations (REACH / CLP)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	19 117 968	21 228 773	21 870 778	21 870 778	3,02 %
Registration, data sharing and dissemination	72 000	72 000	73 440	73 440	2,00 %
Evaluation	0	0	0	0	
Risk Management	90 701	249 000	253 980	253 980	2,00 %
Classification and labelling	0	0	0	0	
Advice and assistance through guidance and helpdesk	47 809	60 000	61 200	61 200	2,00 %
Scientific IT tools	13 529 046	14 504 526	15 215 459	15 215 459	4,90 %
Scientific and technical advice to EU institutions	1 477 213	1 736 950	1 671 689	1 671 689	-3,76 %
Committees and Forum	935 040	944 200	963 084	963 084	2,00 %
Board of appeal	37 337	92 500	94 350	94 350	2,00 %
Communications including translations	605 350	882 797	891 625	891 625	1,00 %
International cooperation	0	0	0	0	
Management Board and management of the Agency	749 495	774 070	789 552	789 552	2,00 %
Missions	280 070	316 830	319 999	319 999	1,00 %
External training	0	0	0	0	
Refunds					
Substance evaluation and Rapporteurs (Differentiated appropriations)	893 913	1 145 900	1 086 400	1 086 400	-5,19 %
Cooperation with international organisations for IT programmes (Differentiated appropriations)	399 994	450 000	450 000	450 000	0,00 %
Title 6 - Other tasks	5 577 689	1 863 183	888 183	888 183	-52,33 %
IPA programme	177 071				
EUON	874 298		0	0	
EUCLEF	1 578 899				
Occupational exposure limits	1 088 347	975 000			-100,00 %

EXPENSES	Commitment appropriations (REACH / CLP)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Further development of IUCLID (as co-investments from third parties)	1 740 074	888 183	888 183	888 183	0,00 %
SCBTH	119 000				
TOTAL	114 648 576	116 252 154	117 829 903	117 829 903	1,36 %

3.2.2.2 - Payment appropriations (REACH / CLP)

EXPENSES	Payment appropriations (REACH / CLP)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	74 774 238	78 601 951	80 418 520	80 418 520	2,31 %
Salaries & allowances	67 310 205	70 630 000	72 284 743	72 284 743	2,34 %
- Of which establishment plan posts	60 107 402	62 300 000	63 296 000	63 296 000	1,60 %
- Of which external personnel	7 202 803	8 330 000	8 988 743	8 988 743	7,91 %
Expenditure relating to Staff recruitment	406 726	519 100	569 100	569 100	9,63 %
Employer's pension contributions	3 400 354	3 450 000	3 519 000	3 519 000	2,00 %
Mission expenses	24 299	23 878	24 356	24 356	2,00 %
Socio-medical infrastructure	1 656 783	1 744 660	1 755 021	1 755 021	0,59 %
Training	395 668	557 388	568 536	568 536	2,00 %
External Services	1 580 203	1 676 925	1 697 764	1 697 764	1,24 %
Receptions, events and representation	0	0	0	0	
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	15 886 644	14 558 247	14 652 422	14 652 422	0,65 %
Rental of buildings and associated costs	6 908 825	6 869 457	7 006 847	7 006 847	2,00 %
Information, communication technology and data processing	8 561 331	6 949 624	7 088 618	7 088 618	2,00 %
Movable property and associated costs	44 731	42 083	42 925	42 925	2,00 %
Current administrative expenditure	365 259	686 761	503 503	503 503	-26,68 %

EXPENSES	Payment appropriations (REACH / CLP)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Postage / Telecommunications	0	0	0	0	
Meeting expenses	6 498	10 322	10 529	10 529	2,01 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	19 059 347	20 836 718	21 683 378	21 683 378	4,06 %
Registration, datatsharing and dissemination	72 000	72 000	73 440	73 440	2,00 %
Evaluation	0	0	0	0	
Risk Management	90 701	249 000	253 980	253 980	2,00 %
Classification and labelling	0	0	0	0	
Advice and assistance through guidance and helpdesk	47 809	60 000	61 200	61 200	2,00 %
Scientific IT tools	13 529 046	14 504 526	15 215 459	15 215 459	4,90 %
Scientific and technical advice to EU institutions	1 477 213	1 736 950	1 671 689	1 671 689	-3,76 %
Committees and Forum	935 040	944 200	963 084	963 084	2,00 %
Board of appeal	37 337	92 500	94 350	94 350	2,00 %
Communications including translations	605 350	882 797	891 625	891 625	1,00 %
International cooperation	0	0	0	0	
Management Board and management of the Agency	749 495	774 070	789 552	789 552	2,00 %
Missions	280 070	316 830	319 999	319 999	1,00 %
External training	0	0	0	0	
Refunds					
Substance evaluation and Rapporteurs (Differentiated appropriations)	735 282	753 845	899 000	899 000	19,26 %
Cooperation with international organisations for IT programmes (Differentiated appropriations)	500 004	450 000	450 000	450 000	0,00 %

EXPENSES	Payment appropriations (REACH / CLP)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 6 - Other tasks	5 577 689	1 863 183	888 183	888 183	-52,33 %
IPA programme	177 071				
EUON	874 298	975 000			-100,00 %
EUCLEF	1 578 899	888 183	888 183	888 183	0,00 %
Occupational exposure limits	1 088 347				
Further development of IUCLID (as co-investments from third parties)	1 740 074				
SCBTH	119 000				
TOTAL	115 297 918	115 860 099	117 642 503	117 642 503	1,54 %

3.2.3 - Budget Outturn (REACH / CLP)

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue) is EUR 429 431.52.

3.3 - Financial Resources (BIOCIDES)

3.3.1 - Revenues (BIOCIDES)

3.3.1.1 - General revenues (BIOCIDES)

REVENUES	General revenues (BIOCIDES)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	10 327 076	6 710 788	7 227 351	7 227 351	7,70 %
2 EU CONTRIBUTION	6 531 340	8 178 474	8 342 205	8 342 205	2,00 %
- Of which assigned revenues deriving from previous years' surpluses	31 340	138 049	802 808	802 808	481,54 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	515 334	571 674	536 051	536 051	-6,23 %
- Of which EEA/EFTA (excl. Switzerland)	515 334	571 674	536 051	536 051	-6,23 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS	112 385	100 000	100 000	100 000	0,00 %
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					

REVENUES	General revenues (BIOCIDES)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	17 486 135	15 560 936	16 205 607	16 205 607	4,14 %

3.3.1.2 - Additional EU funding: contribution, grant and service level agreements (BIOCIDES)

REVENUES	Additional EU funding: contribution, grant and service level agreements (BIOCIDES)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.3.2 - Expenditure (BIOCIDES)

3.3.2.1 - Commitment appropriations (BIOCIDES)

EXPENSES	Commitment appropriations (BIOCIDES)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	9 591 313	10 243 516	10 442 874	10 442 874	1,95 %
Salaries & allowances	8 542 920	9 080 000	9 261 600	9 261 600	2,00 %
- Of which establishment plan posts	7 311 427	7 630 000	7 782 600	7 782 600	2,00 %
- Of which external personnel	1 231 493	1 450 000	1 479 000	1 479 000	2,00 %
Expenditure relating to Staff recruitment	49 297	76 350	76 350	76 350	0,00 %
Employer's pension contributions	625 565	650 000	663 000	663 000	2,00 %
Mission expenses	3 324	3 278	3 344	3 344	2,01 %
Socio-medical infrastructure	226 654	239 507	240 930	240 930	0,59 %
Training	54 129	76 518	78 049	78 049	2,00 %
External Services	89 424	117 863	119 601	119 601	1,47 %
Receptions, events and representation	0	0	0	0	

EXPENSES	Commitment appropriations (BIOCIDES)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	4 389 394	1 998 554	2 011 487	2 011 487	0,65 %
Rental of buildings and associated costs	945 154	943 037	961 898	961 898	2,00 %
Information, communication technology and data processing	3 387 263	954 043	973 125	973 125	2,00 %
Movable property and associated costs	6 119	5 778	5 894	5 894	2,01 %
Current administrative expenditure	49 969	94 279	69 124	69 124	-26,68 %
Postage / Telecommunications	0	0	0	0	
Meeting expenses	889	1 417	1 446	1 446	2,05 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 4 - Operational expenditure	2 673 474	3 318 866	3 751 246	3 751 246	13,03 %
Substances, products and technical equivalence	0	14 500	14 645	14 645	1,00 %
Refunds pursuant to Article 13 of the Regulation (EU) 564/2013	0	0	0	0	
Submissions, datatsharing and dissemination	0	0	0	0	
Advice and assistance through guidance and helpdesk	23 904	30 000	30 600	30 600	2,00 %
Scientific IT tools	2 303 519	2 815 669	3 238 128	3 238 128	15,00 %
Scientific and technical advice to EU institutions	0	0	0	0	
Biocidal products Committee and Forum	200 372	239 600	244 392	244 392	2,00 %
Board of appeal	0	17 000	17 340	17 340	2,00 %
Communications including translations	38 502	59 863	61 061	61 061	2,00 %
Management Board and management of the Agency	85 082	112 654	114 908	114 908	2,00 %
Missions	22 095	29 580	30 172	30 172	2,00 %

EXPENSES	Commitment appropriations (BIOCIDES)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
External training	0	0	0	0	
Cooperation with international organisations for IT programs	0	0	0	0	
Preparatory work BPR 13/3938 Norwegian	0	0	0	0	
Title 9 - Operational expenditure					
Appropriation for a Negative budget result prior year BIOCIDE					
TOTAL	16 654 181	15 560 936	16 205 607	16 205 607	4,14 %

3.3.2.2 - Payment appropriations (BIOCIDES)

EXPENSES	Payment appropriations (BIOCIDES)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	9 591 313	10 243 516	10 442 874	10 442 874	1,95 %
Salaries & allowances	8 542 920	9 080 000	9 261 600	9 261 600	2,00 %
- Of which establishment plan posts	7 311 427	7 630 000	7 782 600	7 782 600	2,00 %
- Of which external personnel	1 231 493	1 450 000	1 479 000	1 479 000	2,00 %
Expenditure relating to Staff recruitment	49 297	76 350	76 350	76 350	0,00 %
Employer's pension contributions	625 565	650 000	663 000	663 000	2,00 %
Mission expenses	3 324	3 278	3 344	3 344	2,01 %
Socio-medical infrastructure	226 654	239 507	240 930	240 930	0,59 %
Training	54 129	76 518	78 049	78 049	2,00 %
External Services	89 424	117 863	119 601	119 601	1,47 %
Receptions, events and representation	0	0	0	0	
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	4 389 394	1 998 554	2 011 487	2 011 487	0,65 %
Rental of buildings and associated costs	945 154	943 037	961 898	961 898	2,00 %

EXPENSES	Payment appropriations (BIOCIDES)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Information, communication technology and data processing	3 387 263	954 043	973 125	973 125	2,00 %
Movable property and associated costs	6 119	5 778	5 894	5 894	2,01 %
Current administrative expenditure	49 969	94 279	69 124	69 124	-26,68 %
Postage / Telecommunications	0	0	0	0	
Meeting expenses	889	1 417	1 446	1 446	2,05 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 4 - Operational expenditure	2 673 474	3 318 866	3 751 246	3 751 246	13,03 %
Substances, products and technical equivalence	0	14 500	14 645	14 645	1,00 %
Refunds pursuant to Article 13 of the Regulation (EU) 564/2013	0	0	0	0	
Submissions, datatsharing and dissemination	0	0	0	0	
Advice and assistance through guidance and helpdesk	23 904	30 000	30 600	30 600	2,00 %
Scientific IT tools	2 303 519	2 815 669	3 238 128	3 238 128	15,00 %
Scientific and technical advice to EU institutions	0	0	0	0	
Biocidal products Committee and Forum	200 372	239 600	244 392	244 392	2,00 %
Board of appeal	0	17 000	17 340	17 340	2,00 %
Communications including translations	38 502	59 863	61 061	61 061	2,00 %
Management Board and management of the Agency	85 082	112 654	114 908	114 908	2,00 %
Missions	22 095	29 580	30 172	30 172	2,00 %
External training	0	0	0	0	
Cooperation with international organisations for IT programs	0	0	0	0	
Preparatory work BPR 13/3938 Norwegian	0	0	0	0	
Title 9 - Operational expenditure					

EXPENSES	Payment appropriations (BIOCIDES)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Appropriation for a Negative budget result prior year BIOCIDE					
TOTAL	16 654 181	15 560 936	16 205 607	16 205 607	4,14 %

3.3.3 - Budget Outturn (BIOCIDES)

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue) is EUR 802 808.

3.4 - Financial Resources (Environmental Policy)

3.4.1 - Revenues (Environmental Policy)

3.4.1.1 - General revenues (Environmental Policy)

REVENUES	General revenues (Environmental Policy)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	7 029 623	18 179 951	22 376 773	22 376 773	23,08 %
- Of which assigned revenues deriving from previous years' surpluses	64 424	42 991	154 894	154 894	260,29 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	194 329	478 816	586 658	586 658	22,52 %
- Of which EEA/EFTA (excl. Switzerland)	194 329	478 816	586 658	586 658	22,52 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS	82 525	110 000	140 000	140 000	27,27 %
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	7 306 477	18 768 767	23 103 431	23 103 431	23,10 %

3.4.1.2 - Additional EU funding: contribution, grant and service level agreements (Environmental Policy)

REVENUES	Additional EU funding: contribution, grant and service level agreements (Environmental Policy)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	

REVENUES	Additional EU funding: contribution, grant and service level agreements (Environmental Policy)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.4.2 - Expenditure (Environmental Policy)

3.4.2.1 - Commitment appropriations (Environmental Policy)

EXPENSES	Commitment appropriations (Environmental Policy)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	3 334 449	6 901 415	8 791 938	8 791 938	27,39 %
Salaries & allowances	3 039 443	6 281 000	8 116 620	8 116 620	29,23 %
- <i>Of which establishment plan posts</i>	2 115 278	4 289 000	5 684 780	5 684 780	32,54 %
- <i>Of which external personnel</i>	924 165	1 992 000	2 431 840	2 431 840	22,08 %
Expenditure relating to Staff recruitment	54 531	164 551	214 551	214 551	30,39 %
Employer's pension contributions	0	0	0	0	
Mission expenses	1 794	2 917	2 976	2 976	2,02 %
Socio-medical infrastructure	122 353	213 140	214 407	214 407	0,59 %
Training	29 220	68 094	69 456	69 456	2,00 %
External Services	87 108	171 713	173 928	173 928	1,29 %
Receptions, events and representation	0	0	0	0	
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 317 186	1 778 529	1 790 039	1 790 039	0,65 %
Rental of buildings and associated costs	510 216	839 216	856 001	856 001	2,00 %
Information, communication technology and data processing	776 213	849 010	865 991	865 991	2,00 %

EXPENSES	Commitment appropriations (Environmental Policy)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Movable property and associated costs	3 303	5 142	5 245	5 245	2,00 %
Current administrative expenditure	26 974	83 900	61 515	61 515	-26,68 %
Postage / Telecommunications	0	0	0	0	
Meeting expenses	480	1 261	1 287	1 287	2,06 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 5 - Operational expenditure	2 514 773	10 088 823	12 521 454	12 521 454	24,11 %
Studies and consultants	483 194	266 000	3 271 320	3 271 320	1 129,82 %
Advice and assistance through guidance and helpdesk	0	0	0	0	
Scientific IT tools	1 397 887	6 533 962	8 446 297	8 446 297	29,27 %
Meetings with authorities and expert groups	30 156	124 320	116 606	116 606	-6,21 %
Communications including translations	475 163	140 082	142 884	142 884	2,00 %
Management Board and management of the Agency	95 632	103 553	105 625	105 625	2,00 %
Missions	32 741	115 617	117 932	117 932	2,00 %
Tasks in co-legislation	0	2 490 789	0	0	-100,00 %
Scientific and technical advice to EU institutions and bodies		314 500	320 790	320 790	2,00 %
TOTAL	7 166 408	18 768 767	23 103 431	23 103 431	23,10 %

3.4.2.2 - Payment appropriations (Environmental Policy)

EXPENSES	Payment appropriations (Environmental Policy)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	3 334 449	6 901 415	8 791 938	8 791 938	27,39 %

EXPENSES	Payment appropriations (Environmental Policy)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Salaries & allowances	3 039 443	6 281 000	8 116 620	8 116 620	29,23 %
- Of which establishment plan posts	2 115 278	4 289 000	5 684 780	5 684 780	32,54 %
- Of which external personnel	924 165	1 992 000	2 431 840	2 431 840	22,08 %
Expenditure relating to Staff recruitment	54 531	164 551	214 551	214 551	30,39 %
Employer's pension contributions	0	0	0	0	
Mission expenses	1 794	2 917	2 976	2 976	2,02 %
Socio-medical infrastructure	122 353	213 140	214 407	214 407	0,59 %
Training	29 220	68 094	69 456	69 456	2,00 %
External Services	87 108	171 713	173 928	173 928	1,29 %
Receptions, events and representation	0	0	0	0	
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 317 186	1 778 529	1 790 039	1 790 039	0,65 %
Rental of buildings and associated costs	510 216	839 216	856 001	856 001	2,00 %
Information, communication technology and data processing	776 213	849 010	865 991	865 991	2,00 %
Movable property and associated costs	3 303	5 142	5 245	5 245	2,00 %
Current administrative expenditure	26 974	83 900	61 515	61 515	-26,68 %
Postage / Telecommunications	0	0	0	0	
Meeting expenses	480	1 261	1 287	1 287	2,06 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 5 - Operational expenditure	2 514 773	10 088 823	12 521 454	12 521 454	24,11 %
Studies and consultants	483 194	266 000	3 271 320	3 271 320	1 129,82 %

EXPENSES	Payment appropriations (Environmental Policy)				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Advice and assistance through guidance and helpdesk	0	0	0	0	
Scientific IT tools	1 397 887	6 533 962	8 446 297	8 446 297	29,27 %
Meetings with authorities and expert groups	30 156	124 320	116 606	116 606	-6,21 %
Communications including translations	475 163	140 082	142 884	142 884	2,00 %
Management Board and management of the Agency	95 632	103 553	105 625	105 625	2,00 %
Missions	32 741	115 617	117 932	117 932	2,00 %
Tasks in co-legislation	0	2 490 789	0	0	-100,00 %
Scientific and technical advice to EU institutions and bodies	0	314 500	320 790	320 790	2,00 %
TOTAL	7 166 408	18 768 767	23 103 431	23 103 431	23,10 %

3.4.3 - Budget Outturn (Environmental Policy)

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue) is EUR 154 894

4 - Justification of needs

-1 - Commission assessment

Human Resources

The number of requested posts for BIOCIDES in 2027 remains unchanged from 2026 across all staff categories (AD, AST, CA and SNE). In REACH and the Environmental Directives strands, the inclusion of EUON and PARC tasks into the agency's mandate as planned in the ECHA Basic act proposal and the expansion of tasks according to the planned implementation of the Drinking Water Directive 98/83/EC and the Regulation (EU) 2025/2457 on the reattribution of scientific and technical tasks, leads to the addition of 5 contract agents in REACH and 2 AD posts in Environmental directives. This increase aligns with the financial programming and is covered by the corresponding legislative financial statements accompanying the legislative proposals. For further details, please refer to Section 4.1.1.3.

To note that in comparison with the Authorised Budget 2026, ECHA has requested 33 new posts in the grade bracket AD9-13 which will be compensated by proposed reduction of 41 posts in the grade bracket AD7-8.

To ensure the maintenance of the established SCIP database, 4 contract agents will remain in 2027 on loan from REACH to the strand Environmental policy to continue the work under the Waste Framework Directive. One contract agent will be returned back to REACH at the end of 2026. In line with the agreement reached between GROW and ENV on 17 March 2026, the 4 contract agents should be returned to the REACH/CLP strand by the end of 2027 at the latest.

Financial Resources

The planned budget for 2027 reflects a slight increase compared to the total budget allocated for 2026, in line with the consistent trend observed in recent years. This increase is primarily driven by inflationary pressures, planned salary increases linked to seniority and the reinforcements planned in the legislative financial statements.

The Agency is invited to adopt a more conservative projection for fee income to prevent multiple budget amendments in 2027 by the Management Board. Furthermore, overestimating the income could lead to a situation that creates the impression of a deficit for ECHA.

To note that the EU contribution for Environmental Policy in 2027 is EUR 555 000 lower than the amount foreseen in the Financial Programming. This reflects the redeployment of three contractual agent FTEs back to the REACH/CLP area in 2023 and the expected redeployment of a fourth contractual agent FTE by the end of 2026.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

4.1.1.1 - Number of staff requested (REACH / CLP)

ECHA's mandate and specific tasks under REACH and CLP remain at the core of its activities and, therefore, overall, ECHA needs to maintain the resources allocated to its regulatory tasks. ECHA aims to maintain its low vacancy rate for all regulations and implement proactive human resource (HR) management practices, in line with its People and Organisational Strategy, to ensure a healthy level of staff turnover. ECHA will also continue to cooperate closely with the Commission services and the EU Agencies Network (EUAN) in areas of people management that are of common interest. ECHA continues its work on developing competences needed for existing and new tasks entrusted to the Agency and apply a flexible deployment of staff to ensure delivery under the different pieces of legislation in the most effective and efficient way, considering strategic priorities and peaks in workload.

While the human resources request for REACH/CLP Contract Agents is 97 FTEs, the actual number is 102 FTEs. The difference stems from the temporary allocation of resources from REACH/CLP to the Environmental policy budget line for the work related to the Waste Framework Directive. Since 2023, 5 CAs contribute to the work on the SCIP database under the Environmental policy of which one is reduced and allocated back under CLP by end-2026.

For 2027, ECHA is requesting three Seconded National Expert (SNE) posts under REACH/CLP, which is in line with the number of SNE posts authorised for 2026 (3 REACH/CLP SNE posts).

4.1.1.2 - Number of staff requested (BIOCIDES)

ECHA's mandate and specific tasks under Biocides Regulations remain at the core of its activities and, therefore, overall, ECHA needs to maintain the resources allocated to its regulatory tasks. ECHA intends to continue maintaining its low vacancy rate for all regulations and implementing proactive human resource policy and management practices as mentioned in the section above regarding REACH/CLP.

For the Biocidal Products Regulation, ECHA requests to maintain its human resources with the same overall total as authorised for 2026.

4.1.1.3 - Number of staff requested (Environmental Policy)

Following a strategic analysis of its future direction with its Management Board and key stakeholders, ECHA concluded that there are potential new tasks as well as existing activity areas that require sufficient human resources.

For PIC, POP and POPs-in-waste, ECHA requests to maintain its human resources with the same overall total as authorised for 2026.

Following the progress of the work on the SCIP database, ECHA has redeployed a part of the initial resources for work on the Waste Framework Directive back to REACH/CLP area in 2023. To ensure the maintenance of the established SCIP database, 5 CAs remain under the Environmental policy to continue the work under the Waste Framework Directive, of which one is reduced and allocated back under CLP by end-2026.

To carry out the tasks entrusted to ECHA under the Drinking Water Directive 98/83/EC, ECHA requests to increase its human resources with 1 TA post, in line with the financial fiche (8 AD posts and 3 CA posts) for 2027.

To support the work under the 8th Environmental Action Programme, ECHA was granted 1 AD and 1 CA post for the period 2021-2027, both of which are included in the 2027 budget request.

Pending adoption of the corresponding legislative procedures, the staffing under 'Environmental policy', sees a significant increase as of 2026 due to the legislative proposals of the Water Framework, Groundwater and Environmental Quality Standards (EQS) Directives, and the One-Substance-One-Assessment package.

Please find below the breakdown of the posts for Environmental policy:

	Posts for 2026		Posts for 2027	
	TA	CA	TA	CA
Prior Informed Consent Regulation (PIC)	7	1	7	1
Persistent Organic Pollutants (POP)		1		1
POPs-in-waste	2		2	
Waste Framework Directive (WFD ⁶²)/SCIP		5		4
Drinking Water Directive (DWD)	7	3	8	3
8 th Environmental Action Programme of the EU (8 th EAP)	1	1	1	1
Batteries Regulation	2	1	2	
Industrial Emissions Directive (IED)	3		3	
Water Protection Directives	7	4	7	4
Packaging and Packaging Waste Regulation (PPWR)	1		1	
Restriction of Hazardous Substances (RoHS) Directive	4	3	4	3
Medical Devices				
End-of-Life Vehicles (ELV) Directive	1		1	
Regulation establishing a common data platform on chemicals	9	10	10	11
TOTAL Environmental policy	44	29	46	28

* As no staff allocation has been provisioned to cover the work on the Waste Framework Directive activities, 8 CA FTEs have been temporarily redeployed from REACH/CLP to the Environmental policy budget area in 2021 and 2022. With the progress of the work on the SCIP database, ECHA has redeployed 3 CA FTEs back to REACH/CLP in 2023, while 5 CA FTEs remain under the Environmental policy to continue the work under the Waste Framework Directive of which one is reduced and allocated back under CLP by end-2026.

4.1.2 - Vacancy rate as of end 2025

4.1.2.1 - Vacancy rate as of end 2025 (REACH / CLP)

The vacancy rate of the establishment plan posts for REACH/CLP on 31 December 2025 was 0,74%.

4.1.2.2 - Vacancy rate as of end 2025 (BIOCIDES)

The vacancy rate of the establishment plan posts for Biocidal Products Regulation on 31 December 2025 was 0 %.

4.1.2.3 - Vacancy rate as of end 2025 (Environmental Policy)

The vacancy rate of the establishment plan posts for Environmental policy on 31 December 2025 was 48.72%. It is to be noted that the posts related to the Water Directives (7 TA / 4 CA), 1 POP AD, 3 RoHS Directive ADs, 1 ELV AD and 7 Data Regulation AD and 8 CAs were expected to come to ECHA during the year 2025 and were foreseen in the Authorised budget. However, those posts have or expected to arrive during 2026. This negatively affects the 'posts filled' ratio. The vacancy rate for Environmental policy would otherwise have been 0.00%.

62 In 2021, 8 FTEs temporarily redeployed from REACH/CLP to the Environmental policy budget line to perform the work related to the Waste Framework Directive (WFD). As of 2023, 3 FTEs redeployed back to REACH/CLP, while 5 FTEs temporarily remain on the Environmental policy budget line for the WFD. In line with the Basic Regulation, 1 CA will be redeployed to REACH/CLP by end-2026. The remaining post are subject to Commission decision on the SCIP database.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

A 2% vacancy rate is applied to the salary estimates to account for turnover.

4.1.4 - Salary assumption for calculating salary line (% applied)

Salary indexation applied: +2% yearly increase

4.1.5 - Correction coefficient used

4.1.5.1 - Correction coefficient used (REACH / CLP)

112 corresponding to the July 2025 update (110.8 currently)

4.1.5.2 - Correction coefficient used (BIOCIDES)

112 corresponding to the July 2025 update (110.8 currently)

4.1.5.3 - Correction coefficient used (Environmental Policy)

112 corresponding to the July 2025 update (110.8 currently)

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

4.2.1.1 - Title 1 (REACH /CLP)

For 2027, the needs for staff-related expenditure (Title 1) will amount to c. EUR 79.8 million (+2% from 2026). The increase stems mainly from the increase in the salaries and allowances, which represent 94.2% of the total Title 1 budget.

4.2.1.2 - Title 1 (BIOCIDES)

The total amount for staff-related expenditure under BPR in 2027 totals c. EUR 10.4 million, representing an increase of 2% compared to 2026. The increase includes the general indexation of salaries and allowances.

4.2.1.3 - Title 1 (Environmental Policy)

The total amount for staff-related expenditure under area Environmental policy in 2027 totals c. EUR 8.8 million, representing an increase of 27% compared to 2026. In addition to the general indexation of salaries and allowances, it is anticipated that resources related to POPs, RoHs, End-of-life vehicle Directives, EU Common Data Platform for Chemicals and Water Protection Directives (still pending adoption) are onboarded for the whole calendar year.

4.2.2 - Title 2

4.2.2.1 - Title 2 (REACH / CLP)

The Agency's overall Title 2 (infrastructure and operating expenditure) for 2027 amounts to c. EUR 18.5 million, representing an increase of 1.0% compared to 2026. The expected increase of expenditure is mainly attributable to price indexations due to inflation. Title 2 costs are split between the regulations based on the estimated average number of staff per regulation. The preliminary ratios for 2027 are REACH/CLP – c. 80.4%, Biocides - c. 11.0% and Environmental Policy - c.8.6%. The part allocated to REACH/CLP amounts to EUR 14.7 million.

4.2.2.2 - Title 2 (BIOCIDES)

Same comment as above. The amount allocated to BPR regulation is EUR 2.0 million based on the established ratios.

4.2.2.3 - Title 2 (Environmental Policy)

Same comment as above. The amount allocated to Environmental policy is EUR 1.8 million based on the established ratios.

4.2.3 - Operational Title

4.2.3.1 - Title 3 (REACH / CLP)

The overall REACH/CLP operational expenditure for 2027 totals c. € 21.7 million, representing an increase of 4% compared to 2026 budget. The Scientific IT tools (such as REACH IT and the respective share of common tools such as IUCLID, ECHA Submission Portal/ ECHA Cloud Services, Industry portal, BIDI / Data Integration Platform, SDAP and Text Analytics, Dynamic Case and Records Management, IDM, ECHA Website, Authorities Portal, Interact Portal,

S_CIRCABC, ECHA CHEM Portal, eChemPortal, Public Portal, Odyssey, SIGMA etc.) remain by far the largest expenditure items, representing c. 69.6% of the overall operational expenditure.

The expenditure related to running the Committee meetings (Member State Committee, Committee for Risk Assessment and Committee for Socio-Economic Analysis), total c. € 1.0 million and account for c. 4% of the operational expenditure.

The rest of the planned Title 3 activities are increased 1%-2% compared to 2026 budget to adjust for inflation.

In addition, Title 3 contains two differentiated budget lines. One is reserved for contracts with the Member States for Substance Evaluation and remunerating the scientific committee rapporteurs on their work on Authorisations and Restrictions covering more than one budget year, and the other one for contracts related to the development and implementation of tools for the international co-operation in the fields of chemicals, such as the QSAR-toolbox.

The amounts foreseen on these lines in 2027 are presented in the below table:

Budget line	Commitments Appropriations	Payment appropriations
Substance evaluation and Rapporteurs (Differentiated appropriations)	1 086 400	899 000
Cooperation with international organisations for IT programmes (Differentiated appropriations)	450 000	450 000
Total	1 536 400	1 349 000

4.2.3.2 - Title 4 (BIOCIDES)

The overall Biocides operational expenditure for 2027 amounts to c. € 3.8 million, representing an increase of 1% compared to 2026. The main item continues to be related to the maintenance and development of the relevant IT tools (such as R4BP, SPC Editor and the respective share of common tools such as IUCLID, ECHA Submission Portal/ ECHA Cloud Services, Industry portal, BIDI / Data Integration Platform, SDAP and Text Analytics, Dynamic Case and Records Management, IDM, ECHA Website, Authorities Portal, Interact Portal, S_CIRCABC, ECHA CHEM Portal, eChemPortal, Public Portal, Odyssey, SIGMA etc.), representing c. 86% of the overall operational expenditure. Another significant expenditure item relates to the Biocidal Products Committee and its technical working groups, representing c. 7% of the overall operational expenditure. Through this Committee, ECHA continues delivering opinions to the European Commission to support decision making on biocidal active substances and products.

4.2.3.3 - Title 5 (Environmental Policy)

The overall operational expenditure for Environmental Policy (PIC, POPs, Waste Framework Directive, Drinking Water Directive, 8th Environmental Action Programme, Batteries Regulation and Industrial Emissions Directive, Groundwater, Surface Water and Environmental Quality Standards (EQS) Directives and One-Substance-One-Assessment tasks) for 2027 amounts to c. €12.5 million. The most significant operational expenditure remains the maintenance of the IT tools facilitating the implementation of the different tasks. (c. 67%). In addition, c. 26% of Title 5 budget is anticipated to cover outsourced studies and consultancy work.

4.3 - Ad hoc grants and delegation agreements

4.3.1 - Ad hoc grants and delegation agreements (REACH / CLP)

	Actual or expected date of signature	Total amount (EUR)	Duration	Counterpart	Short description		2026	2027
1. IPA	20.12.2022	675 103	42 months	Commission DG NEAR	Support to European Union’s external assistance Instrument for Pre-Accession (IPA), which consist of various preparatory measures for the EU candidate countries and potential candidates and their cooperation with ECHA.	Amount	-	tbc
						Number of CA	1.5	tbc
						Number of SNEs	0	0
Total grant agreements						Amount	-	tbc

						Number of CA	1.5	tbc
						Number of SNEs	0	0
1. EUON (to be incorporated in the Basic Regulation)	09.12.2021	3 000 066 5	years (2021-2025)	Com mission on DG GRO W	Tasks entrusted to the Agency by the Commission by way of Contribution agreements for the implementation of the European Union Observatory for Nano materials.	Amount	624 000	tbc
						Number of CA	3	tbc
						Number of SNEs	0	0
						Number of SNEs	0	0
Total contribution agreements						Amount	624 000	tbc
						Number of CA	3	tbc
						Number of SNEs	0	0
1. IUCLID for EFSA	26.03.2021	Annual fee of 888 183 plus optional project cost	N/A	EFSA	Further development of the IUCLID (International Uniform Chemical Information Database) software, implemented jointly by means of co-investment with third parties.	Amount	888 183	888 183
						Number of CA	4	tbc
						tbc	tbc	0
2. OEL (to be incorporated to the Basic Regulation)	23.02.2022	195 000 per task	18-24 months per case	Commission DG EMPL	Tasks entrusted to the Agency by the Commission by way of Contribution agreements for providing support through scientific expertise in hazard, exposure and risk assessment to the establishment of occupational exposure limits (OELs) for the implementation of the EU occupational safety and health (OSH) legislation.	Amount	975 000	tbc
						Number of CA	4	tbc
						Number of SNEs	0	0
Total service-level agreements						Amount	1 863 183	888 183
						Number of CA	8	tbc

4.3.2 - Ad hoc grants and delegation agreements (BIOCIDES)

Name	Actual or expected date of signature	Total amount (EUR)	Duration	Counterpart	Short description		2026	2027
1. SCBTH	15.11.2024	520 000	3 years (2025-2027)	Commission DG SANTE	Task entrusted to the Agency by the Commission by way of Contribution agreement for the implementation of the Serious Cross-Border Threats to Health.	Amount		
						Number of CA	1	tbc
						Number of SNEs	0	0

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Telakkakatu 6	Telakkakatu 6	11 021,00	7 050,00	18 071,00	5 504 119	Lease contract until 22.01.2030		NO	
TOTAL			11 021,00	7 050,00	18 071,00	5 504 119				0

5.1.2 - Current building(s) Other comments

The lease agreement is subject to annual indexation. The amount estimated for 2026 is c. € 6 900 000, assuming 3% annual indexation.

5.1.3 - Building projects in the planning phase

ECHA will continue the planning of a new building project as its current lease expires in January 2030.

5.2 - European schools

The European School of Helsinki (ESH) opened in September 2008 to provide education for the children of ECHA staff, following the enactment of the ESH Act on 1 January 2008 (the Act). The ESH is maintained by the State of Finland and it annually concludes an attainment contract with the Finnish National Agency for Education. It is organised on the basis of the educational structure of the European Schools, providing education based on the syllabi of the European Schools. It is an Accredited European School and is administered and funded by the Finnish Government, which receives EU subsidies, and own revenues generated through certain fees. Accreditation is subject to regular audit reviews, and the review in 2019 ensured the continuation of accreditation for another three years and the latest review took place end of 2022. The Act provides that the children of ECHA staff (Category I pupils) have an entitlement to a cost-free enrolment at ESH. In 2009, an amendment to the Act on European Schooling Helsinki was adopted to facilitate admission of Category II (non-ECHA) pupils to the School. Category II pupils may apply for enrolment in the ESH since 2010 and, presently, approximately 40 % of the pupils are of category II. In reference to Commission's Decision C(2013)4886 of 01/08/2013 and additional written communication provided by the Commission in respect to allocation of costs related to Accredited European Schools, ECHA's 2027 draft budget includes the European School contribution amounts related to ECHA's staff pupils. More specifically, it is used to pay the EU subsidy for the European School Helsinki, following the conclusion of a Mandate and Service Agreement with the European Commission. Moreover, the draft budget also foresees funds to partially cover, pursuant to Article 1e of the Staff Regulations, costs for special educational needs, the school nurse and private day care services for dependent children within the meaning of the Staff Regulations who are too young to be admitted to municipality nurseries. The availability of a high quality of education in Helsinki is a critical attraction and retention factor for ECHA and, in this respect, the ESH is a key stakeholder for ECHA. There is a clear requirement for the School's budget - and, specifically, the subsidy from the Finnish state - to be maintained at a sufficient level to continue ensuring the provision of a high quality of education at the School. Another element is to ensure that ESH students receive the necessary education, support and guidance to perform well in the European Baccalaureate. ECHA will, through its presence on the Administrative Board and interactions with other stakeholders continue to represent the interests of ECHA staff. ECHA co-chairs the Sub-Network of EU Agencies on Accredited European Schools (SNAES) within the Network of the Heads of Administration to ensure coordination and mutual support among Agencies on this important topic.

5.3 - Evaluation

In 2018, the Commission published a "General Report on the operation of REACH and review of certain elements - Conclusions and Actions" (COM(2018) 116 final – <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52018DC0116&from=EN>), concluding overall that REACH is addressing citizens' concerns about chemical safety and that REACH is found to be generally coherent with other EU legislation concerning

chemicals and is delivering the international goals as intended. Regarding the Agency, it was concluded that ECHA has been instrumental in the implementation of REACH and has built up a significant competence in chemicals management. To the extent that the review is indicating the need to improve efficiencies, the Agency sets out the corresponding measures in its Programming Document which has a revised Strategy for efficiency gains and revised performance indicators as of the Programming Document 2022-2025.

In addition, in 2021, ECHA published the latest 5-year [Report on the operation of REACH and CLP 2021](#) setting out where progress was made since the 2016 report and identifying the areas where further efforts are needed. ECHA is currently in the process of preparing the next five-year report on the operation of REACH and CLP, covering years 2021-2025 and due to be published by June 2026. Furthermore, ECHA's Management Board did a mid-term review of ECHA's Strategic Plan 2019-2023, confirming its validity. In continuation, ECHA is currently implementing its 2024-2028 Strategy Statement, reflecting the broadening of ECHA's mandate and setting the goals and priorities on how ECHA works for chemical safety through science, collaboration and knowledge. The Strategy Statement is the umbrella for ECHA's efficiency ambition and approach, further implemented in the Work Programme and the Integrated Management System Strategy (IMSS) of the Agency. The IMSS supports the performance of the Agency in line with its strategic priorities and the compliance with the obligations stemming from the Financial Regulation. ECHA's Integrated Management System is certified against the ISO 9001:2015 and ISO 14001:2015 standards. Additionally, ECHA reviews its management systems regularly and follows up systematically on progress made on efficiencies and informs the Management Board accordingly.

Furthermore, in 2019, the Commission published its "Findings of the Fitness Check of the most relevant chemicals legislation (excluding REACH) and identified challenges, gaps and weaknesses" (COM(2019) 264 final - <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52019DC0264&from=EN>), concluding that overall, the EU framework of chemicals legislation is fit for purpose and delivers a high level of protection of people and the environment in balance with the needs of an efficiently functioning internal market and of a competitive and innovative chemicals industry. ECHA has analysed the outcome of this check with a view to identify where regulatory tasks of the Agency can be further consolidated and improved and where further synergies between existing tasks and possible new tasks could be sought. The follow up to these findings has, ever since, taken place via corporate planning and reporting in the Programming Document and Annual Report of the Agency.

In addition, ECHA conducts retrospective evaluations of specific activities in line with an annual plan agreed with the Management Board. A summary of the outcomes are reported in the Agency's annual report available on ECHA's website.

5.4 - Privileges and immunities

The privileges and immunities of staff and the Agency are contained in the respective Protocol to the EU Treaty. Moreover, further effect is given by the Seat Agreement signed between Finland and ECHA on 28 June 2007.

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
Inviolability	Immunity from jurisdiction regarding official capacity	Same access to day-care organised by municipalities as Finnish nationals
Facilitations for Communications	Exemption from registration requirements Duty free import of goods upon taking up services Reimbursement of VAT between 1 June 2007 and 31 May 2009 (no longer in place) Right to free export when leaving the service Exemption from taxes on EU salaries Exemption from national car tax once every three years Executive Director and Directors join diplomatic status Temporary residence permits to family members who are not EU / EEA nationals Issuance of personal cards through the Foreign Ministry Issuance of Finnish identity numbers	Access to Finnish school system

Agency privileges	Privileges granted to staff	
Assistance and Cooperation in Security Matters		Access to European Schooling through the European Schooling Helsinki
Exemption from all duties and taxes		

1 Overview

1.1 Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation (EU) 2021/696 of the European Parliament and of the Council of 28 April 2021 establishing the Union Space Programme and the European Union Agency for the Space Programme and repealing Regulations (EU) No 912/2010, (EU) No 1285/2013 and (EU) No 377/2014 and Decision No 541/2014/EU (OJ L 170, 12.5.2021, p. 69)	28/04/2021	Establishment of EU Space Programme Agency in place of GSA together with change of governance and increase of scope to include new core and delegated tasks. New core tasks include tasks related to security accreditation for the whole EU space programme, operational security tasks for Galileo and EGNOS, new market and communications tasks for Copernicus. New delegated tasks include full scope of Galileo exploitation, GOVSATCOM activities and other activities delegated to the Agency.
Regulation (EU) 2023/588 of the European Parliament and of the Council of 15 March 2023 establishing the Union Secure Connectivity Programme for the period 2023-2027 (OJ L 79, 17.3.2023, p. 1-39).	15/03/2023	The general objective of this Regulation is to establish a Union secure satellite communication system that ensures the provision of worldwide secure, flexible and resilient satellite communication services to the Union and Member States governmental entities.

1.2 - Seat

Prague (the Czech Republic). The Agency also operates the Galileo Security Monitoring Centre (GSMC) and its back up in Paris (France) and Madrid (Spain) respectively, the GNSS Service Centre (GSC) in Madrid (Spain) and the Galileo Reference Centre (GRC) in Noordwijk (the Netherlands).

1.3 - Budget Line

04 10 0: European Union Agency for the Space Programme

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	268	265	98,88 %	273	273
TOTAL AST	10	10	100,00 %	10	10
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	278	275	98,92 %	283	283
Contract Agents	45	44	97,78 %	48	50
Seconded National Experts	18	11	61,11 %	19	19
TOTAL Staff	341	330	96,77 %	350	352

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	83 766 967	84 316 504
Other Revenue	2 167 256	6 350 034
Total	85 934 223	90 666 538

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from contribution agreements (FFR Art.7)	1 909 005 752	1 459 295 250
Total	1 909 005 752	1 459 295 250

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	52 456 707	52 456 707	54 389 679	54 389 679
Title 2 - Infrastructure and operating expenditure	18 002 895	18 002 895	20 823 802	20 823 802
Title 3 - Operational expenditure	15 474 621	15 474 621	15 453 057	15 453 057
Total	85 934 223	85 934 223	90 666 538	90 666 538

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13		3		2		5		7		7
AD 12		8		4		11		13		12
AD 11		16		10		21		28		27
AD 10		43		16		40		45		43
AD 9		48		41		54		73		60
AD 8		73		70		73		80		71
AD 7		57		55		50		47		38
AD 6		11		55		11		11		10
AD 5		8		11		7		5		4
TOTAL AD	0	268	0	265	0	273	0	310	0	273
AST 11										
AST 10								1		1
AST 9		1				1		1		1
AST 8		1				1		1		1
AST 7		2		2		2		2		2
AST 6		2				2		2		2
AST 5		2		4		2		2		2
AST 4		2		4		2		1		1
AST 3										
AST 2										
AST 1										
TOTAL AST	0	10	0	10	0	10	0	10	0	10
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		278		275		283		320		283
GRAND TOTAL	278		275		283		320		283	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	42	38	37	40
Function Group III	3	6	10	10
Function Group II			1	
Function Group I				
Contract Agents	45	44	48	50

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	18	11	19	19

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	80 408 748	83 766 967	88 499 365	84 316 504	0,66 %
- Of which assigned revenues deriving from previous years' surpluses	580 499	410 952	372 430	372 430	-9,37 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	2 195 277	2 167 256	2 182 546	2 182 546	0,71 %
- Of which EEA/EFTA (excl. Switzerland)	2 195 277	2 167 256	2 182 546	2 182 546	0,71 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS			4 167 488	4 167 488	100,00 %
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	82 604 025	85 934 223	94 849 399	90 666 538	5,51 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	1 101 460 677	1 909 005 752	1 459 294 250	1 459 295 250	-23,56 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL	1 101 460 677	1 909 005 752	1 459 294 250	1 459 295 250	-23,56 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	48 951 777	52 456 707	58 572 540	54 389 679	3,68 %
Salaries & allowances	45 282 855	49 588 122	55 243 061	51 081 094	3,01 %
- Of which establishment plan posts	39 322 097	42 567 773	47 435 795	43 792 140	2,88 %
- Of which external personnel	5 960 758	7 020 349	7 807 266	7 288 954	3,83 %
Expenditure relating to Staff recruitment	137 400	110 000	125 000	110 000	0,00 %
Employer's pension contributions					
Mission expenses	1 610 426	1 300 000	1 450 000	1 450 000	11,54 %
Socio-medical infrastructure	67 542	129 685	135 579	129 685	0,00 %
Training	931 132	770 000	850 000	850 000	10,39 %
External Services	384 574	390 000	400 000	400 000	2,56 %
Receptions, events and representation	65	500	500	500	0,00 %
Social welfare	537 783	168 400	368 400	368 400	118,76 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	18 927 971	18 002 895	20 823 802	20 823 802	15,67 %
Rental of buildings and associated costs	4 344 047	5 905 025	8 142 500	8 142 500	37,89 %
Information, communication technology and data processing	10 995 294	7 925 000	8 347 443	8 347 443	5,33 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Movable property and associated costs	305 316	205 000	150 000	150 000	-26,83 %
Current administrative expenditure	2 802 629	3 387 870	3 403 859	3 403 859	0,47 %
Postage / Telecommunications	110 623	135 000	135 000	135 000	0,00 %
Meeting expenses	64 549	90 000	90 000	90 000	0,00 %
Running costs in connection with operational activities	305 513	355 000	555 000	555 000	56,34 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	14 724 277	15 474 621	15 453 057	15 453 057	-0,14 %
Operations and studies	13 228 247	13 974 621	13 853 057	13 853 057	-0,87 %
Security accreditation expenditure	1 496 030	1 500 000	1 600 000	1 600 000	6,67 %
Galileo Security Monitoring Centres (GSMCs)					
TOTAL	82 604 025	85 934 223	94 849 399	90 666 538	5,51 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	48 951 777	52 456 707	58 572 540	54 389 679	3,68 %
Salaries & allowances	45 282 855	49 588 122	55 243 061	51 081 094	3,01 %
- Of which establishment plan posts	39 322 097	42 567 773	47 435 795	43 792 140	2,88 %
- Of which external personnel	5 960 758	7 020 349	7 807 266	7 288 954	3,83 %
Expenditure relating to Staff recruitment	137 400	110 000	125 000	110 000	0,00 %
Employer's pension contributions					
Mission expenses	1 610 426	1 300 000	1 450 000	1 450 000	11,54 %
Socio-medical infrastructure	67 542	129 685	135 579	129 685	0,00 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Training	931 132	770 000	850 000	850 000	10,39 %
External Services	384 574	390 000	400 000	400 000	2,56 %
Receptions, events and representation	65	500	500	500	0,00 %
Social welfare	537 783	168 400	368 400	368 400	118,76 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	18 927 971	18 002 895	20 823 802	20 823 802	15,67 %
Rental of buildings and associated costs	4 344 047	5 905 025	8 142 500	8 142 500	37,89 %
Information, communication technology and data processing	10 995 294	7 925 000	8 347 443	8 347 443	5,33 %
Movable property and associated costs	305 316	205 000	150 000	150 000	-26,83 %
Current administrative expenditure	2 802 629	3 387 870	3 403 859	3 403 859	0,47 %
Postage / Telecommunications	110 623	135 000	135 000	135 000	0,00 %
Meeting expenses	64 549	90 000	90 000	90 000	0,00 %
Running costs in connection with operational activities	305 513	355 000	555 000	555 000	56,34 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	14 724 277	15 474 621	15 453 057	15 453 057	-0,14 %
Operations and studies	13 228 247	13 974 621	13 853 057	13 853 057	-0,87 %
Security accreditation expenditure	1 496 030	1 500 000	1 600 000	1 600 000	6,67 %
Galileo Security Monitoring Centres (GSMCs)					
TOTAL	82 604 025	85 934 223	94 849 399	90 666 538	5,51 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue) is 372 429,84 EUR.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission supports the Establishment Plan at the level that is in line with the planned evolution of resources. The level of staff in 2027 is therefore proposed to be in total 352 (283 TA, 50 CA and 19 SNE).

Financial Resources

The budgeted level of the EU budget contribution to the agency is assessed by the Commission as sufficient and is in line with the financial programming for 2027.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The Agency requests to increase the establishment plan for 2027 by

- 5 Temporary Agents, 3 Contract Agents and 1 SNE under the current MFF baseline.

- 37 Temporary Agents, 8 Contract Agents proposed for 2026, focused on operational centres GSMC (Galileo Security Monitoring Centre), GSC (GNSS Service Centre), GRC (Galileo Reference Centre) and critical operational/engineering dependencies.

In 2027, the Agency expects to continue to focus on undertaking and consolidating its activities, in particular related to security accreditation for the whole EU space programme, operational security tasks for Galileo and EGNOS, market and communications tasks for Galileo and EGNOS, together with key elements for Copernicus, and entrusted tasks including the full scope of Galileo exploitation, EGNOS exploitation, GOVSATCOM, Copernicus security and SST Front Desk activities.

4.1.2 - Vacancy rate as of end 2025

There was a 98.9% vacancy rate as of 31/12/2025. 275 out of 278 EP posts were filled (including 8 offers accepted).

4.1.3 - Standard abatement ('abatement forfaitaire') applied

N/A

4.1.4 - Salary assumption for calculating salary line (% applied)

Salary assumptions are based on average real costs of the EUSPA per grade and place of employment. Current correction coefficients for the place of living have been applied for the staff located in the Czech Republic, France, The Netherlands and Spain. Part of the staff costs are linked to the installation and one-off costs for all new staff, in accordance with the Staff Regulations of Officials of the European Union and Conditions of Employment of other Servants of the European Union. New recruited staff costs are calculated on a 50% base due to expected average entry into service as of July 2027.

4.1.5 - Correction coefficient used

The correction coefficient used to estimate the salary needs is based on the current correction coefficients for the Czech Republic, France, the Netherlands and Spain which are currently 91.2%, 113.6%, 113.2% and 92.4 % respectively.

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Salary assumptions are based on average real costs per grade and staff. Multilingual tuition costs are estimated based on a thorough analysis and extrapolation of present-day costs. It is noted that, with the certification of a European school in Paris, the tuition costs associated with staff based in Paris are expected to be reduced in the coming years.

Recruitment costs remain stable as the Agency will continue its efforts in employer branding and promotion of EUSPA visibility which require corresponding funds.

Mission costs are expected to increase due to two satellite launches that are planned for 2027 and due to increasing level of delegated activities for which no missions' budget is allocated. Optimised mission management is however in place, with videoconferencing being used wherever appropriate as enabled by an improved IT infrastructure.

Training costs grow due to higher need for SANS cyber security courses and due to career development project in 2027. Effective and financially efficient training methods have been continuously sought by the Agency, such as grouping training sessions for staff where appropriate and holding training on-site to avoid mission costs and taking advantage wherever possible of “in-house” training, passing on knowledge effectively between staff members.

External services include Trainees budget.

Social measure decrease in 2026 is because contract for medical reimbursement top up covering large part of 2026 was brought forward under 2025 budget. The level of costs in 2027 is getting back to the standard costs of 12 months of expenditure.

4.2.2 - Title 2

The current headquarters building of the European Union Agency for the Space Programme (EUSPA) lacks adequate capacity to accommodate the Agency's staff and necessary security infrastructure. Consequently, the Agency has engaged with the Czech Government to explore alternative locations. The move to the new headquarters building is tentatively anticipated for 2027, contingent upon the successful completion of a tendering process overseen by the Czech authorities. At present, the Agency has not received formal information regarding either the cost of the new building or its proposed location.

The annual rental expense for the Agency's current headquarters amounts to EUR 360 000, (this representing 25% of the market rent price in accordance with the agreement with the host country). Additionally, the annual rental cost is supplemented by EUR 735 000 amount for utilities.

Due to the expected significant increase in surface area, the Agency estimates the annual rental costs for the new site to be approximately EUR 900 000, with utilities costs projected at EUR 600 000, based on current building expenses. This results in nearly a threefold increase in rental costs (still at 25% of market rent price in line with the present building), although utilities costs remain comparable, owing to the anticipated state-of-the-art technological facilities within the new building.

It is foreseen that both the new and existing buildings will be in simultaneous use for six months during 2027. Consequently, a rental amount of EUR 180 000 for the current building has been allocated for 2027. Additional costs, such as utilities, have also been estimated on a six-month basis for the transition period.

An implementation agreement for the use of GSMC backup site in Spain has been signed in 2024.

Utility consumption costs of the current buildings are expected to increase in proportion to the number of additional staff and according to inflation. Facility management, reception, hosting and security services for all sites are indexed.

The Agency plans to continue implementing its EUSPA Digital Transformation programme, to ensure that the Agency has in place the IT needed to perform its functions. In particular, this programme includes the deployment of two redundant data centres, the first now in place and the second currently being prepared. The Data processing line has been affected by the fact that the main IT support contract, signed in 2024, was extended for a longer duration for the year 2025. Therefore, shorter duration of the said contract is needed in 2025.

4.2.3 - Title 3

The Title 3 operational core budget covers the Agency's core tasks as stipulated in the EU Space Programme Regulation.

Market development applications, contribution to the commercialisation and awareness of Galileo and EGNOS, together with key elements for Copernicus, communication and promotion activities are in total expected to require a budget of approximately EUR 4M for this reporting period. The increasing tasks of the Agency will require intense communication and promotion activities towards industry and stakeholders. These activities include in particular sector specific event support and promotion of EGNOS and Galileo in aviation, high precision, agriculture, road, maritime, rail and surveying markets; market monitoring, web development, E-communication and publications, promotional events and video to represent and increase visibility of the programmes.

Undertaking the operational security task for Galileo and EGNOS as defined in Art 30 & 34(2) of the EU Space Programme Regulation will require a budget of EUR 9.9M. The assignment of the responsibility for the operational security is interpreted as entrusting the Agency with the role of Information Assurance Operational Authority (IAOA) for each EU GNSS system, as defined in Council Decision 2013/488/EU. This role is related to both Galileo and EGNOS, therefore objectives are set up in order to undertake the relevant activities for both systems.

A budget of EUR 1.6M will be used for support to and implementation of activities linked to the security accreditation of the EU space components (as detailed in Section 3.2.1 of the SPD 2027), in particular support contracts. These support contracts are essential in order to provide the expected level of support to the Security Accreditation Board and its subordinate bodies, needed to perform the accreditation activities requested by the Regulation.

4.3 - Ad hoc grants and delegation agreements

In 2027, in addition to its own operational core budget, the Agency expects to be operating the Financial Framework Partnership Agreement (FFPA) and the Contribution Agreement associated with it covering the different components of the Space Programmes. This contribution agreement covers entrusted tasks related to Galileo, EGNOS, GOVSATCOM, SSA, Horizon Europe and Copernicus activities (Security and downstream activities). See point 1 of the below table.

The Agency still manages a limited set of legacy of delegation Agreements covering certain activities signed under the MFF 2014-2020 (see points 2, 3 and 4 of the below table).

It is also noted that a Contribution Agreement concerning IRIS2/Secure Connectivity may be concluded in 2026.

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact EUR
1 EC-EUSPA Contribution Agreement under the FFPA (excluding Galileo Application)	22.06.2021	Until 31/12/2027	European Commission	Contribution Agreement between the European Commission, representing the European Union, and the EUSPA on the implementation of the Union space programme and Horizon Europe (pillar ii, cluster 'digital, industry and space', space section) under the Financial Framework Partnership Agreement (FFPA)	9 352 490 000 (as per amd. 4)
2. EGNOS DA	16.04.2014	Until 31/12/2022 Deadline to carry out the task extended until 31/12/2033	European Commission	Delegation Agreement between the European Union and the European GNSS Agency on the exploitation of the EGNOS Programme	1 514 000 000
3. GALILEO DA	02.10.2014	Until 31/12/2021 Deadline to carry out the task extended until 31/12/2026	European Commission	Delegation Agreement between the European Union and the European GNSS Agency on the exploitation of the Galileo Programme	2 940 000 000
64. H2020	11.04.2014	156 months Deadline to carry out the task extended until 11/04/2027	European Commission	The implementation of calls of Horizon 2020 - framework programme for research and innovation	173 250 000

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	EUSPA HQ	Janovskeho 438/2, 17000 Prague 7	6 114,00	8 062,00	14 176,00	360 000	Indefinite	Host agreement	YES - Seat of the Agency	
2	Prague – Datacentre	Csl.Armády 1060/81, Zelenec	42,00	90,62	132,62	110 000	Indefinite	Sublease agreement between EUSPA and Czech government	YES - Seat of the Agency	

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
3	St. Germain en Laye, France GSMC building 1	8, Avenue du President Kennedy, F-78102 Saint-Germain-en-Laye Cedex	622,00	192,00	814,00	0	until 31/12/2030	Host agreement	YES - hosting country, partial support by MS	
4	St. Germain en Laye, France GSMC building 2	8, Avenue du President Kennedy, F-78102 Saint-Germain-en-Laye Cedex	1 170,00	3 744,00	4 914,00	0	until 31/12/2030	Host agreement	YES - hosting country, partial support by MS	
5	EUSPA/CNES Toulouse EGNOS	CNES, 2 place Maurice Quentin 75 039 Paris	258,00	150,00	408,00	50 000	Indefinite	SLA	NO	
6	Brussels, BE OED Office/Agency remote office	BREY 178 and BREY 152, BRU, BE	21,00		21,00	25 000	Indefinite	SLA	NO	
7	La Maranosa Spain - building E2	GSMC-ES Instituto Tecnológico “La Marañosa” (ITM) San Martin de la Vega	965,00	958,00	1 923,00	0	Valid for 20 years, following E6 Hosting Agreement.	E2 Implementation Agreement signed in 2024	YES - hosting country	
8	La Maranosa Spain - building E6	GSMC-ES Instituto Tecnológico “La Marañosa” (ITM) San Martin de la Vega	250,00	2 487,00	2 737,00		In-kind contribution by Spain. Valid 20 years from signature (automatic renewal for another 20 years)	Host Agreement	Yes - hosting country	
9	Galileo Reference Centre (GRC), The Netherlands	Zwarteweg 53, NL-2201 AA Noordwijk, The Netherlands	520,00	930,00	1 450,00		20 years (minimum)	Host Agreement	Yes - hosting country	
TOTAL			9 962,00	16 613,62	26 575,62	545 000				0

5.1.2 - Current building(s) Other comments

Prague, CZ

The yearly rental costs amount to EUR 360 000. Due to the expected parallel run of the new and current HQ premises for 6 months in 2027, the Agency is expected also to pay approx. EUR 180 000 rental costs and EUR 367 500 for utilities.

Prague, CZ, Datacentre

Regarding the rental of the premises, the Lease and Hosting Agreement principle of rental cost reduction to 25% will be applied. The Lease Agreement for the Datacentre was signed in 2023 with the amendment for the reduction of office space signed in 2024. The annual rental fee to be paid is foreseen to be EUR 110 000.

The Agency has to pay also all related admin costs, utilities, IT and infrastructure. Utilities and associated services are estimated at EUR 220 000.

St. Germain en Laye, FR (Building 1+ Building 2)

For the Galileo Security Monitoring Centre no actual rent is paid, however the Agency has to cover associated costs such as occupiers' charges (fixed amount of EUR 80 000 per year), utilities (EUR 320 000), facility management (EUR 1 130 000 per year, costs shared with hosting country), security guards (EUR 856 000), furniture and IT.

Agency/CNES Toulouse, FR

Rent amounts to EUR 50 000, utilities and services fee are estimated at EUR 100 000.

GSMC backup site, Spain

An initial capability (E2 building) has been made available by Spanish authorities in Q4/2018. Extended use has been agreed with Spain mostly for SST Front desk purpose.

The use of E2 infrastructure is granted free of charge, the Agency needs to cover associated costs as occupiers' charges estimated at EUR 500 000 per year.

E6 building has been made available in mid - 2022 and the facilities in the new building are being gradually used with a transfer of operations effective as of Q4/2024. E6 is fully financed by Spain.

5.1.3 - Building projects in the planning phase

Prague, CZ

New premises: current HQ replacement and further development of a Czech datacentre for EUSPA are under preparation with the Czech government.

Current building does not have sufficient capacity for the Agency staff and security infrastructure.

A relocation to the new HQ building is tentatively expected in 2027, subject to conclusion of a tendering process being run by the Czech authorities.

The Agency does not have official information neither on the cost of new building nor its location; the estimates are based on the cost of current building.

We work with assumption of almost triple costs of rent (25% of the market rent as per current building) due to the significantly increased surface area, but similar utilities cost due to the technological state of art status of the building.

Costs of new HQ building of EUR 1.5M (EUR 0.9M rent and EUR 0.6M utilities) are estimated for 12 months of 2027.

It is crucial to remark, that there is not any new official valid memorandum in place, indicating the handover of the building.

A new dedicated datacenter facility will be provided by the Czech government to EUSPA in 2029, to be confirmed. Until then, EUSPA is provided with a data room in a facility shared with the Czech government for which it pays a rent in line with the provisions of the Hosting Agreement.

5.1.4 - Building projects submitted to the European Parliament and the Council

N/A

5.2 - European Schools

Following the opening of the Galileo Reference Centre (GRC) in The Netherlands, the Agency entered into a Mandate Level agreement with the European Commission for use of the accredited European School in proximity to Noordwijk, The Netherlands - Rijnlands Lyceum.

A European school is also established in Courbevoie, Paris and the process of accreditation was completed in 2021. The Agency has signed an amendment to a Mandate Level agreement with the European Commission enabling its staff, located in St. Germain-en-Laye the use of the accredited European School in Courbevoie.

5.3 - Evaluation

The main findings of the latest evaluation available are as follows:

The most recent evaluation of the Agency has been undertaken by the Commission in mid 2024 in accordance with Art 102 of the EU Space Programme Regulation.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
Prague: VAT exemption	Headquarters agreement granting VAT exemption up to 100 000 CZK p.a. (approx. 3 600 EUR) but not diplomatic status (with the exception of the Executive Director)	Local infrastructure is used for medical care and multilingual tuition for children of staff.
St. Germain en Laye: VAT exemption	No special privileges	Local infrastructure is used for medical care and multilingual tuition for children of staff; European school is available for children of staff.
Toulouse	No special privileges	Local infrastructure is used for medical care and multilingual tuition for children of staff;
Spain: VAT exemption	Hosting agreement granting VAT exemption in respect of furniture, personal effects and cars purchased within one year after the first post taking but not diplomatic status.	Local infrastructure is used for medical care and multilingual tuition for children of staff.
Netherlands: VAT exemption	- VAT can be claimed on purchases above EUR 225 (excl. VAT) for certain grades - VAT exemption on fuel with monthly thresholds depending on a grade- Exempt from car import taxes - Exempt from VAT on car purchases	Local infrastructure is used for medical care; European school is available for children of staff.

2.1.13 European Union Customs Authority – EUCA

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013	17 May 2023 (date of the proposal)	The proposal responds to the current pressures under which EU Customs operates, including a huge increase in trade volumes, especially in e-commerce, a fast-growing number of EU standards that must be checked at the border, and shifting geopolitical realities and crises. The EU Customs Authority will oversee an EU Customs Data Hub which will act as the engine of the new system. Over time, the Data Hub will replace the existing customs IT infrastructure in EU Member States. The new Authority will also help deliver on an improved EU approach to risk management and customs checks. The EU Customs Authority shall contribute to achieving the mission of customs authorities. The EU Customs Authority shall pursue the following objectives: (a) the EU Customs Authority shall contribute to the operational management of the customs union, and thereby coordinate and supervise operational cooperation between customs authorities and pool and provide technical expertise to increase efficiency and delivery of results; (b) the EU Customs Authority shall develop, operate and maintain information technologies to implement the procedures laid down in this Regulation and contribute to making optimal use of the available data for customs supervision, control and risk management purposes; (c) the EU Customs Authority shall support customs authorities in achieving a uniform implementation of customs legislation, notably with a view to ensuring that customs controls and risk management are carried out in a harmonised way; (d) the EU Customs Authority shall contribute to the enforcement of Union other legislation applied by the customs authorities.

1.2 - Seat

No decision yet.

1.3 - Budget Line

03 10 06 : European Union Customs Authority (EUCA)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	0	0	N/A	2	7
TOTAL AST	0	0	N/A	0	3
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	0	0	N/A	2	10
Contract Agents	0	0	N/A	5	5
Seconded National Experts	0	0	N/A	0	1
TOTAL Staff	0	0	N/A	7	16

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	928 000	3 062 000
Total	928 000	3 062 000

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Total		

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	p.m	p.m	p.m	p.m
Title 2 - Infrastructure and operating expenditure	p.m	p.m	p.m	p.m
Title 3 - Operational expenditure	p.m	p.m	p.m	p.m
Total				

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14								1		1
AD 13										
AD 12										
AD 11										
AD 10						1		2		2
AD 9										

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 8										
AD 7						1		3		3
AD 6										
AD 5								1		1
TOTAL AD	0	0	0	0	0	2	0	7	0	7
AST 11										
AST 10										
AST 9										
AST 8										
AST 7										
AST 6										
AST 5										
AST 4								2		2
AST 3										
AST 2								1		1
AST 1										
TOTAL AST	0	0	0	0	0	0	0	3	0	3
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL						2		10		10
GRAND TOTAL					2		10		10	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV			2	2
Function Group III			2	2
Function Group II			1	1
Function Group I				
Contract Agents	0	0	5	5

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL			0	1

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION		928 000	3 062 000		-100,00 %
- Of which assigned revenues deriving from previous years' surpluses					
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL		928 000	3 062 000		-100,00 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
TOTAL					

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure			2 438 000	2 438 000	
Salaries & allowances			1 903 000	1 903 000	
<i>- Of which establishment plan posts</i>			<i>1 050 000</i>	<i>1 050 000</i>	
<i>- Of which external personnel</i>			<i>853 000</i>	<i>853 000</i>	
Expenditure relating to Staff recruitment			250 000	250 000	
Employer's pension contributions					
Mission expenses			80 000	80 000	
Socio-medical infrastructure					
Training					
External Services			200 000	200 000	
Receptions, events and representation			5 000	5 000	
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure			624 000	624 000	
Rental of buildings and associated costs			150 000	150 000	
Information, communication technology and data processing			200 000	200 000	
Movable property and associated costs					
Current administrative expenditure			10 000	10 000	
Postage / Telecommunications			4 000	4 000	

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Meeting expenses			200 000	200 000	
Running costs in connection with operational activities					
Information and publishing			50 000	50 000	
Studies					
Other infrastructure and operating expenditure			10 000	10 000	
Title 3 - Operational expenditure					
TOTAL			3 062 000	3 062 000	

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure			2 438 000	2 438 000	
Salaries & allowances			1 903 000	1 903 000	
- Of which establishment plan posts			1 050 000	1 050 000	
- Of which external personnel			853 000	853 000	
Expenditure relating to Staff recruitment			250 000	250 000	
Employer's pension contributions					
Mission expenses			80 000	80 000	
Socio-medical infrastructure					
Training					
External Services			200 000	200 000	
Receptions, events and representation			5 000	5 000	
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure			624 000	624 000	

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Rental of buildings and associated costs			150 000	150 000	
Information, communication technology and data processing			200 000	200 000	
Movable property and associated costs					
Current administrative expenditure			10 000	10 000	
Postage / Telecommunications			4 000	4 000	
Meeting expenses			200 000	200 000	
Running costs in connection with operational activities					
Information and publishing			50 000	50 000	
Studies					
Other infrastructure and operating expenditure			10 000	10 000	
Title 3 - Operational expenditure					
TOTAL			3 062 000	3 062 000	

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 0

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission proposes the Human Resources in line with the applicable Legislative Financial Statement.

Financial Resources

The Commission proposes a EU contribution in line with the applicable Legislative Financial Statement.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

4.1.2 - Vacancy rate as of end 2025

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.4 - Salary assumption for calculating salary line (% applied)

4.1.5 - Correction coefficient used

4.1.6 - Exchange rate used (if applicable)

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

4.2.2 - Title 2

4.2.3 - Title 3

4.3 - Ad hoc grants and delegation agreements

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
TOTAL			0,00	0,00	0,00	0				0

5.1.2 - Current building(s) Other comments

5.1.3 - Building projects in the planning phase

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - European Schools

5.3 - Evaluation

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care

2.2 Decentralised agencies of Heading 2 – Cohesion, Resilience and Values

2.2.1 European Food Safety Authority – EFSA

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Regulation (EC) N° 178/2002	28/01/2002	EFSA is the cornerstone of the EU system of risk assessment for food and feed safety. Its scientific advice on existing and emerging risks underpins the policies and decisions of risk managers in the European Institutions and EU Member States, with the objective of protecting consumer health. The Authority's most critical commitment is to provide objective, transparent and independent advice and clear communication grounded in the most up-to-date scientific methodologies, information and data available. The Authority is committed to the core standards of scientific excellence, openness, transparency, independence and responsiveness. EFSA brings together Europe's best available experts in risk assessment in the field of food and feed safety, who act in an independent capacity for an autonomous, self-governed organisation to provide the European Union, Member States and the European Parliament with scientific advice of the highest standard. EFSA works closely with national food safety agencies and, in open consultation with its stakeholders, proactively seeking input, ensuring the transparency of its procedures and exchanging information with international partners. This puts EFSA in a strong position to assist risk managers in developing coordinated and international approaches based on comprehensive and current analysis. EFSA is a responsive and reliable source of support for decision-makers. Through its Scientific Committee, Scientific Panels and Working Groups, the Authority undertakes to respond effectively and proactively to urgent issues and emerging risks and EFSA's programming will continue to evolve and adapt in line with the priorities and needs of risk managers. Communicating on risks associated with the food chain is a key part of EFSA's mandate. EFSA, in close cooperation with the European Commission, strives to ensure all interested parties receive timely, reliable, objective and meaningful information based on the results of its scientific work, in liaison with national food safety authorities and stakeholders, and taking account of the needs of different audiences. EFSA will continue working independently, openly and transparently to deliver the best possible scientific advice and therefore contribute to strengthening the European food and feed safety system.
Regulation (EU) 2019/1381	20/06/2019	The new Transparency Regulation adopted in April 2019 aims to significantly increase the transparency of the EU risk assessment in the food chain, revisit the governance of EFSA to ensure its long-term sustainability, improve the coherence of risk communication and enhance the quality and reliability of studies. The measures introduced with the Transparency Regulation have generated modifications to the EFSA's multiannual plan, which include concrete actions that ensure the appropriate implementation of the regulation with the final aim of a more robust, independent and transparent risk assessment process.

1.2 - Seat

Parma, Italy

1.3 - Budget Line

06 10 02: European Food Safety Authority

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	314	308	98,09 %	316	318

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AST	93	95	102,15 %	94	92
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	407	403	99,02 %	410	410
Contract Agents	164	165	100,61 %	164	179
Seconded National Experts	15	12	80,00 %	21	25
TOTAL Staff	586	580	98,98 %	595	614

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	157 792 251	166 090 437
Other Revenue	4 087 017	4 308 119
Total	161 879 268	170 398 556

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from contribution agreements (FFR Art.7)	468 553	
Total	468 553	

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	76 183 852	76 183 852	78 812 500	78 812 500
Title 2 - Infrastructure and operating expenditure	15 425 926	15 425 926	15 551 146	15 551 146
Title 3 - Operational expenditure	75 362 614	70 269 490	74 673 510	76 034 910
Total	166 972 392	161 879 268	169 037 156	170 398 556

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1				1		1		1
AD 14		3		1		3		4		4
AD 13		3		2		4		4		4
AD 12		6		4		7		9		7
AD 11		13		7	1	16	1	19	1	16
AD 10	1	33	1	24	2	36	3	38	3	36
AD 9	4	50	2	50	2	53	1	56	1	56
AD 8		69	2	65		71		72		72
AD 7		82		60		76		70		70
AD 6		39		75		36		33		39
AD 5		10		15		8		7		8
TOTAL AD	5	309	5	303	5	311	5	313	5	313
AST 11										
AST 10										
AST 9										
AST 8		3		2		3		3		3
AST 7		6		5		9		12		12
AST 6		16		13		17		18		18
AST 5		26		31		26		26		26
AST 4		24		27		24		23		23
AST 3		17		15		14		10		10
AST 2		1		2		1				
AST 1										
TOTAL AST	0	93	0	95	0	94	0	92	0	92
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL	5	402	5	398	5	405	5	405	5	405
GRAND TOTAL	407		403		410		410		410	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	137	131	137	152
Function Group III	20	24	20	20
Function Group II	7	10	7	7
Function Group I				
Contract Agents	164	165	164	179

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	15	12	21	25

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	146 900 465	157 792 251	166 518 312	166 090 437	5,26 %
- Of which assigned revenues deriving from previous years' surpluses	839 755	599 298	393 543	393 543	-34,33 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	4 016 670	4 087 017	4 319 244	4 308 119	5,41 %
- Of which EEA/EFTA (excl. Switzerland)	4 016 670	4 087 017	4 319 244	4 308 119	5,41 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS	941 359				
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)	941 359				
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	151 858 494	161 879 268	170 837 556	170 398 556	5,26 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from contribution agreements (FFR Art.7)	57 380	468 553			-100,00 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL	57 380	468 553			-100,00 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	72 053 540	76 183 852	79 201 500	78 812 500	3,45 %
Salaries & allowances	60 730 685	63 323 482	66 755 000	66 124 000	4,42 %
- Of which establishment plan posts	46 296 991	47 950 000	49 473 000	49 473 000	3,18 %
- Of which external personnel	14 433 694	15 373 482	17 282 000	16 651 000	8,31 %
Expenditure relating to Staff recruitment	315 969	457 000	460 000	460 000	0,66 %
Employer's pension contributions					
Mission expenses	231 867	243 000	248 000	248 000	2,06 %
Socio-medical infrastructure	344 298	404 000	406 500	398 500	-1,36 %
Training	1 338 947	1 232 370	1 000 000	1 000 000	-18,86 %
External Services	6 683 928	7 918 000	7 666 000	7 916 000	-0,03 %
Receptions, events and representation					
Social welfare	2 407 846	2 606 000	2 666 000	2 666 000	2,30 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	16 920 069	15 425 926	15 601 146	15 551 146	0,81 %
Rental of buildings and associated costs	7 598 870	5 244 114	5 153 114	5 153 114	-1,74 %
Information, communication technology and data processing	7 471 547	9 293 812	9 720 032	9 670 032	4,05 %
Movable property and associated costs	1 498 592	445 000	285 000	285 000	-35,96 %
Current administrative expenditure	149 214	144 500	142 500	142 500	-1,38 %
Postage / Telecommunications	119 301	198 500	195 500	195 500	-1,51 %
Meeting expenses	74 564	85 000	90 000	90 000	5,88 %
Running costs in connection with operational activities					
Information and publishing	7 981	15 000	15 000	15 000	0,00 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	75 056 567	75 362 614	75 773 510	74 673 510	-0,91 %
Regulated Products	4 390 193	4 272 118	4 260 752	4 260 752	-0,27 %
Risk Assessment	4 088 542	3 801 929	3 801 929	3 801 929	0,00 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Scientific Cooperation & Procurement	35 210 097	30 950 521	30 670 986	29 970 986	-3,16 %
Communication	6 201 711	6 204 000	6 235 000	6 235 000	0,50 %
Operational support	25 166 024	30 134 046	30 804 843	30 404 843	0,90 %
TOTAL	164 030 176	166 972 392	170 576 156	169 037 156	1,24 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	69 956 534	76 183 852	79 201 500	78 812 500	3,45 %
Salaries & allowances	60 728 701	63 323 482	66 755 000	66 124 000	4,42 %
- Of which establishment plan posts	46 296 991	47 950 000	49 473 000	49 473 000	3,18 %
- Of which external personnel	14 431 710	15 373 482	17 282 000	16 651 000	8,31 %
Expenditure relating to Staff recruitment	300 925	457 000	460 000	460 000	0,66 %
Employer's pension contributions					
Mission expenses	223 328	243 000	248 000	248 000	2,06 %
Socio-medical infrastructure	314 274	404 000	406 500	398 500	-1,36 %
Training	782 390	1 232 370	1 000 000	1 000 000	-18,86 %
External Services	5 224 149	7 918 000	7 666 000	7 916 000	-0,03 %
Receptions, events and representation					
Social welfare	2 382 767	2 606 000	2 666 000	2 666 000	2,30 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	12 514 283	15 425 926	15 601 146	15 551 146	0,81 %
Rental of buildings and associated costs	5 028 062	5 244 114	5 153 114	5 153 114	-1,74 %
Information, communication technology and data processing	6 184 546	9 293 812	9 720 032	9 670 032	4,05 %
Movable property and associated costs	1 034 912	445 000	285 000	285 000	-35,96 %
Current administrative expenditure	113 970	144 500	142 500	142 500	-1,38 %
Postage / Telecommunications	90 338	198 500	195 500	195 500	-1,51 %
Meeting expenses	54 474	85 000	90 000	90 000	5,88 %
Running costs in connection with operational activities					
Information and publishing	7 981	15 000	15 000	15 000	0,00 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	60 132 916	70 269 490	76 034 910	76 034 910	8,20 %
Regulated Products	4 336 763	4 272 118	4 260 752	4 260 752	-0,27 %
Risk Assessment	4 048 084	3 801 929	3 801 929	3 801 929	0,00 %
Scientific Cooperation & Procurement	30 107 347	32 094 708	34 965 920	34 965 920	8,95 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Communication	5 166 423	6 204 000	6 235 000	6 235 000	0,50 %
Operational support	16 474 299	23 896 735	26 771 309	26 771 309	12,03 %
TOTAL	142 603 733	161 879 268	170 837 556	170 398 556	5,26 %

3.3 - Budget Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 393,543

4 - Justification of needs

Commission assessment

Human Resources

The EFSA staffing request for 2027 totals 629 FTEs: being 410 temporary agents (same as in 2026), 194 contract agents (30 FTEs more than in 2026) and 25 SNEs (4 FTEs more than in 2026). EFSA requests includes three additional temporary agents which were authorised in 2026 in accordance with the Legislative Financial Statement (LFS) of the proposal on New Genomic Techniques. EFSA requests 30 additional Contract Agents' posts for four-years starting in 2027, to address critical resource gaps (Pesticides, Novel Foods, Food Additives & Flavourings, Feed Additives) and accelerate the risk assessment process, in turn increasing scientific output and ensuring a faster backlog reduction.

In addition, EFSA also requests 4 additional SNE posts (total 25) to strengthen EFSA's access to specialised expertise, aiming at supporting the Agency to achieve a higher return on investments in grants & procurements.

EFSA was granted, as from 2025, 10 additional contract agents for the three-year period 2025-27. For 2026, EFSA requested 10 additional Seconded National Experts (SNEs), of which 6 were granted (bringing the total to 21).

Following a careful assessment of EFSA's request for 30 additional contract agents (CAs) in 2027, it has been decided to grant 15 additional CAs, accompanied by a reduction of €1.5 million in EFSA's EU subsidy.

It has also been decided to grant EFSA the four additional seconded national experts (SNEs) as requested.

Therefore, the authorized staffing level for 2027 totals 614 FTEs: being 410 temporary agents, 179 contract agents (15 FTEs more than in 2026) and 25 SNEs (4 FTEs more than in 2026)

It is to be noted that EFSA will not recruit 100% of the authorised number of contract agents but will keep four posts free, as it has 'lent' them to ECHA for its Biocides activities. As a result, ECHA is therefore allowed to have an excess of 4 contract agents above their ceiling whereas EFSA shall recruit 4 contract agents below its ceiling. As per agreement with European Chemicals Agency (ECHA), the 4 EFSA CAs posts are utilised by ECHA for the IUCLID platform set up and maintenance of EFSA's needs

Financial Resources

The Commission notes that the Agency's budget request is in line with the Commission instructions. The 2025 outturn of € 393 543 has to be deducted from the 2027 contribution, so the net EU contribution in commitment appropriations will amount to € 165 869 993 and in payment appropriations will amount to € 166 124 769. This subsidy includes an amount of €1 099 00 in commitment appropriations and € 1 966 000 in payment appropriations, in accordance with the New Genomic Techniques proposal.

Following the agreement on the additional contract agents authorised for 2027 and the corresponding reduction in the EU contribution, the net EU contribution will amount to the following:

Commitment appropriations: €164,369,993 (a reduction of €1,500,000)

Payment appropriations: €165,696,894 (a reduction of €427,875)

The remaining net EU subsidy reduction in payment appropriations will take effect in 2028.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The EFSA establishment plan increased in 2026 by 2 AD and 1 AST posts in line with the draft regulation on New Genomic Techniques (NGT). No further increases are planned for 2027.

Under the One Substance One Assessment regulation, 2 additional Contract Agents (CAs) were added in 2026, financed fully from EFSA's budget.

In 2025, EFSA also extended the contracts of 10 CAs for the period 2025–2027. In 2026, EFSA requested 10 additional Seconded National Experts (SNEs), of which 6 were granted (bringing the total to 21).

For 2027, EFSA requests the following increases compared with 2026:

Contract Agents: 30 additional posts for four-year short-term Contract Agents starting in 2027, to address critical resource gaps (Pesticides, Novel Foods, Food Additives & Flavourings, Feed Additives) and accelerate the risk assessment process, in turn increasing scientific output and ensuring a faster backlog reduction.

SNEs: 4 additional posts (total 25) to strengthen EFSA's access to specialised expertise, aiming at supporting the Agency to achieve a higher return on investments in grants & procurements. Improved targeting of required profiles aims to increase interest and applications from Member States, enhancing overall value and broadening the pool of high-quality candidates.

4.1.2 - Vacancy rate as of end 2025

0.5% (99.5% statutory staff occupancy rate)

4.1.3 - Standard abatement ('abatement forfaitaire') applied

0

4.1.4 - Salary assumption for calculating salary line (% applied)

In 2027, the increase in the per-capita average salaries corresponds to 3.2% vs 2026. This includes the estimated effect of the 2027 salary adjustment/correction coefficient (forecasted at +2.0% as of July 2027 topping the effect of the salary increase of +1.5% forecasted from July 2026) and impacts of career and step advancements. Overall, an average annual occupancy rate of 99% is foreseen in 2027.

4.1.5 - Correction coefficient used

The recent slight decrease in the correction coefficient from 87.6% to 87.5% (applicable from July 2025 for Italy/Rome) has been incorporated in the 2027 projections on salaries.

4.1.6 - Exchange rate used (if applicable)

Not applicable

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

The budget is expected to reach EUR 79.2 million, which is a 4% increase compared to 2026. This growth is primarily driven by higher salary and allowance expenditures, linked to the proposed recruitment of additional Contract Agents (CAs) and Seconded National Experts (SNEs), alongside a general rise in salary costs. Expenditure for external services is expected to decrease due to fewer posts supported by interim personnel than in 2026. This reduction is partly offset by the expected price revision affecting other outsourced services within the same cost category and social welfare costs (notably school contributions).

4.2.2 - Title 2

Title 2 demand is reaching a total of EUR 15.6 million. The main cause of this change is the increase in information technology and related services, which will amount to EUR 9.7 million. This increase is due to planned investments in the IT infrastructure and the price revisions on goods and services. Building-related costs, constitute the second largest category at EUR 5.2 million are in line with 2026 (and include the yearly instalment of EFSA building acquisition). Other expenditure categories remain stable.

4.2.3 - Title 3

A marginal increase in commitment appropriations is expected under Title 3, reaching EUR 75.8 million. An increase of EUR 0.6 million is expected in the Operational support (to a total amount of EUR 30.8 million), due to the organisation of the EFSA Conference 2027. Other expenditure categories remain stable: Scientific cooperation, grants, and procurement at EUR 30.7 million; indemnities for scientific experts involved in regulated product assessments amount to EUR 4.3 million; and generic risk assessment indemnities stand at EUR 3.8 million. Communication expenditure, mainly covering risk communication activities, also remains stable at EUR 6.2 million.

Demand for payment appropriations is slightly higher than the demand for commitments, in particular in scientific cooperation to meet the legal obligations for scientific procurement contracts and grant agreements.

4.3 - Ad hoc grants and delegation agreements

	Actual or expected date of signature	Total amount	Duration	Counterpart	Short description	Budget impact 2027
Project 101136346 – EUP_AHW - grant agreement	21/03/2024	1,200,445 €	84 months	European Research Executive Agency	European Partnership Animal Health & Welfare (EUP AH&W)	EUR TBC 2 CAs
ECDC and EFSA Fighting Antimicrobial Resistance and Strengthening the One Health Workforce in Africa - contribution agreement	04/12/2025	625,635 €	58 months	European Commission	This Action is part of the regional Team Europe Initiative with Africa on Sustainable Health Security, using a One Health approach.	EUR 39270 (estimated instalment amount) 1 CA

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	EFSA seat, Parma, office building	Parma, Italy	14 200,00	13 300,00	27 500,00		N/A	N/A	N/A	12 297 398
2	EFSA representative office	Brussels, Belgium	44,00		44,00	39 037	1 year	renewable	N/A	
3	EU Agencies' Network Shared Services Office	Brussels, Belgium	79,00		79,00	72 000	4 years	Renewable	N/A	
TOTAL			14 323,00	13 300,00	27 623,00	111 037				12 297 398

5.1.2 - Current building(s) Other comments

EFSA seat was acquired on 19.12.2011.

Capital value remaining due at 31.12.2025 is EUR 12 297 398.

Annual instalment is EUR 1 350 336.

The annual rent of the EU Agencies’ Network is shared amongst the EUAN members, with each agency contributing proportionally.

5.1.3 - Building projects in the planning phase

Not applicable

5.1.4 - Building projects submitted to the European Parliament and the Council

Not applicable

5.2 - European Schools

EFSA considers schooling to be an essential part of its staff policy. For this purpose, a European School type II (Scuola per l’Europa) was established in 2004 and accredited in 2008 under the European Schools system. The new school facilities were completed in 2017.

A contribution to the EU-accredited European School in Parma worth around EUR 1.91 million was paid from EFSA’s 2024 budget for the 2024-2025 school year. At the beginning of the school year 2024-2025, 196 EFSA pupils - out of a total of 752 pupils - were enrolled at the "Scuola per l’Europa” in Parma.

5.3 - Evaluation

The 4th EFSA **external evaluation**, as required by the Transparency Regulation (Art.61)¹, was kicked off by the European Commission in 2024 with the launching of a “Call for Evidence for the evaluation of EFSA’s operation (2017-2024)” and with the outsourcing of an evaluation study to an external contractor. The external evaluation shall be finalised into 2026.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff
	Protocol of privileges and immunities/diplomatic status
In the seat agreement, the Italian government committed to applying to the Authority the privileges and immunities provided for in the Protocol on the Privileges and Immunities of the European Communities, signed in Brussels on 8 April 1965	The executive director of the Authority and members of the senior management team, their spouses and dependent family members are granted the privileges and immunities, facilities and concessions that are granted by the Italian government to members of equivalent rank in the diplomatic corps in Italy.
The Authority, its assets and funds, wherever they may be, are immune — during the performance of their official activities — from any form of legal proceedings and are not the subject of any administrative or legal measure of constraint	Staff are exempt from national taxes on salaries, wages and emoluments paid by the Authority. Staff are immune from legal proceedings in respect of acts performed by them in the exercise of their official duties.
The premises and the buildings used by the Authority, as well as the archives, are inviolable.	Staff are, in respect of exchange regulations, accorded the same facilities as those accorded to officials of equal rank on foreign diplomatic missions in Italy and receive the same assistance with repatriation as is granted to diplomats in the event of international crises.
The Authority, its funds, assets and income are, within the limits of their official activities, exempt from all the taxes and direct duties due to the state, regions, provinces and municipalities.	Staff benefit, within a period of 2 years starting from the official move of the Authority to its permanent seat or appointment by the Authority, whichever is later, from a tax installation benefit — VAT exemption — on the purchase of furniture and other household goods necessary for their installation
The Authority is exempt from VAT for substantial purchases of goods and services relating to its official tasks and the exercise of its duties.	
The Authority is exempt from any customs duty, tax, prohibition or restriction on goods of any type imported or exported in the exercise of its own official activities.	Members of staff who are not permanent residents in Italy on taking up their functions with the Authority, or staff members employed by the Authority prior to the move to Parma, may acquire one motor

¹ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019R1381>

The Authority is exempt from taxes, duties and any other fees, as well as from any prohibition or restriction on importing vehicles intended ‘for official activities’ and on the relevant spare parts.	vehicle duty and tax-free during their period of residence in Italy; the vehicle is registered in a special series.

2.2.2 European Centre for Disease Prevention and Control – ECDC

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation (EU) 2022/2370 of the European Parliament and of the Council of 23 November 2022 amending Regulation (EC) No 853/2004 establishing a European centre for disease prevention and control	6/12/2022	ECDC Vision: To improve lives in Europe and globally applying scientific excellence, thus empowering the Member States, the European Commission, and other partners to drive public health policy and practice. Mission Statement: The Centre's mission is laid down in Article 3 of the amended ECDC Founding Regulation, which states that: '...the mission of the Centre shall be to identify and assess current and emerging threats to human health from communicable diseases and related special health issues, to report thereon and, where appropriate, to ensure that information thereon is presented in an easily accessible way. The Centre shall act in collaboration with competent bodies of the Member States or on its own initiative, through a dedicated network. The mission of the Centre shall also be to provide science-based recommendations and support in coordinating the response at Union and national levels, as well as at cross-border interregional and regional level, to such threats, where appropriate. In providing such recommendations, the Centre shall, where necessary, cooperate with Member States and take into account existing national crisis management plans and the respective circumstances of each Member State. In the case of other outbreaks of diseases of unknown origin that may spread within or to the Union, the Centre shall act on its own initiative until the source of the outbreak is known. In the case of an outbreak that is clearly not of a communicable disease, the Centre shall act only in cooperation with the coordinating competent bodies and upon their request and provide a risk assessment. In pursuing its mission, the Centre shall respect the responsibilities of the Member States, the Commission and other Union bodies or agencies, and the responsibilities of third countries and international organisations active within the field of public health, in particular the WHO, in order to ensure that there is comprehensiveness, coherence and complementarity of action and that actions are coordinated. The Centre shall support the work of the Health Security Committee (HSC), established by Article 4 of Regulation (EU) 2022/2371, the Council, the Member States and, where relevant, other Union structures, in order to promote effective coherence between their respective activities and to coordinate responses to serious cross-border threats to health, within its mandate.' - Since its creation in 2004, ECDC has been committed to protecting human health through the prevention and control of communicable diseases and special health issues like antimicrobial resistance (AMR). In 2020, the outbreak of coronavirus disease (COVID-19) has caused the loss of hundreds of thousands around the world and left many others with severe disability. - This will not be the last pandemic and the EU citizens remain continuously exposed to many other threats to health, including those spanning from political or environmental factors, e.g., the refugee crisis following Russian's aggression in Ukraine in 2022, or growing impacts of the climate change. - The needs of the EU, the Member States, and their national health systems continue to evolve. Recognising these needs and drawing on the lessons learnt from the COVID-19 pandemic, the European Commission proposed to create a European Health Union that will allow to address the future with stronger crisis preparedness mechanisms. The European Health Union includes a package of new legislations, establishing the Health Emergency and Response Authority (HERA), strengthening the role of the European Medicines Agency (EMA), forming new law on serious cross-border threats to health, and above all strengthening the mandate of the European Centre for Disease Prevention and Control. - The amended ECDC Founding Regulation adopted by the Council on the 24th of October 2022 is the first update to the ECDC's mandate since the creation of the Centre. Now it also complements the provisions put forward in the new Regulation on Serious Cross-Border Threats to Health and the Emergency Framework Regulation of HERA that have been approved by the Council at the same time, completing the European Health Union. - The strengthened mandate of ECDC and the array of unprecedented global challenges that shape the arena for delivering on the Centre's new mission, place new expectations as regards the tasks and approaches to carrying out ECDC interventions. On the one hand, the amended ECDC Founding Regulation sets the legal basis for ECDC activities that became a priority following the COVID-19 outbreak. On the other hand, it introduces new areas of focus for ECDC interventions. - In particular, the amended ECDC Founding Regulation calls for the Centre to adopt a stronger role in supporting the EU Member States in the prevention and control of infectious disease threats, and to improve European preparedness and response planning ahead of future public health challenges by: - Epidemiological surveillance via integrated and digitalised systems enabling real-time surveillance, when relevant. - Joint preparedness and response planning, reporting, and monitoring with the EU Member States. - Stronger guidance through provision of non-binding recommendations and options for risk management. - Reinforced capacity for modelling and forecasting. - Focus on prevention and monitoring health systems capacity for prevention, diagnosis, and treatment. - Coordination of a network of EU reference laboratories and a network for substances of human origin. - Platform for post-authorisation monitoring of safety and effectiveness of vaccines, hosted jointly by EMA and ECDC.

		- Capacity to mobilise and deploy an EU Health Task Force to assist local response in Member States. - Fostering ECDC's contribution to the EU's international cooperation and commitment to global health security preparedness.

1.2 - Seat

Solna, Stockholm, Sweden

1.3 - Budget Line

06 10 01: European Centre for Disease Prevention and Control

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	158	154	97,47 %	158	158
TOTAL AST	61	61	100,00 %	61	61
TOTAL AST/SC	6	4	66,67 %	6	6
Total Establishment Plan Posts	225	219	97,33 %	225	225
Contract Agents	128	126	98,44 %	128	128
Seconded National Experts	5	3	60,00 %	5	5
TOTAL Staff	358	348	97,21 %	358	358

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	92 034 281	94 978 966
Other Revenue	2 400 804	2 491 263
Total	94 435 085	97 470 229

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from contribution agreements (FFR Art.7)	11 803 503	0
Total	11 803 503	0

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	47 334 000	47 334 000	49 642 000	49 642 000
Title 2 - Infrastructure and operating expenditure	10 274 000	10 274 000	11 000 000	11 000 000
Title 3 - Operational expenditure	36 827 000	36 827 000	36 828 229	36 828 229
Total	94 435 000	94 435 000	97 470 229	97 470 229

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1				1		1		0
AD 14		1		1		1		1		1
AD 13		3				3		3		3
AD 12		6		4		6		6		6
AD 11		8		4		8		8		8
AD 10		16		8		16		16		16
AD 9		24		26		24		24		24
AD 8		29		37		29		29		29
AD 7		23		10		23		23		23
AD 6		32		22		32		32		32
AD 5		15		42		15		15		16
TOTAL AD	0	158	0	154	0	158	0	158	0	158
AST 11										
AST 10		1				1		1		1
AST 9		2		2		2		2		2
AST 8		6		3		6		6		6
AST 7		6		7		6		6		6
AST 6		10		10		10		15		15
AST 5		15		13		15		20		20
AST 4		19		23		19		10		10
AST 3		1		2		1		1		1
AST 2		1				1				
AST 1				1						
TOTAL AST	0	61	0	61	0	61	0	61	0	61
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3		2				2		2		2
AST/SC 2		4		1		4		4		4
AST/SC 1				3						
TOTAL AST/SC	0	6	0	4	0	6	0	6	0	6
TOTAL		225		219		225		225		225

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
GRAND TOTAL	225		219		225		225		225	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	75	74	75	75
Function Group III	40	39	40	40
Function Group II	12	12	12	12
Function Group I	1	1	1	1
Contract Agents	128	126	128	128

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	5	3	5	5

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	90 254 083	92 034 281	94 978 966	94 978 966	3,20 %
- Of which assigned revenues deriving from previous years' surpluses		1 094 727	612 943	612 943	-44,01 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	2 590 360	2 400 804	2 491 263	2 491 263	3,77 %
- Of which EEA/EFTA (excl. Switzerland)	2 590 360	2 400 804	2 491 263	2 491 263	3,77 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	92 844 443	94 435 085	97 470 229	97 470 229	3,21 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	8 538 791	11 803 503	0	0	-100,00 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL	8 538 791	11 803 503			-100,00 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	47 467 459	47 334 000	49 642 000	49 642 000	4,88 %
Salaries & allowances	43 213 225	43 136 000	45 560 000	45 560 000	5,62 %
- Of which establishment plan posts	32 633 663	32 517 200	34 045 000	34 045 000	4,70 %
- Of which external personnel	10 579 562	10 618 800	11 515 000	11 515 000	8,44 %
Expenditure relating to Staff recruitment	231 321	385 000	290 000	290 000	-24,68 %
Employer's pension contributions					
Mission expenses	813 662	820 000	820 000	820 000	0,00 %
Socio-medical infrastructure	315 832	400 000	375 000	375 000	-6,25 %
Training	434 169	500 000	500 000	500 000	0,00 %
External Services	2 371 122	2 016 000	2 036 000	2 036 000	0,99 %
Receptions, events and representation	88 128	77 000	61 000	61 000	-20,78 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	10 538 300	10 274 000	11 000 000	11 000 000	7,07 %
Rental of buildings and associated costs	4 937 934	4 955 000	5 453 000	5 453 000	10,05 %
Information, communication technology and data processing	4 555 292	4 335 000	4 423 000	4 423 000	2,03 %
Movable property and associated costs	153 208	117 000	317 000	317 000	170,94 %
Current administrative expenditure	290 829	277 000	277 000	277 000	0,00 %
Postage / Telecommunications	95 548	105 000	105 000	105 000	0,00 %
Meeting expenses	505 489	485 000	425 000	425 000	-12,37 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	34 838 684	36 827 000	36 828 229	36 828 229	0,00 %
TOTAL	92 844 443	94 435 000	97 470 229	97 470 229	3,21 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	47 467 459	47 334 000	49 642 000	49 642 000	4,88 %
Salaries & allowances	43 213 225	43 136 000	45 560 000	45 560 000	5,62 %
- Of which establishment plan posts	32 633 663	32 517 200	34 045 000	34 045 000	4,70 %
- Of which external personnel	10 579 562	10 618 800	11 515 000	11 515 000	8,44 %
Expenditure relating to Staff recruitment	231 321	385 000	290 000	290 000	-24,68 %
Employer's pension contributions					
Mission expenses	813 662	820 000	820 000	820 000	0,00 %
Socio-medical infrastructure	315 832	400 000	375 000	375 000	-6,25 %
Training	434 169	500 000	500 000	500 000	0,00 %
External Services	2 371 122	2 016 000	2 036 000	2 036 000	0,99 %
Receptions, events and representation	88 128	77 000	61 000	61 000	-20,78 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	10 538 300	10 274 000	11 000 000	11 000 000	7,07 %
Rental of buildings and associated costs	4 937 934	4 955 000	5 453 000	5 453 000	10,05 %
Information, communication technology and data processing	4 555 292	4 335 000	4 423 000	4 423 000	2,03 %
Movable property and associated costs	153 208	117 000	317 000	317 000	170,94 %
Current administrative expenditure	290 829	277 000	277 000	277 000	0,00 %
Postage / Telecommunications	95 548	105 000	105 000	105 000	0,00 %
Meeting expenses	505 489	485 000	425 000	425 000	-12,37 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	34 838 684	36 827 000	36 828 229	36 828 229	0,00 %
TOTAL	92 844 443	94 435 000	97 470 229	97 470 229	3,21 %

3.3 - Budget Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 612 943.45

4 - Justification of needs

Commission assessment

Human Resources

Human Resources The agency requests 358 staff for 2027 which is equal to 2026, being 225 temporary agents and 128 contract agents and 5 SNEs. On top of that, ECDC foresees 19 contract agents for a limited period to implement the 4 contribution agreements it has signed with the Commission services.

Financial Resources

The ECDC request for budget is in line with the Commission instructions. The 2025 budget outturn (€ 612 943) is to be deducted from the 2027 contribution, so the net contribution will be €94 366 023. The budget outturn has decreased compared to the previous year, when it was €1 094 000.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

In view of the expansion of the Centre's mandate, the workload will remain high in the years to come. Any growth in staffing as of 2026 onwards are likely to be linked to externally funded projects. In 2026, the ECDC foresees: 225 Temporary Agent posts, 128 Contract Agent posts and 5 Seconded National Expert posts. In addition, ECDC foresees CA 19 posts from externally funded projects.

4.1.2 - Vacancy rate as of end 2024

The Centre successfully maintained the vacancy rate below the 5% target, with 2.7% of the TA posts remaining vacant at the end of 2025 (i.e. posts not filled or no employment offer accepted on 31.12.2025). Thus, the occupancy rate for TAs is 97.3 %. The vacancy rate for the Contract Agents posts represents 1.6 % (98.4 % post occupied). Recruitments for project posts as well as the replacements of other staff who left or have been successful in the recruitment to new posts have been carried out in accordance with the plan.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

Not applicable.

4.1.4 - Salary assumption for calculating salary line (% applied)

The budget for 2027 of 49 642 000 EUR forecasts to accommodate the salaries and salary related costs of the implemented establishment plan and the Centre's contract staff. The budget for staff related expenditures increases by 4.9% compared to the 2026 budget to also cater for the latest estimate on salary updates provided by the European Commission. As could be observed in previous years, the impact on the budget line for the weightings applied to the remunerations, remains an unknown and unpredictable macro-economic part of the ECDC's budget planning and its execution. This is due to the correction coefficient applied to the salaries in Sweden, which is driven largely by the fluctuations of the Swedish krona.

4.1.5 - Correction coefficient used

The correction coefficient is applied to the salaries in Sweden, which is driven by the fluctuations of the Swedish krona.

4.1.6 - Exchange rate used (if applicable)

The exchange rate SEK/EURO is applied by the Centre.

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

The budget for 2027 of EUR 49 642 000 forecasts to accommodate the salaries and salary-related costs of the implemented establishment plan and the Centre's contract staff. The budget for staff related expenditures increases by 4.9 % compared to the 2026 budget to cater for the updates applied to salaries, as described in the Budget Circular for 2027.

4.2.2 - Title 2

The total budget for 2027 for Title II of EUR 11 000 000 increases by 7.1% compared to 2026. This is due to increased building-related expenditure, as the fluctuation of the exchange rate and resulting in higher provision needed for rent and electricity and additional expenses towards decreasing our environmental footprint. There is also a need to ensure service continuity for the ECDC boardroom in the next years, since it was built as part of the relocation to the current premises in 2018. Several core technical components need replacement.

4.2.3 - Title 3

The operational budget 2027 under Title III remains at the same level as in 2026 and is forecasted to reach EUR 36 828 229. The operational budget will be used to implement ECDC work programme activities through external procurements, grants and meetings.

4.3 - Ad hoc grants and delegation agreements

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact

Support for health resilience in the Eastern Partnership [CA]	02.12.2024	12 2024 – 12 2027	DG ENEST	The action will improve health resilience in the Eastern Partnership by conducting simulation exercises and after-action reviews, drafting and disseminating the Eastern Partnership Health Preparedness Compendium and establishing the Community Practitioners and Policy Makers in Health Resilience.	EUR 2 100 000 3 CA
Improving and strengthening the EU Early Warning and Response System and National Alert and Information System (EWRS) [CA]	03.09.2024	09.2024 – 09.2029	DG SANTE	This action aims to upgrade the EWRS system to adapt to the new requirements to report all health threats to EWRS and to integrate to other EU alert and information system (AIS). EWRS will need to include new functionalities and modules with improved data security and data protection.	EUR 7 514 800 7 CA
Team Europe Initiative on fighting antimicrobial resistance and strengthening the One Health workforce in Africa [CA]	04.12.2025	02.2026 – 11.2030	DG INTPA	This action will contribute to strengthening health security in Africa, using a One Health approach, by strengthening systems for an inclusive AMR prevention, detection and response and by improving skills and capacities of relevant professional groups in human/animal and environmental health.	EUR 5 000 000 5 CA
ECDC Accession support to the EU candidate countries and potential candidates [CA]	05.01.2026	01.2026 – 01.2030	DG ENEST	ECDC Accession support to EU candidate countries and potential candidate aimed at strengthening communicable disease capacities to implement the EU acquis in surveillance, public health emergency preparedness, and One Health responses against AMR.	EUR 4 000 000 4 CA
ECHO/SLA/2022/ECDC/881709 [SLA]	30.10.2022	31.12.2028	DG ECHO	Service level agreement between DG ECHO and ECDC to support the deployment of experts from EUHTF Expert Pools for operations of the EUHTF related to emergency response related to outbreaks of infectious disease.	EUR 100 000 (maximum ceiling, amount will depend on costs incurred by EUHTF)

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Gustav III boulevard 40 Hilton 3 building -Main Building	16973, Solna, Sweden	9 407,00	4 905,00	14 312,00		Contract start date is 27/2/2018. Expiration date 27/2/33.	15-year contract with the option of 2 renewals of 5 years each. Termination notice period 12 months.	No financial support is provided by the Host Country.	

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
TOTAL			9 407,00	4 905,00	14 312,00	0				0

5.1.2 - Current building(s) Other comments

In 2026, (as in previous years), there is no financial support provided by the Host Country.

5.1.3 - Building projects in the planning phase

There is no building project in operation right now. The total surface is 9407 sqm. A new 15-year contract with the option of 2 renewals of 5 years each was signed. The contract start date is 27/2/2018 and the expiration date is 27/2/33.

5.1.4 - Building projects submitted to the European Parliament and the Council

None

5.2 - European Schools

There are several alternatives regarding international schooling within the region where the Centre is situated (international schools, German, British, French, Finnish schools). There is no European school in Stockholm.

Public schools, whether Swedish or international, are free of charge. Private school fees are high, although national grants per student reduce fees. However, the private International School situated in the Stockholm City Centre charges very high fees and the double educational allowance only covers a minimal part of the fees of this school.

It should be noted that the seat agreement between the Centre and the Swedish government provides for the possibility to consider a European section or school.

5.3 - Evaluation

External evaluation

ECDC's amended Founding Regulation requires the Commission by 2025, and every 5 years thereafter, to commission an independent external evaluation of the Centre's performance in relation to its objectives, mandate, tasks, and procedures. This independent external evaluation is currently executed by the Commission with planned deliverable of the draft report in May 2026.

Internal evaluations

The Financial Regulation (Article 29) requires regular ex-ante, interim or ex-post evaluations for certain interventions. Ex-ante evaluations are covered by Project Initiation Requests discussed and approved by the ECDC Heads of Unit.

ECDC has a procedure for the internal evaluation of its activities and outputs since 2015. Evaluations are generally conducted ex-post or mid-term. Evaluations are carried out for interventions such as activities, programmes, projects, processes, the work of disease networks and are also applied to more generic functions performed by the Centre (e.g., preparedness, epidemic intelligence, procurement). Every year at least one of ECDC's projects/programmes or products has been assessed. In the last years, the Centre has been commissioning mainly forward-looking evaluations to ensure continuous improvement of its activities.

An indicative three-year multi-annual evaluation plan is approved by the Director, after consultation of the relevant internal stakeholders. It is drawn up considering the life cycle of the interventions, the operational and strategic needs of the Units, general requirements for evaluation, and any specific requirement for evaluation as set out in the legal base of the intervention. The objective is that key interventions addressed to external parties are periodically evaluated in proportion with the allocated resources and the expected impact. The timing of evaluations must enable the results to be fed into decisions on the design, renewal, modification, or suspension of activities. The criteria applied to rank and select potential evaluation topics are strategic or reputational impact, recurrent activities and programmes/projects with substantial annual budget, need for improvement or interest to be evaluated. The last evaluation plan was discussed Q4 2025 in the light of the amended ECDC Founding Regulation and the EU Regulation on serious cross-border threats to health and will be finalised in Q1 2026 in view of the cases selected for the Fourth External Evaluation.

All evaluations are linked to the activities in the Single Programming Document. The following internal evaluations have taken place or are planned to be executed:

- 2015: ECDC assessment of the ECDC IT general governance
- 2016: Evaluation on the deployment of ECDC experts in Africa
- 2017-onwards: Start of the evaluation of the ECDC Disease Programmes with the development of a common protocol for all Disease Programmes evaluations. The evaluated programmes were Influenza and other Respiratory Viruses (IRV) in 2018, food and water-borne Diseases (FWD) in 2019, and Tuberculosis in 2020; – *outsourced*
- 2018: evaluation of ECDC’s Intranet
- 2019: evaluation of the Document Management System - *outsourced*
- 2019: evaluation of ECDC Fellowship Programme - *outsourced*
- 2018-2020: EPHESUS (evaluation of the surveillance systems) – *outsourced*
- 2019-2020: TB programme – *outsourced*
- 2020: Strategic and performance analysis of ECDCs response to the COVID-19 pandemic - *outsourced*.
- 2021: Evaluation of ESCAIDE – *outsourced*
- 2022: Evaluation of cooperation with CDCs with which ECDC has bilateral arrangements in the form of MoU or Administrative Arrangement – *outsourced*; *Guidance for internal evaluations of outbreaks*
- 2023: Partnership project ECDC4AfricaCDC - *outsourced*
- 2024: *Eurosurveillance*, ECDC procurement - *outsourced*
- 2025: *Assessment of ECDC Project Office* - *outsourced*
- 2026: *EU Health Task Force* - *outsourced*

Stakeholder surveys

In 2015, ECDC launched a first stakeholder survey targeted to members of the Management Board, Advisory Forum, Competent Bodies, National Focal Points, and relevant external stakeholders (EU institutions, relevant EU agencies, international organisations). A second survey was done in 2016. The next stakeholder survey has been postponed avoiding duplication with the third external evaluation of ECDC and the external “Strategic and performance analysis of ECDC response to COVID-19 pandemic” performed in 2020 and took place during the summer 2022. The final report was shared with the ECDC Management Board in March 2023, and the action plan in June 2023. ECDC reported to the Management Board on the implementation of these improvement actions. The next stakeholder survey is postponed to 2026, because extensive stakeholder consultation is part of the external evaluation of the Centre in 2025.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
The Agency enjoys the privileges stipulated in the Protocol on the Privileges and Immunities of the European Union (Articles 1 to 4 of the Protocol)	Articles 11 to 15 of the Protocol on the Privileges and Immunities of the European Union are applicable to the staff of the Centre. This includes: - Immunity from jurisdiction as regards acts carried out by them in their official capacity. - Exemption from regulations restricting immigration and formalities for the registration of foreigners. - Right to import household effects from their last country of residence or from the country of which they are nationals The Director of the Centre and the Deputy to the Director together with their families are granted the immunities and privileges accorded to heads of diplomatic missions and members of their families.	Family members of staff have access to day care/education in accordance with Swedish legislation.

2.2.3 European Medicines Agency – EMA

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks/ Functions
Regulation (EC) 726/2004 of the European Parliament and the Council of 31 March 2004 (replacing Council Regulation (EEC) No 2309/93 of 22 July 1993) [as amended]	24/08/1993	Founding Regulation: In order to promote the protection of human and animal health and of consumers of medicinal products throughout the Community, and in order to promote the completion of the internal market through the adoption of uniform regulatory decisions based in scientific criteria concerning the placing on the market and the use of medicinal products, the objectives of the Agency shall be to provide the Member States and the institutions of the Community with the best possible scientific advice on any question relating to the evaluation of the quality, the safety, and the efficacy of medicinal products for human and veterinary use, which is referred to it in accordance with the provisions of the Community legislation relating to medicinal products.
Regulation (EC) No 141/2000 of European Parliament and the Council of 16 December 1999	20/01/2000	Orphan Medicines Regulation laying down a Community procedure for the designation of medicinal products as orphan medicinal products and to provide incentives for the research, development and placing on the market of designated orphan medicinal products.
Directive 2001/83/EC of European Parliament and the Council	28/11/2001	Community code relating to medicinal products for human use
Directive 2004/24/EC of the European Parliament and the Council of 31 March 2004	30/04/2004	Traditional herbal medicinal products Directive amending, as regards traditional herbal medicinal products, Directive 2001/83/EC on the Community code relating to medicinal products for human use
Commission Regulation (EC) No 2049/2005 of 15 December 2005	16/12/2005	SME Regulation laying down rules regarding the payment of fees to, and the receipt of administrative assistance from, the European Medicines Agency by micro, small and medium-sized enterprises
Commission Regulation (EC) No 507/2006 of 29 March 2006	29/3/2006	Commission Regulation (EC) No 507/2006 of 29 March 2006 on the conditional marketing authorisation for medicinal products for human use falling within the scope of Regulation (EC) No 726/2004 of the European Parliament and of the Council (Text with EEA relevance)
Regulation (EC) No 1901/2006 of the European Parliament and the Council of 12 December 2006	26/01/2007	Paediatrics Regulation laying down rules concerning the development of medicinal products for human use in order to meet the specific therapeutic needs of the paediatric population, without subjecting the paediatric population to unnecessary clinical or other trials and in compliance with Directive 2001/20/EC.
Commission Regulation 658/2007 of 14 June 2007	15/06/2007 applicable from 04/07/2007	Financial penalties for infringement of certain obligations in connection with marketing authorisations granted under Regulation (EC) No 726/2004.
Regulation (EC) No 1394/2007 of the European Parliament and the Council of 13 November 2007	30/12/2007	Advance Therapies Regulation laying down specific rules concerning the authorisation, supervision and pharmacovigilance of advanced therapy medicinal products.
Commission Regulation 1234/2008 of 24 November 2008	01/01/2009 applicable from 01/01/2010	Variations Regulation laying down provisions concerning the examination of variations to the terms of the following marketing authorisations for medicinal products for human use and veterinary medicinal products.
Commission Delegated Regulation (EU) 2024/1701 of 11 March 2024	17/06/2024 applicable from 01/01/2025	Amendment of the Variations Regulations (Regulation (EC) No 1234/2008 as regards the examination of variations to the terms of marketing authorisations for medicinal products for human use)
Regulation (EC) No 470/2009 of the European Parliament and the Council of 6 May 2009	16/06/2009 applicable from 05/07/2009	Community procedures for the establishment of residue limits of pharmacologically active substances in foodstuff of animal origin.
Commission Regulation (EC) No 668/2009	24/07/2009	Implementing Regulation (EC) No 1349/2007 with regards to the evaluation and certification of quality and non-quality data relating to advanced therapies medicinal products [...] developed by SMEs.
Commission Regulation (EU) No 37/2010 of 22 December 2009	22/12/2009 applicable on the 20 th day after its publication	Commission Regulation (EU) No 37/2010 of 22 December 2009 on pharmacologically active substances and their classification regarding maximum residue limits in foodstuffs of animal origin

Regulation (EU) No 1235/2010 of the European Parliament and the Council of 15 December 2010	31/12/2010 applicable from 02/07/2012	Pharmacovigilance Regulation amending Regulation (EC) No 726/2004 laying down Community procedures for the authorisation and supervision of medicinal products for human and veterinary use [...] and Regulation (EC) No 1394/2007 on advanced therapy medicinal products.
Commission Implementing Regulation (EU) 520/2012 of 19 June 2012	20/6/2012 applicable from 10/7/2012	Commission Implementing Regulation (EU) No 520/2012 on the performance of pharmacovigilance activities provided for in Regulation (EC) No 726/2004 of the European Parliament and of the Council and Directive 2001/83/EC of the European Parliament and of the Council
Regulation (EU) No 536/2014 of the European Parliament and the Council of 16 April 2014	Applicable no earlier than 28 May 2016	Regulation on Clinical trials on medicinal products for human use, and repealing Directive 2001/20/EC.
Regulation (EU) No 658/2014 of the European Parliament and the Council of 15 May 2014	15/05/2014 applicable from 26/08/2014	Pharmacovigilance Fee Regulation laying down fees payable to the European Medicines Agency for the conduct of pharmacovigilance activities in respect of medicinal products for human use.
Regulation (EU) 2017/745 of the European Parliament and of the Council of 5 April 2017	5 April 2017 applicable from 26/5/2020	Regulation of medical devices in the European Union, amending Directive 2001/83, Regulation (EC) No 178/2002 and Regulation (EC) No 1223/2009 and repealing Directives 90/385 and 93/42/EEC.
Regulation (EU) 2017/746 of the European Parliament and of the Council of 5 April 2017	5 April 2017 Applicable from 22/5/2022	Regulation of in vitro diagnostic medical devices in the European Union, repealing Directive 98/79/EC and Commission Decision 2010/227/EU.
Regulation (EU) 2019/6 of the European Parliament and of the Council of 11 December 2018 and its implementing legislation (link)	11/12/2018 applicable from 28/01/2022	Regulation of veterinary medicinal products in the European Union, repealing Directive 2001/82/EC.
Regulation (EU) 2021/2282 of the European Parliament and of the Council of 15 December 2021	15/12/2021 applicable from 12/01/2025	Regulation (EU) 2021/2282 of the European Parliament and of the Council of 15 December 2021 on health technology assessment and amending Directive 2011/24/EU (Text with EEA relevance)
Commission Implementing Regulation (EU) 2022/20 of 7 January 2022	07/01/2022 applicable from 31/01/2022	Commission Implementing Regulation (EU) 2022/20 of 7 January 2022 laying down rules for the application of Regulation (EU) No 536/2014 of the European Parliament and of the Council as regards setting up the rules and procedures for the cooperation of the Member States in safety assessment of clinical trials (Text with EEA relevance)
Regulation (EU) 2022/123 of the European Parliament and of the Council of 25 January 2022	25/01/2022 applicable from 01/03/2022	Regulation (EU) 2022/123 of the European Parliament and of the Council of 25 January 2022 on a reinforced role for the European Medicines Agency in crisis preparedness and management for medicinal products and medical devices.
Regulation (EU) 2024/1938 of the European Parliament and of the Council of 13 June 2024	13/06/2024 applicable from 07/08/2027	Regulation (EU) 2024/1938 of the European Parliament and of the Council of 13 June 2024 on standards of quality and safety for substances of human origin intended for human application and repealing Directives 2002/98/EC and 2004/23/EC
Regulation (EU) 2024/568 of the European Parliament and of the Council of 07 February 2024	14/02/2024 applicable from 01/01/2025	Regulation (EU) 2024/568 of the European Parliament and of the Council of 07 February 2024 on fees and charges payable to the European Medicines Agency, amending Regulations (EU) 2017/745 and (EU) 2022/123 of the European Parliament and of the Council and repealing Regulation (EU) No 658/2014 of the European Parliament and of the Council and Council Regulation (EC) No 297/95
Regulation (EU) 2025/2455 of the European Parliament and of the Council of 26 November 2025	12/12/2025 applicable from 01/01/2026	Regulation (EU) (EU) 2025/2455 of the European Parliament and of the Council of 26 November 2025 establishing a common data platform on chemicals, laying down rules to ensure that the data contained in it are findable, accessible, interoperable and reusable and establishing a monitoring and outlook framework for chemicals.

1.2 - Seat

Amsterdam, The Netherlands

1.3 - Budget Line

06 10 03 01: Union contribution to the European Medicines Agency

06 10 03 02: Special contribution for orphan medicinal products

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	505	502	99,41 %	516	543
TOTAL AST	199	199	100,00 %	203	207
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	704	701	99,57 %	719	750
Contract Agents	203	204	100,49 %	203	303
Seconded National Experts	45	45	100,00 %	45	45
TOTAL Staff	952	950	99,79 %	967	1 098

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	49 666 000	49 095 700
Other Revenue	565 874 000	582 005 300
Total	615 540 000	631 101 000

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)	470 500	170 500
Additional EU funding stemming from contribution agreements (FFR Art.7)	2 717 000	6 600 000
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	162 870	
Total	3 350 370	6 770 500

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	196 411 000	196 411 000	203 758 000	203 758 000
Title 2 - Infrastructure and operating expenditure	95 380 000	95 380 000	95 088 000	95 088 000
Title 3 - Operational expenditure	323 749 000	323 749 000	332 255 000	332 255 000
Total	615 540 000	615 540 000	631 101 000	631 101 000

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16								0		0
AD 15		3		1		3		2		2
AD 14		12		11		13		15		15
AD 13		15		15		18		17		17
AD 12		64		64		64		68		68
AD 11		49		49		51		45		45
AD 10		59		59		60		64		64
AD 9		94		94		109		95		95
AD 8		81		81		76		86		78
AD 7		85		85		93		95		95
AD 6		43		43		29		84		64
AD 5								0		0
TOTAL AD	0	505	0	502	0	516	0	571	0	543
AST 11		3		3		3		3		3
AST 10		7		7		7		7		7
AST 9		13		13		15		15		15
AST 8		19		19		23		20		20
AST 7		38		38		41		33		33
AST 6		26		26		40		48		48
AST 5		56		56		42		48		48
AST 4		22		22		16		12		12
AST 3		15		15		16		20		21
AST 2										
AST 1										
TOTAL AST	0	199	0	199	0	203	0	206	0	207
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		704		701		719		777		750
GRAND TOTAL	704		701		719		777		750	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	128	111	131	164
Function Group III	75	93	72	139
Function Group II				
Function Group I				

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Contract Agents	203	204	203	303

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	45	45	45	45

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	539 896 175	563 195 000	579 217 300	579 217 300	2,84 %
2 EU CONTRIBUTION	47 594 041	49 666 000	49 095 700	49 095 700	-1,15 %
- Of which assigned revenues deriving from previous years' surpluses	20 939	4 595 000	19 585	19 585	-99,57 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	1 327 290	1 190 000	1 296 000	1 296 000	8,91 %
- Of which EEA/EFTA (excl. Switzerland)	1 327 290	1 190 000	1 296 000	1 296 000	8,91 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS	1 672 375	1 489 000	1 492 000	1 492 000	0,20 %
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	590 489 881	615 540 000	631 101 000	631 101 000	2,53 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)	131 500	470 500	170 500	170 500	-63,76 %
Additional EU funding stemming from contribution agreements (FFR Art.7)	4 600 000	2 717 000	6 600 000	6 600 000	142,91 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)		162 870			-100,00 %
TOTAL	4 731 500	3 350 370	6 770 500	6 770 500	102,08 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	188 482 011	196 411 000	203 758 000	203 758 000	3,74 %
Salaries & allowances	132 540 852	140 712 000	147 136 000	153 321 000	8,96 %
- Of which establishment plan posts	107 880 532	114 614 000	120 100 000	118 550 000	3,43 %
- Of which external personnel	24 660 320	26 098 000	27 036 000	34 771 000	33,23 %
Expenditure relating to Staff recruitment	201 814	280 000	262 000	262 000	-6,43 %
Employer's pension contributions	26 722 728	25 387 000	27 235 000	27 235 000	7,28 %
Mission expenses	881 370	1 500 000	1 850 000	1 850 000	23,33 %
Socio-medical infrastructure	3 799 146	4 202 000	4 401 000	4 401 000	4,74 %
Training	1 047 425	1 458 000	1 501 000	1 501 000	2,95 %
External Services	23 034 955	22 663 000	21 159 000	14 974 000	-33,93 %
Receptions, events and representation	253 721	209 000	214 000	214 000	2,39 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	94 335 507	95 380 000	95 088 000	95 088 000	-0,31 %
Rental of buildings and associated costs	34 103 540	33 620 000	32 809 000	32 809 000	-2,41 %
Information, communication technology and data processing	50 272 539	50 350 000	50 763 000	50 763 000	0,82 %
Movable property and associated costs	660 014	1 087 000	889 000	889 000	-18,22 %
Current administrative expenditure	1 113 144	1 491 000	1 519 000	1 519 000	1,88 %
Postage / Telecommunications	25 500	35 000	35 000	35 000	0,00 %
Meeting expenses	124 319	129 000	133 000	133 000	3,10 %
Running costs in connection with operational activities	2 314 000	2 389 000	2 426 000	2 426 000	1,55 %
Information and publishing	1 964 351	2 664 000	2 746 000	2 746 000	3,08 %
Studies	3 758 100	3 615 000	3 768 000	3 768 000	4,23 %
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	310 211 911	323 749 000	332 255 000	332 255 000	2,63 %
Meetings	5 809 448	6 640 000	6 673 000	6 673 000	0,50 %
Evaluation of medicines	234 673 401	240 410 000	247 193 000	247 193 000	2,82 %
Translation expenses	5 348 780	4 908 000	5 174 000	5 174 000	5,42 %
Studies and consultants	23 913 964	29 691 000	30 355 000	30 355 000	2,24 %
Information and publication	40 466 318	42 100 000	42 860 000	42 860 000	1,81 %
TOTAL	593 029 429	615 540 000	631 101 000	631 101 000	2,53 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	188 482 011	196 411 000	203 758 000	203 758 000	3,74 %
Salaries & allowances	132 540 852	140 712 000	147 136 000	147 136 000	4,57 %
- Of which establishment plan posts	107 880 532	114 614 000	120 100 000	120 100 000	4,79 %
- Of which external personnel	24 660 320	26 098 000	27 036 000	27 036 000	3,59 %
Expenditure relating to Staff recruitment	201 814	280 000	262 000	262 000	-6,43 %
Employer's pension contributions	26 722 728	25 387 000	27 235 000	27 235 000	7,28 %
Mission expenses	881 370	1 500 000	1 850 000	1 850 000	23,33 %
Socio-medical infrastructure	3 799 146	4 202 000	4 401 000	4 401 000	4,74 %
Training	1 047 425	1 458 000	1 501 000	1 501 000	2,95 %
External Services	23 034 955	22 663 000	21 159 000	21 159 000	-6,64 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Receptions, events and representation	253 721	209 000	214 000	214 000	2,39 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	94 335 507	95 380 000	95 088 000	95 088 000	-0,31 %
Rental of buildings and associated costs	34 103 540	33 620 000	32 809 000	32 809 000	-2,41 %
Information, communication technology and data processing	50 272 539	50 350 000	50 763 000	50 763 000	0,82 %
Movable property and associated costs	660 014	1 087 000	889 000	889 000	-18,22 %
Current administrative expenditure	1 113 144	1 491 000	1 519 000	1 519 000	1,88 %
Postage / Telecommunications	25 500	35 000	35 000	35 000	0,00 %
Meeting expenses	124 319	129 000	133 000	133 000	3,10 %
Running costs in connection with operational activities	2 314 000	2 389 000	2 426 000	2 426 000	1,55 %
Information and publishing	1 964 351	2 664 000	2 746 000	2 746 000	3,08 %
Studies	3 758 100	3 615 000	3 768 000	3 768 000	4,23 %
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	310 211 911	323 749 000	332 255 000	332 255 000	2,63 %
Meetings	5 809 448	6 640 000	6 673 000	6 673 000	0,50 %
Evaluation of medicines	234 673 401	240 410 000	247 193 000	247 193 000	2,82 %
Translation expenses	5 348 780	4 908 000	5 174 000	5 174 000	5,42 %
Studies and consultants	23 913 964	29 691 000	30 355 000	30 355 000	2,24 %
Information and publication	40 466 318	42 100 000	42 860 000	42 860 000	1,81 %
TOTAL	593 029 429	615 540 000	631 101 000	631 101 000	2,53 %

3.3 - Budget Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 19.585,00

4 - Justification of needs

Commission assessment

Human Resources

As far as staff is concerned, EMA is requesting 777 Temporary Agents (+58 FTE compared to 2026, out of which 11 are authorized as per the Pharma package), 308 Contract Agents (+105 FTE) and 45 SNEs (=), so in total the staff request amounts to 1 130 FTE.

The Biotech proposal foresees additional staff (7 TA and 5 CA) starting from 2028. However, to benefit from a smarter and faster operation of the Clinical Trials Regulation, which needs to deliver as soon as possible after adoption of the Biotech Act, significant modernisation and IT development of the Clinical Trials Information System would be required already in 2026 and 2027. Therefore, the Agency would need these staff resources (7 TA and 5 CA positions) already in 2026.

In addition, the Agency requests additional 51 TA posts in 2027 as follows:

11 additional TA posts compared to 2026 linked to the implementation of New Pharmaceutical Legislation, which have been foreseen in the Financial Fiche for Pharma.

On top, EMA is requesting 9 posts linked to additional tasks in the New Pharmaceutical Legislation, covering mainly the new obligations included in Chapter X of the regulation related to the Vulnerability assessment.

14 additional TA posts for increased workload linked to the growing product portfolio.

5 additional TA posts linked to the implementation of the Clinical Trials Regulation.

5 posts for activities linked to support the implementation of the EC Life Science Strategy, including the operational support to early innovation competitiveness, forecasting and Horizon scanning activities and regulatory science research.

2 additional posts for the implementation and operation of the AI Act.

1 additional TA post to enhanced cooperation with regulatory authorities in the Latin America and Caribbean Region.

3 additional TAs to support communication, stakeholder engagement and transparency related activities including work to address the rising tide of mis-/dis- information on medicines.

1 additional TA post due to higher operational demands with increased security responsibility and complexity.

These additional posts will be funded from the increasing level of fee-generating activities.

EMA also requests 100 additional CA for 3 years, because of recent changes in the Dutch labour law on interims. These changes will significantly increase the cost of short-term staffing contracts (interims), expected to increase by circa 30%. The changes also increase the legal risk that the Agency may, under certain circumstances, be required under Dutch law to offer permanent contracts to certain categories of these contract workers. To reduce its dependency on the interim staff, the Agency is urgently working to develop a roadmap to switch to more sustainable and effective alternative solutions. Replacing the interim staff with 100 CA would save approximately EUR 5,2 million per year on the Agency's budget.

After carefully analysing the Agency's request, it was decided to grant the following posts.

11 additional TA posts compared to 2026 are granted, linked to the implementation of the new pharmaceutical legislation.

Out of the 40 additional TA posts requested to cover increased workload, 20 TA posts are granted in 2027.

The Commission also accepts the request to grant 100 additional CAs for three years to replace interim contracts. 70% of these additional CAs are allocated to category FG III and 30% category FG IV.

Finally, regarding the request to front-load seven TA posts and five CA posts in 2027 linked to the Biotech Act, the Commission decided that these posts will be added once the legislative negotiations are concluded, either during the annual budgetary procedure or through an amending budget in 2027.

Financial Resources

The Commission notes that the Agency's budget request is in line with the Commission instructions. The EMA budget request for DB 2027 amounts to €49 095 700. As the EMA 2025 budget outturn of €19 585 is to be deducted, the EMA net EU contribution is EUR 49 076 115. This amount includes the impact of the CMA proposal (EUR 774 000).

After carefully analysing the Agency's request, the Commission decided to grant the following posts.

11 additional TA posts compared to 2026 are granted, linked to the implementation of the new pharmaceutical legislation.

Out of the 40 additional TA posts requested to cover increased workload, the Commission decided to grant 20 TA posts in 2027.

The Commission also accepts the request to grant 100 additional CAs for three years to replace interim contracts. 70% of these additional CAs are allocated to category FG III and 30% category FG IV.

Finally, regarding the request to front-load seven TA posts and five CA posts in 2027 linked to the Biotech Act, the Commission decided that these posts will be added once the legislative negotiations are concluded, either during the annual budgetary procedure or through an amending budget in 2027.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

2027 Financial Statement – extract justifying requests for additional TA posts

In 2025 the Agency continued its recruitment efforts and achieved 99,6% implementation of the Establishment plan, and full occupancy of CA and END categories.

The Agency requests 777 posts for 2027, building on the 719 posts authorised for 2026.

Detailed justifications for these additional posts are described under sub-section (c) below, but the Agency would also like to draw attention to two new resource-related issues of significant concern which emerged recently, namely (a) the impact of changes to Dutch labour law and (b) the need for preparation for the Biotech Act.

It is important to note that all staffing proposals are expected to be funded by the Agency's fees. In addition, the impact of the Agency staffing on the European Commission pension system is constantly decreasing, with the EU contribution

accounting for only 5,9% of the total revenues excluding the contribution for building located at 30 Churchill Place, London.

(a) Changes to Dutch labour law on interims

Very recent changes to Dutch labour law will significantly increase the cost of short-term staffing contracts (interims), expected to increase by circa 30%. The changes also increase the legal risk that the Agency may, under certain circumstances, be required under Dutch law to offer permanent contracts to certain categories of these contract workers.

As outlined in section (c) below, reliance on this interim workforce has grown in recent years, as staff increases granted by the budgetary authority have not kept pace with either fee income or the scientific/ regulatory workload. The work programmes and budgets contained in the 2027-2029 Single Programming Document - including core activities but also implementation of the 2028 European Medicines Agencies Network Strategy (EMANS) and preparation for the implementation of the New Pharmaceutical Legislation and other legislative acts - assume a continued access to approximately 150 interims each year.

The use of short-term interim staff has continued to be essential given the yearly increase in workload due to newly authorised medicinal products, increasing Access to Documents requests, as outlined below, and the significant changes in numerous new or revised pieces of legislation affecting the Agency. In the absence of new fee-funded TA posts, the situation has required the Agency to reallocate workforce from scientific and regulatory activities to additional legislation-driven tasks in the past, including support to clinical trial activities and access to documents related tasks. More recently, the development of the European Shortages Monitoring Platform under the extended mandate, as well as support to the HTA and devices legislation, have given the Agency new tasks without posts to support this work. Further legislation will affect the agency in the coming years, including the now-published proposals for a Biotech Act and revision of the medical devices' legislation.

The Agency is urgently working to develop a roadmap to reduce its dependence on short-term interim workforce and seek sustainable and effective alternative solutions that can be put in place without disrupting the work of the Agency at this critical time. In the context of major legislative changes outlined in this document that will significantly impact on the workload of the Agency, the reduction of the interim workforce will take time and effort and will necessitate a gradual transition. We therefore request that the Agency be granted the required number of time-limited fee-funded Contract Agents posts to implement this roadmap and to enable a smooth transition to take place. Estimations indicate that access to 100 time-limited CA posts would be required. This approach is anticipated to save approximately 5,2 million Euro per annum for the Agency's budget, representing better use of resources.

Very importantly, the granting of these additional fee-funded posts would not require any additional short-term or long-term burden to be placed on the EU budget, as explained below. The request would not only alleviate the Agency's reliance on short-term interim staffing contracts, but it would also result in more efficient and effective use of the Agency's fee income budget.

The cost of employing interim workers through external providers is already significantly higher than equivalent CA staff costs, but under the new Dutch labour legislation it will become almost 50% more expensive than an equivalent CA post.

To illustrate, below we show a comparison of the average annual cost of a CA FG IV employed by the Agency and the cost of an equivalent graded interim both under the old and new Dutch labour legislation.

Reference grade	EMA annual average cost	Interim annual average cost under the old Dutch labour law	Interim annual average cost under the new Dutch labour law
CA FG IV	Eur 98.265	Eur 112.850	Eur 150.202

EMA would apply the Contract Agent recruitment model used during the Brexit relocation period, when the Agency was also granted time-limited fee-funded Contract Agent positions. The Agency will make it absolutely clear in its procedures that such staff will be recruited only for a limited period of time, under selection procedures and conditions which will not allow contract continuity. The approach that the Agency has already successfully used in the past will prevent long-term liabilities to the EU budget. The short-term costs will be fully covered by EMA's budget, which is 90% funded by fees.

The Agency also successfully applied a similar approach during the COVID period, when it managed to phase in and out a time-limited workforce of temporary agents.

(b) Preparation for the Biotech Act

The EC proposal for the Biotech Act was adopted by the College in December 2025 and seeks to increase the competitiveness of the EU for clinical research. Central to the proposal are profound changes to the operation of the Clinical Trials Regulation (CTR) and the Clinical Trials Information System (CTIS) developed and maintained by the Agency. The proposal foresees additional tasks for the Agency and proposes additional financial and staff resources (7 TA and 5 CA positions) to fulfil these tasks, starting from 2028.

However, in order for the benefits from smarter and faster operation of the CTR to deliver as soon as possible after adoption of the Biotech Act by Council and Parliament, significant modernisation and IT development of CTIS and preparation by the Agency including change management and training for clinical trials stakeholders would be required already in 2026 and 2027. Therefore, the Agency would need the staff resources (7 TA and 5 CA positions) to make this happen already in 2026. Because of the specialist nature of clinical trial regulation and management, and the difficulties in recruiting this expertise, these resources should be long-term, enabling the Agency to develop and retain expertise, thereby driving efficiency and effectiveness.

The Agency therefore requests that the necessary human resources to implement the proposed Biotech Act and extensive modernisation of the Clinical Trials Information System be made available in 2026 rather than 2028, using a similar approach to that successfully taken for the preparation of the New Pharmaceutical Legislation.

Implications for the SPD

At its December 2025 meeting, the Management Board of the Agency was informed that recently published legislative proposals (notably the Biotech Act and the medical devices revisions), will need to be considered during 2026, and the single programming document would need to be amended accordingly.

The 2026 and 2027 EMA budget will be amended following the approvals of the requests described in paragraph a) and b). As described, the expected savings should grant sufficient funds to manage the above proposals.

However, the Agency also notes that, based on its analysis of the requirements set out in the proposed Biotech Act, 12 TA/CA positions may not be sufficient and that it may need to request further reinforcement in the future, once the legislative process provides a more stable picture of the final text.

(c) Detailed justifications for an increase of 51 TA posts in 2027

Following the implementation of New Pharmaceutical Legislation related staffing plan, the Agency has already been granted 11 additional TA posts compared to 2026.

In addition, following EMA Management Board decision, the Agency is requesting 40 TA fee-funded posts to cater for the growth of existing tasks, as follows.

- 14 additional TA posts for workload linked to the growing product portfolio. EMA's fee-funded workload continues to grow every year due to the increasing number of Centrally Authorised Products (hence, more fee-funded post-authorisation monitoring and maintenance activities) and new or expanding activities. On average, each newly authorised product generates 27 subsequent post-authorisation applications, and numerous associated activities in the areas of pharmacovigilance, access to documents, requests for information, legal aspects, requests for international cooperation and information exchange. The product portfolio increases by around 100 new products each year. Considering the fees collected as a proxy of the workload and applying the old fees and charges regulation net of inflation, the period 2021-2025 recorded a compounded annual growth of 3.4%. While this workload increase would require on average every year additional 27 posts, the Agency through its efficiency gains strategy, reallocation of tasks and other measures aims to absorb 50% of it. Therefore, the Agency requests additional 14 AD posts to reduce the gap generated over the past years.

- 9 posts for additional tasks in the New Pharmaceutical Legislation (NPL). The request covers the new obligations included in Chapter X of the regulation related to the Vulnerability assessment. The Agency is requesting 1 TA to deal with the extension of functionalities of the European Shortages Monitoring Platform (ESMP), including the data analysis. It should be noted that additional resources might be needed in case the Agency is requested to support the EC to establish and update the new EU27 long list of critical medicines. The remaining 8 TA are requested to perform the tasks associated with the implementation of the Vulnerability assessment methodology adopted in November 2025 and tested in 2026.

- 5 additional TA posts linked to the implementation of Regulation (EU) 536/2014 (Clinical Trials Regulation – not including changes from the Biotech Act). The Agency is running all IT infrastructure support and coordinating operations. Users and stakeholders support heavily rely on unstable resources including interims and seconded national experts. Therefore, there is a critical need to stabilise the teams implementing legislative requirements for which EMA never received any compensation posts. Moreover, these resources would also contribute to the expedition of the integration between the EU HTA IT platform and internal EMA systems (IRIS) as well as to the IT support, development and use of electronic Product Information (ePI) for human medicines.

- 5 posts for activities linked to support the implementation of the EC Life Science Strategy, including the operational support to early innovation competitiveness, forecasting and Horizon scanning activities and regulatory science research. Additional investment is needed in the management of partnerships toward regulatory preparedness. Overall support to EU competitiveness strategies, with significant increase of direct engagement with EU Technology and scientific clusters.
- 2 additional posts for the implementation and operation of Regulation EU 2024/1689 (the AI Act). The Agency has never received any compensation posts for the implementation of this legislation which places important requirements for AI risk management and reporting and support to stakeholders including guidance (not including provisions in the Biotech Act).
- 1 additional TA post to enhanced cooperation with regulatory authorities in the Latin America and Caribbean Region and contribute to supporting the development of the regulatory agency for medicines in Latin America and the Caribbean (AMLAC).
- 3 additional TAs to support communication, stakeholder engagement and transparency related activities including work to address the rising tide of mis-/dis- information on medicines, as well as in the remit of the right of access to EU documents as established by Regulation (EC) No. 1049/2001 (Articles 7 and 8).
- 1 additional TA post due to higher operational demands with increased security responsibility and complexity, as well as increased risk exposure levels for the Agency over the past years, following the relocation of EMA offices.

It needs to be noted that granting the posts in section (c) would reduce, in a number of instances, the number of contract agents required outlined in section (a) above.

In the short term, EMA has managed to absorb some of the above-mentioned activities, both fee-related and new legislation-related, through efficiency gains and effective staff reallocation. This has led to an increased reliance on short-term staffing contracts, as Contract Agents or, of even more concern, short-term 'interim' contracts and contractors. The additional posts are required for the Agency to remain sustainable and deliver on its public health responsibilities. These posts will be funded from the increasing level of fee-generating activities, at no additional cost to the EU budget.

4.1.2 - Vacancy rate as of end 2025

At the end of 2025, the Agency occupied 701 of 704 Temporary Agent posts in the establishment plan, resulting in a vacancy rate of 99.6%.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

In 2027, the Agency expects to see around 10 retirements. This will result in abatement rate of 1% (including TAs and CAs) of 973.

4.1.4 - Salary assumption for calculating salary line (% applied)

In calculating salaries for 2027, an increase of 2,00% (July-December) was assumed.

4.1.5 - Correction coefficient used

A duty station weighing (correction coefficient) of 111.4 was assumed when establishing PDB2027

4.1.6 - Exchange rate used (if applicable)

Infor-Euro rates for September 2025, exchange rate EUR/GBP = 0.8637

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Title I figures for 2027 reflect an increase of EUR 7 347 000 (+3,74%) compared to 2026, mainly due to increases in salaries and allowances chapter, driven by wage inflation and step advancement, which is partially compensated by lower expenditure on short-term staff. Additional staff requests outlined in section 4.1.1 above are costed. The increase in Title 1 is funded through fees.

4.2.2 - Title 2

Title II figures for 2027 show a decrease of EUR 292 000 (-0,3%) compared to 2026. The decrease is due to lower building project expenditure.

4.2.3 - Title 3

Title III figures reflect an overall increase of EUR 8 506 000 (+2,6%) compared to 2026. The increase is mainly due to higher payments to National Competent Authorities (NCAs) for the evaluation of medicines of EUR 6 811 000 (+2,8%) in line with the higher level of applications expected and scientific studies EUR 1 372 000 (+7,6%).

Minor increase for IT development expenditure of EUR 760 000 (+1,8%) due to general inflationary increase and translation expenditure of EUR 266 000 (+5.4%) related to the higher number of applications expected.

4.3 - Ad hoc grants and delegation agreements

Grants received					
Name and agreement	Signature date	Duration	Counterpart	Short impact	Budget impact
IHI Realised	Est. Q4-2024	Est. 5 years from 01/01/2025	European Commission	RealiseD will catalyse the development and acceptance of innovative approaches for designing trials, (re-)using, analysing and interpreting data	EUR 0,108 mio
Bridge	1/11/2025	3 years	Innovative Health Initiative	Breakthrough regulatory innovation and development through sandbox environment	EUR 0,06 mio
Contribution agreements					
ePi II	31/05/2024	3 years from 01/01/2024	EC - DG NEAR	Implementation of ePi for medicinal products'	EUR 0,05 mio
NDICI AFRICA	20/12/2023	4.6 years (55 months) from 01/05/2023	EC - DG INTPA	Local Manufacturing and Access to Vaccines, Medicines and Health Technologies in Africa	EUR 2 mio CA/FTE 6
OSOA	Est. 2025	Est. 5 years from 01/01/2026	EC - DG ENV	Establishment of a Common Data Platform.	EUR 4,6 mio CA/FTE 4

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Multi-tenanted office building; EMA lease covers parts of the basement, ground and promenade levels	30 Churchill Place, London, E14 5EU, UK	18 448,00	8 002,00	26 450,00		25 years from 1 July 2014	Lease	See explanatory note in section 5.1.2	
2	EMA Building, purpose built, single occupant	Domenico Scarlattilaan 6 1083 HS Amsterdam The Netherlands	22 719,00	10 692,00	33 411,00	10 721 000	20 years from 1 January 2020	Lease	The Netherlands provides 3 mln. EUR for rent reductions of 150 000,00 for each year of the 20y lease	
TOTAL			41 167,00	18 694,00	59 861,00	10 721 000				0

5.1.2 - Current building(s) Other comments

During the Brexit discussions between the EU and the UK government, the matter of EMA's London premises was removed from the negotiation package. This resulted in the Agency having to maintain its contract for its former headquarters in London following the EU decision to relocate the Agency to a new host Member State.

The Agency submitted a building dossier to the Budgetary Authority (EMA/122997/2024), on 27 March 2024 and sought authorisation to amend the sub-underlease of the Agency's pre-Brexit office premises in London. This was approved by the European Parliament on 8 April 2024 and by the Council on 24 April 2024.

The amended sub-underlease documentation was signed in October 2024, valid as of January 2024. The sub-undertenant has since honoured the agreed new terms.

As of December 2025, the Agency continues to monitor the financial stability of its sub-undertenant at 30 Churchill Place and the sub-undertenant continues to honour the revised terms. No further instabilities have occurred since the amended sub-underlease agreement, and the Agency remains contractually protected under the amended lease.

The Agency and its Management Board continue to urge resolution of the London building matter at the political level.

5.1.3 - Building projects in the planning phase

Not applicable.

5.1.4 - Building projects submitted to the European Parliament and the Council

Not applicable.

5.2 - European Schools

The Agency's staff members who make use of European schools in general have their children enrolled at the European School in Bergen, NL (type 1 school) and at the European School in the Hague, NL (type 2 school).

5.3 – Evaluation

The latest evaluation of the Agency's operation pursuant to Article 86 of the Regulation (EC) No 726/2004 was published on 31 August 2021 and is available in the form of a [Report from the Commission to the European Parliament and the Council on the experience acquired with the procedures for authorising and supervising medicinal products for human](#)

[use, in accordance with the requirements set out in the EU legislation on medicinal products for human use \(COM/2021/497 final\)](#). The study assessed the extent to which the current marketing-authorisation system for medicines met its objectives in the period 2010-2017. This report links to the pharmaceutical strategy for Europe and will inform its implementation, with regard to possible legislative and non-legislative measures. It also complements the ongoing revisions of: (i) the EU regulations on medicines for rare diseases and on medicines for children; and (ii) the Regulation on the European Medicines Agency's fee system. The implementation of the report's recommendations is being planned and will depend on the changes in the EU pharmaceutical legislation which will be proposed by the European Commission and ultimately agreed by the European Parliament and Council of the EU. Further details on this evaluation report, including the supporting studies commissioned for it, are available at: https://health.ec.europa.eu/medicinal-products/legal-framework-governing-medicinal-products-human-use-eu_en#related-information

The previous evaluation of the Agency took place in 2009, and resulted in a [European Commission report](#) that was published in January 2010. The Agency's follow up to the recommendations from this report has been described in detail in the Programming Document 2018-2020.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
The Agency has diplomatic status	Staff do not pay national taxes on their Union salary	European schools in The Hague and Bergen, both more than 50km from the Agency's new headquarters in Amsterdam
Within the scope of its official activities, the Agency, its assets, income and other property shall be exempt from all direct taxes, whether levied by national, provincial or local authorities.	Internationally recruited staff can buy tax-free vehicle(s)	Agency does not have a day care facility but provides financial contribution using the same rules as EC for nursery contribution to European kindergarten.
The Agency is exempt from a number of indirect taxes (further details to be consulted from the Seat Agreement between the Kingdom of the Netherlands and the European Medicines Agency).	Internationally recruited staff is exempt from certain taxations (further details to be consulted from the Seat Agreement between the Kingdom of the Netherlands and the European Medicines Agency).	Eligible staff with children (regardless of where they attend school) receive the double education allowance per child, as the Agency's new permanent seat is more than 50km from the nearest European School
	Agency staff are covered by JSIS and exempt from contributions to Dutch social security and NHS, although issues of insufficient access to the Dutch health system for staff member's spouses and children continue to cause problems	

2.2.4 European Foundation for the improvement of living and working conditions – EUROFOUND

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation (EEC) no 1365/75 of the Council of 26 May 1975 on the creation of a European Foundation for the improvement of living and working conditions	26/05/1975	Contribute to the planning and establishment of better living and working conditions through action designed to increase and disseminate knowledge likely to assist this development. It should deal with the following issues: Man at work; organisation of work and particularly job design; problems peculiar to certain categories of workers; long-term aspects of improvement to the environment; distribution of human activities in space and time
Extension of activities	1977	Launch of the European Industrial Relations Observatory (EIRO) on a proposal from the European Commission adopted by the Administrative Board
Extension of activities	2001	Launch of the European Monitoring Centre on Change (EMCC) on a proposal from the European Commission endorsed by the Presidency Conclusions of the Nice European Council and adopted by the Administrative Board
Modification to the Founding Regulation	2003	Amendments to various administrative procedures and adjustment to new Financial Regulation; Modification to governance provisions; adjustment to new Staff Regulations
Regulation (EU) 2019/127 of the European Parliament and the Council	16/01/2019	Eurofound shall enhance and disseminate knowledge, provide evidence and services for the purpose of policy making, including research-based conclusions, and shall facilitate knowledge sharing among and between Union and national actors. Eurofound's objective shall be to support the shaping and implementing policies concerning the improvement of living and working conditions, devising employment policies, and promoting the dialogue between management and labour.

1.2 - Seat

Dublin, Ireland

1.3 - Budget Line

07 10 01: European Foundation for the improvement of living and working conditions (Eurofound)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	51	49	96,08 %	51	51
TOTAL AST	39	36	92,31 %	39	40
TOTAL AST/SC	1	1	100,00 %	1	0
Total Establishment Plan Posts	91	86	94,51 %	91	91
Contract Agents	13	11	84,62 %	13	13
Seconded National Experts	1	1	100,00 %	1	1
TOTAL Staff	105	98	93,33 %	105	105

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	25 387 563	25 882 314
Other Revenue	292 437	297 686

Total	25 680 000	26 180 000

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)		
Additional EU funding stemming from contribution agreements (FFR Art.7)	90 000	740 000
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	1 817 077	1 154 876
Total	1 907 077	1 894 876

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	17 700 000	17 700 000	18 040 000	18 040 000
Title 2 - Infrastructure and operating expenditure	1 870 000	1 870 000	1 900 000	1 900 000
Title 3 - Operational expenditure	6 110 000	6 110 000	6 240 000	6 240 000
Total	25 680 000	25 680 000	26 180 000	26 180 000

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16			0	0	0	0	0	0	0	0
AD 15			0	0	0	1	0	1	0	1
AD 14		2	0	1	0	1	0	1	0	1
AD 13	2	4	2	3	2	4	2	4	2	4
AD 12		5	0	3	0	4	0	4	0	4
AD 11	1	2	0	2	2	4	2	4	2	4
AD 10	1	5	2	6	0	6	0	6	0	6
AD 9		9	0	8	0	9	0	9	0	9
AD 8		8	0	5	0	7	0	7	0	7
AD 7		8	0	2	0	4	0	5	0	5
AD 6		4	0	8	0	5	0	4	0	4
AD 5			0	7	0	2	0	2	0	2
TOTAL AD	4	47	4	45	4	47	4	47	4	47

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST 11		2	0	0	0	0	0	0	0	0
AST 10		2	0	0	0	2	0	2	0	2
AST 9	2	8	1	4	3	6	3	6	3	6
AST 8	1	4	2	1	0	3	1	4	1	4
AST 7	1	7	1	7	1	9	0	8	0	8
AST 6		4	0	5	0	6	0	6	0	6
AST 5		4	0	2	0	2	0	2	0	2
AST 4	1	1	0	4	1	4	1	4	1	4
AST 3		2	1	3	0	2	0	3	0	3
AST 2			0	5	0	0	0	0	0	0
AST 1			0	0	0	0	0	0	0	0
TOTAL AST	5	34	5	31	5	34	5	35	5	35
AST/SC 6					0	0				
AST/SC 5					0	0				
AST/SC 4					0	1				
AST/SC 3		1			0	0				
AST/SC 2				1	0	0				
AST/SC 1					0	0				
TOTAL AST/SC	0	1	0	1	0	1	0	0	0	0
TOTAL	9	82	9	77	9	82	9	82	9	82
GRAND TOTAL	91		86		91		91		91	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	7	7	7	7
Function Group III	2	2	4	4
Function Group II	4	2	2	2
Function Group I		0		0
Contract Agents	13	11	13	13

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	1	1	1	1

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	24 902 111	25 387 563	25 882 314	25 882 314	1,95 %
- Of which assigned revenues deriving from previous years' surpluses			0	0	
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS	27 650	5 437	7 686	7 686	41,36 %
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT	3 222 350	287 000	290 000	290 000	1,05 %
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	28 152 111	25 680 000	26 180 000	26 180 000	1,95 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	400 000	90 000	740 000	740 000	722,22 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	2 727 318	1 817 077	1 154 876	1 154 876	-36,44 %
TOTAL	3 127 318	1 907 077	1 894 876	1 894 876	-0,64 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	17 548 130	17 700 000	18 040 000	18 040 000	1,92 %
Salaries & allowances	15 933 468	16 170 000	16 486 000	16 486 000	1,95 %
- Of which establishment plan posts	15 279 999	15 555 000	15 861 000	15 861 000	1,97 %
- Of which external personnel	653 469	615 000	625 000	625 000	1,63 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Expenditure relating to Staff recruitment	138 004	156 000	156 000	156 000	0,00 %
Employer's pension contributions					
Mission expenses	145 616	155 000	160 000	160 000	3,23 %
Socio-medical infrastructure	177 719	195 000	200 000	200 000	2,56 %
Training	88 831	120 000	120 000	120 000	0,00 %
External Services	1 064 492	904 000	918 000	918 000	1,55 %
Receptions, events and representation					
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 965 770	1 870 000	1 900 000	1 900 000	1,60 %
Rental of buildings and associated costs	844 154	784 000	793 000	793 000	1,15 %
Information, communication technology and data processing	1 024 780	964 000	975 000	975 000	1,14 %
Movable property and associated costs	64 111	100 000	101 000	101 000	1,00 %
Current administrative expenditure	19 318	5 000	5 000	5 000	0,00 %
Postage / Telecommunications	13 407	17 000	26 000	26 000	52,94 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	6 759 287	6 110 000	6 240 000	6 240 000	2,13 %
TOTAL	26 273 187	25 680 000	26 180 000	26 180 000	1,95 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	17 141 045	17 700 000	18 040 000	18 040 000	1,92 %
Salaries & allowances	15 933 468	16 170 000	16 486 000	16 486 000	1,95 %
- Of which establishment plan posts	15 279 999	15 555 000	15 861 000	15 861 000	1,97 %
- Of which external personnel	653 469	615 000	625 000	625 000	1,63 %
Expenditure relating to Staff recruitment	128 047	156 000	156 000	156 000	0,00 %
Employer's pension contributions					
Mission expenses	139 865	155 000	160 000	160 000	3,23 %
Socio-medical infrastructure	154 674	195 000	200 000	200 000	2,56 %
Training	72 693	120 000	120 000	120 000	0,00 %
External Services	712 298	904 000	918 000	918 000	1,55 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Receptions, events and representation					
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 708 894	1 870 000	1 900 000	1 900 000	1,60 %
Rental of buildings and associated costs	655 884	784 000	793 000	793 000	1,15 %
Information, communication technology and data processing	965 973	964 000	975 000	975 000	1,14 %
Movable property and associated costs	56 648	100 000	101 000	101 000	1,00 %
Current administrative expenditure	19 151	5 000	5 000	5 000	0,00 %
Postage / Telecommunications	11 238	17 000	26 000	26 000	52,94 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	2 215 741	6 110 000	6 240 000	6 240 000	2,13 %
TOTAL	21 065 680	25 680 000	26 180 000	26 180 000	1,95 %

3.3 - Budget Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 0

4 - Justification of needs

Commission assessment

Human Resources

Following the Agency Instructions of the Budget Circular 2027, EUROFOUND proposes to maintain a stable number of establishment plan posts in 2027 compared to the budget 2026 (91 posts) as well as for external staff (14 posts) which is fully supported by the Commission.

Financial Resources

Financial resources requested are in line with the financial programming for 2027.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

Despite workload pressures, Eurofound is not asking for additional staff in 2027.

ESTABLISHMENT		PLAN
Administrators	(AD):	51
Assistants	(AST):	50
Assistants/Secretaries	(AST/SC):	0
TOTAL: 91		
EXTERNAL		STAFF
Contract	Agents:	13

TOTAL STAFF: 105

4.1.2 - Vacancy rate as of end 2025

Eurofound had a vacancy rate of 5 % in relation of establishment plan posts.

Establishment plan: 95 % or 86 out of 91 posts filled

Contract Agents: 85 % or 11 out of 13 posts filled

Seconded National experts: 100 % or 1 out of 1 post filled

Total: 93 % or 98 out of 105 posts filled

4.1.3 - Standard abatement ('abatement forfaitaire') applied

No abatement is applied in 2027 since it is planned to have all posts filled

4.1.4 - Salary assumption for calculating salary line (% applied)

Eurofound notes that the latest estimates indicate a salary update of + 2.2% to be applied as from 1 July 2026, and of + 2.3% to be applied as from 1 July 2027 as announced in Budget Circular for 2027. Based on the above and staff turnover, Eurofound assumes an average increase of ca. 2 % per annum in salary lines.

4.1.5 - Correction coefficient used

The current 'correction coefficient' of 130.7 is used in salary calculations in title 1.

4.1.6 - Exchange rate used (if applicable)

n/a

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

In 2020, the coefficient increased by almost 10 percentage points from 119.2 to 129. In 2021 there was a further increase to 133.6 and in 2022 to 136.3 and from 1.7.2023 to 139.4. From 1.7 2024, the coefficient decreased to 130.7 and was kept at the same level throughout 2025 and is expected to remain close to that level also in 2026.

As in previous years, the lion share will need to be spent on staff and staff-related expenditure, about 69% of total budget.

In 2027, the overall appropriations for title are 18,040,000 EUR (in 2026: 17,770 ,000 EUR) including only a small inflation-based increase of 340,000 EUR or 1.9 %. This amount seems realistic as long as there are no further increase of the country coefficient and basic salaries develop as forecasted (See 4.1.4).

Previous years saw significant rises due to inflation-driven salary increases as per the Staff Regulation as well as due to a sustained high-level of the Irish correction coefficient calculated by Eurostat to make staff members' salaries comparable to the one's of colleagues in Brussels.

For many years now, Eurofound's title 1 expenditure has been under enormous pressure due to the cost increases mentioned. This is not expected to change during the planning years. For example, despite a reduction in 2024, the country coefficient for Ireland is assumed to remain the highest in the EU. At the same time the revenue situation does not allow for a more generous budgeting of title 1. Furthermore, rising costs for the Commission's service-level agreements have significantly strained Title 1 resources in recent years, necessitating possible reallocations from other areas of Eurofound's budget.

4.2.2 - Title 2

Title 2 appropriations are expected to increase by 30,000 EUR (1.6 % higher compared to 2026).

The planned title 2 (building, infrastructure and administrative expenditure) level for 2026 is 1,900,000 million EUR. High inflation is anticipated across most Title II items, necessitating cost savings—especially in utility expenses such as energy and water. This aligns with our ongoing EMAS improvement goals. However, reducing IT costs remains challenging due to rising cybersecurity regulatory demands and increasingly expensive framework and service-level agreements with the Commission.

4.2.3 - Title 3

Title 3 (operational expenditure) appropriations are expected to increase by EUR 130,000 (or 2.1 % compared to 2026) to 6,240,000 EUR. The small increase in title 3 is expected to only partly cover rising costs due to inflation.

Despite the small increase, title 3 for 2027 is still significantly lower than 2010 when the budget was about 7,8 million EUR (title 3 in 2027 will be about 26 % lower than in 2010).

A new edition of the European Quality of Life Survey (EQLS) will be fielded during the programming period, and preparations for the fielding of the European Company Survey (ECS) will take place. The increase in costs for these pan-European surveys will be significant and needs to be balanced from within title 3.

In 2027, the budget allocation 'Reacting to ad-hoc Information Requests' has been increased by 243,000 EUR to 532,000 EUR (in 2026: 289,000 EUR). In 2022-2024, there were cuts to offset the increase of the country's coefficient. The funds for this activity are reserved to respond to ad-hoc requirements by stakeholders.

4.3 - Ad hoc grants and delegation agreements

1) Eurofound entered into a 36-month- agreement with DG Enlargement and Eastern Neighbourhood (DG ENEST) for the 'Instrument for Pre-Accession Assistance' (IPA) amounting to 900,000 EUR in 2023. 810,000 EUR were received as pre-financing in 2023. The remainder of the funds (90,000 EUR) is expected in 2026.

2) Eurofound entered into a 36-month Service Level Agreement 'Network for analysis and promotion of EU social dialogue' amounting to 2,999,736 EUR with DG Employment, Social Affairs and Inclusion on 16 December 2024.

3) Eurofound entered into a 36-month Service Level Agreement 'Documenting the best practices from experiences concerning the organisation and reduction of working time in Europe' amounting to 1,335,109 EUR with DG Employment, Social Affairs and Inclusion on 16 December 2024.

4) Eurofound entered into a 36-month Service Level Agreement 'Database on lower pay rates set in collective agreements' amounting to 239,400 EUR with DG Employment, Social, Affairs and Inclusion on 16 December 2024.

5) Eurofound entered into a 36-month Service Level Agreement 'Productivity, employment, and wages in the age of artificial intelligence (AI) - methodologies and impacts' amounting to EUR 1,500,000 with DG Employment, Social, Affairs and Inclusion on 28 October 2025.

6) Eurofound entered into a 28-month Lakehouse Contribution Agreement: 'Data warehouse on employment, green jobs, skills, working and living conditions and industrial relations' amounting to EUR 1,200,000 with DG Employment, Social, Affairs and Inclusion on 7 November 2025.

Name and Agreement type	Signature date	Total amount	Duration	Counterpart	Short description	Budget impact
Service Level Agreement Network for analysis and promotion of EU social dialogue	16 December 2024	€ 2,999,736	01 2025 – 12 2027	Directorate-General Employment, Social Affairs and Inclusion - European Commission	Analysis and promotion of social dialogue outcomes and improving the visibility of European social dialogue	Amount €599,947 Number of CA 1 FGIV 1 FGIII
Service Level Agreement Documenting the best practices from experiences concerning the organisation and reduction of working time in	16 December 2024	€1,335,109	12 2024 – 12 2027	Directorate-General Employment, Social Affairs and Inclusion - European Commission	Documenting the best practices from experiences concerning the organisation and reduction of working time in Europe	Amount €104,929

Name and Agreement type	Signature date	Total amount	Duration	Counterpart	Short description	Budget impact
Europe						
Service Level Agreement Database on lower pay rates set in collective agreements for low paid jobs	16 December 2024	€239,400	12 2024 12 2027	Directorate-General Employment, Social Affairs and Inclusion - European Commission	Carry out an extension of the pilot project "Role of the minimum wage in establishing the Universal Labour Guarantee"	Amount --
Service Level Agreement Productivity, employment, and wages in the age of artificial intelligence (AI) - methodologies and impacts	28 October 2025	€1,500,0000	10 2025 09 2028	Directorate-General Employment, Social Affairs and Inclusion - European Commission	Collecting evidence on the prevalence of AI in selected Member States and assessing its effects on employment, productivity, and wages	Amount €450,000
Contribution agreement Data warehouse on employment, green jobs, skills, working and living conditions and industrial relations	7 November 2025	€ 1,200 000	11 2025 02 2028	Directorate-General Employment, Social Affairs and Inclusion - European Commission	Development of an EU inter-agency data sharing platform pilot project as a tool that centralises access to data owned and produced by EU agencies to facilitate its use in policymaking.	Amount €740,000 Number FGIV of CA

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Main building and conference centre	Dublin	2 000,00	500,00	2 500,00		n/a	n/a	n/a	701 718
2	Loughlinstown House and grounds (historical, listed building)	Dublin	350,00	150,00	500,00		None; EUR 250 000 was paid in 2000 for a 99-year lease (from 2001 on)	99-year lease	n/a	

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
3	Brussels Liaison Office (BLO)	Brussels, 18, Avenue d'Auderghem	100,00		100,00	28 282	Lease agreement with annual termination clause	Lease agreement with annual termination clause	n/a	
TOTAL			2 450,00	650,00	3 100,00	28 282				701 718

5.1.2 - Current building(s) Other comments

Eurofound remains EMAS registered aims at re-registration in 2026.

Reductions of gas and electricity consumption, the use of paper and a reduction in waste remain in the centre of Eurofound's aspirations. Over past years an upgrade of the lighting system, the introduction of high efficiency natural gas boilers, increased window insulation, a state-of-the art video conferencing systems reducing business travel, the instalment of charging points for electrical cars and many more were projects successfully implemented. In 2024, solar panels were installed on the roof of the Conference Centre immediately helping to reduce the purchase of electricity and, thus, energy cost.

5.1.3 - Building projects in the planning phase

No new buildings or building extensions are planned. No change of surface area.

5.1.4 - Building projects submitted to the European Parliament and the Council

None

5.2 - European Schools

There is one European School, Type II, providing education up to level 5, based in Dunshaughlin, Co. Meath. However, it does not offer a European Baccalaureate degree and is also for logistical reasons not a viable option for Eurofound staff. No children of Eurofound staff are currently attending the school.

Eurofound has discussed the schooling question with the Irish Authorities, particularly in the context of the Irish Government's commitment in the Seat Agreement to be open to providing for the education of the children of Eurofound staff on a similar basis to what is provided for EU staff located elsewhere. Following these consultations, Eurofound staff were surveyed on their preferences. There was a strong preference for maintaining the level of choice that is currently available to them. On the basis of this feedback, Eurofound will not pursue the matter of an Accredited European School for the time being.

Eurofound together with the European Commission's and the European Parliament's office in Ireland have established an arrangement for many years with a private school, St Andrew's College, Blackrock, which operates at both primary and secondary level. This school is used by many of Eurofound's staff.

Agreement in place with the European School(s)				
Contribution agreements signed with the EC on type I European schools	Yes		No	X
Contribution agreements signed with the EC on type II European schools	Yes		No	X
Number of service contracts in place with international schools:	0			
Description of any other solutions or actions in place: Issuing school allowance as per SR/CEOS				

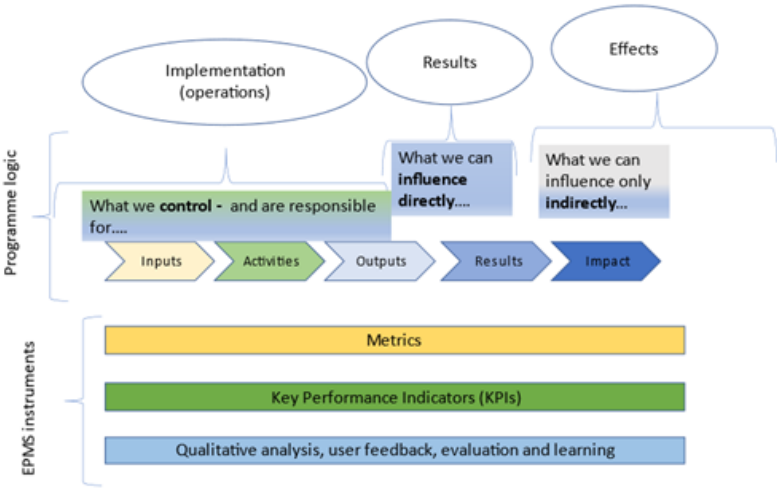
5.3 - Evaluation

The choice of the internal evaluation will be included for the November 2026 Management Board.

Eurofound’s performance monitoring system (EPMS) aims to foster a culture of continuous organisational improvement. Using a series of instruments of ongoing monitoring and evaluation, it provides the necessary information for accountability of organisational performance as expressed in the annual work programmes which are supported by multi-annual strategies and programmes. Eurofound complies with the regulatory requirements ⁶⁴ of ‘Results-Based Management’ in demonstrating its performance.

The EPMS provides the instruments to adapt where necessary to achieve the outputs and results as intended. This can be visualised as follows:

EPMS model



Monitoring

The Agency has a long tradition in monitoring the implementation of its annual work programme against a set of quantitative and qualitative indicators and metrics.

At corporate level a set of Key performance indicators (KPIs), metrics and management reporting aid the requirement for regular data and analysis at management and operational level on the organisational performance towards achieving the objectives.

The Key Performance Indicators (KPIs) for 2025-2028 build to a large extent on those for previous programme periods. Adaptations in data collection method have improved efficiency and data quality placing a strong emphasis on the programme results indicated by uptake and use)of Eurofound’s knowledge. A new indicator on stakeholder engagement allows a more transparent indication of the wide variety of formats and channels of knowledge uptake by stakeholders, including social media. We continue to monitor the rigour of Eurofound’s research and the programme’s efficient use of its resources (inputs and outputs).

Key performance indicator	Annual measurement	Type	Target
Budget implementation	Budget Implementation	Input	98%
Efficient use of posts	Number of posts available in the establishment plan	Input	95%

⁶⁴ Article 29 Financial Regulation (2019)

	filled (including job offers accepted)		
Programme Delivery	Number of outputs delivered as planned in the annual work programme	Output	80%
Scientific quality	Number of mentions of Eurofound's research in peer reviewed journals	Process	N/A*
Stakeholder engagement	Mentions in (social) media; Number of page views and downloads on the website; Number of engaged web visit; Number of requests for expertise; Number of contributions at external and joint events	Result	N/A*
Policy relevance	Uptake of Eurofound's expertise in policy documents	Result	N/A*

*The measurement cannot distinguish between the contribution of Eurofound in achieving the result and that of other factors, therefore setting a target would be inappropriate. The aim is to maintain or exceed the result of the previous period (full year).

The six KPIs are supplemented by metrics in all functional processes (communication, ICT, research project management, facilities, greening (EMAS) and in compliance (finance, procurement, HR, internal control).

Management reporting contextualize the quantitative data with analysis as an input for necessary adjustments to ensure the programme implementation remains aligned with its objectives.

Data sources used are in stable systems: the budget and accounting system, project management system, external monitoring systems to track social media, page views and downloads etc, surveys, action plans and progress reports.

Evaluation

Evaluation is defined as an evidence-based learning and judgement. It assesses the extent to which an intervention has been:

- relevant given the needs and its mandate and objectives,
- effective and efficient,
- coherent both internally and with other EU policy interventions and achieved EU added value⁶⁵

Eurofound evaluation practices are based on the principles of the European Commission, 'Better Regulation Guidelines and Toolkit' It applies the above-mentioned evaluation requirements and provisions in a multiannual perspective of its 2025-2028 programme taking a modular and complementary approach to implementing a coherent set of evaluation activities. This approach aims to ensure a proportional and effective use of resources in meeting the evaluation requirements, as well as a way of ensuring that the required evaluation activities are applied in such a way to maximise

⁶⁵ According to European Commission Better Regulation evaluation guidelines

their utility for the Agency in a multiannual perspective. The programme distinguishes between thematic evaluation and programme evaluation and recurring activities such as user feedback and project reviews.

Thematic evaluation

Evaluations can be different in scope as they need to be proportionate to the objectives and expenditure. They can serve as a basis for decision making about new activities or for assessing the performance on criteria of effectiveness, efficiency, coherence and/or relevance to Eurofound's strategy and programmes. The Management selects a theme on an annual basis to be added here once adopted{to be added in Q3 2026}.

Programme evaluation

As an Agency of the European Commission, Eurofound is subject to a programme evaluation every five years⁶⁶. The evaluation is initiated by DG Employment supported by an external contractor. The latest evaluation covered the period 2017-2022. At the same time three other Agencies in the policy field of DG Employment, Social inclusion and Equality were evaluated: Cedefop, ETF, EU OSHA. It addresses five recommendations for Eurofound specifically and 14 for the four Agencies. The follow up of the actions will be presented in Annex XIII in September 2026 providing the latest state-of-play.

5.4 - Privileges and immunities

The Irish government and Eurofound concluded a Seat Agreement and a related Memorandum of Understanding on 10 November 2015. It entered into effect on 19 July 2016. These documents replaced previous arrangements that were based on written correspondence between Eurofound and the services of the Irish government. The new Seat Agreement and Memorandum of Understanding are based on the Vienna Convention (Protocol on privileges and immunities), as well as guidelines and templates prepared by the Commission and the Agencies' Legal Network.

Agency privileges	Privileges granted to staff	
	Protocol on privileges and immunities/diplomatic status	Education/day care
The Agency has diplomatic status. In common with other EU institutions, Eurofound is exempt from VAT. Eurofound meets the full cost of office furniture, security and infrastructure. There is no contribution by ministries and regional governments.	No staff member has diplomatic status, but senior staff are entitled to a Laisser-Passer document to facilitate travel; however, this privilege is currently not availed of. The Protocol on privileges and immunities is applicable to all staff recruited under the Staff Regulations. This entitles them and their families to enter Ireland without being subject to the usual immigration procedures, for staff to travel to and from work without hindrance, for staff to transfer residence to Ireland without payment of import duty on their effects and motor cars. Staff are exempt from national income tax on their earnings on the basis that they are liable to a tax for the benefit of the Communities on salaries, wages and emoluments paid to them by the Communities. There are no continuous VAT exemptions for staff, with the exception of the director. Staff recruited from outside Ireland may purchase up to two cars without payment of tax or import charges. They may also purchase household goods free of VAT during the first 24 months after moving to Ireland.	There is no access to subsidised day-care facilities for staff. Educational allowances are paid to staff in accordance with the provisions of the Staff Regulations. School fees are not paid directly by Eurofound. Staff sending their children to private schools may qualify for the non-flat-rate education allowance (the child must be at least six years of age) in accordance with the provisions of the Staff Regulations.

⁶⁶ Ex article 28.2 of Regulation (EU) 2019/127

2.2.5 European agency for Safety and Health at Work – EU-OSHA

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Council Regulation (EC) No 2062/94	18/07/1994	Workers and employers need to be made aware of the risks that they face, and how to manage them. But health and safety bodies in the individual EU Member States cannot do this alone. That is why the European Agency for Safety and Health at Work was set up, in 1994.
Council Regulation (EC) No 1643/95	29/06/1995	Our mission is to make Europe's workplaces safer, healthier and more productive. We do this by bringing together and sharing knowledge and information, to promote a culture of risk prevention. Located in Bilbao, Spain, we have a dedicated staff of occupational safety and health (OSH), communication and administrative specialists. At the national level, we are represented through a network of focal points, which are usually the lead OSH bodies in the individual Member States. The Agency is a tripartite organisation, this means that we work with governments, employers and workers representatives. We are a single reference point for OSH information. We collect, analyse and disseminate technical, scientific and economic information on OSH risks. We share good practice, and communicate information in a variety of ways to reach workers and workplaces. Our awareness raising activities include our three-year Healthy Workplaces campaigns. We also provide information on our website, via our electronic newsletter OSH mail, and in a range of printed publications. We help to explain European legislation on OSH. And we look out for risks which may only be emerging, due to the fast pace of change in the workplace. Through our research we aim to identify new and emerging risks. Initiatives such as the Agency's European Survey of Enterprises on New and Emerging Risks (ESENER) help to give an overview of safety and health at work in Europe, describe the trends and underlying factors, and anticipate changes in work and their likely consequences for safety and health. Additionally, The Agency aims to stimulate debate and reflection among the Agency's stakeholders and to provide a platform for debate between policy-makers at various levels.
Council Regulation (EC) No 1654/2003	18/06/2003	Updating of the Agency's regulation in accordance with new EU financial and public document access provisions
Council Regulation (EC) No 1112/2005	24/06/2005	Modification of the Agency's government and management structures
European Parliament and Council Regulation (EU) 2019/126 repealing Council Regulation (EC) No 2062/94	16/01/2019	EU-OSHA's objective shall be to provide the Union institutions and bodies, the Member States, the social partners and other actors involved in the field of safety and health at work with relevant technical, scientific and economic information and qualified expertise in that field in order to improve the working environment as regards the protection of the safety and health of workers. To that end, EU-OSHA shall enhance and disseminate knowledge, provide evidence and services for the purpose of policy making, including research-based conclusions, and shall facilitate knowledge sharing among and between Union and national actors.

1.2 - Seat

Bilbao, Spain

1.3 - Budget Line

07 10 02: European Agency for Safety and Health at Work (EU-OSHA)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	25	25	100,00 %	26	26
TOTAL AST	15	15	100,00 %	14	14
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	40	40	100,00 %	40	40
Contract Agents	25	25	100,00 %	25	25
Seconded National Experts	0	0	N/A	0	0

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL Staff	65	65	100,00 %	65	65

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	17 663 030	18 016 291
Other Revenue	559 870	551 709
Total	18 222 900	18 568 000

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from contribution agreements (FFR Art.7)	p.m.	p.m.
Total	p.m.	p.m.

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	9 238 000	9 238 000	9 420 000	9 420 000
Title 2 - Infrastructure and operating expenditure	1 821 400	1 821 400	1 811 000	1 811 000
Title 3 - Operational expenditure	7 163 500	7 163 500	7 337 000	7 337 000
Title 4 - Specific projects ad hoc grants, delegation agreement (R0)	p.m.	p.m.	p.m.	p.m.
Total	18 222 900	18 222 900	18 568 000	18 568 000

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		2		1		1		1		1

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 13		1				1		2		2
AD 12		2		1		2		5		5
AD 11		5		1		6		3		3
AD 10		7		7		8		8		8
AD 9		4		4		3		4		4
AD 8		1		5		2		1		1
AD 7		2				1				
AD 6		1		6		2		2		2
AD 5										
TOTAL AD	0	25	0	25	0	26	0	26	0	26
AST 11										
AST 10										
AST 9						1		2		2
AST 8		3		1		4		5		5
AST 7		8		7		7		6		6
AST 6		2		4		2		1		1
AST 5		2		3						
AST 4										
AST 3										
AST 2										
AST 1										
TOTAL AST	0	15	0	15	0	14	0	14	0	14
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		40		40		40		40		40
GRAND TOTAL	40		40		40		40		40	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	10	8	10	11
Function Group III	10	11	10	9
Function Group II	5	6	5	5
Function Group I				
Contract Agents	25	25	25	25

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	0	0	0	0

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	17 254 501	17 663 030	18 016 291	18 016 291	2,00 %
- Of which assigned revenues deriving from previous years' surpluses	490 731	245 632	900 049	900 049	266,42 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	467 709	459 770	451 609	451 609	-1,77 %
- Of which EEA/EFTA (excl. Switzerland)	467 709	459 770	451 609	451 609	-1,77 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	100 100	100 100	100 100	100 100	0,00 %
5 ADMINISTRATIVE OPERATIONS	951				
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	17 823 261	18 222 900	18 568 000	18 568 000	1,89 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	0	p.m.	p.m.	p.m.	

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	8 278 302	9 238 000	9 420 000	9 420 000	1,97 %
Salaries & allowances	7 508 235	8 480 000	8 647 000	8 647 000	1,97 %
- Of which establishment plan posts	5 617 624	6 195 000	6 300 000	6 300 000	1,69 %
- Of which external personnel	1 890 611	2 285 000	2 347 000	2 347 000	2,71 %
Expenditure relating to Staff recruitment	207	3 000	3 000	3 000	0,00 %
Employer's pension contributions					
Mission expenses	29 415	55 000	55 000	55 000	0,00 %
Socio-medical infrastructure	59 980	55 000	55 000	55 000	0,00 %
Training	86 612	100 000	100 000	100 000	0,00 %
External Services	593 853	545 000	560 000	560 000	2,75 %
Receptions, events and representation					
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 759 960	1 821 400	1 811 000	1 811 000	-0,57 %
Rental of buildings and associated costs	752 939	737 400	728 400	728 400	-1,22 %
Information, communication technology and data processing	875 622	925 000	930 000	930 000	0,54 %
Movable property and associated costs		17 500	17 500	17 500	0,00 %
Current administrative expenditure	71 350	71 500	65 100	65 100	-8,95 %
Postage / Telecommunications	57 029	65 000	65 000	65 000	0,00 %
Meeting expenses	3 020	5 000	5 000	5 000	0,00 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	7 010 622	7 163 500	7 337 000	7 337 000	2,42 %
Priority areas & operational activities	6 989 065				
Support to operational activities	21 557				
Communication, Campaigning and Promotion		4 592 600	4 426 000	4 426 000	-3,63 %
Networking and Coordination		491 000	491 000	491 000	0,00 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Prevention and Research		2 079 900	2 420 000	2 420 000	16,35 %
Title 4 - Specific projects ad hoc grants, delegation agreement (R0)	245 853	p.m.	p.m.	p.m.	
IPA III 2022 programme	245 853	p.m.	p.m.	p.m.	
IPA III 2025 programme		p.m.	p.m.	p.m.	
TOTAL	17 294 737	18 222 900	18 568 000	18 568 000	1,89 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	8 118 922	9 238 000	9 420 000	9 420 000	1,97 %
Salaries & allowances	7 508 235	8 480 000	8 647 000	8 647 000	1,97 %
- Of which establishment plan posts	5 617 624	6 195 000	6 300 000	6 300 000	1,69 %
- Of which external personnel	1 890 611	2 285 000	2 347 000	2 347 000	2,71 %
Expenditure relating to Staff recruitment	207	3 000	3 000	3 000	0,00 %
Employer's pension contributions					
Mission expenses	22 072	55 000	55 000	55 000	0,00 %
Socio-medical infrastructure	25 992	55 000	55 000	55 000	0,00 %
Training	56 281	100 000	100 000	100 000	0,00 %
External Services	506 135	545 000	560 000	560 000	2,75 %
Receptions, events and representation					
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 254 046	1 821 400	1 811 000	1 811 000	-0,57 %
Rental of buildings and associated costs	618 699	737 400	728 400	728 400	-1,22 %
Information, communication technology and data processing	592 191	925 000	930 000	930 000	0,54 %
Movable property and associated costs	0	17 500	17 500	17 500	0,00 %
Current administrative expenditure	38 438	71 500	65 100	65 100	-8,95 %
Postage / Telecommunications	1 698	65 000	65 000	65 000	0,00 %
Meeting expenses	3 020	5 000	5 000	5 000	0,00 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	3 280 803	7 163 500	7 337 000	7 337 000	2,42 %
Priority areas & operational activities	3 259 246				
Support to operational activities	21 557				

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Communication, Campaigning and Promotion		4 592 600	4 426 000	4 426 000	-3,63 %
Networking and Coordination		491 000	491 000	491 000	0,00 %
Prevention and Research		2 079 900	2 420 000	2 420 000	16,35 %
Title 4 - Specific projects ad hoc grants, delegation agreement (R0)	177 934	p.m.	p.m.	p.m.	
IPA III 2022 programme	177 934	p.m.	p.m.	p.m.	
IPA III 2025 programme		p.m.	p.m.	p.m.	
TOTAL	12 831 705	18 222 900	18 568 000	18 568 000	1,89 %

3.3 - Budget Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 900.049,48

4 - Justification of needs

Commission assessment

Human Resources

Following the Agency Instructions of the Budget Circular 2027, EU-OSHA proposes to maintain a stable number of establishment plan posts in 2027 compared to the budget 2026 (40 posts).

As regards external staff, EU-OSHA will employ 2 SNE's free of charge for the EU starting in 2026 to contribute efficiently to EU policy priorities, particularly to deliver on Commission's requests and to cooperate with other agencies on high technical level. As agreed during last year's hearing, these 2-cost free SNE's will be supported by EFTA credits.

The Commission supports the agency request.

Financial Resources

Financial resources requested are in line with the financial programming for 2027.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

EU-OSHA anticipates that its staffing levels will remain stable during 2027 with 40 temporary agents, 25 contract agents and 2 SNEs. EU-OSHA was granted 2 SNEs starting in 2026 which will continue for 2027. These posts are financed by EFTA funds.

While maintaining the total number of Contract Agents to its historical level (25), EU-OSHA foresees an evolution of its needs (-1 FGIII, + 1 FGIV). The combination of increased digitalised processes widely implemented at the Agency, and evolving staff skills and competencies, resulted in a reduced demand for basic administrative support in general. In addition, in its workforce planning exercise, the Agency considers both potential retirement of staff and evolving job profiles needs. All this results inevitably in an increased number of higher function groups and relative decrease in lower ones.

4.1.2 - Vacancy rate as of end 2025

The occupation rate on 31/12/2025 was 100.0% (40/40 TA + 25/25 CA).

4.1.3 - Standard abatement ('abatement forfaitaire') applied

No abatement is applied.

4.1.4 - Salary assumption for calculating salary line (% applied)

For the assumption for calculating salaries, EU-OSHA follows in general the instructions laid down in the budget circular.

The assumption followed by EU-OSHA for 2027 is that there will be an average 2.0 % increase in respect of the salary expenditure foreseen in 2026. This is based on requested budget 2026 for covering both the applicable general salary increases and the Spanish weighting factor estimated at 95.0% in 2026.

Any further adjustment (+/-) upon salary indexations applicable in 2026 will be reflected in the final Budget 2027 figures.

4.1.5 - Correction coefficient used

Estimated weighting factor 2026: 95.0%

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Title 1 is proposed at EUR 9 420 000 which will cover the staff costs for the full Establishment Plan (40 Temporary Agents, 25 Contract Agents and 2 Seconded National Experts). It also anticipates other expenditure such as the automatic increases linked to the salary steps, the needs for the reclassification exercises (2026 and 2027), expenditure related to staff learning & development, services provided by DGHR/PMO, the outsourcing of the accounting function (shared with ETF), temporary workers, recruitment costs, administrative missions, social expenditure and traineeships.

Compared to 2026, the total increase for the staff expenditure is EUR 182 000 (+2.0%), which is in line with the overall increase of the budget.

4.2.2 - Title 2

The total appropriations for Title 2 of the expenditure are proposed at EUR 1 811 000.

EU-OSHA has applied a flat increase of 2.0% in 2027 to most of its recurrent and routine expenditure contracts. This expenditure will cover building and facilities running costs, ICT costs, cybersecurity related projects, telecom expenses and other general administrative expenses.

Therefore, overall and compared to 2026, the Title 2 expenditure in 2027 decreases by EUR 10 400 (-0.6%).

EU-OSHA will be relocating to another building during Q3 of 2026. The new premises will not increase the budget required for Title II. The final figures related to the rental and other related expenses will be adjusted accordingly and reflected in the Final Budget 2027.

4.2.3 - Title 3

The appropriations for Title 3 finance the operational expenditure of the activities and projects defined in EU-OSHA's draft Single Programming Document 2027-2029. The projects support the three Strategic Lines of Action defined in EU-OSHA's Strategy 2025-2034: Evidence and knowledge for policymaking and research; Tools and resources for prevention; Raising awareness and networking for a positive safety and health culture at work. Key expenditures in 2027 are on the OSH Overviews on Occupational Exposure to Cancer Risk Factors, Climate Change and Work-related Accidents, but also overviews on Psychosocial Risk, Cardiovascular Diseases and Health and Social Care Sectors. Other important research expenditures are for the Foresight on Climate Change and OSH, the surveys ESENER and OSH Pulse, and the OiRA tool. An important part of the expenditures is for communication, promotion and strengthening networks, with multilingual communication in 25 languages across the Healthy Workplace Campaign on mental health, the FAST initiative and the promotion of a wide range of other agency outputs. Title 3 is adjusted in line with the limitations of resources and reflects the operational priorities, as detailed in the Annual Work Programme 2027 in the draft Single Programming Document 2027-2029. The Management Board of EU-OSHA approved the draft Single Programming Document 2027-2029 at its meeting in December 2025. The document was prepared and agreed in line with the budgetary circular received from the Commission and the MFF and draft MFF. The total appropriations requested for the title 3 of the agency's expenditure is EUR 7 337 000.

4.3 - Ad hoc grants and delegation agreements

The contribution agreement IPA/2022/440-372 (2022-2025) EU-OSHA for "Preparatory measures for the future participation of IPA III beneficiaries in the network of the European Agency for Safety and Health at Work" was signed end of 2022. The objective of the action is to support the beneficiaries in their approximation to and adoption of the EU acquis. The proposed action is for an operational period 1/1/2023 – 31/01/2026 (new end date), has a total budget EUR

598 078 and finances the employment of a Contract Agent FGIV for the management of the project. This contribution agreement is to be seen as the continuation of previous similar initiatives ensuring sustainability. The Contract Agent FGIV post mentioned above is not part of the estimated number of Contract Agents requested by EU-OSHA for 2026 - refer to section "2.2.1 Contract Agents".

A new contribution agreement aiming to carry out preparatory measures for the IPA III beneficiaries (i.e., Albania, Bosnia and Herzegovina, Kosovo*, Montenegro, North Macedonia, Serbia and Türkiye), for Moldova and Ukraine, and other stakeholders in view of their future participation in the EU Agency upon EU membership or earlier is under negotiation and is planned to be signed with DG ENEST in 2026. The measures will focus on support in achieving the EU enlargement priorities in the area of the EU acquis chapter 19, as well as on knowledge transfer and capacity building in the area of occupational safety and health that falls under the expertise of the EU Agency. The maximum funding envisaged under the contribution agreement is € 1 000 000 for a duration of 48 months, in the period 2026-2030. The contribution agreement shall finance the employment of a Contract Agent FGIV for the management of the project. The mentioned Contract Agent FGIV post is not part of the estimated number of Contract Agents requested by EU-OSHA for 2027 - refer to section "2.2.1 Contract Agents".

2027 - Refer to section 2.2.4 Contract Agents :							
Name	Sign date	Total amount	Duration	Counterpart	Description	2027	
1. IPA III agreement	22-Dec-22	598.078 €	36 + 1 months	DGNEAR	Preparatory measures for IPA III beneficiaries in the networks and activities of EU-OSHA	Amount	p.m.
						Number of TA	-
						Number of CA/SNE	
						Number of CA/SNE	1

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Miribilla Building	c/ Santiago de Compostela 12 E-48003 Bilbao - SPAIN	2 360,00	387,00	2 747,00	395 000	8 years and afterwards automatic renewal on a yearly basis	Renting contract	100 100	
2	DGEMPL/C046 co-working space	Rue du commerce, 46 BE-1000 Bruxelles	56,00	4,00	60,00	0	Indefinite until former notification of EU-OSHA or DGEMPL	Fair agreement between EC and agencies under the remit of DGEMPL		
TOTAL			2 416,00	391,00	2 807,00	395 000				0

5.1.2 - Current building(s) Other comments

EU-OSHA will move to new headquarter premises in the second half of 2026. EU-OSHA's new seat in the heart of Bilbao will cover and comply with the relevant legal and safety requirements. In addition, it will generate, starting in 2027, savings on the building and rental related expenditure. Once definitively determined, the savings generated by the relocation of the agency's headquarters will be allocated to the agency's operational budget during the preparation of the final 2027 budget.

5.1.3 - Building projects in the planning phase

Not applicable.

5.1.4 - Building projects submitted to the European Parliament and the Council

Not applicable.

5.2 - European Schools

Schooling is a key factor in fostering multilingualism and enabling EU-OSHA to attract and retain qualified staff members. There is no European school at the Agency's seat, Bilbao. Consequently, the Agency applies the article 3 of the Annex VII of the Staff Regulations when calculating entitlements of the education allowances for its staff. No extra financial support is currently allocated to its staff in this regard.

In addition to local schools in Spanish and Basque language, international schools are located within the city and its outskirts; these help the Agency to attract a more diverse workforce although the offer is still relatively limited. The Agency is committed to continue fostering its multilingual environment and providing a multicultural education for the children of its staff.

5.3 - Evaluation

In September 2024, the Commission published its Staff Working Document (SWD - SWD(2024)222final) on the evaluation of the four agencies (EU-OSHA, Eurofound, ETF and Cedefop) in the policy field of DG EMPL. The conclusions on EU-OSHA are very positive and the good performance of EU-OSHA is recognised throughout the SWD and the underlying evaluation study. However, the SWD includes a number of recommendations – most of them directed at the four agencies in common, and a few directly targeted at the individual agencies. The Management Board of EU-OSHA adopted an action plan for EU-OSHA in December 2024. EU-OSHA's action plan was complemented by a joint action plan for joint actions between the four agencies covered by the evaluation. The Management Board and the European Commission are kept informed about the implementation of the individual and joint action plans

The evaluation report is available here: [EU agencies Eurofound, Cedefop, ETF and EU-OSHA – 2024 evaluation](#).

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
The Agency receives an annual subsidy of EUR 100 100 from local and national authorities	Annual contribution of local authorities from kingdom of Spain (EUR 60 100) and Basque Regional Government (EUR 40 000)	
Seat agreement	A seat agreement signed with the Kingdom of Spain on 31 March 2014 foresees a maximum EUR 100 000 per year as a contribution to rent related expenditure. The Agency's staff is accredited with the Spanish Ministry of Foreign Affairs with non-diplomatic status with the exception of the Executive Director.	
VAT Exemption	Staff members are entitled to VAT exemptions for purchases of goods and purchase of one new car during the first year of service (not applicable to staff with Spanish nationality).	

2.2.6 European Centre for the Development of Vocational training – CEDEFOP

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Regulation 337/75	10 February 1975	Regulation (EEC) No 337/75 of the Council of 10 February 1975 establishing a European Centre for the Development of Vocational Training
Regulation 1946/93	30 June 1993	Council Regulation (EEC) No 1946/93 of 30 June 1993 amending Regulation (EEC) No 337/75 establishing a European Centre for the Development of Vocational Training
Regulation 1131/94	16 May 1994	Council Regulation (EC) No 1131/94 of 16 May 1994 amending Regulation (EEC) No 337/75 establishing a European Centre for the Development of Vocational Training
Regulation 251/95	6 February 1995	Council Regulation (EC) No 251/95 of 6 February 1995 amending Regulation (EEC) No 337/75 establishing a European Centre for the Development of Vocational Training
Regulation 354/95	20 February 1995	Council Regulation (EC) No 354/95 of 20 February 1995 amending Regulation (EEC) No 337/75 establishing a European Centre for the Development of Vocational Training
Regulation 1655/2003	18 June 2003	Council Regulation (EC) No 1655/2003 of 18 June 2003 amending Regulation (EEC) No 337/75 establishing a European Centre for the Development of Vocational Training and repealing Regulation (EEC) No 1416/76
Regulation 2051/2004	25 October 2004	Council Regulation (EC) No 2051/2004 of 25 October 2004 amending Regulation (EEC) No 337/75 establishing a European Centre for the Development of Vocational Training
Regulation 2019/128	16 January 2019	Regulation (EU) 2019/128 of the European Parliament and of the Council of 16 January 2019, establishing a European Centre for the Development of Vocational Training (Cedefop) and repealing Council Regulation (EC) no 337/75

1.2 - Seat

Thessaloniki - Greece

1.3 - Budget Line

07 10 03: European Centre for the Development of Vocational Training (Cedefop)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	52	51	98,08 %	54	55
TOTAL AST	39	36	92,31 %	37	36
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	91	87	95,60 %	91	91
Contract Agents	25	24	96,00 %	25	25
Seconded National Experts	4	4	100,00 %	4	4
TOTAL Staff	120	115	95,83 %	120	120

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	20 850 288	21 543 533
Other Revenue	1 190 831	1 117 808
Total	22 041 119	22 661 341

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)	0	0
Additional EU funding stemming from contribution agreements (FFR Art.7)	586 871	489 059
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	60 000	60 000
Total	646 871	549 059

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	14 694 348	14 694 348	14 860 382	14 860 382
Title 2 - Infrastructure and operating expenditure	2 447 900	2 447 900	2 618 700	2 618 700
Title 3 - Operational expenditure	4 312 000	4 312 000	4 693 200	4 693 200
Title 4 - Other Operational Activities	586 871	586 871	489 059	489 059
Total	22 041 119	22 041 119	22 661 341	22 661 341

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1		1		1		1		1
AD 14		2		2		3		3		3
AD 13		2		1				2		2
AD 12		6		5		4		3		3
AD 11		3		3		6		6		6
AD 10		9		8		6		9		9
AD 9		5		6		5		5		5
AD 8		3		2		2		1		1
AD 7		6		11		20		18		18
AD 6		12		10		7		7		7
AD 5		3		2						
TOTAL AD	0	52	0	51	0	54	0	55	0	55
AST 11		2		2		2		2		2
AST 10	1	2	1	1	2	1	2	1	2	1

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST 9	1		1	1	2	1	2	3	2	3
AST 8	4	3	4	2	2	4	2	9	2	9
AST 7		11		11		11		4		4
AST 6		7		7		6		8		8
AST 5		4		3		4		1		1
AST 4		2		2		1		2		2
AST 3		2		1		1				
AST 2										
AST 1										
TOTAL AST	6	33	6	30	6	31	6	30	6	30
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL	6	85	6	81	6	85	6	85	6	85
GRAND TOTAL	91		87		91		91		91	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	8	7	8	8
Function Group III	4	5	5	5
Function Group II	11	10	10	10
Function Group I	2	2	2	2
Contract Agents	25	24	25	25

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	4	4	4	4

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	0	0	0	0	
2 EU CONTRIBUTION	20 486 606	20 850 288	21 543 533	21 543 533	3,32 %
- Of which assigned revenues deriving from previous years' surpluses	404 190	245 737	0	0	-100,00 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	560 299	543 960	568 749	568 749	4,56 %
- Of which EEA/EFTA (excl. Switzerland)	560 299	543 960	568 749	568 749	4,56 %
- Of which candidate countries	0	0	0	0	
4 OTHER CONTRIBUTIONS	1 484 683	586 871	489 059	489 059	-16,67 %
5 ADMINISTRATIVE OPERATIONS	0	0	0	0	
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)	0	0	0	0	
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT	60 000	60 000	60 000	60 000	0,00 %
7 CORRECTION OF BUDGETARY IMBALANCES	0	0	0	0	
TOTAL	22 591 588	22 041 119	22 661 341	22 661 341	2,81 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)	0	0	0	0	
Additional EU funding stemming from contribution agreements (FFR Art.7)	500 000	586 871	489 059	489 059	-16,67 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	60 000	60 000	60 000	60 000	0,00 %
TOTAL	560 000	646 871	549 059	549 059	-15,12 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	13 728 588	14 694 348	14 860 382	14 860 382	1,13 %
Salaries & allowances	12 663 895	13 595 000	13 779 800	13 779 800	1,36 %
- Of which establishment plan posts	10 890 748	11 565 000	11 819 800	11 819 800	2,20 %
- Of which external personnel	1 773 147	2 030 000	1 960 000	1 960 000	-3,45 %
Expenditure relating to Staff recruitment	190 028	230 000	235 000	235 000	2,17 %
Employer's pension contributions					
Mission expenses	23 418	35 000	35 000	35 000	0,00 %
Socio-medical infrastructure	254 044	260 000	248 000	248 000	-4,62 %
Training	126 502	100 000	100 000	100 000	0,00 %
External Services	453 471	461 100	449 100	449 100	-2,60 %
Receptions, events and representation	17 230	13 248	13 482	13 482	1,77 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 547 772	2 447 900	2 618 700	2 618 700	6,98 %
Rental of buildings and associated costs	739 087	739 000	756 000	756 000	2,30 %
Information, communication technology and data processing	1 244 594	1 211 800	1 078 600	1 078 600	-10,99 %
Movable property and associated costs					
Current administrative expenditure	123 902	205 100	210 100	210 100	2,44 %
Postage / Telecommunications	3 500	4 000	4 000	4 000	0,00 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure	436 689	288 000	570 000	570 000	97,92 %
Title 3 - Operational expenditure	4 830 545	4 312 000	4 693 200	4 693 200	8,84 %
Transversal activities	334 455	420 000	456 500	456 500	8,69 %
Research and Policy Analysis	2 483 656	1 870 000	2 035 900	2 035 900	8,87 %
Enhanced Cooperation in VET and LLL	1 581 531	1 495 000	1 627 000	1 627 000	8,83 %
Information, Communications and Dissemination	430 903	527 000	573 800	573 800	8,88 %
Title 4 - Other Operational Activities	1 034 046	586 871	489 059	489 059	-16,67 %
Contribution & Cooperation Agreements	1 034 046	586 871	489 059	489 059	-16,67 %
TOTAL	22 140 951	22 041 119	22 661 341	22 661 341	2,81 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	13 532 217	14 694 348	14 860 382	14 860 382	1,13 %
Salaries & allowances	12 663 895	13 595 000	13 779 800	13 779 800	1,36 %
- Of which establishment plan posts	10 890 748	11 565 000	11 819 800	11 819 800	2,20 %
- Of which external personnel	1 773 147	2 030 000	1 960 000	1 960 000	-3,45 %
Expenditure relating to Staff recruitment	179 288	230 000	235 000	235 000	2,17 %
Employer's pension contributions					
Mission expenses	19 312	35 000	35 000	35 000	0,00 %
Socio-medical infrastructure	226 841	260 000	248 000	248 000	-4,62 %
Training	51 418	100 000	100 000	100 000	0,00 %
External Services	374 548	461 100	449 100	449 100	-2,60 %
Receptions, events and representation	16 915	13 248	13 482	13 482	1,77 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 783 024	2 447 900	2 618 700	2 618 700	6,98 %
Rental of buildings and associated costs	577 272	739 000	756 000	756 000	2,30 %
Information, communication technology and data processing	773 717	1 211 800	1 078 600	1 078 600	-10,99 %
Movable property and associated costs					
Current administrative expenditure	91 139	205 100	210 100	210 100	2,44 %
Postage / Telecommunications	3 195	4 000	4 000	4 000	0,00 %
Meeting expenses					

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure	337 701	288 000	570 000	570 000	97,92 %
Title 3 - Operational expenditure	4 828 593	4 312 000	4 693 200	4 693 200	8,84 %
Transversal activities	410 717	420 000	456 500	456 500	8,69 %
Research and Policy Analysis	2 514 724	1 870 000	2 035 900	2 035 900	8,87 %
Enhanced Cooperation in VET and LLL	1 418 423	1 495 000	1 627 000	1 627 000	8,83 %
Information, Communications and Dissemination	484 729	527 000	573 800	573 800	8,88 %
Title 4 - Other Operational Activities	210 406	586 871	489 059	489 059	-16,67 %
Contribution & Cooperation Agreements	210 406	586 871	489 059	489 059	-16,67 %
TOTAL	20 354 240	22 041 119	22 661 341	22 661 341	2,81 %

3.3 - Budget Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 0

4 - Justification of needs

Commission assessment

Human Resources

Following the Agency Instructions of the Budget Circular 2027, Cedefop proposes to maintain a stable number of establishment plan posts in 2027 compared to the budget 2026 (91 posts) as well as for external staff (25 CAs and 4 SNEs) which is fully supported by the Commission.

Financial Resources

The agency's request is above (EUR 570 000) the EU contribution foreseen in the financial programming for 2027. Cedefop's request corresponds to the 3rd tranche relating to the ongoing temporary reinforcement of Cedefop's budget by the Commission over the three budgetary following years (2025-27) for their premises, for an estimated total amount of MEUR 1.5.

In 2025, Cedefop had requested a budget reinforcement of EUR 655 000 which was finally cut by half during the budgetary procedure. Indeed, the Commission considered that only part of their building project can be accepted as the upgrade of their conference facilities should be covered by their regular subsidy. Consequently, the Commission had agreed to add 50% of their EUR 655 000 request to the financial programming (+ EUR 327 500).

In 2026, as a second tranche, Cedefop had requested a reinforcement of EUR 535 000.

Following a deep assessment of the agency request, the Commission proposed 54% of their request, EUR 288 000, which will be used to start the replacement of the heating and cooling infrastructure with heating pumps (Estimated amount according to the detailed technical study carried out in 2025: EUR 530 000).

For 2027, as third tranche, Cedefop is requesting a reinforcement of EUR 570 000.

Reconsidering the budget reinforcement granted under budgets 2025 and 2026, these 2027 funds will be dedicated to the:

- Completion of the installation of heat pumps (EUR 240 000);
- Completion of the refurbishment of the conference centre, which started in 2025 using the first instalment of the 2025 reinforcement. The completion of the works in 2027 will include the 2 remaining conference rooms (EUR 300 000);
- Installation of a new automated Energy Management System (EMS) to monitor and optimise energy use (EUR 30 000).

The Commission proposes to support the agency request.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

Cedefop's establishment plan foresees 91 posts for 2027. 25 Contract Agents are also employed by the agency.

For 2027, Cedefop requests 4 SNEs posts.

4.1.2 - Vacancy rate as of end 2024

87 out of 91 establishment plan posts were filled in as of 31/12/2025. This represents a vacancy rate of 4%.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

Based on past experience, historical turn-over rate and recruitment plans to replace staff departing, an abatement rate of 3.25% was applied to the budget estimate on Title 1 costs.

4.1.4 - Salary assumption for calculating salary line (% applied)

For the purposes of salary projections, Cedefop has used as a basis the impact of the salary update in 2026 by 2.2% (as of 01/07/26), combined with a further increase of 2.3% for 2027 (as of 01/07/27). The salary update ratios were provided by the European Commission. In preparing its budget projections the Agency also foresaw the replacement of staff retiring with new staff recruited at entry levels. In 2027, 3 staff members are due to retire compared to 1 in 2026.

4.1.5 - Correction coefficient used

The evolution of the weighting factor has become increasingly unpredictable in recent years and experience is not a reliable guide. This illustrates the vulnerability of budgetary planning and management to external factors which are outside Cedefop's control. For the purposes of salary projections, Cedefop used the weighting factor in place in December 2025 (i.e. 87,0%).

4.1.6 - Exchange rate used (if applicable)

Not applicable.

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

For Title 1, the estimate for 2027 is based on the provisions for the establishment plan and its occupation. It considers estimated salary adjustments (see 4.1.4), planned recruitments, turnover and retirements, and the staff resources needed for the implementation of Cedefop's activities, thus representing an increase of 1.13% in 2027 compared to 2026. Salary and allowance costs are calculated based on the December 2025 salaries, increased by 2026 and 2027 estimated salary indexation impact (see 4.1.4), and includes estimates for staff career progression (retirements, automatic step increase, promotion and reclassification exercises). However, projections for Title 1 do not include any possible significant change in the weighting factor for Greece having an impact on salaries and allowances, which the Agency cannot foresee. Natural increases in staff costs imply an increasing pressure on the overall budget given that any cap imposed by the MFF needs to be respected and most staff costs are inelastic. In consequence, Cedefop will have to absorb any increase in staff expenditure by refocusing and further reducing its activities and deliverables (negative priorities) in Titles 2 and 3.

4.2.2 - Title 2

For Title 2, the estimate represents a decrease/increase by about 6.98% in comparison to 2026. The Agency's estimates for 2027 are built on the assumption that energy prices and inflationary pressures will drop compared to earlier years but will remain at a moderate level, and that Cedefop's own electricity production using photovoltaic panels allows for significant savings on energy bills.

Part of Title 2 is the request for a third instalment, of 570,000 €, of the temporary budget reinforcement given to Cedefop by the European Commission (agreed total of max 1.5 Mio), for the upgrade and refurbishment of Cedefop premises.

Regarding the budget reinforcement already granted in Budgets 2025 and 2026, it is noted that the amounts received in 2025 (327,500€) and in 2026 (288,000€) corresponded to 50% and 53.8% of the Agency's initial requests, respectively.

This had for consequence that the Agency needed to downscale and reprioritise the building refurbishment projects it had planned:

- With the amount received in Budget 2025, the Agency renovated the biggest of its three conference rooms (instead of all three as planned). With the funds granted, to which the Agency added another 47,000€, the whole audio-visual set-up of the conference room was modernised, allowing Cedefop to hold high quality hybrid international events;

- With the amount received in Budget 2026, the Agency plans to start the replacement of the heating and cooling infrastructure of the building with heat pumps. This large-scale and complex infrastructure project is key to the Agency's carbon neutrality objective and to realising budget savings on energy costs. Moreover, the current cooling system of the building uses refrigerants that will soon be prohibited. This makes the installation of heat pumps an absolute priority for the building infrastructure. A detailed technical study carried out by Cedefop in 2025 showed that to replace the current infrastructure with an efficient heat pumps system offering heating and cooling to the whole building, an estimated amount of 530,000€ is needed. Thus, the amount received in 2026 only partly covers the forecasted costs.

In consequence, in Budget 2027, the Agency requests an amount of 570,000€ as temporary budget reinforcement. This amount will be dedicated to:

- Completing the installation of heat pumps (240 000€), i.e. these are the remaining funds needed on top of those from 2026 to fully finance the project (see above).

- Completion of the refurbishment of the Agency's conference centre, i.e. the two remaining conference rooms, with a total capacity of 90 participants, for an amount of EUR 300,000 (estimated following a dedicated study and considering the costs incurred in 2025 for the larger meeting room).

- Installation of a new EMS (Energy Management System) to monitor and optimise energy use (HVAC, lighting, power) in order reduce costs, waste, and carbon footprint, while improving occupant comfort and operational efficiency through data-driven insights and automated controls. The cost of the installation is estimated to EUR 30,000.

4.2.3 - Title 3

Title 3 is increased by 8.84% in 2027, compared to 2026. Title 3 has been negatively impacted, in the past years, by the progressive increase of salary costs, due to inflation, impacting Title 1, as well as the Cybersecurity Regulation investments, which increased the budget dedicated to cybersecurity in Title 2. To continue maximising its operational budget, the Agency will continue to pursue efficiency gains, seek synergies and shared services with other Agencies, and apply a staff policy which will maintain a balance between attractiveness as an employer and savings in staff costs whenever possible.

4.3 - Ad hoc grants and delegation agreements

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact
REFORM/IM20 24/036 [CA]	05/12/2024	24 months	DG REFORM	Strengthening skills forecasting and skills governance system in Estonia	EUR 0.5 million 1 Contract Agent
Study on 'unpacking the attractiveness of VET' [SLA]	01/07/2025	18 months	DG EMPL	Study on 'unpacking the attractiveness of VET'	EUR 0.35 million
VS/2025/0006 [CA]	13/06/2025	36 months	DG EMPL	European Skills and Vocational Training week	EUR 1.96 million 3 Contract Agents

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Cedefop building	Thessaloniki	4 550,00	5 015,28	9 565,28		N/A	N/A	Building granted by host country	1 112 000
2	Cedefop Liaison office	Brussels	0,00	0,00	0,00	0	N/A	Letter exchange with DG EMPL	Shared office space hosted by DG EMPL (Rue Commerce)	0
TOTAL			4 550,00	5 015,28	9 565,28	0				1 112 000

5.1.2 - Current building(s) Other comments

The total surface of Thessaloniki office is 9 565,28 m2. It is a four-storey building, set in its own grounds on the outskirts of the city of Thessaloniki, and bears a net Book Value of EUR 1 112 million as per 2025 provisional annual accounts.

5.1.3 - Building projects in the planning phase

On top of the refurbishment of one of its conference room in 2025, Cedefop plans in 2026 and 2027 (a) investments to improve the energy efficiency of the building (installation of heat pumps to replace the heating and cooling system of the building, insulation of north façade of the building), leading to a reduction of greenhouse gas emissions and financial savings and (b) completion of the refurbishment of the Agency's conference centre, i.e. the two remaining conference rooms (see 4.2.2).

5.1.4 - Building projects submitted to the European Parliament and the Council

Not applicable.

5.2 - European Schools

There is no European School in Thessaloniki. In its absence, Cedefop implements specific policies to support schooling and pre-schooling of staff's children

5.3 - Evaluation

Pursuant to Article 27(2) of the Agency Regulation, external evaluations of Cedefop are conducted on a 5-year basis by external evaluators on behalf of Cedefop's partner DG (DG EMPL). The most recent external evaluation of the four Agencies under the remit of DGEMPL covered the period 2017-22. It assessed Cedefop individually as well as from a cross-cutting perspective vis-à-vis the other DGEMPL Agencies (Eurofound, EU-OSHA, ETF, ELA) as regards their relevance, effectiveness, efficiency, coherence and EU added value. The evaluation report points to a positive picture for Cedefop under all evaluation criteria. The related Commission staff working document was published on in September 2024. In response, Cedefop designed an action plan covering both Cedefop-specific and cross-agency recommendations. The latter were co-shaped by DGEMPL Agencies, and they will report jointly on progress at the Joint Working Committee (JWC) meetings with DGEMPL every spring. This confirms the Agencies' commitment to further increased synergies.

Cedefop discussed the first progress report on the implementation of both Cedefop-specific and cross-Agency recommendations with its Management Board in October 2025. Progress in implementing the agreed actions will be discussed with the Executive and Management Boards throughout the process.

In accordance with Article 29.1 of Cedefop's Financial Regulation, Cedefop undertakes both ex-ante and ex-post evaluations of all programmes and activities which entail significant spending. Cedefop follows the European Commission's Guidelines for Evaluation and applies evaluation requirements and EU guidelines in a multi-annual

perspective to implement a coherent set of evaluation and control activities. The latter are reflected in Cedefop's revised Evaluation Policy which was adopted by the Executive Director on 14 November 2019. Outcomes of evaluations and controls are presented regularly to the Executive Board, Management Board, the European Commission (in line with Art. 11 paragraph 5 point (k) of Cedefop's Regulation), in the annual report and in the CAAR. A consolidated action plan – including actions envisaged, responsibilities, deadlines and status of implementation – is prepared and monitored by the Internal Control Coordinator and made available to all staff on the Agency's Intranet.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities of the	Education / day care
In accordance with Art. 21 of Regulation (EU) 2019/128 of the European Parliament and of the Council of 16 January 2019, the protocol No 7 on the privileges and immunities of the European Union annexes to the TEU and the TFEU applies to the Agency and its staff. The Greek Government and Cedefop signed a Seat Agreement on 24 November 2021, which was ratified by Greek Law 5050/2023 on 15 September 2023 and entered into force on 6 October 2023 and is applicable to Cedefop and its staff.	In accordance with Art. 21 of Regulation (EU) 2019/128 of the European Parliament and of the Council of 16 January 2019, the protocol No 7 on the privileges and immunities of the European Union annexes to the TEU and the TFEU applies to the Agency and its staff. The Greek Government and Cedefop signed a Seat Agreement on 24 November 2021, which was ratified by Greek Law 5050/2023 on 15 September 2023 and entered into force on 6 October 2023 and is applicable to Cedefop and its staff.	Cedefop implements specific policies to support schooling of staff's children · Financial support for pre-school attendance (DIR 2012/219) · Cover of English-schooling fees on case-by-case basis for staff subject to criteria related to continuity of schooling and previous education (Internal decision 2014-08) · Financing of the International Baccalaureate (Internal decision 2015-02) · Increased financial support for primary and secondary schooling of children of staff members in Thessaloniki (Internal decision 2016-06)

2.2.7 European Union Agency for Fundamental Rights – FRA

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Council Regulation (EC) No 168/2007 as amended by Council Regulation (EU) 2022/555	07/04/2022	- Collect, record, analyse and disseminate relevant, objective, reliable and comparable information and data, including results from research and monitoring communicated to it by Member States, Union institutions as well as bodies, offices and agencies of the Union, research centres, national bodies, non-governmental organisations, third countries and international organisations and in particular by the competent bodies of the Council of Europe; - Develop methods and standards to improve the comparability, objectivity and reliability of data at European level, in cooperation with the Commission and the Member States; - Carry out, cooperate with or encourage scientific research and surveys, preparatory studies and feasibility studies, including, where appropriate and compatible with its priorities and its annual work programme, at the request of the European Parliament, the Council or the Commission; - Formulate and publish conclusions and opinions on specific thematic topics, for the Union institutions and the Member States when implementing Community law, either on its own initiative or at the request of the European Parliament, the Council or the Commission; - Publish an annual report on fundamental rights issues covered by the areas of the Agency's activity, also highlighting examples of good practice; - Publish thematic reports based on its analysis, research and surveys; - Publish an annual report on its activities; and - Develop a communication strategy and promote dialogue with civil society, in order to raise public awareness of fundamental rights and actively inform about its work.

1.2 - Seat

Vienna, Austria

1.3 - Budget Line

07 10 04: European Union Agency for Fundamental Rights (FRA)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	54	48	88,89 %	52	52
TOTAL AST	18	20	111,11 %	20	20
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	72	68	94,44 %	72	72
Contract Agents	34	36	105,88 %	34	34
Seconded National Experts	9	6	66,67 %	9	9
TOTAL Staff	115	110	95,65 %	115	115

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast

EU contribution	26 577 890	27 109 448
Other Revenue	603 000	615 000
Total	27 180 890	27 724 448

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Total		

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	18 215 000	18 215 000	18 579 300	18 579 300
Title 2 - Infrastructure and operating expenditure	3 395 000	3 395 000	3 158 000	3 158 000
Title 3 - Operational expenditure	5 570 890	5 570 890	5 987 148	5 987 148
Title 4 - Other operational expenditure			0	0
Total	27 180 890	27 180 890	27 724 448	27 724 448

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		2		1		2		2		2
AD 13		3		2		3		3		3
AD 12		6		2		7		9		7
AD 11		8		8		9		10		9
AD 10		10		5		10		9		10
AD 9		9		12		9		8		9
AD 8		5		8		4		4		4
AD 7		2		3		3		3		3

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 6		3		3		3		3		3
AD 5		6		4		2		4		2
TOTAL AD	0	54	0	48	0	52	0	55	0	52
AST 11		1				1		1		1
AST 10		1		1		2		2		2
AST 9		4		4		5		6		6
AST 8		4		4		5		5		5
AST 7		2		6		4		4		4
AST 6		5		1		2		1		1
AST 5		1		3		1		1		1
AST 4				1						
AST 3										
AST 2										
AST 1										
TOTAL AST	0	18	0	20	0	20	0	20	0	20
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		72		68		72		75		72
GRAND TOTAL	72		68		72		75		72	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	21	20	21	22
Function Group III	11	12	11	10
Function Group II	2	4	2	2
Function Group I				
Contract Agents	34	36	34	34

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	9	6	9	9

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	26 056 755	26 577 890	27 366 000	27 109 448	2,00 %
- Of which assigned revenues deriving from previous years' surpluses	190 792	187 444	95 673	339 448	81,09 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	583 329	603 000	615 000	615 000	1,99 %
- Of which EEA/EFTA (excl. Switzerland)	329				
- Of which candidate countries	583 000	603 000	615 000	615 000	1,99 %
4 OTHER CONTRIBUTIONS	195 499				
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	26 835 583	27 180 890	27 981 000	27 724 448	2,00 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
TOTAL					

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	17 107 557	18 215 000	19 036 000	18 579 300	2,00 %
Salaries & allowances	15 531 757	16 323 000	17 518 000	16 649 460	2,00 %
<i>- Of which establishment plan posts</i>	<i>11 442 874</i>	<i>11 923 000</i>	<i>13 052 000</i>	<i>12 161 460</i>	<i>2,00 %</i>
<i>- Of which external personnel</i>	<i>4 088 883</i>	<i>4 400 000</i>	<i>4 466 000</i>	<i>4 488 000</i>	<i>2,00 %</i>
Expenditure relating to Staff recruitment	41 980	20 000	25 000	20 400	2,00 %
Employer's pension contributions					
Mission expenses	73 000	70 000	70 000	71 400	2,00 %
Socio-medical infrastructure	66 650	80 000	85 000	81 600	2,00 %
Training	201 724	185 000	190 000	188 700	2,00 %
External Services	166 407	175 000	160 000	178 500	2,00 %
Receptions, events and representation	3 212	7 000	5 000	7 140	2,00 %
Social welfare	1 004 772	1 330 000	958 000	1 356 600	2,00 %
Other Staff related expenditure	18 055	25 000	25 000	25 500	2,00 %
Title 2 - Infrastructure and operating expenditure	2 923 133	3 395 000	3 158 000	3 158 000	-6,98 %
Rental of buildings and associated costs	1 720 319	1 910 000	1 782 000	1 782 000	-6,70 %
Information, communication technology and data processing	905 510	935 000	966 000	966 000	3,32 %
Movable property and associated costs	110 785	113 000	96 000	96 000	-15,04 %
Current administrative expenditure	63 408	168 000	98 000	98 000	-41,67 %
Postage / Telecommunications	101 421	186 000	162 000	162 000	-12,90 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Meeting expenses	4 481	36 000	7 000	7 000	-80,56 %
Running costs in connection with operational activities					
Information and publishing	1 052	2 000	2 000	2 000	0,00 %
Studies	16 157	45 000	45 000	45 000	0,00 %
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	5 871 533	5 570 890	5 787 000	5 987 148	7,47 %
Justice, Digital and Migration	2 416 021	1 871 000	1 746 000	1 908 420	2,00 %
Fair and equal societies					
Just, digital and secure societies					
Migration and asylum					
Supporting human rights protection systems					
Communication and Events	962 721	1 282 000	1 037 000	1 307 580	2,00 %
Equality, Roma & Social Rights	944 913	675 000	877 000	877 000	29,93 %
Institutional Cooperation & Networks	1 331 248	688 000	1 212 000	818 160	18,92 %
Horizontal operational activities	216 630	910 000	915 000	928 200	2,00 %
Reserve for Title 3		144 890		147 788	2,00 %
Title 4 - Other operational expenditure	3 208			0	
Cooperation Agreements	3 208			0	
TOTAL	25 905 431	27 180 890	27 981 000	27 724 448	2,00 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	17 086 298	18 215 000	19 036 000	18 579 300	2,00 %
Salaries & allowances	15 534 278	16 323 000	17 518 000	16 649 460	2,00 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which establishment plan posts	11 442 873	11 923 000	13 052 000	12 161 460	2,00 %
- Of which external personnel	4 091 405	4 400 000	4 466 000	4 488 000	2,00 %
Expenditure relating to Staff recruitment	30 532	20 000	25 000	20 400	2,00 %
Employer's pension contributions					
Mission expenses	69 033	70 000	70 000	71 400	2,00 %
Socio-medical infrastructure	77 327	80 000	85 000	81 600	2,00 %
Training	149 871	185 000	190 000	188 700	2,00 %
External Services	173 885	175 000	160 000	178 500	2,00 %
Receptions, events and representation	3 432	7 000	5 000	7 140	2,00 %
Social welfare	1 025 649	1 330 000	958 000	1 356 600	2,00 %
Other Staff related expenditure	22 291	25 000	25 000	25 500	2,00 %
Title 2 - Infrastructure and operating expenditure	2 964 392	3 395 000	3 158 000	3 158 000	-6,98 %
Rental of buildings and associated costs	1 705 187	1 910 000	1 782 000	1 782 000	-6,70 %
Information, communication technology and data processing	851 825	935 000	966 000	966 000	3,32 %
Movable property and associated costs	722	113 000	96 000	96 000	-15,04 %
Current administrative expenditure	262 873	168 000	98 000	98 000	-41,67 %
Postage / Telecommunications	114 016	186 000	162 000	162 000	-12,90 %
Meeting expenses	4 481	36 000	7 000	7 000	-80,56 %
Running costs in connection with operational activities					
Information and publishing	1 052	2 000	2 000	2 000	0,00 %
Studies	24 236	45 000	45 000	45 000	0,00 %
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	7 511 620	5 570 890	5 787 000	5 987 148	7,47 %
Justice, Digital and Migration	2 840 172	1 871 000	1 746 000	1 908 420	2,00 %
Fair and equal societies					

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Just, digital and secure societies					
Migration and asylum					
Supporting human rights protection systems					
Communication and Events	1 047 239	1 282 000	1 037 000	1 307 580	2,00 %
Equality, Roma & Social Rights	2 028 927	675 000	877 000	877 000	29,93 %
Institutional Cooperation & Networks	1 456 492	688 000	1 212 000	818 160	18,92 %
Horizontal operational activities	138 790	910 000	915 000	928 200	2,00 %
Reserve for Title 3		144 890		147 788	2,00 %
Title 4 - Other operational expenditure	3 208			0	
Cooperation Agreements	3 208			0	
TOTAL	27 565 518	27 180 890	27 981 000	27 724 448	2,00 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 339 448.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission considers that FRA's mandate has not been expanded but clarified with the amendment of the Founding Regulation. Based on this assessment, the Commission does not support FRA's request for additional posts (3 AD and 3 SNE posts requested), which would bring the budget beyond the programmed amount and would further increase staff numbers.

Financial Resources

The Commission proposes an EU contribution of EUR 27 109 448, in line with the financial programming.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The following profiles are required:

3 AD – to cover gaps in resources and skills the agency faces as a result of new/additional tasks from updated legislation, mainly in internal security, digitalisation and AI. Due to the specialist knowledge required and already strained resources, FRA is unable to fully respond to these new tasks by reassigning or upskilling existing staff.

3 SNE – focussed on enlargement, to support the integration and capacity-building efforts for candidate countries with an observer role at FRA at present (i.e. Albania, North-Macedonia and Serbia) and those likely to become observers in the

coming period (i.e. Montenegro, Moldova, and Ukraine with particular needs) through the exchange of knowledge with respective national administrations.

4.1.2 - Vacancy rate as of end 2025

94.44% (68 posts out of 72 were occupied)

4.1.3 - Standard abatement ('abatement forfaitaire') applied

N/A

4.1.4 - Salary assumption for calculating salary line (% applied)

On the current salary grid the following percentages were applied:

1.2% April 2025-June 2025 (Intermediate update)

3.0% July 2025- December 2025 (Annual update)

0.6% April 2026

3.4% July 2026

The percentages will be updated at the earliest convenience considering the Budget Circular 2027:

2.2% July 2026

2.3% July 2027

4.1.5 - Correction coefficient used

106.7% value of 01 July 2025.

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Title I amounts to € 19,036,000, which corresponds to a 4.5% increase compared to 2026 adopted budget. This increase refers mainly to the planned increase of the salaries and the additional posts that have been requested. The remainder of Title I is estimated based on actual needs taking into consideration, where appropriate, the 2025 executed budget, the total number of staff and their allowances.

4.2.2 - Title 2

Title II totals €3,158,000, representing a 6.9% decrease compared to the adopted 2026 budget. This reduction is primarily due to the completion of fit-out works planned for the new premises in 2026.

4.2.3 - Title 3

Title III amounts to €5,787,000 representing 20.68% of the overall budget for the financial year 2027 which will be used to implement the following areas of activity:

- Cluster I – Legal foundations, democracy and oversight: Work Area A – EU Charter of Fundamental Rights and international human-rights treaties; Work Area B – Rule of Law, Democracy and national fundamental-rights oversight.
- Cluster II – Fundamental rights in people's daily lives: Work Area C – Equality, Non-Discrimination, Hate crime and Hate Speech; Work Area D – Justice, Victims' Rights and Security; Work Area E – Migration, Asylum and Borders; Work Area F – Data, Artificial Intelligence and Digitalisation; Work Area G – Climate and Social Sustainability.
- Cluster III – Cooperation, enlargement and communication: Work Area H – Institutional cooperation, networks and partnerships; -Work Area I – International cooperation and enlargement; Work Area J – Communication and awareness-raising.
- Cluster IV – Strategic planning, foresight and enabling environment: Work Area K – Strategic Planning, Foresight, Evidence and Governance; Work Area L – Integrated Administrative Services.

4.3 - Ad hoc grants and delegation agreements

The Agency cooperates with the EEA and Norway Grants as a strategic partner in the protection, promotion and fulfilment of fundamental rights. The EEA and Norwegian Financial Mechanisms 2021-2028 aim at reducing economic and social disparities in the European Economic Area and strengthening the relations between the EEA EFTA States, Iceland, Liechtenstein and Norway and Bulgaria, Croatia, Cyprus, the Czech Republic, Estonia, Greece, Hungary, Latvia, Lithuania, Malta, Poland, Portugal, Romania, Slovakia and Slovenia.

FRA has signed a Framework Agreement with the Donor establishing the framework within which the Agency can act as an International Partner Organisation (IPO) in the context of the 'Fund for capacity building and cooperation with international organisations and institutions'. The cooperation adopts a modular approach, allowing FRA's engagement in particular for strategic advice capacity building activities as well as to lead and promote specific multi-country projects (mission-driven initiatives) within thematic areas where the FRA has proven expertise, and where the efforts align with the strategic priorities of both FRA and the Donor States.

As part of the agreement, the following three mission-driven initiatives were launched:

- **Civic Space & Resilient Civil Society:** This initiative tackles pressures on civic actors and participation by pairing a public "information hub" with national co-creation and protection measures, plus practical capacity-building for Civil Society Organisations. In year one it launches a community of practice, convenes national dialogues, and designs the hub as a one-stop evidence base to guide action and visibility. The aim is a more enabling environment and stronger, safer organisations able to keep working under pressure.
- **Strengthening National Human Rights Bodies:** Recent EU laws expand oversight roles for NHRBs; this project helps them meet those mandates through diagnostics, peer learning, a FRA support desk, targeted training, and study visits. The first year prioritises consultations, a gaps-and-needs assessment to set thematic priorities, a kick-off in Vienna to build momentum, and the launch of hands-on advisory support. The outcome sought is more capable, connected, and visible NHRBs delivering impact in high-profile EU policy areas.
- **Empowering Roma Communities through Local Evidence & Dialogue:** Rather than a new survey, this initiative equips Roma – especially youth and women – to gather contextual local evidence and feed it into regular policy dialogues, complementing existing EU/national data. It builds a trained network across Bulgaria, Czech Republic and Romania, a secure digital platform, and structured feedback loops so interim findings inform services and governance in real time. The goal is stronger community agency, more responsive policy, and sustained, locality-based change aligned with the EU Roma Framework. FRA will also serve as an International Partner Organization, supporting Bulgaria, Czechia, and Slovakia in designing and implementing their programs in accordance with the Memorandums of Understanding with the EEA and the Norway Grants. Our focus will be on Roma inclusion and empowerment, along with specific priorities for each country where applicable. The joint implementation of these initiatives underlines the shared commitment of the EEA and Norway Grants and FRA to empowering people and institutions that safeguard democracy and human rights in Europe.

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	FRA building	Schwarzenbergplatz 11 AT-1040 Vienna Austria	3 704,00	1 842,00	5 546,00	1 096 487	Lease agreement initial period of 10 years expired Dec. 2017 with provision for an indefinite period		N/A	
TOTAL			3 704,00	1 842,00	5 546,00	1 096 487				0

5.1.2 - Current building(s) Other comments

In 2025, the agency completed the building negotiation procedure for new premises. It also received the approval from the European Parliament and the Council budget authorities end of December 2025. It is planned to be operational in the new premises in June 2026.

5.1.3 - Building projects in the planning phase

The planning phase related to new premises has been completed.

5.1.4 - Building projects submitted to the European Parliament and the Council

The agency submitted for approval its proposal for the new premises to the Council and the European Parliament budget authorities on 5th and 11th December accordingly. Both budgetary authorities approved the proposal put forward by the agency allowing it to proceed with the lease agreement signature.

5.2 - European Schools

N/A

5.3 - Evaluation

In line with its Founding Regulation, FRA regularly evaluates its activities with the dual objective of demonstrating accountability for resource utilization and to ensure continuous organizational improvement and learning. Evaluations provide an independent and objective judgment, supporting decision-making and contributing to strategic planning and the design of future interventions. Depending on the stage of the project's life cycle the evaluations at FRA are conducted, ex-ante, interim or ex-post.

In 2025, FRA conducted an interim assessment of its Strategic Plan 2023-2028. The interim assessment examined the continued relevance of FRA's Strategic Plan 2023–2028 in the context of rapidly evolving megatrends and EU and global policy developments. The assessment combined desk research, interviews with internal and external stakeholders, surveys of staff and partners, two staff workshops, inputs from FRA's strategic foresight work, and discussions held during the Management Board retreat. The interim assessment identified findings in three main areas: strategic focus, strategic positioning, and organisational agility. In terms of strategic focus, it confirmed that all six strategic trajectories remain valid, while noting increased prominence and interconnectedness in areas such as security, democracy and the rule of law, inequalities, digitalisation and artificial intelligence, and climate change. It also pointed to emerging pressures, including the need to balance fundamental rights with evolving security, technological, and societal demands, as well as selected thematic areas that have gained relevance over time. Regarding strategic positioning, stakeholders continued to view FRA as a trusted and high quality partner, while highlighting the importance of maintaining outputs that are timely, concise, and usable for policy and operational contexts, and of navigating ongoing strategic trade offs inherent in FRA's mandate. Finally, with respect to organisational agility, the assessment noted FRA's capacity to respond to past crises and ongoing internal efforts to strengthen adaptability, alongside structural constraints linked to resources and planning processes, and identified options to support continued flexibility over the remaining period of the Strategic Plan.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
The Agency is recognised as an international organisation.	The Director, the Heads of Unit, the Heads of Sector and other senior staff members with grades AD9 or above, have been granted diplomatic status. They can claim VAT reimbursement and register tax free vehicles every two years.	In the absence of a European School in Austria the Agency has adopted a social measure for international schooling for children of FRA staff.
The Agency enjoys VAT exemption.	The Agency's staff members (the remaining Temporary Agents and all Contract Agents) can register a tax free vehicle every four years. This excludes Austrian nationals.	-
No other privileges are offered to the Agency.	The Agency has been granted access to the UN Commissary, where staff members can purchase certain tax free items up to a limit based on their annual salary in accordance with the UN conditions.	-

2.2.8 European Institute for Gender Equality – EIGE

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Regulation (EC)1922/2006 of the European Parliament and of the Council on establishing a European Institute for Gender Equality	20/12/2006	The Institute's mission is to be the European knowledge centre on gender equality issues. The Institute has been designed to contribute to and strengthen the promotion of gender equality, including gender mainstreaming in all EU policies and the resulting national policies, and the fight against discrimination based on sex, and to raise EU citizens' awareness of gender equality by providing technical assistance to the EU institutions and the authorities of the Member States, which cannot be sufficiently achieved by the Member States and can therefore, by reason of the scale of the action, be better achieved at EU level, the EU may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve those objectives. The Institute shall collect, analyse and disseminate relevant objective, comparable and reliable information as regards gender equality, including results from research and best practice. The Institute shall set up and coordinate a European Network on Gender Equality, involving the centres, bodies, organisations and experts dealing with gender equality and gender mainstreaming. The Institute shall make information on gender mainstreaming available to public and private organisations; and provide information to the EU Institutions on gender equality and gender mainstreaming in the accession and candidate countries.

1.2 - Seat

Vilnius, Lithuania

1.3 - Budget Line

07 10 05: European Institute for Gender Equality (EIGE)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	22	22	100,00 %	22	22
TOTAL AST	6	6	100,00 %	6	6
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	28	28	100,00 %	28	28
Contract Agents	14	15	107,14 %	14	14
Seconded National Experts	5	5	100,00 %	5	5
TOTAL Staff	47	48	102,13 %	47	47

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	10 871 427	10 862 912

Total	10 871 427	10 862 912

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	850 000	
Total	850 000	

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	5 841 123	5 841 123	5 957 946	5 957 946
Title 2 - Infrastructure and operating expenditure	1 527 304	1 527 304	1 557 850	1 557 850
Title 3 - Operational expenditure	3 503 000	3 050 500	3 347 116	3 347 116
Total	10 871 427	10 418 927	10 862 912	10 862 912

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15						1		1		1
AD 14		1		1						
AD 13		1		1		1		1		1
AD 12								1		1
AD 11		4		1		3		1		1
AD 10				2		1		2		2
AD 9		4		1		5		4		4
AD 8		4		9		5		6		6
AD 7		5		2		5		4		4
AD 6		3		5		1		2		2
AD 5								2		
TOTAL	0	22	0	22	0	22	0	24	0	22

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD										
AST 11										
AST 10								1		1
AST 9		1		1		1				
AST 8						2		1		1
AST 7		4		3		2		3		3
AST 6		1		1		1		1		1
AST 5				1						
AST 4								1		
AST 3										
AST 2										
AST 1										
TOTAL AST	0	6	0	6	0	6	0	7	0	6
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		28		28		28		31		28
GRAND TOTAL	28		28		28		31		28	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	7	6	7	7
Function Group III	5	8	6	6
Function Group II	2	1	1	1
Function Group I				
Contract Agents	14	15	14	14

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	5	5	5	5

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	10 241 918	10 871 427	11 234 912	10 862 912	-0,08 %
- Of which assigned revenues deriving from previous years' surpluses	178 176	116 552	273 384	106 357	-8,75 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	10 241 918	10 871 427	11 234 912	10 862 912	-0,08 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)		850 000			-100,00 %
TOTAL		850 000			-100,00 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	5 781 759	5 841 123	6 306 431	5 957 946	2,00 %
Salaries & allowances	5 453 397	5 483 423	5 914 051	5 593 092	2,00 %
- Of which establishment plan posts	3 790 713	3 893 710	4 063 361	3 971 584	2,00 %
- Of which external personnel	1 662 684	1 589 713	1 850 690	1 621 508	2,00 %
Expenditure relating to Staff recruitment	1 245	2 000	2 040	2 040	2,00 %
Employer's pension contributions					
Mission expenses	38 033	38 500	32 000	39 270	2,00 %
Socio-medical infrastructure	155 664	142 000	144 840	144 840	2,00 %
Training	62 848	95 000	110 000	96 900	2,00 %
External Services	58 674	75 000	90 000	76 500	2,00 %
Receptions, events and representation	11 898	5 200	13 500	5 304	2,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 641 365	1 527 304	1 613 395	1 557 850	2,00 %
Rental of buildings and associated costs	690 307	707 700	736 600	721 854	2,00 %
Information, communication technology and data processing	568 308	493 872	524 820	503 749	2,00 %
Movable property and associated costs	327	2 000	5 000	2 040	2,00 %
Current administrative expenditure	283 130	177 500	189 500	181 050	2,00 %
Postage / Telecommunications					
Meeting expenses	54 293	116 232	122 475	118 557	2,00 %
Running costs in connection with operational activities					
Information and publishing	45 000	30 000	35 000	30 600	2,00 %
Studies					

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	2 818 794	3 503 000	3 315 086	3 347 116	-4,45 %
Translations	4 987	30 000	5 000	4 656	-84,48 %
Operational Missions	100 000	120 000	65 000	122 400	2,00 %
Research, statistics and indices	457 856	543 000	800 000	553 860	2,00 %
Gender Based Violence	612 594	699 000	620 000	512 980	-26,61 %
Implementing Gender Mainstreaming	933 595	1 025 000	990 000	1 045 500	2,00 %
Stakeholders and Communication	709 762	1 086 000	835 086	1 107 720	2,00 %
Effective organisation and Bodies of EIGE					
External assigned expenses					
TOTAL	10 241 918	10 871 427	11 234 912	10 862 912	-0,08 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	5 781 760	5 841 123	6 306 431	5 957 946	2,00 %
Salaries & allowances	5 453 397	5 483 423	5 914 051	5 593 092	2,00 %
- Of which establishment plan posts	3 790 713	3 893 710	4 063 361	3 971 584	2,00 %
- Of which external personnel	1 662 684	1 589 713	1 850 690	1 621 508	2,00 %
Expenditure relating to Staff recruitment	1 245	2 000	2 040	2 040	2,00 %
Employer's pension contributions					
Mission expenses	38 034	38 500	32 000	39 270	2,00 %
Socio-medical infrastructure	155 664	142 000	144 840	144 840	2,00 %
Training	62 848	95 000	110 000	96 900	2,00 %
External Services	58 674	75 000	90 000	76 500	2,00 %
Receptions, events and representation	11 898	5 200	13 500	5 304	2,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 641 365	1 527 304	1 613 395	1 557 850	2,00 %
Rental of buildings and associated costs	690 307	707 700	736 600	721 854	2,00 %
Information, communication technology and data processing	568 308	493 872	524 820	503 749	2,00 %
Movable property and associated costs	327	2 000	5 000	2 040	2,00 %
Current administrative expenditure	283 130	177 500	189 500	181 050	2,00 %
Postage / Telecommunications					
Meeting expenses	54 293	116 232	122 475	118 557	2,00 %
Running costs in connection with operational					

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
activities					
Information and publishing	45 000	30 000	35 000	30 600	2,00 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	2 818 793	3 050 500	3 392 586	3 347 116	9,72 %
Translations	4 987	30 000	5 000	4 656	-84,48 %
Operational Missions	100 000	120 000	65 000	122 400	2,00 %
Research, statistics and indices	457 856	543 000	800 000	553 860	2,00 %
Gender Based Violence	612 594	699 000	620 000	512 980	-26,61 %
Implementing Gender Mainstreaming	933 594	572 500	1 067 500	1 045 500	82,62 %
Stakeholders and Communication	709 762	1 086 000	835 086	1 107 720	2,00 %
Effective organisation and Bodies of EIGE					
External assigned expenses					
TOTAL	10 241 918	10 418 927	11 312 412	10 862 912	4,26 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 273 383

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission does not support the request for additional staff and proposes stable staffing in 2027 in line with the level of 2026.

Financial Resources

The Commission does not support EIGE's request for financial resources above the programmed amount in 2027 and proposes an EU contribution in line with the financial programming.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

EIGE has identified its need for resources in 2027 and puts forward a request for two additional CAs to be deployed towards operational activities as follows:

To cover the new tasks as per the requirements of the Directive (EU) 2022/2381 on improving the gender balance among directors of listed companies' obligations for the period 2026-2029 where the two data collections will coexist, EIGE needs one additional CA FG IV posts, with an estimated cost in 2027 of EUR 50 000 (Title I). The post would be phased out in 2029. EIGE made best efforts to redeploy internal resources to this activity in effect of 1 FTE.

Furthermore, EIGE requests another CA post for Cybersecurity Officer. Such post is not only needed for the implementation of the requirements of the Cybersecurity Regulation, but also to strengthen EIGE's security systems in light of the evolving geopolitical situation creating a heightened security threat landscape, EIGE's proximity to ongoing war and Russia and its vulnerability in face of targeted attacks and anti-gender campaigns

In addition, EIGE requests three TA posts, 2 AD 5 and 1 AST 4 for support to technical assistance (gender mainstreaming).

Overall, the budgetary impact of the staff request is 372 000 EUR (2 FG IV - EUR 140 000; 1 AST 4 – EUR 72 000; 2 AD5 – EUR 160 000).

Number of staff requested: A total of three additional temporary agent and two additional contract agent posts are requested for 2027.

4.1.2 - Vacancy rate as of end 2025

A vacancy rate of nil was registered with respect to the Establishment Plan of 28 posts.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.4 - Salary assumption for calculating salary line (% applied)

With regards to salary expenditure, the latest estimate points to a salary update of + 2.2% to be applied as from 1 July 2026, and of + 2.3% to be applied as from 1 July 2027.

4.1.5 - Correction coefficient used

87.4%, current correction coefficient.

4.1.6 - Exchange rate used (if applicable)

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

4.2.2 - Title 2

4.2.3 - Title 3

4.3 - Ad hoc grants and delegation agreements

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	The House of EU	Gedimino pr. 16, Vilnius, Lithuania	1 790,85	271,34	2 062,19	481 068	Lease contract for 10 years (starting in 2023). Price will increase in 2025.	Lease		
2	EIGE Liaison Office	17-21 avenue de la Joyeuse Entrée, 1040 Brussels, Belgium	46,20		46,20	12 780	This price may increase in 2026	Lease		
TOTAL			1 837,05	271,34	2 108,39	493 848				0

5.1.2 - Current building(s) Other comments

N/A

5.1.3 - Building projects in the planning phase

N/A

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - European Schools

N/A

5.3 - Evaluation

The second external evaluation of EIGE took place in 2022. The evaluation report was presented in the November 2022, Management Board meeting. The Management Board has issued its recommendations to the Commission and to EIGE's management in February 2023. EIGE is implementing the action plan established to address the recommendations.

5.4 - Privileges and immunities

Accreditation status as per agreement drawn up between EIGE and the Government of the Republic of Lithuania and signed in Vilnius on 24/10/2012.

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
Immunity and inviolability Exemptions from all direct taxes	Immunity from jurisdiction as regards acts carried out in official capacity. Exemption from regulations restricting immigration and formalities for registration of foreigners. Exemption from national taxes on salaries, wages and emoluments paid by EIGE. VAT exemption during first year of services (for non-Lithuanian residents). The Director and management staff accorded the privileges and immunities accorded to the staff of diplomatic missions in accordance with Vienna convention of diplomatic relations of 18 April 1961	Same rights and access to preschool and school education as for the nationals of the Republic of Lithuania.

2.2.9 European Training Foundation – ETF

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Council Regulation (EC) No. 1360/90	07/05/1990	Provide assistance in the definition of training needs and priorities Act as a clearing house to provide information on current initiatives and future needs in the training field, and provide a framework through which offers of assistance can be channelled On the basis of (a) and (b) above: Examine the scope for joint ventures of training assistance Fund the design and the preparation of such projects. Implement, at the request of the Commission or of the eligible countries in cooperation with the governing board, vocational training programmes. For activities and projects which are funded by the Foundation: arrange for the appropriate public and/or private bodies with a proven training record and the necessary expertise to design, prepare, implement and/or manage projects on a flexible, decentralized basis. In collaboration with the Commission, assist in the monitoring and evaluation of the overall effectiveness of training assistance to the eligible countries. Disseminate information and encourage exchanges of experience, with a focus on the countries of Central and Eastern Europe designated as eligible for economic aid by the Council in Regulation (EEC) No 3906/89 or in any subsequent relevant legal act.
Council Regulation (EC) No.2063/90	27/07/1994	Addition to ETF's geographic scope to include the independent States of the former Soviet Union and Mongolia which are the beneficiaries of the programme to assist economic reform and recovery under Regulation (Euratom, EEC) No 2053/93 or in any subsequent relevant legal act.
Council Regulation (EC) No.1572/98	17/07/1998	Addition to ETF's geographic scope to include the Mediterranean non-member countries and territories which are the beneficiaries of the financial and technical measures to accompany the reform of their economic and social structures pursuant to Regulation (EC) No 1488/96 or any subsequent relevant legal act.
Council Regulation (EC) No. 2666 /2000	05/12/2000	Addition to ETF's geographic scope to include Albania, Bosnia-Herzegovina; Croatia; the Federal Republic of Yugoslavia, the Former Yugoslav Republic of Macedonia
Council Regulation (EC) No. 1648/2003	18/06/2003	Amending Regulation (EEC) No 1360/90 establishing a European Training Foundation, in order to adapt it to the new Financial regulations of ETF
Council Regulation (EC) No 1339/2008	16/12/2008	Recast of Council Regulation (EC) No 1339/2008 establishing a European Training Foundation. Recasting of ETF Regulation in line with external assistance instruments, greater flexibility in geographic scope, and human capital development. The ETF's functions under the recast regulation are to: - provide information, policy analyses and advice on human capital development issues in partner countries; - promote knowledge and analysis of skills needs in national and local labour markets; - support relevant stakeholders in partner countries in building capacity in human capital development; - facilitate the exchange of information and experience among donors engaged in human capital development reform in partner countries; - support the delivery of EU assistance to partner countries in the field of human capital development; - disseminate information and encourage networking and the exchange of experience and good practice between the EU and partner countries and amongst partner countries in human capital development issues; - contribute, at the Commission's request, to the analysis of the overall effectiveness of training assistance to the partner countries

1.2 - Seat

Torino, Italy

1.3 - Budget Line

07 10 06: European Training Foundation (ETF)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	65	61	93,85 %	65	66
TOTAL AST	21	20	95,24 %	21	20
TOTAL AST/SC	0	0	N/A	0	0

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
Total Establishment Plan Posts	86	81	94,19 %	86	86
Contract Agents	42	41	97,62 %	42	42
Seconded National Experts	0	0	N/A	0	2
TOTAL Staff	128	122	95,31 %	128	130

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	24 500 000	25 745 000
Other Revenue		
Total	24 500 000	25 745 000

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from contribution agreements (FFR Art.7)	5 352 995	1 767 000
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	98 000	100 000
Total	5 450 995	1 867 000

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	17 775 650	17 775 650	17 652 700	17 652 700
Title 2 - Infrastructure and operating expenditure	2 275 300	2 275 300	3 071 000	3 071 000
Title 3 - Operational expenditure	4 449 050	4 449 050	5 021 300	5 021 300
Total	24 500 000	24 500 000	25 745 000	25 745 000

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 14		1		1		1		1		1
AD 13		3		1		3		3		3
AD 12		9		4		9		9		9
AD 11		10		11		11		11		11
AD 10		10		9		10		10		10
AD 9		12		9		11		11		11
AD 8		7		11		7		7		7
AD 7		8		10		9		10		10
AD 6								2		2
AD 5		5		5		4		2		2
TOTAL AD	0	65	0	61	0	65	0	66	0	66
AST 11										
AST 10		2		0		3		3		3
AST 9		9		8		9		9		9
AST 8		6		2		4		4		4
AST 7		3		4		3		3		3
AST 6		1		4		2		1		1
AST 5				2						
AST 4										
AST 3										
AST 2										
AST 1										
TOTAL AST	0	21	0	20	0	21	0	20	0	20
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		86		81		86		86		86
GRAND TOTAL	86		81		86		86		86	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	13	12	14	16
Function Group III	25	25	24	22
Function Group II	4	4	4	4
Function Group I		0		0
Contract Agents	42	41	42	42

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL			0	2

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	24 020 309	24 500 000	25 745 000	25 745 000	5,08 %
- Of which assigned revenues deriving from previous years' surpluses	82 275	737 987	100 844	100 844	-86,34 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS	132 860				
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)	132 860				
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	24 153 169	24 500 000	25 745 000	25 745 000	5,08 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	3 934 070	5 352 995	1 767 000	1 767 000	-66,99 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	97 835	98 000	100 000	100 000	2,04 %
TOTAL	4 031 905	5 450 995	1 867 000	1 867 000	-65,75 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	15 759 280	17 775 650	17 652 700	17 652 700	-0,69 %
Salaries & allowances	14 562 292	17 084 700	16 851 700	16 851 700	-1,36 %
- <i>Of which establishment plan posts</i>	11 535 818	13 727 700	13 400 000	13 400 000	-2,39 %
- <i>Of which external personnel</i>	3 026 474	3 357 000	3 451 700	3 451 700	2,82 %
Expenditure relating to Staff recruitment	21 490	20 000	20 000	20 000	0,00 %
Employer's pension contributions					
Mission expenses	102 686	81 800	82 000	82 000	0,24 %
Socio-medical infrastructure	45 000	45 000	45 000	45 000	0,00 %
Training	203 496	120 000	120 000	120 000	0,00 %
External Services	648 878	292 650	300 000	300 000	2,51 %
Receptions, events and representation	466	4 000	4 000	4 000	0,00 %
Social welfare	174 972	127 500	230 000	230 000	80,39 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 590 570	2 275 300	3 071 000	3 071 000	34,97 %
Rental of buildings and associated costs	880 200	873 900	1 564 000	1 564 000	78,97 %
Information, communication technology and data processing	1 562 604	1 260 200	1 365 000	1 365 000	8,32 %
Movable property and associated costs					
Current administrative expenditure	47 953	41 200	42 000	42 000	1,94 %
Postage / Telecommunications					
Meeting expenses	99 813	100 000	100 000	100 000	0,00 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	5 986 085	4 449 050	5 021 300	5 021 300	12,86 %
Communication	556 960	375 000	375 000	375 000	0,00 %
Corporate Performance and Stakeholders	228 976	240 000	147 000	147 000	-38,75 %
Operational projects	4 782 149	3 434 050	4 099 300	4 099 300	19,37 %
Operational Missions	418 000	400 000	400 000	400 000	0,00 %
TOTAL	24 335 935	24 500 000	25 745 000	25 745 000	5,08 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	15 759 280	17 775 650	17 652 700	17 652 700	-0,69 %
Salaries & allowances	14 562 292	17 084 700	16 851 700	16 851 700	-1,36 %
- <i>Of which establishment plan posts</i>	11 535 818	13 727 700	13 400 000	13 400 000	-2,39 %
- <i>Of which external personnel</i>	3 026 474	3 357 000	3 451 700	3 451 700	2,82 %
Expenditure relating to Staff recruitment	21 490	20 000	20 000	20 000	0,00 %
Employer's pension contributions					
Mission expenses	102 686	81 800	82 000	82 000	0,24 %
Socio-medical infrastructure	45 000	45 000	45 000	45 000	0,00 %
Training	203 496	120 000	120 000	120 000	0,00 %
External Services	648 878	292 650	300 000	300 000	2,51 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Receptions, events and representation	466	4 000	4 000	4 000	0,00 %
Social welfare	174 972	127 500	230 000	230 000	80,39 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 590 570	2 275 300	3 071 000	3 071 000	34,97 %
Rental of buildings and associated costs	880 200	873 900	1 564 000	1 564 000	78,97 %
Information, communication technology and data processing	1 562 604	1 260 200	1 365 000	1 365 000	8,32 %
Movable property and associated costs					
Current administrative expenditure	47 953	41 200	42 000	42 000	1,94 %
Postage / Telecommunications					
Meeting expenses	99 813	100 000	100 000	100 000	0,00 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	5 475 203	4 449 050	5 021 300	5 021 300	12,86 %
Communication	417 766	375 000	375 000	375 000	0,00 %
Corporate Performance and Stakeholders	117 648	240 000	147 000	147 000	-38,75 %
Operational projects	4 501 663	3 434 050	4 099 300	4 099 300	19,37 %
Operational Missions	438 126	400 000	400 000	400 000	0,00 %
TOTAL	23 825 053	24 500 000	25 745 000	25 745 000	5,08 %

3.3 - Budget Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 100,844.95.

4 - Justification of needs

Commission assessment

Human Resources

Following the Agency Instructions of the Budget Circular 2027, ETF proposes to maintain a stable number of establishment plan posts in 2027 compared to the budget 2026 (86 posts).

As regards external staff, ETF intends to recruit 2 SNE's starting in 2027 to strengthen ETF's ability to connect EU-level priorities with the realities of partner countries, particularly within the pre-accession framework and external dimension of EU policies, in particular flagship initiatives of the Union of Skills. These experts will bring essential country specific knowledge and insight into the ETF's work, ensuring that support for human capital development and skills reforms is well tailored and contextually grounded. At the same time, working within the ETF will enable the experts to deepen their understanding of EU values, policies, tools and standards, which they can then channel back to their national administrations and facilitate deeper dialogue and collaboration with the EU institutions. This two-way exchange will enhance coherence, improve the quality of ETF assistance, and reinforce the impact of EU external action in pre accession and other neighboring countries.

The Commission supports the agency request.

Financial Resources

The agency's request is above (EUR 754 270) the EU contribution foreseen in the financial programming for 2027 which will be used to cover costs for premises, as follows:

- As ETF current 30-years convention for the premises expires mid-2027, part of these additional funds (EUR 254 270) will be used to cover the rental costs that will apply from July 2027 onwards due to the change of the contractual

conditions, including, among others, the charge of an annual rent of around EUR 510 000 (under the current contract, ETF contributes with a symbolic annual rent of EUR 1).

- Contribution for new premises building project design and building renovation works for EUR 500 000 that should start in 2027.

The Commission proposes to support ETF's request during this transition phase. Indeed, ETF will need to stay in Villa Gualino for the whole of 2027, in case any new premises will not be ready and available by that time.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

In 2027–29, Human Resources will play a central role in shaping a future-ready, expert-driven and collaborative ETF, where people, skills and culture underpin delivery across its strategic objectives. Staffing levels will remain stable with 86 establishment plan posts and 42 contract agents and with a continued focus on maintaining a high share of experts dedicated to operational work. On top, ETF intends to recruit 2 SNE's.

At the same time, anticipated retirements, evolving job profiles and changing workplace expectations will require strategic workforce planning, active risk assessment and agile responses – particularly in specialized human capital development roles and in horizontal functions linked to digitalisation, corporate support and institutional development.

4.1.2 - Vacancy rate as of end 2025

As shown in the establishment plan 2025, all temporary agent positions except 5 were filled in at the end of 2025. As for contract agents, 1 position remained vacant at the end of 2025.

The ETF has a recruitment plan to fill vacant positions in the Q1 and Q2 of 2026 with newcomers arriving already in February and March.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

None

4.1.4 - Salary assumption for calculating salary line (% applied)

- An annual salary increase linked to the estimated salary adaptation of +2.2% to be applied as from 1st Jul 2026 and an additional +2.3% to be applied as from 1 July 2027 with no further decrease in the weighting factor;
- An upward impact on salary costs linked to the automatic increase in step and the annual reclassification exercise;
- A volatile turnover because of the second wave of staff that may retire and with the aim of a complete establishment plan;
- Some savings from working conditions and from replacement of senior staff with junior staff;
- Offsetting of 40% of the costs of the Accountant Officer as per SLA with EU-OSHA on sharing of accounting services

4.1.5 - Correction coefficient used

Correction coefficient for Italy is expected to remain stable at 87.5%.

4.1.6 - Exchange rate used (if applicable)

Not applicable.

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

The forecast for expenditure on Title 1 – staff expenditure, is based on the following assumptions: a cumulative salary adaptation in line with the Commission's assumptions +2.2% as from 1 Jul 2026 and +2.3% to be applied as from 1 July 2027) and no further decrease in the weighting factor. Furthermore, an upward impact on salary costs due to the automatic increase in step and the annual reclassification exercise on the one hand, a complete establishment plan and savings

deriving from the retirement of senior staff replaced by more junior staff on the other hand, both affect the Title 1 forecast.

The traineeship programme is expected to continue over the next years. In absence of a European school in Turin, and as a measure of increasing the attractiveness of the agency, in 2026 the ETF will conclude agreements with two IB schools in Turin and will cover school fees on behalf of staff who have their children in these schools. This measure will be maintained in the coming years thus having an impact as well on the 2027 forecast for Title 1.

4.2.2 - Title 2

Expenditure under Title 2 – Infrastructure, includes an additional request for subsidy to cover costs for premises. An additional request is made for a total of 755,000 €, to cover:

- the change of contractual conditions in the current premises starting from July 2027, when the current contract will expire. The new owner of the ETF premises will request a sum of 255,000 EUR for the period July-December 2027, according to the draft future contract (under the current contract the rent amounts to a symbolic sum of 1 EUR). The ETF will need to stay in the current premises for the whole 2027, until the building works on the new premises will be completed,
- Contribution to new premises building project design and building works for 500,000. ETF expects that a decision on the new premises will be taken in 2026 by budget authorities. The works on the new building should start in 2027.

Aside of this ad hoc additional request, Title 2 sees a moderate increase in digital expenditure to cover rising digital running costs – such as licenses, storage, on boarding of new EU tools - and to ensure implementation of the cybersecurity action plan as per EU Regulation requirements. Building maintenance and utilities costs are expected to remain stable.

4.2.3 - Title 3

The ETF maintains its nominal budget level despite limited margin, with priority given to safeguarding core delivery. Continued efficient and agile work planning – close coordination with EC services, EU Delegation and strengthened partnerships within Team Europe– allow the ETF to optimise the use of its subsidy while effectively implementing voluntary contribution projects aligned with its mandate and planned activities.

Overall, this demonstrates that the ETF continues to deliver strong value for money, despite operating at the centre of evolving geopolitical dynamics and growing demand for human capital development and skills, with a focus on supporting priority areas such as Ukraine and countries in an accession process, as well as partners of strategic importance in the EU neighborhood and beyond.

Over the period 2027-29, through increased efficiency, strengthened digital and sustainable practices, and optimised delivery modalities, the Agency maintains a high level of performance and impact, operating at cruising speed and full capacity in support of EU external action

4.3 - Ad hoc grants and delegation agreements

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact
DARYA [CA]	13/06/2022	07 2022 – 06 2027	INTPA	Dialogue and Action for Resourceful Youth in Central Asia - DARYA - NDICI ASIA/2022/433-483	EUR 10 million 2 CA
ACQF II [CA]	30/3/2023	04 2023 – 12 2026	INTPA	Second phase of the project on African Continental Qualification Framework PANAF/2023/443-218	EUR 5 million 0.5 CA
SER-EaP [CA]	16/12/2023	01 2024 -12 2026	NEAR	Supporting Education Reforms & Skills in the Eastern Partnership region (SER) NDICI/2023/450-824	EUR 2.5 million 1 CA
EIB [SA]	30/07/2025	08 2025 – 07 2028	EIB	Facility for gender-responsive and inclusive investments in	EUR 1 million

				the EU neighbourhood. (AA-011587-002)	0.5 CA
TGVA (BIBB) [Agreement]	29/07/2025	07 2025 – 12 2027	BIBB	Towards a Global TVET Agenda (78247)	EUR 1 million 0.5 CA
COVES 3 [CA]	3/12/2025	12 2025 – 06 2028	EMPL	Internationalising Vocational Excellence: CoVES as engines for innovation and implementation of VET reforms (VS/2025/0011)	EUR 1.6 million 1.5 CA
EGYPT 2 (CA)	24/02/2026	02 2026 – 05 2028	EUD Egypt	Strengthening skills governance and strategic support to Sector Skills Councils	EUR 1 million 1 CA 1.04

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract		Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration		
1	Villa Gualino	Turin, Italy	2 175,00	3 825,00	6 000,00	1	Rent is covered by a Convention complemented by detailed service contracts - Until Jun 2027	No	
2	Villa Gualino	Turin, Italy	2 175,00	3 825,00	6 000,00	510 000	As of July 2027, the ETF will pay rent for the current building.	No	
TOTAL			4 350,00	7 650,00	12 000,00	510 001			0

5.1.2 - Current building(s) Other comments

Following the change of building property in 2024, contractual conditions will change as from July 2027, date of current contract expiry. According to draft contract, the new conditions will imply a rent of 510,000€ per year.

Due to the change of contractual conditions and the state of maintenance of current building and surrounding complex, ETF started to look into possible options for new premises. It is expected that a building project proposal will be approved by budgetary authorities in the course of 2026 to be able to start building works at new premises in 2027.

5.1.3 - Building projects in the planning phase

As per section above, a building project is expected to be approved in the course of 2026 by budgetary authorities. This has followed through preparations and exploration of different options that have evolved over time.

The study, consultations and building project are being carried out in close coordination with DGEMPL

5.1.4 - Building projects submitted to the European Parliament and the Council

The first information note to the budgetary authorities is expected to be sent in the first quarter of 2026 while the building project proposal should follow shortly for a decision before end of the year.

The building project is being carried out in close coordination with DG EMPL.

5.2 - European Schools

In absence of a European school in Turin, and as a measure of increasing the attractiveness of the agency, as of 2026 the ETF will conclude agreements with two IB schools in Turin and will cover school fees on behalf of staff who have their children in these schools. This measure will be implemented in the coming years.

5.3 - Evaluation

Evaluations in the ETF are integrated into the overall performance management system of the Agency and are commissioned either by the ETF or by the European Commission.

As an Agency of the European Commission, the ETF is subject to regular (4 year) evaluation by the Commission in consultation with the Governing Board on the implementation of the ETF Regulation. The Commission presents the results of the evaluation to the European Parliament, Council and European Economic and Social Committee following which the ETF formulates an action plan to remedy any problems or implement any recommendations. The action plan is entered into the ETF Improvement Plan with regular report to the Commission and Governing Board. The latest evaluation exercise took place in 2022-2023 and ETF received the final report and Staff Working Document on September 2024 for follow-up. The EMPL agencies have already worked together on a joint action plan for addressing common recommendations in December 2024, and its evolution is reported annually at the Spring JWC meeting. Likewise, ETF's individual action plan has been delivered to and approved by the Commission in 2025, and its evolution is reported in the SPD.

In addition, ETF commissions evaluations mainly focus on assessing the extent to which its activities have achieved planned results, added value and impact. According to the ETF Financial Regulation, retrospective evaluations shall be undertaken periodically and in sufficient time for the findings to be considered in ex-ante evaluations or impact assessments that support the preparation of related programme activities. In this framework, ETF has commissioned in 2025 an assessment of its contribution to and impact in partner countries, which beyond forming a baseline in terms of meeting partner countries' needs will also inform ETF's forthcoming Vision 2040 and Strategy 2028-2034.

5.4 - Privileges and immunities

<i>Agency privileges</i>	<i>Privileges granted to staff</i>	
	<i>Protocol of privileges and immunities / diplomatic status</i>	<i>Education / day care</i>
* Local premises have been provided by local authorities based on a convention that provides for the following main essential points: ETF to participate in the costs of refurbishing the premises to be used, ETF to pay symbolic rent, ETF to participate in the costs of maintenance of the building * General support is provided by Italy against unauthorized access or other forms of disturbances to the premises. *ETF is authorized to install and operate communications systems. * ETF official communication is not subject to any restrictions or to confidentiality breaches. *The Protocol of privileges and immunities is applicable to ETF. * ETF, its assets and funds may not be subject to administrative or legal measures of constraints. *Premises (including temporary premises) and buildings are inviolable, except in case of emergencies/ fire. * ETF, its assets and funds are exempt from taxes or direct duties, except for taxes on public services. * ETF is exempt from the payment of VAT for purchases of goods or services. The value of the exemption is established in the law applicable to international organizations in Italy. * ETF imports and exports are exempted from customs duties, taxes, prohibitions or restrictions. * Goods transported as hand baggage are treated as diplomatic luggage. * ETF vehicles are exempted from any taxes, duties or fees or from any import prohibitions/ restrictions. * ETF is exempted from payment social security and	*Staff immune from legal proceedings for acts performed in the exercise of their official duties. * Staff exempted from taxes on salaries and emoluments paid by ETF. * Staff, spouses and dependent members of family not subject to immigration restrictions or registration formalities for foreigners. * For currency exchange staff have the same privileges as officials of equal rank in the diplomatic missions. * Staff, spouses and dependent members of family receive assistance for repatriation in the event of international crises. * Staff who is neither permanently resident in Italy at the time of their appointment, nor Italian, may, duty-free and without prohibitions and restrictions, import from the country of their last residence or the country of which they are nationals, when they first take up their post, for a period of one year from their appointment for a maximum of two shipments, their own furniture and personal effects, including a vehicle bought at the conditions of that country, which will be registered in special series. * Staff may export in the year following the date of cessation of their duties, without prohibitions and restrictions, their own furniture and personal effects, including vehicles. * The ETF Director, spouse and dependent members of family, is granted privileges and immunities, facilities and concessions granted by the Italy to members of equivalent rank in the diplomatic corps in Italy. * Staff, who is neither permanently resident in Italy at the time of their appointment nor Italian, may, when they first take up their post, for a period of one year from their appointment purchase a motor vehicle free from taxes and charges. * Italy issues a special identity card to staff, spouses and dependent members of family to prove that the holder is ETF	None

health insurance contributions on salaries paid to staff, except for local agents ⁶⁷ .	staff and enjoys privileges and immunities.	

⁶⁷ In relation to the health pandemic there are ongoing difficulties in clarifying the health insurance coverage for ETF staff and access to the Italian national health service. This concerns questions about coverage, procedure and services, in particular in case of procedures which are only administered by the Italian national health service (e.g. vaccinations).

2.2.10 European Union Agency for Criminal Justice Cooperation– EUROJUST

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
2002/187/JHA (OJ L 63/1, 06/03/2002)	28/02/2002	Eurojust's tasks comprise the coordination of multilateral investigations and prosecutions and improving and facilitating judicial cooperation in criminal matters.
2003/659/JHA (OJ L 245/44, 29/09/2003)	18/06/2003	Amending Decision 2002/187/JHA on some specific provisions regarding the adoption of the budget. Tasks and objectives remain the same.
2009/426/JHA (OJ L 138/14, 04/06/2009)	16/12/2008	Amending Decision 2002/187/JHA on the strengthening of Eurojust. Important changes are made, including on tasks and objectives of Eurojust.
2018/1727 (OJ L 295/138, 21/11/2018)	14/11/2018	Regulation (EU) 2018/1727 of the European Parliament and of the Council of 14 November 2018 on the European Union Agency for Criminal Justice Cooperation (Eurojust), and replacing and repealing Council Decision 2002/187/JHA
2022/838 (OJ L 148, 31/05/2022)	30/05/2022	Regulation (EU) 2022/838 of the European Parliament and of the Council of 30 May 2022 amending Regulation (EU) 2018/1727 as regards the preservation, analysis and storage at Eurojust of evidence relating to genocide, crimes against humanity, war crimes and related criminal offences
2023/2131 (OJ L, 11/10/2023)	04/10/2023	Regulation (EU) 2023/2131 of the European Parliament and of the Council of 4 October 2023 amending Regulation (EU) 2018/1727 of the European Parliament and of the Council and Council Decision 2005/671/JHA, as regards digital information exchange in terrorism cases
2025/2082 (OJ L, 15/10/2025)	08/10/2025	Regulation (EU) 2025/2082 of the European Parliament and of the Council of 8 October 2025 amending Regulation (EU) 2018/1727 as regards the extension of the timeframe for the establishment of the Eurojust case management system
2025/2447 (OJ L, 05/12/2025)	04/12/2025	Commission Implementing Regulation (EU) 2025/2447 of 4 December 2025 laying down the rules for the application of Regulation (EU) 2018/1727 of the European Parliament and of the Council, as regards the technical specifications, measures and other requirements for the establishment and use of the decentralised IT system for secure processing and communication of information

1.2 - Seat

The Hague, The Netherlands

1.3 - Budget Line

07 10 07: European Union Agency for Criminal Justice Cooperation (Eurojust)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	137	136	99,27 %	141	143
TOTAL AST	109	109	100,00 %	110	112
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	246	245	99,59 %	251	255
Contract Agents	18	18	100,00 %	18	18
Seconded National Experts	24	20	83,33 %	24	24
TOTAL Staff	288	283	98,26 %	293	297

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	72 843 403	75 288 519
Other Revenue	p.m.	p.m.
Total	72 843 403	75 288 519

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)	p.m.	p.m.
Additional EU funding stemming from contribution agreements (FFR Art.7)	p.m.	p.m.
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	p.m.	p.m.
Total	p.m.	p.m.

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	39 087 813	39 087 813	42 038 519	42 038 519
Title 2 - Infrastructure and operating expenditure	16 275 290	16 275 290	16 601 000	16 601 000
Title 3 - Operational expenditure	18 105 300	17 480 300	16 649 000	18 483 000
Title 4 - Operational projects expenditure	p.m.	p.m.	p.m.	p.m.
Total	73 468 403	72 843 403	75 288 519	77 122 519

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13		1				1		1		1
AD 12		3		4		5		7		5
AD 11		9		1		11		13		6
AD 10		16		19		18		18		18
AD 9		20		16		18		20		18
AD 8		29		24		20		24		20
AD 7		27		25		29		28		29
AD 6		14		19		23		20		23
AD 5		17		27		15		30		22
TOTAL AD	0	137	0	136	0	141	0	162	0	143
AST 11										
AST 10										
AST 9		1		1		2		3		2
AST 8		3		2		4		6		4
AST 7		4		5		14		20		14
AST 6		25		19		36		36		36
AST 5		50		38		38		33		38
AST 4		26		22		13		11		15
AST 3				15		1		2		1
AST 2				7		2		2		2
AST 1										
TOTAL AST	0	109	0	109	0	110	0	113	0	112
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		246		245		251		275		255
GRAND TOTAL	246		245		251		275		255	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	8	7	8	8
Function Group III	4	10	4	9
Function Group II	6	1	6	1
Function Group I				
Contract Agents	18	18	18	18

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	24	20	24	24

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES		p.m.	p.m.	p.m.	
2 EU CONTRIBUTION	67 747 036	72 843 403	89 905 750	75 288 519	3,36 %
- Of which assigned revenues deriving from previous years' surpluses	440 903	484 718	914 653	914 653	88,70 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)		p.m.	p.m.	p.m.	
- Of which EEA/EFTA (excl. Switzerland)		p.m.	p.m.	p.m.	
- Of which candidate countries		p.m.	p.m.	p.m.	
4 OTHER CONTRIBUTIONS	1 587 650	p.m.	p.m.	p.m.	
5 ADMINISTRATIVE OPERATIONS	821 184	p.m.	p.m.	p.m.	
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)	237 897	p.m.	p.m.	p.m.	
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT		p.m.	p.m.	p.m.	
7 CORRECTION OF BUDGETARY IMBALANCES		p.m.	p.m.	p.m.	
TOTAL	70 155 870	72 843 403	89 905 750	75 288 519	3,36 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)		p.m.	p.m.	p.m.	
Additional EU funding stemming from contribution agreements (FFR Art.7)	7 636 111	p.m.	p.m.	p.m.	
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	-25 894	p.m.	p.m.	p.m.	
TOTAL	7 610 217				

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	40 030 871	39 087 813	48 936 900	42 038 519	7,55 %
Salaries & allowances	38 805 391	37 451 713	47 138 500	40 369 519	7,79 %
- Of which establishment plan posts	33 428 192	33 334 913	42 591 500	36 170 519	8,51 %
- Of which external personnel	5 377 199	4 116 800	4 547 000	4 199 000	2,00 %
Expenditure relating to Staff recruitment	77 011	89 700	92 000	91 000	1,45 %
Employer's pension contributions					
Mission expenses	77 500	69 500	81 000	71 000	2,16 %
Socio-medical infrastructure	288 845	369 800	469 500	377 000	1,95 %
Training	305 914	360 500	363 500	368 000	2,08 %
External Services	417 604	692 000	736 500	706 000	2,02 %
Receptions, events and representation					
Social welfare	58 606	54 600	55 900	56 000	2,56 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	14 721 488	16 275 290	21 693 500	16 601 000	2,00 %
Rental of buildings and associated costs	7 693 314	8 169 490	9 842 800	8 333 000	2,00 %
Information, communication technology and data processing	6 547 248	7 592 000	11 324 500	7 744 000	2,00 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Movable property and associated costs	105 851	82 300	84 200	84 000	2,07 %
Current administrative expenditure	51 874	43 500	44 500	44 000	1,15 %
Postage / Telecommunications	323 201	388 000	397 500	396 000	2,06 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	16 946 093	18 105 300	17 441 350	16 649 000	-8,04 %
Meetings, trainings and representation expenses	4 586 326	5 029 000	5 469 000	5 130 000	2,01 %
Operational and experts missions	544 382	632 000	647 000	645 000	2,06 %
Public relations and publications	675 183	985 900	1 103 000	1 006 000	2,04 %
Data processing and documentation expenditure	8 289 019	8 488 300	6 802 500	6 881 000	-18,94 %
EJN projects, meetings and other expenses	532 800	559 300	545 000	570 000	1,91 %
EJCN meetings and other expenses	31 936	50 000	210 000	51 000	2,00 %
JIT grants, network meetings and other expenses	2 159 924	2 174 300	2 371 450	2 176 000	0,08 %
Genocide Prosecution network meetings and other expenses	68 621	76 500	78 400	78 000	1,96 %
EJO CN meetings and other expenses	57 902	110 000	215 000	112 000	1,82 %
Title 4 - Operational projects expenditure	7 829 710	p.m.	p.m.	p.m.	
Operational expenditure related to projects based on agreements	7 829 710	p.m.	p.m.	p.m.	
TOTAL	79 528 162	73 468 403	88 071 750	75 288 519	2,48 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	40 108 956	39 087 813	48 936 900	42 038 519	7,55 %
Salaries & allowances	38 805 618	37 451 713	47 138 500	40 369 519	7,79 %
- <i>Of which establishment plan posts</i>	<i>33 428 385</i>	<i>33 334 913</i>	<i>42 591 500</i>	<i>36 170 519</i>	<i>8,51 %</i>
- <i>Of which external personnel</i>	<i>5 377 233</i>	<i>4 116 800</i>	<i>4 547 000</i>	<i>4 199 000</i>	<i>2,00 %</i>
Expenditure relating to Staff recruitment	84 696	89 700	92 000	91 000	1,45 %
Employer's pension contributions					
Mission expenses	81 147	69 500	81 000	71 000	2,16 %
Socio-medical infrastructure	275 074	369 800	469 500	377 000	1,95 %
Training	380 643	360 500	363 500	368 000	2,08 %
External Services	454 867	692 000	736 500	706 000	2,02 %
Receptions, events and representation					
Social welfare	26 911	54 600	55 900	56 000	2,56 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	17 079 928	16 275 290	21 693 500	16 601 000	2,00 %
Rental of buildings and associated costs	8 654 944	8 169 490	9 842 800	8 333 000	2,00 %
Information, communication technology and data processing	8 021 253	7 592 000	11 324 500	7 744 000	2,00 %
Movable property and associated costs	81 923	82 300	84 200	84 000	2,07 %
Current administrative expenditure	63 552	43 500	44 500	44 000	1,15 %
Postage / Telecommunications	258 256	388 000	397 500	396 000	2,06 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	13 939 340	17 480 300	19 275 350	18 483 000	5,74 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Meetings, trainings and representation expenses	3 627 268	5 029 000	5 469 000	5 130 000	2,01 %
Operational and experts missions	486 362	632 000	647 000	645 000	2,06 %
Public relations and publications	721 783	985 900	1 103 000	1 006 000	2,04 %
Data processing and documentation expenditure	6 190 203	7 919 300	8 664 500	8 743 000	10,40 %
EJN projects, meetings and other expenses	512 156	559 300	545 000	570 000	1,91 %
EJCN meetings and other expenses	20 945	50 000	210 000	51 000	2,00 %
JIT grants, network meetings and other expenses	2 257 451	2 118 300	2 343 450	2 148 000	1,40 %
Genocide Prosecution network meetings and other expenses	68 956	76 500	78 400	78 000	1,96 %
EJOEN meetings and other expenses	54 216	110 000	215 000	112 000	1,82 %
Title 4 - Operational projects expenditure	8 578 620	p.m.	p.m.	p.m.	
Operational expenditure related to projects based on agreements	8 578 620	p.m.	p.m.	p.m.	
TOTAL	79 706 844	72 843 403	89 905 750	77 122 519	5,87 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 914 653,40

4 - Justification of needs

-1 - Commission assessment

Human Resources

The ongoing impact assessment of the Eurojust Regulation and Agency will review also the needs of Eurojust and may show a necessity for staff increase. However, it is possible that efficiency gains simply require a reallocation of staff and resources.

For the DB2027, the Commission does not support any additional posts to the ones foreseen in the LFS for the proposal for Regulation (EU) 2023/2131, namely +2 AD and +2 AST posts.

Financial Resources

For the DB2027, the Commission supports a request in line with the financial programmed amount of EUR 75 288 519.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The total of Eurojust statutory and non-statutory staff in 2027 will amount to:

- Temporary staff (TA): 275
- Contract staff (CA): 18

- SNE: 24

- Non-statutory staff: 106

Total: 423

The draft EP 2027 includes 275 temporary staff, i.e. 24 more than in the EP 2026. First of all, these include 4 posts foreseen already under Commission's Legislative Financial Statement (LFS) on the digital information exchange in terrorism cases (COM/2021/757 Final, henceforth CTR LFS). Eurojust also requests 20 additional posts for: (i) implementing the cyber and information security regulations (3), the European Judicial Cybercrime Network (EJCN) support function, also in view of the new e-evidence package (3), the ECRIS-TCN contact point role for third countries/international organisations (2), the European Judicial Organised Crime Network (EJOEN) support function (2); and (ii) covering the accumulated staffing shortfalls in other agency priority areas (10). In addition, Eurojust's draft establishment plan 2027 estimate includes provisions based on the reclassification percentages per category and grade. Further justifications for Eurojust's 2027 human resource estimates can be found in the agency's Draft Budget general guidelines, provided as Annex V of Eurojust's College Decision 2026-01 of 27 January 2027.

4.1.2 - Vacancy rate as of end 2025

On 31 December 2025, 245 temporary staff posts were filled, leading to a vacancy rate of 0,3%.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

A 2% vacancy rate is applied to account for turnover and part-time incumbency of posts.

4.1.4 - Salary assumption for calculating salary line (% applied)

For preparing its Draft Budget 2027 estimates, concerning salary indexation updates, Eurojust assumed an indexation update of +2,2% as of 1 July 2026, an update of +2,3% as of 1 July 2027, in line with Commission's Agency Instructions for the Budget Circular 2027. Furthermore, it assumed a vacancy rate of 2%.

4.1.5 - Correction coefficient used

For preparing its Draft Budget 2027 estimates, Eurojust assumed for 2026-2027 a yearly correction coefficient update of 1%, in line with the latest forecasts for the inflation growth in the Netherlands as compared to Belgium.

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Eurojust's Draft Budget 2027 estimate reflects the agency's priorities set in its Multi-Annual Strategy (MAS) 2025-2027 and its multi-annual workload projections and new tasks. It amounts to EUR 88 071 750 and contributes to the MAS 2025-2027, by allocating 72% of the agency's human and financial resources to its core tasks and priorities, under MAS objectives 1-Casework (42%), 2-Cooperation (9%) and 3-Digitalisation (21%).

At EUR 88,1 M, Eurojust's Draft Budget 2027 request exceeds by EUR 12,8 M (17%) the revised MFF baseline (EUR 75,3 M). This MFF deviation reflects other significant factors and agency needs that the initial MFF provision for a standard 2% deflator cannot sufficiently accommodate, namely:

- Increase to support operational work growth and business continuity (EUR 9,3 M), particularly concerning growing staffing needs to support MAS priorities in certain key areas (EUR 2,8 M), continuing the investment to replace the VC/AV infrastructure (EUR 2M), implementing the agency requirements stemming from the Cyber and Information Security Regulations (EUR 1,8M), stepping up Eurojust's support to the EJCN and EJOEN (EUR 1,2M), yearly maintenance services for the new satellite building (EUR 1M), 5. Security infrastructure investments (EUR 0,3M) and JIT grants increase (EUR 0,2 M); and
- Increases to account for higher inflation growth (EUR 3,5M), concerning the continuing and cumulative impact on the statutory requirements for salary and allowances adjustments in addition to the yearly growth of actual costs in relation to the European School (EUR 2,8M), the cumulative impact on building rent, maintenance and security services (EUR 0,4M) and the impact on other services, including the organisation of coordination meetings and centres, as well as other outsourced service contracts with provisions for automatic price indexation (EUR 0,3M).

Section 4.2 of this Agency Financial Statement presents in more detail the Eurojust budget chapters with the most “significant” increases over the 2026 budget.

Further justifications for Eurojust’s 2027 financial resource estimates can be found in the agency’s Draft Budget general guidelines, provided as Annex V of Eurojust’s College Decision 2026-01 of 27 January 2026.

EUR 48 936 900 in both Commitment and Payment appropriations

Significant increases compared to 2026 budget in Title 1:

- Salaries and allowances (Chapter 11) EUR 9.7M (26% increase). This increase is due to the annual statutory remuneration⁶⁸ adjustments for the 251 temporary staff (↑ EUR 4,8 M), 18 contract staff (↑ EUR 81 K) and 24 SNE (↑ EUR 252 K), authorised in the 2026 establishment plan⁶⁹ and budget; The additional costs for 24 new temporary staff (↑ EUR 4 M), as per the detailed justifications provided in Annex V of Eurojust’s Draft Budget 2027 general guidelines; and an increase in the European School subsidy (↑ EUR 0,6 M), reflecting recent years’ budget implementation trends that have shown an annual increase of 17% in the actual invoiced costs.
- Socio-Medical-Infrastructure (Chapter 14) EUR 100 K (27%) : This mainly reflects the increase in costs for medical services and catering services, due to the impact of new contractual prices.
- External services (Chapter 15) EUR 45K (6%) : This increase relates mainly to HR administrative support services, reflecting higher PMO service costs under the Commission SLA due to the impact of the requested staff increases.

4.2.2 - Title 2

EUR 21 693 500 in both Commitment and Payment appropriations.

Significant increases compared to 2026 budget in Title 1:

- Information management and data processing (Chapter 21) EUR 3.7M (49%): In addition to inflation-driven increases in computer infrastructure costs, this increase is mainly linked to the continuation and finalisation of the proposed investment on the VC/AV infrastructure (EUR 2 M), which is a key for ensuring the efficiency and business continuity for core services such as coordination meetings, as well as other regular maintenance and support services for the VC/AV infrastructure (EUR 0,2 M); and The Cyber and Information Security Regulations (EUR 1,3 M), concerning additional costs for the Security Operations Centre, ICT project risk assessments, awareness raising, business continuity tests and trainings, audit requirements and other consultancy support.
- Rental of building and associated costs (Chapter 20) EUR 1.7M (20%): - Security management services (↑ EUR 0,8 M), reflecting certain maintenance activities and security infrastructure investments/replacements, inflation-driven contract price revisions for the outsourced security and reception services, new travel risk management services, as well as expansion of services to cover also the new satellite building; - Building and ground rent (↑ EUR 0,6 M), reflecting annual inflationary increase for the current building as per the lease agreement with the Host State, as well as Eurojust’s provisional estimate for the satellite building; and - Maintenance services (↑ EUR 0,3 M), reflecting inflationary adjustments for the current building’s annual costs, mainly related to utilities, as well as the additional annual costs for the satellite building’s utilities, cleaning, maintenance and other logistics support services.

4.2.3 - Title 3

EUR 17 441 350 in Commitment and EUR 19 275 350 in Payment appropriations⁷⁰

- Meetings, trainings and representation expenses (Chapter 30) EUR 0.4M (9%)

This increase relates mainly to coordination meetings and centres, reflecting the foreseen growth in the number and average cost of meetings, driven respectively by the ever-increasing demand for this core Eurojust

⁶⁸ Eurojust estimates its staff salaries using: as basis the average actual salaries per post type (i.e. AD, AST, FG, SNE); Commission’s assumptions for indexation increases in 2026-2027; Eurojust’s assumptions for correction coefficient adjustments in 2026-2027; an assumed vacancy rate of 2% in 2027; and a provision for expected step changes and possible reclassifications.

⁶⁹ Eurojust understates its Draft Budget 2027 estimates for temporary staff by approximately EUR 0,7 M, expecting to keep funding externally the 4 posts granted as of its establishment plan 2024 for supporting the ICPA.

⁷⁰ Title 3 and total payment appropriations exceed the commitment ones by EUR 1 834 000, since Eurojust uses differentiated appropriations for the Digital Criminal Justice (DCJ) programme/projects and JIT grants.

operational tool and the high inflation. The inflationary impact has become particularly evident in the actual 2025 costs, mostly concerning travel, accommodation and catering costs, as well as new contractual prices for interpretation services.

- JIT meetings and other expenses (Chapter 37) EUR 197 K (9%)

This increase reflects an increase in Eurojust's financial assistance to JITs, in line with the College ex ante guidance to reinforce this key operational tool and cover the continuous growth of national authorities' demand for more JIT grants, with a total available budget of EUR 2,3 M.

- EJCEN meetings and other expenses (Chapter 36) EUR 160k (320%)

This increase reflects the additional non-staff costs for stepping up Eurojust's support to the EJCEN, with the establishment of a dedicated new secretariat as per the Council Conclusions of 25 November 2022. These concern the organisation of meetings for the 5 EJCEN subgroups, as well as the development and maintenance of a new EJCEN website for supporting judicial practitioners.

- Public relations and publications (Chapter 32) EUR 117K (12%)

This increase reflects the 2024 budget implementation trends and further expected inflationary increases on current corporate communication services and the acquisition of an additional module for an operational judicial database (ORBIS).

- EJOEN meetings and other expenses (Chapter 39) EUR 105K (95%)

This increase reflects the additional non-staff costs for stepping up Eurojust's support to the European Judicial Organised Crime Network (EJOEN). These concern targeted trainings for EJOEN members, the development and maintenance of a new EJOEN website for supporting judicial practitioners, as well as mission costs for the support team, promotional materials and translations.

4.3 - Ad hoc grants and delegation agreements

In accordance with FFR Articles 7 and 43.2, Eurojust plans to implement operational projects with external funding received based on corresponding grant, contribution and/or service level agreements. Eurojust will treat this funding as external assigned revenue and implement this expenditure under budget title 4 (Operational projects expenditure).

The table provides an overview of all ongoing and expected agreements, while Eurojust's draft Single Programming Document 2027-2029 provides additional information (refer to Annex XI), links them to the agency's mandate and objectives (refer to objective 2.3.1 of the Annual Work Programme 2027) and provides further information on their financial and human resources (refer to respective Annexes III and IV).

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact
EuroMed Justice project (contribution agreement)	19 December 2023	4 years	European Commission – DG NEAR	The programme aims to enhance judicial cooperation between Member States and South Partner countries (Algeria, Egypt, Israel, Jordan, Lebanon, Libya, Morocco, Palestine and Tunisia).	In total: EUR 6 M In 2027: EUR 1,9 M 6,5 CA
International Centre for the Prosecution of the crime of Aggression (ICPA) (contribution agreement) ⁷¹	17 December 2025 ⁷²	1 year and 1 month	European Commission Service for Foreign Policy Instruments	The centre aims to strengthen the international judicial cooperation efforts to ensure accountability for the crime of aggression against Ukraine.	p.m. ⁷³

⁷¹ Pending the concrete operationalisation of the Special Tribunal for the Crime of Aggression against Ukraine

⁷² With retroactive start of implementation on 1 December 2025

National Authorities against Impunity (IMPNA) project (contribution agreement)	17 September 2024 ⁷⁴	4 years	European Commission – DG INTPA	The project aims to contribute to justice and accountability efforts for core international crimes by enhancing the cooperation between civil society organisations and national authorities investigating and prosecuting core international crimes in both EU and non-EU countries.	In total: EUR 3 M In 2027: EUR 912 K 3 CA
SIRIUS project (contribution agreement)	6 December 2024	3 years	European Commission Service for Foreign Policy Instruments	The project aims to improve cross-border access to e-evidence by providing knowledge and tools to public authorities and facilitating their cooperation with service providers located all around the world.	In total: EUR 1,5 M In 2027: EUR 510 K 4 CA
Western Balkans Criminal Justice (WBCJ) project (contribution agreement)	13 September 2022	4 years	European Commission – DG ENEST	The project aims to support operational cooperation, including through JITs, among Western Balkan countries and between them and EU Member States.	In total: EUR 6 M In 2027: p.m.
Intellectual Property Crime (IPC) project (service level agreement)	16 January 2026 ⁷⁵	3 years	EUIPO	The project aims to improve operational cooperation with the EUIPO and strengthen the fight against cross-border IPC.	In total: EUR 270 K In 2027: EUR 90 K

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Eurojust Building (office and parking)	Johan de Wittlaan 9 2517 JR The Hague The Netherlands	208 277,00	231,00	28 508,00	3 599 000	15 plus 5 years as of date of delivery (24 March 2017)	Lease contract	Estimated rent per year for the Host State is twice the amount paid by Eurojust	
2	Justus Lipsius building	Rue de la Loi 175 1048 Brussels Belgium	19,00	0,00	19,00	6 200	unlimited duration, with a 6 months' written notice for termination	Lease contract	n/a	
TOTAL			208 277,00		28 527,00	3 605 200				0

⁷³ Due to the particularities and urgency of the situation, in 2023, the Commission and the budgetary authority confirmed to include 4 temporary staff under the ICPA contribution agreement and add them in Eurojust's establishment plan, regardless of their externally funded nature. These posts are also included in the establishment plan provided in Annex **Error! Reference source not found.**

⁷⁴ With start of implementation on 1 October 2024

⁷⁵ With start of implementation on 16 January 2026

5.1.2 - Current building(s) Other comments

Eurojust's lease agreement with the host state is based on a build-and-maintain concept, as approved by the Commission. Therefore, in addition to the above annual rent, Eurojust also incurs an annual fee and/or costs with the host state for:

- Maintenance services that consist of the service level agreement for preventive and corrective maintenance, including replacements (estimated at EUR 842 000 for 2027); and
- Utilities which are estimated at EUR 1 533 000 for 2027, excluding the energy tax for which Eurojust is exempt.

Moreover, Eurojust has an administrative arrangement with Commission's Directorate-General for Organisational Development and Services, for renting office space for its Brussels liaison officer (19m² at an estimated annual rent of EUR 6 200 for 2027).

5.1.3 - Building projects in the planning phase

Eurojust satellite building

Pending completion of the currently ongoing negotiations with the host state and further assessment of the exact technical requirements and related costs, Eurojust has included in its Draft Budget 2027 request only a provisional estimate of EUR 1 M for its new satellite building costs. Eurojust will re-estimate these costs when more information becomes available for the move and set-up of the satellite building. Annex VII of the draft Single Programming Document 2027-2029 provides further information on the satellite building and provisionally estimated costs.

5.1.4 - Building projects submitted to the European Parliament and the Council

N/A

5.2 - European Schools

Agreement in place with the European School(s) of:	The Hague			
Contribution agreements with Commission on type I European schools	Yes		No	√
Contribution agreements with Commission on type II European schools	Yes	√	No	
Number of service contracts in place with international schools:	N/A			
Description of any other solutions or actions in place:	International education facilities in the Hague include the International school of the Hague as well as the American, British, French and German schools.			

5.3 - Evaluation

As foreseen in Article 69 of the EJR, in 2025 and with the active support of Eurojust, the Commission completed its evaluation of the implementation and impact of the EJR, as well as the effectiveness and efficiency of the agency and its working practices. The evaluation presented a highly positive assessment of the Agency's role, highlighting many strengths and referring to Eurojust as a key actor within the JHA landscape. It particularly commended the role of the EJR in reinforcing the agency's impact and added value.

The evaluation report also identified certain shortcomings. During 2026, Eurojust placed particular emphasis and efforts on addressing those findings when actions can be taken without a legislative amendment. At the same time, the agency worked closely with the Commission in preparation of the upcoming legislative proposal to amend the EJR and its accompanying impact assessment.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities/diplomatic status	Education/day care
The privileges and immunities of the	The privileges and immunities of Eurojust	Eurojust staff receive

agency are based on the Seat Agreement between Eurojust and the Netherlands, the Agreement on Privileges and Immunities between Eurojust and the Netherlands and Protocol No.7 annexed to the Treaty of the EU. Within the scope of its official activities, Eurojust is exempt, inter alia, from: import taxes and duties, motor vehicle tax, tax on passenger motor vehicles and motorcycles, value-added tax paid on goods and services supplied on a recurring basis or involving considerable expenditure, excise duties included in the price of alcoholic beverages and hydrocarbons such as fuel oils and motor fuels, real property transfer tax, insurance tax, energy tax and, tax on water mains. The host state authorities shall ensure that the Headquarters is supplied with electricity, water, sewerage, gas, post, telephone, telegraph, local transportation, drainage, collection of refuse, fire protection and snow removal from public streets. The Dutch Government shall permit Eurojust to communicate freely without the need for special permission and to dispatch and receive official correspondence by courier or in sealed bags which shall have the same privileges and immunities as diplomatic couriers and bags.	post-holders are based on the Seat Agreement between Eurojust and the Netherlands, the Agreement on Privileges and Immunities between Eurojust and the Netherlands and Protocol No.7 annexed to the EU Treaty. Two different regimes apply: National Members are granted the same privileges as heads of diplomatic missions (Article 11 of the Seat Agreement), whereas Assistants to National Members are granted the same privileges as diplomatic agents (Article 13 of the Seat Agreement). National Members, Deputies and Assistants as well as the Administrative Director and the highest ranking staff and their family members are granted “AO” status by the host state and benefit from certain VAT exemptions and, exemption from excise duties for alcoholic beverages, tobacco and fuel. “AO” status also provides for exemption from tax on cars and motorcycles (BPM) and road tax (MRB) for two cars registered on the post-holder’s name at the same time. Eurojust post-holders are exempted from VAT for the purchase of cars. Eurojust staff members are exempted from Dutch income tax and from all compulsory contributions to the social security organisations of the Netherlands. Additional exemptions include duties in relation to water authority charges, municipal tax on second homes, dog licences and tax for installations on public land or water.	education allowances for school fees. Staff has to pay for the education of its children. As a courtesy of the host state, Eurojust post-holders may request the Dutch subsidy for the reimbursement of a percentage of day care and after-school care costs of accredited centres. Eurojust reimburses in full the tuition fees of staff and SNEs whose children are studying at the European School in The Hague.

2.2.11 European Public Prosecutor's Office – EPPO

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Council Regulation (EU) 2017/1939 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO')	12 October 2017	The EPPO shall be responsible for investigating, prosecuting and bringing to judgment the perpetrators of, and accomplices to, criminal offences affecting the financial interests of the Union which are provided for in Directive (EU) 2017/1371 and determined by this Regulation. In that respect the EPPO shall undertake investigations, and carry out acts of prosecution and exercise the functions of prosecutor in the competent courts of the Member States, until the case has been finally disposed of.

1.2 - Seat

Luxembourg, Grand Duchy of Luxembourg

1.3 - Budget Line

07 10 08: European Public Prosecutor's Office (EPPO)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	163	162	99,39 %	163	167
TOTAL AST	68	68	100,00 %	68	69
TOTAL AST/SC	4	4	100,00 %	4	4
Total Establishment Plan Posts	235	234	99,57 %	235	240
Contract Agents	29	27	93,10 %	29	29
Seconded National Experts	43	38	88,37 %	58	58
TOTAL Staff	307	299	97,39 %	322	327

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	93 049 483	99 952 598
Other Revenue	219 012	223 152
Total	93 268 495	100 175 750

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from contribution agreements (FFR Art.7)	219 012	223 152
Total	219 012	223 152

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	45 235 483	45 235 483	47 410 122	47 410 122
Title 2 - Infrastructure and operating expenditure	9 706 000	9 706 000	9 900 120	9 900 120
Title 3 - Operational expenditure	38 108 000	38 108 000	42 642 356	42 642 356
Total	93 049 483	93 049 483	99 952 598	99 952 598

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1		1		1		1		1
AD 14		1		1		1		1		1
AD 13		25		25		25		26		25
AD 12		3		0		3		4		3
AD 11		2		1		6		7		6
AD 10		9		11		9		10		9
AD 9		8		8		10		14		10
AD 8		20		19		29		33		29
AD 7		45		40		38		54		39
AD 6		37		40		31		65		33
AD 5		12		16		10		36		11
TOTAL AD	0	163	0	162	0	163	0	251	0	167
AST 11										
AST 10										

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST 9		1		0		1		1		1
AST 8		1		0		1		1		1
AST 7		0		0		1		2		1
AST 6		3		2		4		9		3
AST 5		13		15		23		27		25
AST 4		33		31		25		42		24
AST 3		17		20		13		35		14
AST 2										
AST 1										
TOTAL AST	0	68	0	68	0	68	0	117	0	69
AST/SC 6										
AST/SC 5										
AST/SC 4						1		3		1
AST/SC 3		1		1		1		1		2
AST/SC 2		3		3		2				1
AST/SC 1										
TOTAL AST/SC	0	4	0	4	0	4	0	4	0	4
TOTAL		235		234		235		372		240
GRAND TOTAL	235		234		235		372		240	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	15	13	15	15
Function Group III	14	14	14	14
Function Group II				
Function Group I				
Contract Agents	29	27	29	29

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	43	38	58	58

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	85 893 278	93 049 483	125 700 000	99 952 598	7,42 %
- Of which assigned revenues deriving from previous years' surpluses	1 957 903	1 504 356	215 031	215 030	-85,71 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	69 593	219 012	223 152	223 152	1,89 %
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	85 962 871	93 268 495	125 923 152	100 175 750	7,41 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	69 593	219 012	223 152	223 152	1,89 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL	69 593	219 012	223 152	223 152	1,89 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	41 246 369	45 235 483	60 372 000	47 410 122	4,81 %
Salaries & allowances	35 332 430	38 108 483	52 036 000	40 143 603	5,34 %
- <i>Of which establishment plan posts</i>	31 197 826	33 418 483	45 506 000	34 571 853	3,45 %
- <i>Of which external personnel</i>	4 134 604	4 690 000	6 530 000	5 571 750	18,80 %
Expenditure relating to Staff recruitment	779 181	792 000	602 000	602 000	-23,99 %
Employer's pension contributions					
Mission expenses	90 000	70 000	130 000	130 000	85,71 %
Socio-medical infrastructure	2 476 543	2 858 000	3 239 000	2 915 160	2,00 %
Training	370 786	327 000	567 000	433 359	32,53 %
External Services	2 178 595	3 050 000	3 723 000	3 111 000	2,00 %
Receptions, events and representation	8 834	20 000	15 000	15 000	-25,00 %
Social welfare					
Other Staff related expenditure	10 000	10 000	60 000	60 000	500,00 %
Title 2 - Infrastructure and operating expenditure	9 375 686	9 706 000	14 063 000	9 900 120	2,00 %
Rental of buildings and associated costs	2 868 345	3 713 000	5 669 000	3 787 260	2,00 %
Information, communication technology and data processing	5 943 726	5 097 000	7 219 000	5 198 940	2,00 %
Movable property and associated costs	443 480	756 000	916 000	771 120	2,00 %
Current administrative expenditure	120 135	140 000	259 000	142 800	2,00 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	35 271 224	38 108 000	51 265 000	42 642 356	11,90 %
Linguistic Services and communication	2 359 310	2 196 000	2 453 000	2 210 620	0,67 %
Linguistic Services	2 097 620	1 881 000	2 161 000	1 918 620	2,00 %
Communication and related costs	261 690	315 000	292 000	292 000	-7,30 %
EDPs and Investigation activities	22 373 313	24 975 000	30 287 000	29 246 696	17,10 %
European Delegated Prosecutors remuneration	21 465 012	24 400 000	29 453 000	28 660 196	17,46 %
Costs related to investigation activities	584 002	555 000	734 000	566 100	2,00 %
Costs related to the provisions of art. 91.6	324 299	20 000	100 000	20 400	2,00 %
Operational ICT tools	5 919 503	6 838 000	12 675 000	7 004 060	2,43 %
Operational ICT Hardware & Software	1 516 616	2 241 000	4 947 000	2 315 120	3,31 %
Operational ICT Services	4 402 887	4 597 000	7 728 000	4 688 940	2,00 %
Other costs related to operational activities	4 619 098	4 099 000	5 850 000	4 180 980	2,00 %
Close protection services and related costs	3 161 404	2 899 000	3 000 000	2 956 980	2,00 %
Operational missions expenses	1 250 000	900 000	2 450 000	918 000	2,00 %
Other miscellaneous operational expenses	207 694	300 000	400 000	306 000	2,00 %
TOTAL	85 893 279	93 049 483	125 700 000	99 952 598	7,42 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	40 718 733	45 235 483	60 372 000	47 410 122	4,81 %
Salaries & allowances	35 332 430	38 108 483	52 036 000	40 143 603	5,34 %
- Of which establishment plan posts	31 197 826	33 418 483	45 506 000	34 571 853	3,45 %
- Of which external personnel	4 134 604	4 690 000	6 530 000	5 571 750	18,80 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Expenditure relating to Staff recruitment	771 778	792 000	602 000	602 000	-23,99 %
Employer's pension contributions					
Mission expenses	80 363	70 000	130 000	130 000	85,71 %
Socio-medical infrastructure	2 212 871	2 858 000	3 239 000	2 915 160	2,00 %
Training	239 672	327 000	567 000	433 359	32,53 %
External Services	2 063 148	3 050 000	3 723 000	3 111 000	2,00 %
Receptions, events and representation	8 834	20 000	15 000	15 000	-25,00 %
Social welfare					
Other Staff related expenditure	9 637	10 000	60 000	60 000	500,00 %
Title 2 - Infrastructure and operating expenditure	6 744 908	9 706 000	14 063 000	9 900 120	2,00 %
Rental of buildings and associated costs	2 178 343	3 713 000	5 669 000	3 787 260	2,00 %
Information, communication technology and data processing	4 375 556	5 097 000	7 219 000	5 198 940	2,00 %
Movable property and associated costs	105 786	756 000	916 000	771 120	2,00 %
Current administrative expenditure	85 223	140 000	259 000	142 800	2,00 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	30 869 022	38 108 000	51 265 000	42 642 356	11,90 %
Linguistic Services and communication	2 090 061	2 196 000	2 453 000	2 210 620	0,67 %
Linguistic Services	1 969 610	1 881 000	2 161 000	1 918 620	2,00 %
Communication and related costs	120 451	315 000	292 000	292 000	-7,30 %
EDPs and Investigation activities	21 665 499	24 975 000	30 287 000	29 246 696	17,10 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
European Delegated Prosecutors remuneration	21 465 012	24 400 000	29 453 000	28 660 196	17,46 %
Costs related to investigation activities	200 487	555 000	734 000	566 100	2,00 %
Costs related to the provisions of art. 91.6	0	20 000	100 000	20 400	2,00 %
Operational ICT tools	2 780 219	6 838 000	12 675 000	7 004 060	2,43 %
Operational ICT Hardware & Software	1 221 935	2 241 000	4 947 000	2 315 120	3,31 %
Operational ICT Services	1 558 284	4 597 000	7 728 000	4 688 940	2,00 %
Other costs related to operational activities	4 333 243	4 099 000	5 850 000	4 180 980	2,00 %
Close protection services and related costs	3 125 067	2 899 000	3 000 000	2 956 980	2,00 %
Operational missions expenses	1 035 781	900 000	2 450 000	918 000	2,00 %
Other miscellaneous operational expenses	172 395	300 000	400 000	306 000	2,00 %
TOTAL	78 332 663	93 049 483	125 700 000	99 952 598	7,42 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 215 031

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission supports 11 additional EDPs and 5 additional establishment plan posts (AD/AST) in DB2027 and their related financial resources.

Financial Resources

The Commission supports a total budget of EUR 99 952 598 (+ EUR 1 104 315 higher than the financial programming) to accommodate 5 additional establishment plan posts staff and 11 additional EDPs in 2027.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

EPPO's needs for 2027 include an increase of 152 posts (137 Temporary Agents and 15 Seconded National Experts) at Central Office, to the 307 posts already approved, to reach a total of 459 posts (Temporary Agents, Contract Agents, Seconded National Experts). EPPO requests 240 European Delegated Prosecutors in total in 2027 with the corresponding financial resources for their remuneration at 100% AD9 in order to continue establishing an EPPO prosecution capacity.

The requested posts take into account the natural career progression of staff.

The resources allocated by the budgetary authority for 2026 did not allow to progress as desired on the proposed development path 2026-2028 postponing the bulk of necessary 2026 development to the 2027-2029 programming period. The requests continue to address the need for an increased number of European Delegated Prosecutors, Case Support

Officers, Legal Experts, Administrative staff, Lawyer Linguists as well as the future technical developments in the framework of the Digital Workspace Services (handling securely case related information at central and decentralized level, as-well-as to offer digital solutions to support operations in criminal investigations and deploy technical solutions in administrative services).

4.1.2 - Vacancy rate as of end 2025

At 31.12.2025 the vacancy rate was 5.9% of the Central Office staff with 289 posts filled out of the 307 approved. It is important to highlight, that 234 of the 235 Temporary Agent posts were filled in 2025, and 27 out of the 29 Contract Agent posts as well. However, the selection procedure for Seconded National Experts (SNE) has proven to be very lengthy. In 2025, EPPO had to extend the application deadlines for SNE calls in order to attract a sufficient number of candidates, and only 38 out of 43 SNE posts could be filled by the end of 2025.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

Not applicable

4.1.4 - Salary assumption for calculating salary line (% applied)

The salary expenditures for 2027 are calculated according to the salary updates indicated in the Budget Circular 2027 for years 2026 and 2027 with an assumption of full occupancy for the staff posts approved in the Establishment plan 2026 (235 Temporary Agents, 29 Contract Agents and 43 Seconded National Experts).

For the new posts requested in 2026, the average costs used for estimates of Human Resources in the Legislative Financial Sheets have been used, with an average estimated entry date at mid-year 2027 (137 Temporary Agents and 15 seconded national experts).

4.1.5 - Correction coefficient used

Not applicable

4.1.6 - Exchange rate used (if applicable)

Not applicable

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

For 2027, the needs for staff-related expenditure (Title 1) will amount to EUR 60.4 million (+34% from 2026). The increase stems mainly from the request for new staff posts in 2027.

It includes:

- The general indexation of salaries and allowances, the step increase and estimated reclassification costs, as well as allowances and recruitment costs;
- Estimations for early childhood centres, schooling costs for staff, and socio-medical infrastructure and social welfare;
- The traineeship program and requests for interim capacity support;
- Estimations for staff-related services such as trainings, and external services provided by other EU institutions and bodies via service level agreements and other agreements (PMO, BUDG, DG HR, etc.).

4.2.2 - Title 2

For 2027, the Title 2 Infrastructure and operating expenditure amounts to c. EUR 14.1 million, representing an increase of 45% compared to 2026. The increase stems mainly from one-off costs to be paid to the Host State for the refurbishment of EPPO premises (security works). The information, communication technology and data processing costs will increase as a result of the implementation of the EPPO Digital Roadmap, advancing automation, digitalisation and data integration to improve process efficiency, and to comply with the Cybersecurity Regulation.

4.2.3 - Title 3

The operational budget Title 3 will increase by 35% in 2027 (EUR 51.3 million) in respect of the 2026 budget. It aims at covering the remuneration (at 100% AD9) of European Delegated Prosecutors (accounting for 57% of the Title 3 expenditures). The increase is also mainly driven by the Operational ICT Tools (+85% from the 2026 budget) stemming from the adaptation and optimisation of the Case Management System to the evolution of the caseload. It includes the modernisation and integration of digital and analytical tools, and expansion of analytical capabilities to respond to increasing needs in support to investigations.

4.3 - Ad hoc grants and delegation agreements

Name and Agreement type	Signature date	Duration	Counterpart	Budget impact
Contribution Agreement (No ENEST/2025/487-627) “Strengthening EPPO’s capacity to carry out tasks compatible with its mandate in relation to the Ukraine Facility Regulation”	30.09.2025	27 months and 9 days	DG ENEST	For 2027: 223 152 EUR estimated in commitment and payment appropriations

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	EPPO Headquarters	Kirchberg, Luxembourg	6 367,00	4 090,00	10 457,00		9 years	Lease agreement	Host State support by providing and maintaining the accomodation	
TOTAL			6 367,00	4 090,00	10 457,00	0				0

5.1.2 - Current building(s) Other comments

The EPPO occupies since January 2021 part of Tower B building and its Annex, located in Luxembourg Kirchberg, provided rent-free by the Luxembourgish authorities. EPPO is liable to pay utility and other costs related to the usage of the building. Since 2025, the Host State is carrying out the refurbishment of the remainder of Tower B floors, which are being gradually delivered to EPPO to accommodate the staff increase over past years.

5.1.3 - Building projects in the planning phase

In 2026, the Host State is planning further refurbishment works in the EPPO Headquarters in order to modernise its facilities and improve building efficiency and sustainability.

5.1.4 - Building projects submitted to the European Parliament and the Council

Not applicable

5.2 - European Schools

The annual contribution for attendance in the 2 European Schools of Luxembourg is estimated to 1,700,000 EUR for 2027. The 2027 cost estimates take into consideration the pupils of new staff expected to join in 2026, or enrolled at the end of 2025. Standard 2% inflation costs have been applied.

5.3 - Evaluation

Not applicable

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
	Diplomatic status granted for the European Chief Prosecutor and all 24 European Prosecutors.	

2.2.12 European Labour Authority – ELA

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Regulation (EU) 2019/1149 of the European Parliament and of the Council of 20 June 2019 establishing a European Labour Authority, amending Regulations (EC) No 883/2004 (EU) No 492/2011, and (EU) 2016/589 and repealing Decision (EU) 2016/344	11 July 2019	The objective of the Authority is to contribute to ensuring fair labour mobility across the Union and assist Member States and the Commission in the coordination of social security systems within the Union. To this end, the Authority shall facilitate access to information on rights and obligations regarding labour mobility across the Union as well as to relevant services; facilitate and enhance cooperation between Member States in the enforcement of relevant Union law across the Union, including facilitating concerted and joint inspections; mediate and facilitate a solution in cases of cross-border dispute between Member States; and support cooperation between Member States in tackling undeclared work.

1.2 - Seat

Bratislava, Slovakia

1.3 - Budget Line

07 10 09: European Labour Authority (ELA)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	52	49	94,23 %	52	56
TOTAL AST	15	14	93,33 %	15	15
TOTAL AST/SC	2	2	100,00 %	2	2
Total Establishment Plan Posts	69	65	94,20 %	69	73
Contract Agents	20	19	95,00 %	25	28
Seconded National Experts	55	54	98,18 %	50	43
TOTAL Staff	144	138	95,83 %	144	144

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	51 170 221	53 370 885
Other Revenue		1 522 643
Total	51 170 221	54 893 528

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Total		

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	17 470 000	17 470 000	17 780 000	17 780 000
Title 2 - Infrastructure and operating expenditure	3 490 724	3 490 724	3 689 510	3 689 510
Title 3 - Operational expenditure	30 209 496	30 516 789	33 424 018	35 448 000
Total	51 170 220	51 477 513	54 893 528	56 917 510

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15						1		1		1
AD 14		1		1						
AD 13										
AD 12		1				2		5		5
AD 11		4		2		3		1		1
AD 10		1		1		2		4		4
AD 9		5		5		12		11		11
AD 8		14		10		15		16		14
AD 7		8		10		11		19		19
AD 6		18		19		6		5		1
AD 5				1						
TOTAL AD	0	52	0	49	0	52	0	62	0	56
AST 11										
AST 10										
AST 9										
AST 8										
AST 7										
AST 6						1		2		2
AST 5		6		2		7		11		11
AST 4		9		10		7		2		2
AST 3				2						
AST 2										
AST 1										
TOTAL AST	0	15	0	14	0	15	0	15	0	15
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3		2				2		2		2
AST/SC 2				2						
AST/SC 1										
TOTAL	0	2	0	2	0	2	0	2	0	2

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST/SC										
TOTAL		69		65		69		79		73
GRAND TOTAL	69		65		69		79		73	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	14	13	20	23
Function Group III	6	6	5	5
Function Group II				
Function Group I				
Contract Agents	20	19	25	28

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	55	54	50	43

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	50 468 350	51 170 221	53 371 000	53 370 885	4,30 %
- Of which assigned revenues deriving from previous years' surpluses		691 893	1 130 687	1 130 687	63,42 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	1 382 007		1 522 643	1 522 643	100,00 %
- Of which EEA/EFTA (excl. Switzerland)	1 382 007		1 522 643	1 522 643	100,00 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFI Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	51 850 357	51 170 221	54 893 643	54 893 528	7,28 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	16 704 000	17 470 000	18 368 000	17 780 000	1,77 %
Salaries & allowances	12 033 000	12 800 000	13 568 000	12 980 000	1,41 %
- Of which establishment plan posts	7 192 000	7 700 000	8 500 000	8 000 000	3,90 %
- Of which external personnel	4 841 000	5 100 000	5 068 000	4 980 000	-2,35 %
Expenditure relating to Staff recruitment	48 000	40 000	30 000	30 000	-25,00 %
Employer's pension contributions					
Mission expenses	350 000	360 000	360 000	360 000	0,00 %
Socio-medical infrastructure	1 515 000	1 700 000	1 800 000	1 800 000	5,88 %
Training	390 000	350 000	400 000	400 000	14,29 %
External Services	2 363 000	2 200 000	2 200 000	2 200 000	0,00 %
Receptions, events and representation	5 000	20 000	10 000	10 000	-50,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	3 173 500	3 490 724	3 689 510	3 689 510	5,69 %
Rental of buildings and associated costs	245 500	435 724	474 510	474 510	8,90 %
Information, communication technology and data processing	2 261 000	2 400 000	2 550 000	2 550 000	6,25 %
Movable property and associated costs	3 000	25 000	15 000	15 000	-40,00 %
Current administrative expenditure	107 000	196 500	206 500	206 500	5,09 %
Postage / Telecommunications	3 000	3 500	3 500	3 500	0,00 %
Meeting expenses	254 000	180 000	190 000	190 000	5,56 %
Running costs in connection with operational activities					
Information and publishing	300 000	250 000	250 000	250 000	0,00 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	31 972 857	30 209 496	32 836 133	33 424 018	10,64 %
Task 1: Access to information and coordination of EURES	16 009 007	13 069 706	16 001 633	16 001 518	22,43 %
Task 2: Cooperation and exchange of information between Member States	2 089 425	2 100 000	2 200 000	2 200 000	4,76 %
Task 3: Concerted and joint inspections	1 900 000	2 130 000	2 194 500	2 194 500	3,03 %
Task 4: Analyses and risk assessment	2 110 000	1 890 000	2 000 000	2 000 000	5,82 %
Task 5: Capacity Building	1 817 500	2 310 000	2 350 000	2 350 000	1,73 %
Task 6: Support to Member States in tackling undeclared work	900 000	1 160 000	1 300 000	1 300 000	12,07 %
Task 7: Mediation disputes between Member States	145 000	150 000	150 000	150 000	0,00 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Communication activities on operational tasks	3 634 900	3 500 000	3 500 000	3 500 000	0,00 %
Pillar I: Facilitating access to information and services					
Pillar II: Enhancing and supporting cooperation and joint action					
Pillar III: Mediation and facilitating solutions in cross border disputes					
Pillar IV: Increasing capacity and knowledge					
Pillar V: Horizontal activities - Enabling European Labour Authority	3 367 025	3 899 790	3 140 000	3 728 000	-4,41 %
TOTAL	51 850 357	51 170 220	54 893 643	54 893 528	7,28 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	16 704 000	17 470 000	18 368 000	17 780 000	1,77 %
Salaries & allowances	12 033 000	12 800 000	13 568 000	12 980 000	1,41 %
- Of which establishment plan posts	7 192 000	7 700 000	8 500 000	8 000 000	3,90 %
- Of which external personnel	4 841 000	5 100 000	5 068 000	4 980 000	-2,35 %
Expenditure relating to Staff recruitment	48 000	40 000	30 000	30 000	-25,00 %
Employer's pension contributions					
Mission expenses	350 000	360 000	360 000	360 000	0,00 %
Socio-medical infrastructure	1 515 000	1 700 000	1 800 000	1 800 000	5,88 %
Training	390 000	350 000	400 000	400 000	14,29 %
External Services	2 363 000	2 200 000	2 200 000	2 200 000	0,00 %
Receptions, events and representation	5 000	20 000	10 000	10 000	-50,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	3 173 500	3 490 724	3 689 510	3 689 510	5,69 %
Rental of buildings and associated costs	245 500	435 724	474 510	474 510	8,90 %
Information, communication technology and data processing	2 261 000	2 400 000	2 550 000	2 550 000	6,25 %
Movable property and associated costs	3 000	25 000	15 000	15 000	-40,00 %
Current administrative expenditure	107 000	196 500	206 500	206 500	5,09 %
Postage / Telecommunications	3 000	3 500	3 500	3 500	0,00 %
Meeting expenses	254 000	180 000	190 000	190 000	5,56 %
Running costs in connection with operational activities					
Information and publishing	300 000	250 000	250 000	250 000	0,00 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	30 000 810	30 516 789	34 860 000	35 448 000	16,16 %
Task 1: Access to information and coordination of EURES	12 739 053	18 833 000	16 750 000	17 338 000	-7,94 %
Task 2: Cooperation and exchange of information between Member States	1 778 636	1 400 000	2 200 000	2 200 000	57,14 %
Task 3: Concerted and joint inspections	1 986 957	1 200 000	3 000 000	3 000 000	150,00 %
Task 4: Analyses and risk assessment	1 590 341	1 370 000	2 200 000	2 200 000	60,58 %
Task 5: Capacity Building	1 752 506	1 500 000	2 000 000	2 000 000	33,33 %
Task 6: Support to Member States in tackling undeclared work	1 631 688	750 000	800 000	800 000	6,67 %
Task 7: Mediation disputes between Member States	366 961	109 999	100 000	100 000	-9,09 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
States					
Communication activities on operational tasks	4 134 310	2 850 000	4 000 000	4 000 000	40,35 %
Pillar I: Facilitating access to information and services					
Pillar II: Enhancing and supporting cooperation and joint action					
Pillar III: Mediation and facilitating solutions in cross border disputes					
Pillar IV: Increasing capacity and knowledge					
Pillar V: Horizontal activities - Enabling European Labour Authority	4 020 364	2 503 790	3 810 000	3 810 000	52,17 %
TOTAL	49 878 310	51 477 513	56 917 510	56 917 510	10,57 %

3.3 - Budget Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 1 130 687.74

4 - Justification of needs

Commission assessment

Human Resources

In 2024, ELA reaches its cruising speed, with 100% of staff accounted from 1st January 2024. The related legislative financial statement (LFS) accompanying the founding regulation foresees 144 FTEs in terms of total number of staff for 2024. For 2024, ELA received the possibility for conversion of 5 SNEs posts into 5 CA FG IV posts as a compromise during budgetary hearing.

For 2026, given the difficulties expressed by the agency as regards the recruitment of SNE's and the limitation of their authorised tasks as national representatives, the Commission offers to ELA the possibility to convert 5 SNEs posts into 5 CA FG IV posts to help the agency have a staff mix that is more in line with its tasks.

For 2027, ELA requests further changes in its staff allocation:

- Conversion of 10 SNEs into establishment plan TA AD posts to ensure operational stability and effective delivery of the mandate. This request cannot be accepted by the Commission as the budgetary impact is considered too high.

- In order to comply with cybersecurity services, ELA is requesting one additional CA FG IV post; this additional CA FG IV request assumes that the cybersecurity aspects of the EURES portal are covered by the European Commission. Otherwise, ELA would need an additional 2.5 FTEs TA AD to implement the requirements of the Cybersecurity Regulation. This request is also rejected as all EU institutions and agencies are confronted with the same cyber challenges and solutions must be found within the existing resources.

- another CA FG IV for accountancy services. This request is rejected, and ELA is advised to seek some synergies with other agencies for accounting services in case an internal solution cannot be found.

As regards the 3 additional SNE's posts, they are free of charge for the EU. As agreed during last year's hearing, these SNE's will be supported by EFTA credits as from 2026. As they are cost-free, they have been removed from the SNEs table.

However, given the difficulties expressed by the agency as regards the recruitment of SNE's and the limitation of their authorised tasks as national representatives, the Commission accepts, as a compromise during the hearing, to convert 7 SNEs posts into 4 TA AD posts and 3 CA FG IV to help the agency have a staff mix that is more in line with its tasks.

Financial Resources

Financial resources requested are in line with the financial programming for 2027.

Until now, ELA always requested lower payment appropriations than the level of commitment appropriations. For 2027, however, this trend is reversed as the agency catches up with the RAL. This is justified, among other things, by their approach to differentiating commitment appropriations from payment appropriations at the level of their operational expenditure (Title 3) which seems quite acceptable and well founded in terms of sound financial management. In calculating their needs of payment appropriations, ELA considered the following factors: (1) the recurrent delays in invoicing, (2) the high volume of contracts concluded in 2025, which will end either in Q3 or Q4 of 2026, thus foreseeing payments at the beginning of 2027, (3) an expectation to consume 99% of 2026 payment credits and (4) the final amount of RAL at the end of 2025, which represents MEUR 25 on Title 3.

The Commission supports the agency request.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

In 2026, ELA received the possibility of converting 5 SNE posts into 5 CA FG IV posts. The conversion of 5 SNEs into 5 CAs only in very limited way mitigates the structural and operational challenges of its workforce operational stability in the implementation of ELA's mandate stemming from the high share of SNEs in overall number of posts attributed to ELA. This share is still the highest among all EU agencies. Furthermore, ELA has the lowest number of statutory staff compared with its total budget, when compared with other EMPL agencies or agencies of similar resources. Finally, the high share of SNEs also creates risk of non-compliance with the regulatory framework as SNEs should assist Authority staff members according to regulatory framework. It is not possible and disproportionate considering the numbers of SNEs in ELA staff structure. The limitations of SNEs status (they cannot represent ELA legally, cannot manage financial nor procurement files) lead to high concentration and administrative burden for the statutory ELA staff members. The staff structure problem was also recognised by the Commission in the first evaluation of ELA (COM(2025) 256 final).

To cope with the increasing demand for its services and the regulatory obligations, ELA proposes the following changes in its staff allocation from 2027 onwards:

- Transforming 10 SNEs into permanent TA AD positions to ensure operational stability and effective delivery of the mandate. The 10 TA AD positions will address the significant structural problems of ELA's staff. The staff structure problem was also recognised by the European Court of Auditors in 2022. It is still an open observation, which has not been addressed. Furthermore, the structural problem of ELA staff was recognised several times within the discharge procedure

- Adding 1 CA in Function Group IV for accountancy to cope with the evolving responsibilities and demands associated with the support of ELA's accountant with accounting tasks such as periodic account reconciliation, year-end closure activities and other accounting matters.

- Adding 1 CA in Function Group IV for cyber security services in compliance with the respective regulations. The new Cybersecurity Regulation requires ELA to implement and update a set of baseline cybersecurity measures within 24 months from its adoption. The new Regulation imposes higher compliance requirements on ELA and has a disproportionate impact on the resources needed for this task. The additional FG IV request assumes that the cybersecurity aspects of the EURES Portal are covered by the European Commission. Otherwise, ELA would need an additional 2.5 FTE TA AD to implement the requirements of the Cybersecurity Regulation by the European Commission. The requested additional resources were not given to the DG EMPL agencies to pool and share to comply with the Cybersecurity Regulation. Without receiving additional posts, ELA can only meet these needs by reducing its core business capacity.

4.1.2 - Vacancy rate as of end 2025

At the end of 2025, after significant recruitment efforts, and high turnover ELA reached 95 % occupation rate. 138 posts (65 temporary agents and 19 contract agents, 54 SNEs) were filled.

Overall, the vacancy rate at the end of 2025 stood at 5 %, and it is foreseen that the high turnover, high decline rate, end of year resignations and the disproportionate high number of SNEs will continue to be a challenge in 2026.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

The salary costs are estimated based on the assumption that all the employees will be recruited by the end of 2026. The standard abatement applied is 2%.

4.1.4 - Salary assumption for calculating salary line (% applied)

Estimate of the salary expenditure is based on average salary cost per category defined by the Staff Regulations. It is adjusted to the correction coefficient in place in Bratislava a (currently 85.1%) and to a salary update of 3% to be applied as from 1 January 2026.

The budget appropriations covering staff expenditure for year 2027 are based on the estimate of a total of 79 temporary agents (62 AD, 15 AST, 2 AST/SC) and 27 contract agents and 43 SNEs. The results of the appraisal and reclassification for Temporary Agents and Contractual Agents have been taken also into account, in the assumption that the necessary steps are implemented by the ELA.

4.1.5 - Correction coefficient used

The correction coefficient rate applied for Bratislava-based staff is the one established for year 2026, namely 85,1%.

4.1.6 - Exchange rate used (if applicable)

Not applicable

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

The requested appropriations for staff expenditure amount to EUR 18 368 000. It represents an increase of 5.15 % compared to 2026. This budget increase is justified by the following considerations:

- Salaries and allowances for the anticipated total number of staff employed by the Authority in 2027.
- Allowances and costs associated with recruitment, such as daily subsistence, installation allowances, and removal expenses.
- Estimates related to the annual reclassification exercise and step increases.
- Estimations linked to workforce occupancy difficulties and conversion of posts
- Estimations linked to attractiveness measures and organisational development
- Estimations for early childhood centres and schooling costs for staff.
- Other staff-related costs and services, including training, integration-related expenses, PMO, etc., as well as the traineeship program and interim staff support.

4.2.2 - Title 2

The total expenditure for Title 2 infrastructure and operations is projected to rise by 5,69%. This increase is primarily attributed to the European Labour Authority (ELA) utilising more Commission tools and the heightened demand for outsourced IT expertise. The need for external support stems from a lack of internal capacity and the requirements imposed by newly adopted regulations, such as those pertaining to cybersecurity.

4.2.3 - Title 3

ELA will continue its support in actions towards a more effective and developed labour mobility and posting of workers as well as its comprehensive and action-oriented approach to addressing issues in application and enforcement of fair labour mobility in the most relevant economic sectors, leveraging its analytical capacity as well as contributing to enhanced use of transnational and cross-border job matching. Authority will address the lessons learned contained in its first evaluation finalised by the European Commission in 2025 in line with the Action Plan to be finalised in 2026 to further increase the effectiveness of its activities.

Building on close cooperation and expansion of its network in previous years, the Authority will continue to implement the partnership principle throughout its activities. The National Liaison Officers (NLOs) will remain a crucial link between the Authority and Member States, be it national authorities or social partners.

Similarly, the Authority will continue to use its existing structures, such as working groups, the EURES network or its governing bodies, to maintain strong links with the relevant stakeholders at national level. The Brussels Liaison Office will remain key in nurturing relations with the stakeholders at European level.

The key initiatives of the Authority for 2027 are following:

- sectoral focus on manufacturing sector. This will include the analytical report, information activities, including the awareness rising campaign as well as the dedicated enforcement activities targeting this sector. The expected roll-out of the e-declaration will also be considered in the information and awareness rising activities.
- continuation of the work on remuneration tool, including its further expansion as well as AI-driven ‘webtool on labour mobility information’;
- continued support for cross-border enforcement, with the focus on targeted cases, using growing capacity of labour mobility analyses and risk assessment;
- continuation of the mutual learning and understanding programs – IMI-PROVE, Posting 360; TRANSPORT-SUPPORT; YEUE-MOVE;
- consolidation and, where requested, expansion of cooperation groups between the Member State;
- the finalization of reports on labour market intermediaries and new forms of work and social security
- fourth edition of ELA TECH Conference;
- continued implementation of the Action Plan addressing lessons learned from the ELA’s evaluation, including the implementation of the new KPIs, where relevant;
- finalization of ELA’s chairing in EUAN network.

The anticipated payment appropriation for 2027 has been estimated based on 2025 execution data and is categorized by budget lines, along with the projected payment needs for 2026. Although the estimation was made by budget lines, only aggregated figures are presented due to the data's size.

Payment rates	n	n+1	n+2
2025	27%	50%	23%
2026	31%	54%	15%
2027	34%	55%	11%

CA		2025	2026	2027	RAL
/ PA	CA	PA			
2024	26 490 292*	21 159 873	5 330 419		
2025	31 353 903*	8 320 968	15 676 952	7 355 984	
2026	30,209,496		9 509 419	16 313 128	4 386 950
2027	32,836,133			11 190 889	21 645 245
TOTAL		29 480 841	30 516 789	34 860 000	26 032 194

*committed amounts

4.3 - Ad hoc grants and delegation agreements

Not applicable

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Landererova 12 (L12)	Landererova (L12)	3 437,0	1 282,0	4 719,0		20 years	Sublease	SK is covering rental costs during the first 10 years	
TOTAL			3 437,0	1 282,0	4 719,0					

5.1.2 - Current building(s) Other comments

On 13 June 2019, the Decision (EU) 2019/1199 on the location of the seat of the ELA - Bratislava, Slovakia - was taken by common accord between the Representatives of the Governments of the Member States. In this budgetary statement for 2027, no rental costs for the building are included for ELA's headquarter in Bratislava. However, the rental cost will be covered by the SK government for the first 10 years. As a result, the estimated rental expense of EUR 2,000,000 will begin accruing from 2030 onward.

5.1.3 - Building projects in the planning phase

Not applicable

5.1.4 - Building projects submitted to the European Parliament and the Council

Not applicable

5.2 - European Schools

In the absence of a European school in Bratislava, the education fees in international pre-schools and schools will be covered by the Authority by entering into bilateral agreements with those schools. This is in line with best practice in other Decentralised Agencies of the EU facing a similar situation. The Management Board has adopted decisions to that effect.

5.3 – Evaluation

In accordance with Article 40 of Regulation (EU) 2019/1149 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 20 June 2019 establishing a European Labour Authority, amending Regulations (EC) No 883/2004, (EU) No 492/2011, and (EU) 2016/589 and repealing Decision (EU) 2016/344, by 1 August 2024, and every five years thereafter, the Commission shall assess the Authority's performance in relation to its objectives, mandate and tasks.

The first evaluation based on the Article 40 of Regulation (EU) 2019/1149 was completed in May 2025: COM(2025) 256 final – Report from the Commission to the European Parliament, the Council and the European Economic and Social Committee: Evaluation of the European Labour Authority. and contains several lessons learnt to be addressed by ELA. To that effect, ELA significantly progressed in the preparation of the Action Plan, which will be finalised in the first half of 2026. The revision of ELA's mandate is expected to be published by the Commission in Q2-Q3 2026.

5.4 - Privileges and immunities

The Protocol on the Privileges and Immunities of the European Union and the Headquarters' Agreement with Slovakia shall apply to the Authority and its staff.

2.3 Decentralised agencies of Heading 3 – Natural Resources and Environment

2.3.1 European Fisheries Control Agency – EFCA

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation (EU) 2019/473 of the European Parliament and of the Council (as amended by Regulation 2023/2842 of 22 November 2023).	19 March 2019	- to coordinate control and inspection by Member States relating to the control and inspection obligations of the EU; - to coordinate the deployment of the national means of control and inspection pooled by the Member States concerned in accordance with this Regulation; - to assist Member States in reporting information on fishing activities and control and inspection activities to the Commission and third parties; - in the field of its competences, to assist Member States to fulfil their tasks and obligations under the rules of the Common Fisheries Policy; - to assist Member States and the Commission in harmonising the application of the Common Fisheries Policy, and thereby to contribute to the achievement of its objectives, including the sustainable exploitation of marine biological resources; - to contribute to, and participate in, the work of Member States and the Commission on research into, and development of, control and inspection techniques and to develop pilot projects on research into, and development of, such techniques; - to contribute to the coordination of inspector training and the exchange of experience between Member States; - to coordinate the operations to combat illegal, unreported and unregulated fishing in conformity with EU rules; - to assist in the uniform implementation of the control system of the common fisheries policy, including in particular: 1) Organisation of operational coordination of control activities by Member States for the implementation of specific control and inspection programmes, control programmes related to illegal, unreported and unregulated (IUU) fishing and international control and inspection programmes 2) Inspections as necessary to fulfil the Agency's tasks - The Agency shall, in cooperation with the European Border and Coast Guard Agency and the European Maritime Safety Agency, support national authorities carrying out coast guard functions at national and Union level and, where appropriate, at international level by: (a) sharing, fusing and analysing information available in ship reporting systems and other information systems hosted by or accessible to those agencies, in accordance with their respective legal bases and without prejudice to the ownership of data by Member States; (b) providing surveillance and communication services based on state-of-the-art technology, including space-based and ground infrastructure and sensors mounted on any kind of platform; (c) building capacity by drawing up guidelines and recommendations and by establishing best practices as well as by providing training and exchange of staff; (d) enhancing the exchange of information and cooperation on coast guard functions including by analysing operational challenges and emerging risks in the maritime domain; (e) sharing capacity by planning and implementing multipurpose operations and by sharing assets and other capabilities, to the extent that these activities are coordinated by those agencies and are agreed to by the competent authorities of the Member States concerned - where appropriate, to cooperate with and coordinate activities with other decentralised agencies of the Union within the scope of their tasks, missions, and areas of activity; - to assist the Commission in the performance of tasks assigned to the Commission in legislative acts of the Union with regard to the objectives of the Agency. In addition, among other competences: - Operational coordination by the Agency shall cover control of all activities covered by the Common Fisheries Policy; - Officials of the Agency may be assigned as Union inspectors in accordance with Article 79 of Regulation (EC) No 1224/2009; - The Agency may acquire, rent or charter the equipment that is necessary for the implementation of the joint deployment plans; - The Agency shall, where appropriate: - issue manuals on harmonised standards of inspections; - develop guidance material reflecting the best practices in the field of control of the Common Fisheries Policy, including on the training of control officials, and update this on a regular basis; - provide the Commission with the necessary technical and administrative support to carry out its tasks; - With due regard to the different legal systems in the individual Member States, the Agency shall facilitate cooperation between Member States and between them and the Commission in the development of harmonised standards for control in accordance with EU legislation and taking into account best practices in Member States and agreed international standards; - Upon a notification by the Commission or of its own initiative the Agency shall set up an Emergency Unit, where a situation involving direct, indirect or potential serious risk to the Common Fisheries Policy is

		identified, and the risk cannot be prevented, eliminated, or reduced by existing means or cannot adequately be managed; 7) The Agency shall contribute to the implementation of the EU Integrated Maritime Policy, and in particular conclude administrative agreements with other bodies in matters covered by Regulation (EU) 2019/473 after approval by the Administrative Board. The Executive Director shall inform the Administrative Board thereof at an early stage of such negotiations; 8) The Agency may assist the Commission in the compilation of information from the Member States annual reports on control and inspections performed in the previous year, as well as compilation of information concerning lost gear for the preceding year.
Commission Decision 2009/988/EU	18 December 2009	By this Decision, the Commission designated the EFCA as the body to carry out certain tasks under the IUU Regulation. These tasks are as follows: - transmit notifications, with copy to the Commission, on denials of landing or transshipment authorisations by third country vessels to flag State(s) and, if appropriate copies of these notifications, to Regional Fisheries Management Organisations in accordance with Article 11(3) of Regulation (EC) No 1005/2008; - upon request from the Commission, provide for the conduct of on-the-spot audits, alone or in cooperation with the Commission, to verify the effective implementation of agreed cooperation arrangements with third countries in accordance with Article 20(4), second subparagraph (c) of Regulation (EC) No 1005/2008; - communicate to Member States and flag States, with copy to the Commission, additional information submitted by the Member States to the Commission which is relevant for the establishment of the European Union IUU vessel list in accordance with Article 25(2) of Regulation (EC) No 1005/2008; - transmit sightings reports to all Member States, with copy to the Commission, and, if appropriate, to the Executive Secretary of the relevant Regional Fisheries Management Organisation in accordance with Article 48(4) of Regulation (EC) No 1005/2008; transmit to the Executive Secretary of the relevant Regional Fisheries Management Organisation, with copy to the Commission, information from a Member State in response to a sighting report on one of its vessels from a contracting party to that Regional Fisheries Management Organisation in accordance with Article 48(5) of Regulation (EC) No 1005/2008.
Regulation (EU) No 1380/2013 of the European Parliament and of the Council	11 December 2013	This regulation adopted the new Common Fisheries Policy. As regards the Agency: - the Union shall, including through the Agency, cooperate with third countries and international organisations dealing with fisheries, including Regional Fisheries Management Organisations, to strengthen compliance with measures, especially those to combat IUU fishing, in order to ensure that measures adopted by such international organisations are strictly adhered to. - Control and enforcement of the CFP shall in particular be based on and shall include cooperation and coordination between Member States, the Commission and the Agency; The Agency may assist the expert group on compliance meetings as an observer.
Regulation (EU) 2019/833 of the European Parliament and of the Council	20 May 2019	This Regulation empowers the Agency to coordinate the surveillance and inspection activities for the EU in the NAFO Regulatory Area and to draw up, in concert with the Member States concerned, joint operational inspection and surveillance programmes for that purpose ('the Scheme') (art. 28). Several additional tasks are included in the Regulation in relation with the control and inspection activities in the area.
Regulation (EU) No 2024/2594 of the European Parliament and of the Council	18 September 2024	This Regulation empowers the Agency to coordinate the surveillance and inspection activities for the EU in the NEAFC Regulatory Area and to draw up, in consultation with the Member States concerned and the Commission, a joint deployment plan referred to in Article 2 of Regulation (EU) 2019/473 for the Union's participation in the NEAFC Scheme for the following year. (art.19). Several additional tasks are included in the Regulation in relation with the control and inspection activities in the area
Commission Implementing Regulation (EU) 433/2012	23 May 2012	This Regulation, in line with the Regulation (EU) 1236/2010 of the European Parliament and the Council, and in relation with the fishing activities in the NEAFC Regulatory Area, designs the Agency to: - Coordinate the surveillance and inspection activities of the EU in the area; - Prepare a plan in cooperation with Member States for the EU participation in the International Scheme of control; - Receive and prepare reports on inspection and infringement in the NEAFC area.
Commission Decision (2020) 3643	9 June 2020	By this Decision, the Commission designated the EFCA as the body to carry out certain tasks under the GFCM Regulation (Regulation EU 2023/2124). These tasks are as follows: (a) receive, from the authorities of the flag Member State of the inspection vessel, the information related to any detected infringement; (b) notify the detected infringements to the flag State of the inspected fishing vessel and to the GFCM Secretariat, with copy to the Commission.
Regulation (EU) 2023/2053 of the European Parliament and of the Council	13 September 2023	This regulation empowers the Agency to receive and transmit inspection reports with detected infringements to different recipients as regards inspections under the ICCAT Scheme of Joint International Inspection

1.2 - Seat

Vigo, Spain

1.3 - Budget Line

08 10 01: European Fisheries Control Agency

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	42	41	97,62 %	42	42
TOTAL AST	35	35	100,00 %	35	35
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	77	76	98,70 %	77	77
Contract Agents	11	22	200,00 %	11	11
Seconded National Experts	5	3	60,00 %	5	5
TOTAL Staff	93	101	108,60 %	93	93

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	31 629 000	32 334 037
Other Revenue		
Total	31 629 000	32 334 037

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)	p.m.	p.m.
Additional EU funding stemming from contribution agreements (FFR Art.7)	p.m.	p.m.
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	p.m.	p.m.
Total	p.m.	p.m.

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	12 550 000	12 550 000	13 071 956	13 071 956
Title 2 - Infrastructure and operating expenditure	2 020 000	2 020 000	2 203 081	2 203 081
Title 3 - Operational expenditure	17 059 000	17 059 000	17 059 000	17 059 000
Total	31 629 000	31 629 000	32 334 037	32 334 037

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15						1		1		1
AD 14		3		2		2		2		2
AD 13		1		1		1		1		1
AD 12		3		2		5		6		6
AD 11		8		7		7		7		7
AD 10		5		2		5		7		7
AD 9		11		13		12		10		10
AD 8		8		7		8		7		7
AD 7		3		6		1		1		1
AD 6				1						
AD 5										
TOTAL AD	0	42	0	41	0	42	0	42	0	42
AST 11										
AST 10		6		0		2		2		2
AST 9		4		5		6		6		6
AST 8		5		3		3		4		4
AST 7		7		4		4		3		3
AST 6		5		3		5		7		7
AST 5		6		7		9		10		10
AST 4		2		12		6		2		2
AST 3										
AST 2				1				1		1
AST 1										
TOTAL AST	0	35	0	35	0	35	0	35	0	35
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		77		76		77		77		77

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
GRAND TOTAL	77		76		77		77		77	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	1	10	1	1
Function Group III	9	11	9	9
Function Group II	1	1	1	1
Function Group I				
Contract Agents	11	22	11	11

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	5	3	5	5

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	31 379 350	31 629 000	32 334 037	32 334 037	2,23 %
- Of which assigned revenues deriving from previous years' surpluses	1 067 305	232 208	51 390	51 390	-77,87 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS	933 365				
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)	229 248				
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
TOTAL	32 312 715	31 629 000	32 334 037	32 334 037	2,23 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)	213 395	p.m.	p.m.	p.m.	
Additional EU funding stemming from contribution agreements (FFR Art.7)	765 286	p.m.	p.m.	p.m.	
Additional EU funding stemming from service level agreements (FFR Art. 43.2)		p.m.	p.m.	p.m.	
TOTAL	978 681				

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	12 372 732	12 550 000	13 071 956	13 071 956	4,16 %
Salaries & allowances	12 049 992	12 065 000	12 676 956	12 676 956	5,07 %
- Of which establishment plan posts	10 608 700	10 790 000	11 400 000	11 400 000	5,65 %
- Of which external personnel	1 441 292	1 275 000	1 276 956	1 276 956	0,15 %
Expenditure relating to Staff recruitment	94 789	210 000	120 000	120 000	-42,86 %
Employer's pension contributions					
Mission expenses	36 014	45 000	45 000	45 000	0,00 %
Socio-medical infrastructure	31 654	20 000	20 000	20 000	0,00 %
Training	141 195	170 000	170 000	170 000	0,00 %
External Services					
Receptions, events and representation	912	5 000	5 000	5 000	0,00 %
Social welfare	18 176	35 000	35 000	35 000	0,00 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 363 618	2 020 000	2 203 081	2 203 081	9,06 %
Rental of buildings and associated costs	545 725	445 000	515 000	515 000	15,73 %
Information, communication technology and data processing	731 107	795 000	815 000	815 000	2,52 %
Movable property and associated costs	93 726	100 000	100 000	100 000	0,00 %
Current administrative expenditure	40 148	35 000	35 000	35 000	0,00 %
Postage / Telecommunications	79 032	75 000	75 000	75 000	0,00 %
Meeting expenses	79 162	80 000	80 000	80 000	0,00 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Running costs in connection with operational activities	581 328	355 000	428 081	428 081	20,59 %
Information and publishing	213 390	135 000	155 000	155 000	14,81 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	16 643 000	17 059 000	17 059 000	17 059 000	0,00 %
TOTAL	31 379 350	31 629 000	32 334 037	32 334 037	2,23 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	12 265 034	12 550 000	13 071 956	13 071 956	4,16 %
Salaries & allowances	11 980 535	12 065 000	12 676 956	12 676 956	5,07 %
- Of which establishment plan posts	10 595 586	10 790 000	11 400 000	11 400 000	5,65 %
- Of which external personnel	1 384 949	1 275 000	1 276 956	1 276 956	0,15 %
Expenditure relating to Staff recruitment	94 789	210 000	120 000	120 000	-42,86 %
Employer's pension contributions					
Mission expenses	32 748	45 000	45 000	45 000	0,00 %
Socio-medical infrastructure	28 193	20 000	20 000	20 000	0,00 %
Training	126 505	170 000	170 000	170 000	0,00 %
External Services					
Receptions, events and representation	912	5 000	5 000	5 000	0,00 %
Social welfare	1 352	35 000	35 000	35 000	0,00 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 981 825	2 020 000	2 203 081	2 203 081	9,06 %
Rental of buildings and associated costs	426 432	445 000	515 000	515 000	15,73 %
Information, communication technology and data processing	590 989	795 000	815 000	815 000	2,52 %
Movable property and associated costs	68 617	100 000	100 000	100 000	0,00 %
Current administrative expenditure	35 850	35 000	35 000	35 000	0,00 %
Postage / Telecommunications	63 648	75 000	75 000	75 000	0,00 %
Meeting expenses	79 162	80 000	80 000	80 000	0,00 %
Running costs in connection with operational activities	539 570	355 000	428 081	428 081	20,59 %
Information and publishing	177 557	135 000	155 000	155 000	14,81 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	12 559 731	17 059 000	17 059 000	17 059 000	0,00 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
TOTAL	26 806 590	31 629 000	32 334 037	32 334 037	2,23 %

3.3 - Budget Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): 51 390 EUR

4 - Justification of needs

Commission assessment

Human Resources

In line with the latest update of the MFF 2021-2027, EFCA requests 77 establishment plan posts for 2027.

Financial Resources

This request (EU contribution of EUR 32 334 037) is in conformity with the MFF 2021-2027, which provides the breakdown of the amounts envisaged for each decentralised agency for the period 2021-2027.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

EFCA requests a total of 77 posts (42 AD and 35 AST) for the Establishment plan for 2027. EFCA requests 11 contract agent positions and 5 seconded national expert positions.

4.1.2 - Vacancy rate as of end 2025

On 31/12/2025:

- the vacancy rate for Temporary Agents was 1.3%. This includes job offers sent before 31 December 2025.
- the number of Contract Agents was 22, including 8.5 CAs (FTE) funded by different projects.
- the number of Seconded National Experts was 3. The FTE of Seconded National Experts for 2025 was 4.8.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

N/A

4.1.4 - Salary assumption for calculating salary line (% applied)

The estimations on salary expenditures are based on the current staffing situation and entitlement status extrapolated for the future period, and the recruitment plan aiming for full occupancy.

4.1.5 - Correction coefficient used

The Commission, in its budget 2027 circular, suggested decentralized agencies to apply, as a general basis for 2027 budget, a general increase of 2.2% applicable from 1 July 2026 and 2.3% increase applicable from 1 July 2027.

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

The staff expenditure (Title I) has been estimated taking into consideration a full occupation of the 77 posts under the draft establishment plan for 2027, 16 external staff positions (this figure does not include the staff covered by the additional EU funding), and the corresponding step increases and estimated reclassifications.

4.2.2 - Title 2

EFCA is applying 9.06% increase for 2027, compared to the level of appropriations of 2026.

Higher increases have been applied to the following chapters:

- 15.73% on chapter 21 “Rent of building and associated costs”,
- 20.59% on chapter 26 “Supplementary External Services”,
- 14.81% on chapter 27 “Communication and Strategy”.

As shown in the rest of the chapters of title II, EFCA continues to streamline its administrative expenditure in general within the expected activity growth environment.

4.2.3 - Title 3

The operational budget will not increase in 2027 in respect of the 2026 budget due to limitations of applicable MFF ceiling and increase of costs under Title I / Title II.

4.3 - Ad hoc grants and delegation agreements

Currently assigned revenue is dedicated towards implementation of additional EU funding (grant agreements, contribution agreements) to be implemented until end of 2026, as indicated in initial planning. However, in case of justified needs, external assigned revenue will be carried over to the following year (2027), for the implementation of relevant programs.

Name and agreement type	Signature date	Duration	Counterpart	Short description	Budget impact
Cooperation with Algeria (RESUP), grant agreement	16/02/2022	02 2022 - 07 2027	European Union Delegation in Algeria	RESUP aims to strengthen fisheries monitoring in Algeria	1,000,000 CA 1 SNE
Virtual regional training academy on fisheries control and inspection (e-fishmed)	15/12/2021	12 2021 - 01 2025	European Commission	Virtual regional training academy on fisheries control and inspection (e-Fishmed)	1,000,000 CA 2.3 CA
Coastguard qualifications network and the CGF handbook	08/12/2021	02 2022 - 01 2027	European Commission	Coastguard qualifications network and the CGF handbook	2,437,500 CA 3.7 CA
West Africa Sustainable Ocean Programme (WASOP)	02/06/2025	06 2025 - 05 2030	European Commission	WASOP aims to promote integrated and sustainable management of marine and coastal resources in West Africa	5,000,000 CA 5 CA
Sustainable Western Indian Ocean Programme (SWIOP)	08/12/2025	12 2025 - 11 2029	European Commission	SWIOP aims to strengthen ocean governance in the Western Indian Ocean	5,000,000 CA 4 CA 1 SNE

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Edificio Odriozola	Av. García Barbón, 4 - 36201 Vigo (Pontevedra) Spain	3 790,00	301,00	4 091,00	61 572	5 years (October 2022 - October 2027) Rent ground to 6th floor paid directly by Spanish Authorities	Rent of the 7th floor paid by EFCA	Spain	
TOTAL			3 790,00	301,00	4 091,00	61 572				0

5.1.2 - Current building(s) Other comments

EFCA uses all floors (ground floor to 7th) and 2 parking floors of its current building. The Host member State covers the rental costs of floors 0 to 6 through a direct agreement with the owner of the building.

In addition, EFCA has the following related costs:

- EUR 61 572/year for a yearly renewable 7th floor rent agreement + security arrangement on the basement for the duration of the occupation of the building by EFCA;
- EUR 25 752/year for a yearly renewable building general maintenance agreement.

5.1.3 - Building projects in the planning phase

The agreement between the Spanish Government and the owner of the building where the Agency is established was renewed for 5 more years, starting October 2022.

This contract increased EFCA's office space, as it included the ground floor of the building necessary to allocate appropriate spaces for the new staff recruited in 2021/2022. EFCA has finalized a reform of the ground floor of its building in 2024.

In 2025, building projects plans were limited to punctual adaptation of the workplace to the evolution of the needs and according to possible improvement of the environmental efficiency where possible.

No structural projects are expected, and office surfaces are expected to remain stable.

5.1.4 - Building projects submitted to the European Parliament and the Council

EFCA does not foresee building projects with significant financial implication as defined in EFCA's Financial Regulation.

5.2 - European Schools

N/A

5.3 – Evaluation

Regarding the third five-year external independent evaluation of the Agency for the period 2017-2021, an Evaluation Steering Committee (ESC) was set up in March 2021 and the mandate was presented to the Administrative Board meeting of 21 April 2021 for discussion. The terms of reference were adopted by the Administrative Board in its meeting of 4 June 2021 and EFCA subsequently launched the procurement procedure and signed a contract with the winning company on 17 November 2021. In the Kick-off meeting on 26 November 2021 the External Evaluator presented the technical offer and refined the evaluation methodology and strategy for data collection and analysis, based on discussions and feedback from the ESC during the subsequent inception phase. On 29 July 2022 the External Evaluator presented a final draft report which was submitted to the Members of the Administrative Board for comments. On the basis of the feedback provided, the Evaluator finalised the report.

Finally, a Seminar on the Five-Year Independent External Evaluation of the EFCA was held the day before the Administrative Board on 26 October 2022, which brought valuable input to the Administrative Board for the issuing of recommendations to the European Commission regarding changes to the Founding Regulation, the Agency and its working practices, as required by the Financial Regulation.

Both the evaluation findings and recommendations were made public and can be found here: <https://www.efca.europa.eu/en/content/external-evaluation-2021>. During the Administrative Board meetings, the state of play of the recommendations is presented.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
VAT exempted (invoices >300€)	VAT exempted for vehicle purchases, special ID cards	

Agency privileges	Privileges granted to staff	
		N/A

2.3.2 European Environment Agency – EEA

1 Overview

Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Council Regulation (EEC) No. 1210/90	07/05/1990	Establishment of the European Environment Agency and the European environment information and observation network - established the objective of the EEA, 10 tasks to be carried out to achieve the objective, and priority areas of work
Council Regulation 933/1999	29/04/1999	Following a first evaluation of the Agency as required in the Founding Regulation: the objective of the EEA was revised to include reference to sustainable development, some of the tasks were revised slightly, three new tasks were added, one priority area of work was added, enabling the management board to be extended to representatives on non-EU countries, the election of a bureau delegated to take executive decisions on behalf of the management board was enabled, an article listing possible further tasks for the Agency was deleted, and requirements for two further evaluations of the Agency were specified.
Regulation (EC) No 401/2009 of the European Parliament and of the Council of 23 April 2009 on the European Environment Agency and the European Environment Information and Observation Network	23/04/2009	The Regulation codified Council Regulation (EEC) No 1210/90 and superseded the various acts incorporated in it.
Regulation (EC) No 1641/2003 of the European Parliament and of the Council (L 245 1 29.9.2003)	22/07/2003	Revised Article 6 to indicate that Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding access to European Parliament, Council and Commission documents shall apply to documents held by the Agency
Decision (EU) 2022/591 of the European Parliament and of the Council of 6 April 2022 on a General Union Environment Action Programme to 2030 (8 th Environmental Action Programme)	06/04/2022	The overarching aim of the 8th EAP is to accelerate the Union's transition to a climate-neutral, resource-efficient clean and circular economy in a just and inclusive way and achieve the environmental objectives of the United Nations' Agenda 2030 and its Sustainable Development Goals, fully endorsing the environmental and climate objectives of the European Green Deal.
Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law')	09/07/2021	Establishing the European Scientific Advisory Board for Climate Change, whose secretariat is hosted by the EEA, and giving tasks and resources to the EEA to support the reporting on progress towards climate neutrality and the monitoring and evaluation of progress on adaptation.
Commission Implementing Decision (EU) 2022/1979 of 31 August 2022 on establishing the form and databases for communicating the information referred to in Articles 18(1) and 21(3) of Directive 2012/18/EU of the European Parliament and of the Council on the control of major-accident hazards involving dangerous substances and repealing Commission Implementing Decision 2014/895/EU (notified under document C(2022) 6124).	20/10/2022	Commission Implementing Decision (EU) 2022/1979 defines a new reporting framework and the role of the EEA. The act transfers the responsibility for both databases (eSPIRS and eMARS) to the EEA and defines a new reporting format for eSPIRS. This new format includes aspects of inclusion of Seveso establishments into the EU Registry of industrial sites. There is no change to eMARS reporting format in the CID.
Regulation (EU) 2023/839 of the European Parliament and of the Council of 19 April 2023 amending Regulation (EU) 2018/841 as regards the scope, simplifying the reporting and compliance rules, and setting out the targets of the Member States for 2030, and Regulation (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review)	19/04/2023	The Agency will support the Commission on the following aspects: • Additional quality checks on agriculture and LULUCF emissions inventories, including consistency checks between EU and MS greenhouse gas inventory data and carbon certification schemes. • Support comprehensive review of agriculture and LULUCF sector emission inventories. • Facilitate improved and annual geographical tracking of carbon pools and developing a pan-European dataset for progress tracking and assessment; Safeguard that increased carbon removals do not lead to negative impact on the environment.
Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration	24/06/2024	The Agency will support the Commission with thematic expertise covering the ecosystems considered by the Regulation, the reporting of

and amending Regulation (EU) 2022/869		National Restoration Plans, the periodical reporting of data, and the assessments. Data analytics and analytical expertise will support the Commission and the Member States for the overall reporting and the development of restoration indicators.
Regulation (EU) 2024/1244 of the European Parliament and of the Council of 24 April 2024 on reporting of environmental data from industrial installations, establishing an Industrial Emissions Portal and repealing Regulation (EC) No 166/2006 (Text with EEA relevance) (recast of E-PRTR Regulation)	02/05/2024	The Agency is on course to establish an upgraded, expanded, user friendly and fully operational Industrial Emissions Portal.
Regulation (EU) 2024/1610 of the European Parliament and of the Council amending Regulation (EU) 2019/1242 as regards strengthening the CO ₂ emission performance standards for new heavy-duty vehicles and integrating reporting obligations, amending Regulation (EU) 2018/858 and repealing Regulation (EU) 2018/956	14/05/2024	The Agency will contribute to the coordination of the data collection activities, calculation of manufacturer emissions, and the management of the central register. From reporting period 2024 onwards, the regulation requires additional data assessment by the Commission and the Agency due to the newly covered vehicle groups, the provisions on small volume manufacturers exemptions and the transfer of vehicles.
Directive (EU) 2024/2881 of the European Parliament and of the Council of 23 October 2024 on ambient air quality and cleaner air for Europe	23/10/2024	Tasks relate to the reporting and exchange of information of air quality data and assessment of ambient air quality. In particular, the EEA will assist the Commission in carrying out the regular review of the scientific evidence related to air pollutants and their effects on human health and the environment. Resources to cover this additional and reformulated set of tasks are included in the financial fiche of the (COM(2022) 540) proposal.
Directive (EU) 2024/3019 of the European Parliament and of the Council of 27 November 2024 concerning urban wastewater treatment	27/11/2024	Assistance to Member States, data processing and analysis for the implementation and monitoring of the directive, including for setting up data sets containing information on urban wastewater in line with the requirements of the directive. Resources to cover this additional and reformulated set of tasks are included in the financial fiche of the (COM(2022) 540) proposal.
Regulation (EU) 2024/3012 of the European Parliament and of the Council establishing a Union certification framework for permanent carbon removals, carbon farming and carbon storage in products	27/11/2024	The legislative financial statement giving the EEA resources to deliver these tasks was attached to Regulation (EU) 2024/1610 above. The Agency will contribute to the implementation of the Carbon Removal and Carbon Farming (CRCF) Regulation by advising the Commission on the development of certification methodologies, performing assessments on the knowledge base of and carbon enhancing measures included in certification schemes and support ensuring consistency between carbon certification and national GHG inventories.
Directive (EU) 2025/1892 of the European Parliament and of the Council of 10 September 2025 amending Directive 2008/98/EC on waste	10/09/2025	Management of enhanced reporting requirements and data flows as the proposal lays down changes in the reporting requirements of Member States with regard to the re-use of products data flow to the EEA. Cooperation with the Commission to draw up reports on the progress towards meeting some of the targets defined by the directive (e.g. food waste reduction, re-use and recycling of municipal waste). Resources to cover this additional and reformulated set of tasks are included in the financial fiche of the (COM(2023) 783) proposal.
Directive (EU) 2025/2360 of the European Parliament and of the Council of 12 November 2025 on soil monitoring and resilience (Soil Monitoring Law)	12/11/2025	The European Environment Agency will support Member States reporting. Explore and develop (with the Commission and in cooperation with Member States) soil remote sensing products, to provide the Member States with the necessary data on soil sealing and soil removal indicators and to assist them in monitoring the relevant soil descriptors. Establish (with the Commission) a digital soil health data portal to provide access to some the available soil health data referred to in the directive.
Regulation (EU) 2025/2455 of the European Parliament and of the Council of 26 November 2025 establishing a common data platform on chemicals, laying down rules to ensure that the data contained in it are findable, accessible, interoperable and reusable and establishing a	26/11/2025	The EEA will contribute to the common data platform for chemicals data established and managed by the ECHA. The EEA (jointly with the ECHA) develop and regularly update a framework of indicators to monitor the impacts on humans and the environment of exposure to chemicals and measure the effectiveness

monitoring and outlook framework for chemicals		of Union law on chemicals and the transition towards the production of safe and sustainable chemicals. The Agency will collection, hosting and maintenance of human biomonitoring data, environmental data and indoor air quality data. The EEA will establish, operationalise and maintain of an Early Warning System for emerging chemical risks, developing and compiling information on early warning signals, and preparing an annual summary report.
Regulation (EU) 2025/2457 of the European Parliament and of the Council of 26 November 2025 amending Regulations (EC) No 178/2002, (EC) No 401/2009, (EU) 2017/745 and (EU) 2019/1021 as regards the reattribution of scientific and technical tasks and improving cooperation among Union agencies in the area of chemicals	26/11/2025	The EEA will develop scientific methodologies for the assessment of chemical in the work fields related to its mandate. Cooperation with the European Chemicals Agency, the European Food Safety Authority and the European Medicines Agency to exchange data and information on chemicals, including the possible establishment of related data formats and controlled vocabularies.
Directive (EU) 2026/805 of the European Parliament and of the Council of 30 March 2026 amending Directive 2000/60/EC establishing a framework for Community action in the field of water policy, Directive 2006/118/EC on the protection of groundwater against pollution and deterioration and Directive 2008/105/EC on environmental quality standards in the field of water policy	30/03/2026	The EEA will support monitoring and implementation by collecting and analysing data from Member States on biological quality elements in surface waters, chemical quality elements in surface water and groundwater. The Agency will also support the Commission to establish the formats for the reporting of monitoring and status data.
Proposal for a Directive of the European Parliament and of the Council on substantiation and communication of explicit environmental claims (COM(2023) 166)	22/03/2023	The Agency will be tasked with a detailed analysis of information reported by the Member States as per Article 20(1) – (3) and publish reports every two years with the assessment of the evolution of green claims across the EU.

1.2 - Seat

Copenhagen, Denmark

1.3 - Budget Line

09 10 02: European Environment Agency

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	129	119	92,25 %	132	130
TOTAL AST	55	49	89,09 %	52	52
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	184	168	91,30 %	184	182
Contract Agents	107	94	87,85 %	109	108
Seconded National Experts	20	16	80,00 %	20	20
TOTAL Staff	311	278	89,39 %	313	310

1.5 - Financial Resources Overview**1.5.1 - Revenues Overview****1.5.1.1 - General revenues**

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	70 140 531	71 064 138
Other Revenue	7 538 032	7 615 493
Total	77 678 563	78 679 631

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)	0	0
Additional EU funding stemming from contribution agreements (FFR Art.7)	26 630 000	14 220 000
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	700 000	0
Total	27 330 000	14 220 000

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	50 488 063	50 488 063	51 717 631	51 717 631
Title 2 - Infrastructure and operating expenditure	5 949 500	5 949 500	6 064 000	6 064 000
Title 3 - Operational expenditure	21 241 000	21 241 000	20 898 000	20 898 000
Total	77 678 563	77 678 563	78 679 631	78 679 631

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		0								
AD 14		2		1		2		4		4
AD 13	1	5		3		5		6		6
AD 12		6		2	1	6	1	10	1	10
AD 11		14		12		14		15		15
AD 10		14		8		13		14		14
AD 9		11		19		14		16		16
AD 8		14		10		20		22		22
AD 7		25		18		28		27		27
AD 6		35		44		24		11		11
AD 5		2		2		5		4		4
TOTAL AD	1	128	0	119	1	131	1	129	1	129
AST 11		1				1		1		1
AST 10	1	3		1	1	2	1	2	1	2
AST 9	2	7	2	7	2	9	2	11	2	11
AST 8		9		5		8		11		11
AST 7		10		10		9		11		11
AST 6		10		7		10		9		9
AST 5		7		8		7		2		2
AST 4		3		5		2		2		2
AST 3		2	1	2		1				
AST 2				1						
AST 1										
TOTAL AST	3	52	3	46	3	49	3	49	3	49
AST/SC 6										
AST/SC 5										

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL	4	180	3	165	4	180	4	178	4	178
GRAND TOTAL	184		168		184		182		182	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	89	74	90	92
Function Group III	16	18	17	14
Function Group II	2	2	2	2
Function Group I				
Contract Agents	107	94	109	108

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	20	16	20	20

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	64 190 184	70 140 531	71 064 138	71 064 138	1,32 %
- Of which assigned revenues deriving from previous years' surpluses	332 053	606 511	309 046	309 046	-49,05 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	4 908 642	4 962 698	4 994 934	4 994 934	0,65 %
- Of which EEA/EFTA (excl. Switzerland)	1 781 642	1 835 698	1 867 934	1 867 934	1,76 %
- Of which candidate countries	3 127 000	3 127 000	3 127 000	3 127 000	0,00 %
4 OTHER CONTRIBUTIONS	2 331 730	2 575 334	2 620 559	2 620 559	1,76 %
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	71 430 556	77 678 563	78 679 631	78 679 631	1,29 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)	0	0	0	0	
Additional EU funding stemming from contribution agreements (FFR Art.7)	33 391 000	26 630 000	14 220 000	14 220 000	-46,60 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	5 250 000	700 000	0	0	-100,00 %
TOTAL	38 641 000	27 330 000	14 220 000	14 220 000	-47,97 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	43 911 764	50 488 063	51 717 631	51 717 631	2,44 %
Salaries & allowances	41 258 822	47 217 063	48 380 631	48 380 631	2,46 %
- <i>Of which establishment plan posts</i>	29 618 122	33 561 063	34 382 631	34 382 631	2,45 %
- <i>Of which external personnel</i>	11 640 700	13 656 000	13 998 000	13 998 000	2,50 %
Expenditure relating to Staff recruitment	326 631	640 000	653 000	653 000	2,03 %
Employer's pension contributions					
Mission expenses	653 000	642 000	655 000	655 000	2,02 %
Socio-medical infrastructure	680 261	942 000	961 000	961 000	2,02 %
Training	940 250	1 020 000	1 040 000	1 040 000	1,96 %
External Services					
Receptions, events and representation					
Social welfare	52 800	27 000	28 000	28 000	3,70 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	5 651 640	5 949 500	6 064 000	6 064 000	1,92 %
Rental of buildings and associated costs	4 123 601	4 038 000	4 120 000	4 120 000	2,03 %
Information, communication technology and data processing					
Movable property and associated costs	331 811	422 000	430 000	430 000	1,90 %
Current administrative expenditure	928 676	1 264 500	1 289 000	1 289 000	1,94 %
Postage / Telecommunications	6 800	13 000	13 000	13 000	0,00 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Meeting expenses	210 000	202 000	202 000	202 000	0,00 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure	50 752	10 000	10 000	10 000	0,00 %
Title 3 - Operational expenditure	21 867 154	21 241 000	20 898 000	20 898 000	-1,61 %
Resources	19 454 054	18 617 000	17 599 000	17 599 000	-5,47 %
Strategic Actions	2 413 100	2 624 000	3 299 000	3 299 000	25,72 %
TOTAL	71 430 558	77 678 563	78 679 631	78 679 631	1,29 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	43 911 764	50 488 063	51 717 631	51 717 631	2,44 %
Salaries & allowances	41 258 822	47 217 063	48 380 631	48 380 631	2,46 %
- Of which establishment plan posts	29 618 122	33 561 063	34 382 631	34 382 631	2,45 %
- Of which external personnel	11 640 700	13 656 000	13 998 000	13 998 000	2,50 %
Expenditure relating to Staff recruitment	326 631	640 000	653 000	653 000	2,03 %
Employer's pension contributions					
Mission expenses	653 000	642 000	655 000	655 000	2,02 %
Socio-medical infrastructure	680 261	942 000	961 000	961 000	2,02 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Training	940 250	1 020 000	1 040 000	1 040 000	1,96 %
External Services					
Receptions, events and representation					
Social welfare	52 800	27 000	28 000	28 000	3,70 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	5 651 640	5 949 500	6 064 000	6 064 000	1,92 %
Rental of buildings and associated costs	4 123 601	4 038 000	4 120 000	4 120 000	2,03 %
Information, communication technology and data processing					
Movable property and associated costs	331 811	422 000	430 000	430 000	1,90 %
Current administrative expenditure	928 676	1 264 500	1 289 000	1 289 000	1,94 %
Postage / Telecommunications	6 800	13 000	13 000	13 000	0,00 %
Meeting expenses	210 000	202 000	202 000	202 000	0,00 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure	50 752	10 000	10 000	10 000	0,00 %
Title 3 - Operational expenditure	21 867 154	21 241 000	20 898 000	20 898 000	-1,61 %
Resources	19 454 054	18 617 000	17 599 000	17 599 000	-5,47 %
Strategic Actions	2 413 100	2 624 000	3 299 000	3 299 000	25,72 %
TOTAL	71 430 558	77 678 563	78 679 631	78 679 631	1,29 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue) is EUR 309 046.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The establishment plan posts, contract agents and seconded national experts in the Draft Budget Request and the Agency Request for 2027 have been prepared in accordance with the stable staffing guideline and additional posts stemming only from legislative financial statements accompanying new legislation.

A breakdown of the posts for the EEA, showing the additional posts stemming from the legislative financial statements, is given in Section 4.1.1.

Financial Resources

The EEA's EU contribution for 2027 includes a 2% annual indexation, in accordance with the principle of "stability in real terms" for the MFF 2021-27. However, in the years following 2022, the inflation and the actual annual salary indexation has significantly exceeded the 2% annual indexation. In the five-year period since 2022, the compounded salary indexation has been 21.8%. To cope with the increase, the Commission has been reinforcing the EU contribution to the agency each year from 2023 to 2026 (a reinforcement of EUR 555 000 was agreed for the year 2026). The resulting five-year compounded reinforcement of the EU contribution for salaries is 17.3%. The Commission agrees to reinforce the agency also in 2027 by the same amount of EUR 555 000, which is financed by the same amount of savings realized in ECHA Environmental directives.

The EEA has received several new tasks stemming from the legislative financial statements in the current MFF. The development of the EU contribution, showing the additional resources from these financial statements, is therefore as follows:

	2025	2026	2027
	Final	Original	Draft
Baseline Work Programme	47.581.170	49.087.793	50.058.450
8th EAP	3.390.000	3.443.000	3.498.000
European Climate Law	3.599.604	3.671.086	3.744.508
SEVESO	970.678	870.892	866.409
LULUCF	3.343.000	2.389.000	3.447.000
Nature Restoration	3.010.834	3.067.391	3.125.799
E-PRTR Regulation (recast)	558.412	497.180	506.124
Carbon Removals & HDVs	835.058	789.759	804.754
One Substance One Assessment	594.916	1.979.629	1.921.901
Soil Monitoring Directive	306.512	936.220	751.344
Zero Pollution Package		1.871.308	1.900.334
Green Claims		432.172	439.515

Forest Monitoring Law		1.105.101	
EU Subvention	64.190.184	70.140.531	71.064.138
Third Countries & Other Contributions	7.240.372	7.538.032	7.615.493
General Revenue (EUR)	71.430.556	77.678.563	78.679.631

The resources for the Green Claims proposal are held in a reserve, and the transfer to the EEA's budget is contingent to their adoption. Forest Monitoring Law has been withdrawn at the end of 2025. The 2026 resources for the Green Claims and Forest monitoring law are proposed to be withdrawn in the draft amending budget 2026.

The EEA receives, in addition to its EU contribution, contributions to its budget from the EFTA agreement and Switzerland as member country, which increase in proportion to the EU contribution, and Türkiye as member country, which is a fixed amount.

The Commission notes that the agency has received two support posts with the adoption of the Nature restoration law and the Soil monitoring law. The Commission understands the agency's call for more support functions, but in the current budgetary situation, the agency needs to make the best use of its available resources and continue discussions on possibilities to de-prioritise certain tasks.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

Growth in human resources to deliver new tasks:

The EEA's tasks have grown significantly under the current MFF, with a commensurate growth in human resources to deliver them. A breakdown of additional posts stemming from legislative financial statements, and the year these posts were first included in the EEA's establishment and staffing plans, is listed below:

8th EAP	9 TA, 6 CA (2021)
European Climate Law	10 TA, 6 CA (2022)
SEVESO Directive	3 TA, 1 CA (2023)
LULUCF Regulation	8 TA, 3 CA (2024)
Nature Restoration Law	7 TA, 5 CA (2024)
E-PRTR Regulation (recast)	2 TA (2024)
Carbon Removals & HDVs	5 TA, 3 CA (2024)
One Substance One Assessment	4 TA, 2 CA (2025)
Forest Monitoring & Soil Health Laws	1 TA, 2 CA (2025)
Zero Pollution Package	5 TA, 3 CA (2026)
Green Claims	1 TA, 1 CA (2026)

The posts for Green Claims are contingent on the proposal being adopted.

Establishment table:

The grading of posts proposed by the EEA in the establishment table for 2026 caters for appropriate slots for reclassification, adhering strictly to the average waiting times for reclassification. The EEA's proposals were discussed and agreed with the Commission in November.

Agency requests for additional support posts:

The additional posts to deliver new tasks arising from legislative financial statements have been almost exclusively operational posts, for the recruitment of thematic and data experts to deliver the new tasks. This has resulted in a substantial reduction in the ratio of support to operational staff and placed an untenable burden on support functions.

The EEA has therefore repeatedly requested additional support posts in the Agency Request for its annual budget submission. These requests were supported by Parliament, who adopted amendments to the EEA's 2022, 2023 and 2024 budgets to give additional support posts. However, all three amendments were subsequently removed during Conciliation. Parliament's support for the EEA's 2025 and 2026 budgets also failed to deliver additional support posts.

Given this repeated failure, the EEA will not request additional support posts in its 2027 Agency Request, instead aligning it with the Commission's Budget Forecast. However, the untenable burden on support functions remains.

4.1.2 - Vacancy rate as of end 2025

In 2025, the EEA again experienced a very challenging recruitment year: a high demand to fill both existing vacancies and new posts, in particular under the European Climate Law, for the Secretariat to European Scientific Advisory Board on Climate Change as well as several new Heads of Unit positions following a restructuring. Shortage of recruitment staff (and support staff in general) increased the pressure to conclude selection and onboarding procedures.

The EEA has attempted to respond to these challenges by engaging several full-time interims as well as drawing on other internal support staff by redeploying 50% of an assistant from an operational department. In spite hereof, it has led to significant accumulation of extra hours in recruitment and onboarding. It is also clear that some of these tasks are specialised and cannot readily be given to staff without the correct professional background.

The EEA has optimised the selection procedures by utilising a purely digital system. Furthermore, to reduce the number of selection procedures vacancies are designed for generalist profiles whenever possible. However, given the highly specialised expertise needed it is often not possible.

As a result of these efforts, more than 1,200 applications were processed. The EEA has achieved a 96% occupancy rate for the establishment plan posts (8 posts vacant). Further, 92% of the CA posts (8 posts vacant) and 16 SNE positions were filled at year-end (4 vacant positions).

Selection procedures are in progress for the additional new posts in 2026 and the remaining vacant posts of 2025 and are expected to be filled by mid-2026.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

Not applicable

4.1.4 - Salary assumption for calculating salary line (% applied)

The EEA has applied the salary updates stipulated in the Budget Circular 2027: +2.2% to be applied as from 1 July 2026. +2.3% to be applied as from 1 July 2026.

4.1.5 - Correction coefficient used

The correction coefficient for remuneration for Denmark from 1 July 2025 is 1.305. This has been assumed unchanged for the 2027 budget.

4.1.6 - Exchange rate used (if applicable)

DKK exchange rate budgeted as unchanged.

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

The inflationary conditions in the period from 2022 and resulting annual salary indexations, translating to a compounded five-year salary indexation is 21.8% has placed substantial pressure on the EEA's Title 1 budget. The EEA has therefore been very grateful for the reinforcements made by the Commission to the EEA's EU Contribution from 2023 to 2026; these together with the 2% annual indexation give a five-year compounded reinforcement for salaries is 17.3%.

The pressure on the Title 1 budget from the salary increases is demonstrated by the increasing proportion of the total budget: Title 1 consumed 56% of the 2021 budget, compared to 65% in 2026 and 66% in 2027.

The Budget Forecast for 2027 has applied the salary updates communicated in the Budget Circular 2027 (refer to section 4.1.4 above).

The Title 1 budgets for 2026 and 2027 include the Title 1 budgets specified in the legislative financial statements for Zero Pollution Package and Green Claims. The salary forecasts also include the recruitment of the posts for One Substance One Assessment and the Soil Monitoring Directive which were adopted late last year; several of the posts have already been filled.

The Title 1 budget that was specified for the Forest Monitoring Law will be removed from the 2026 budget when it is amended.

The calculated salaries assume an unchanged correction coefficient for Denmark (refer to section 4.1.5 above).

4.2.2 - Title 2

The budget for Title 2 reflects the expenditure needed to run the EEA's essential office facilities, and staff IT and telephony services and equipment.

From 2020 to 2025, the EEA has converted its premises from individual office space to open activity-based working space. This facilitates face-to-face collaboration, adjusts to the increased teleworking and virtual collaboration, and provides greater flexibility. This has in turn allowed for approximately 50% additional staff to be accommodated without an increase in office space.

To leverage the benefits of shared services, the EEA increasingly makes use of personnel, finance, procurement and IT security systems and services provided by the Commission, which comprise most of the Chapter 23 budget.

The budget also covers the EEA's governance structures, primarily its Management Board and Scientific Committee (Chapter 25).

4.2.3 - Title 3

The increases in the Title 1 budget have placed severe pressure on the Title 3 budget available for operational expenditure: Title 3 has reduced from 33% of the expenditure budget in 2021 to 27% in 2026 and 26% in 2027.

Substantially the largest portion of the EEA's Chapter 33 Resources budget is for the grant agreements with seven European Topic Centres (ETCs), comprising consortia of Member State institutions, which collaborate with the EEA in delivering its work programme tasks. Owing to the budget pressures highlighted above, this budget was cut for 2026 and further cuts are anticipated for 2027.

The budget also comprises expenditure for its IT infrastructure and development to deliver its legislative data flows, systems and reporting obligations, its communication publications and outreach expenditure, expert meetings supporting in particular the European Environment Information and Observation Network (Eionet), and for activities of the European Scientific Advisory Board on Climate Change.

The EEA's Chapter 35 Areas of Work budget comprises expenditure on direct actions under the EEA's strategy for 2021-30. These actions focus particularly on the EEA's tasks to support the Commission's priorities under the European Green Deal and the 8th EAP: protecting biodiversity, mitigating and adapting to climate change, supporting zero pollution initiatives and human health, promoting the circular economy and developing sustainability. The increase in the 2027 budget from 2026 is

because 2027 includes EUR 1 million funds earmarked in the LULUCF finance fiche for the commissioning of a comprehensive study every second year.

4.3 - Ad hoc grants and delegation agreements

Under the current MFF, initiatives arising from the European Green Deal are reaching across multiple sectors, which is resulting in Commission engaging with the EEA and requesting it to take on new tasks in an increasingly diverse spectrum of services. Because of specificities in the way the Commission allocates its budget, it has not been able to provide resources to the EEA to deliver the tasks for these services by increasing its EU contribution. Instead, it has had to contract with the EEA via grant, contribution and service level agreements.

The table below lists all agreements currently in force and mirrors the table provided in Annex 11 of the SPD 2027-29.

The EEA is currently in discussion with DG MOVE for a further agreement to support the harmonisation of emission reporting across freight transport sectors (CountEmissionsEU).

The EEA's grant, contribution and service-level agreements which are currently in force:

The ELIA's grant, contribution and service-level agreements which are currently in force.

		General Information				Financial and HR Information		
Agreements	Start Date	Total Amount (EUR)	Duration (months)	Counterpart	Short Description		2026	2027
Grant Agreements								
PARC	May 2022	2,890,000	84	HaDEA	Continuation of human biomonitoring after the expiry of the HBM4EU agreement	Amount (EUR)		
						No. of CAs	2	2
						No. of SNEs		
Contribution Agreements								
Copernicus Contribution Agreement	Nov 2021	142,500,000	86	DG DEFIS	Continuation of Copernicus activities, replacing the current agreement	Amount (EUR)	26,630,000	14,220,000
						No. of CAs	12	12
						No. of SNEs		
Energy Community, Western Balkans & Moldova	Jan 2026	7,500,000	36	DG ENEST	Implementation of the Governance Regulation in the Energy Community, and engagement with Western Balkans & Moldova.	Amount (EUR)		
						No. of CAs	8	8
						No. of SNEs		
Service Level Agreements								
EuroGEO 24	Apr 2024	2,000,000	36	DG RTD	Mainstreaming GEOSS data sharing and management principles in support of Europe's environment	Amount (EUR)		
						No. of CAs	3	3
						No. of SNEs		
European Climate and Health Observatory	Aug 2021	4,800,000	89	DG SANTE	Supporting the content developments of the European Climate and Health Observatory	Amount (EUR)		
						No. of CAs	3	3

						No. of SNEs		
Mission on to Adaptation Climate Change	May 2022	2,880,000	56	DG CLIMA	Developing a support system tailored to the needs of the Mission in the Climate-ADAPT platform	Amount (EUR)		
						No. of CAs	4	
						No. of SNEs		
EEA - Eurostat Cooperation	Jan 2023	2,000,000	48	DG ESTAT	Cooperation to enrich and make increased use of ESTAT data and accounts	Amount (EUR)		
						No. of CAs	3	
						No. of SNEs		
Nitrates Directive	Dec 2023	871,000	25	DG JRC	Technical and scientific assistance in the implementation of the Nitrates Directive	Amount (EUR)		
						No. of CAs	2	
						No. of SNEs		
Mission Ocean Monitoring	May 2024	2,500,000	48	DG MARE	Supporting the monitoring of the EU Mission 'Restore our Oceans and Waters by 2030'	Amount (EUR)		
						No. of CAs	3	3
						No. of SNEs		
European Climate Risk Assessment - No.2	Jul 2025	4,450,000	42	DG CLIMA	Support the development of the second EU-wide climate risk assessment	Amount (EUR)		
						No. of CAs	5	5
						No. of SNEs		
Disaster Risk Reporting	Jan 2026	700,000	30	DG ECHO	Establish risk and disaster reporting under the Civil Protection Union on Reportnet.	Amount (EUR)	700,000	
						No. of CAs	1	1
						No. of SNEs		

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Down-town (centrally located late 19th century building)	Kongens Nytorv 6	5 990,00	1 210,00	7 200,00	2 000 000	Commercial lease agreement valid until one of the parties denounces it	Commercial lease agreement	None	2 000 000

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
2	Part of a down-town (centrally located) late 19th century building	Kongens Nytorv 8	2 460,00	280,00	2 740,00	700 000	Commercial lease agreement valid until one of the parties denounces it	Commercial lease agreement	None	700 000
TOTAL			8 450,00	1 490,00	9 940,00	2 700 000				2 700 000

5.1.2 - Current building(s) Other comments

As mentioned in section 4.2.2, the EEA has recently completed a refurbishment project, which has optimised the leased space to offer an efficient working environment better suited to its mission and the accommodated the growth in staffing numbers. The refurbishment project was for the building located at Kongens Nytorv No 6, which is solely occupied by the EEA. The conversion of individual office space to open activity-based working space on all the floors facilitates face-to-face collaboration, adjusts to the hybrid working regime (office presence and teleworking) in place, provides greater flexibility, and has allowed additional staff to be accommodated without an increase in office space.

5.1.3 - Building projects in the planning phase

None

5.1.4 - Building projects submitted to the European Parliament and the Council

None

5.2 - European Schools

The European School is fully opened and the first European baccalaureate students graduated in June 2023. With the rapid expansion of the Agency, the fact that there is a European school has been a significant beneficial factor in the recruitment of candidates. As the number of students continues to grow, the estimated budget for 2027 is foreseen to be in the order of EUR 800,000.

5.3 - Evaluation

Between autumn 2022 and June 2024, the European Commission carried out an evaluation of the EEA and of its Eionet network, including the Agency's founding regulation. The evaluation covered the period 2017 to 2021 and considered previous evaluations of the Agency (in particular, the predecessor covering the period 2012- 2016). Like the previous one, the latest evaluation followed the Better Regulation guidelines and thus included the analysis of five main themes: effectiveness, efficiency, relevance, coherence and European added value.

In line with the Better Regulation guidelines, the evaluation was organised as an independent study commissioned by the European Commission and conducted by a contractor. The independent study provided the evidence base for the subsequent staff working document (SWD) by the European Commission. The support study was finalised in November 2023. The SWD was selected for scrutiny by the Regulatory Scrutiny Board (RSB) and finally adopted in July 2024.

The EEA management Board (MB) prepared a response to the evaluation, including a set of recommendations and the opinion of the Scientific Committee (SC). The MB response was adopted in November 2024. The support study, the final SWD, and the MB response, including the SC opinion, is available on the EEA website. Follow-up on the MB

recommendations is addressed by the EEA in its ongoing planning activities and in the implementation of the EEA-Eionet strategy covering the period 2021-2030. The Management Board provides guidance as needed. The next evaluation by the European Commission will cover the period 2022 to 2026. It is expected to run from 2027. Contrary to the recent evaluation covering both the Multi Annual Work Programme 2014-2020 and the EEA-Eionet strategy for 2021-2030, the next evaluation will cover only the latter. Like the previous two evaluations, the next evaluation follows the Better Regulation guidelines and thus includes the analysis of five main themes: effectiveness, efficiency, relevance, coherence and European added value.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
The Agency has diplomatic status.	Since 1 st April 2017 Agency staff have the option to be registered either with Danish Protocol or with a full CPR in the Danish system. Senior management have full diplomatic status.	Agency statutory staff receive education allowances in line with the Staff regulations.
The Agency has exemption from VAT. The Agency pays the VAT on Danish invoices then claims it back from the Danish Protocol.	Externally recruited Agency staff can buy one car free of VAT and registration tax within a period of one year as from the date of taking up duties.	No specific privileges. Agency staff have access to day care facilities within Denmark but this can be problematic for those staff who wish to or need to register via the Protocol Dept. rather than via the normal immigration services (thus obtaining a full 'CPR' number).

2.3.3 *European Chemicals Agency – ECHA*

The information on the Environmental directives and International conventions strand of ECHA is presented in paragraph 2.1.11.

2.4 Decentralised agencies of Heading 4 – Migration and Border Management

2.4.1 European Union Agency for Asylum – EUAA

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation (EU) No 439/2010 of the European Parliament and of the Council establishing a European Asylum Support Office	19 May 2010	The European Asylum Support Office's (EASO's) founding mission was to contribute to the implementation of the Common European Asylum System (CEAS) by enhancing practical cooperation, stimulating information exchange, ensuring convergence in the assessment of protection needs in the Member States, and providing operational and technical assistance to Member States subject to pressure on their asylum and reception systems. EASO's main tasks were: - providing practical and technical support to Member States and the EU Institutions; - providing operational support to Member States that have specific needs and to Member States subject to particular pressure on their asylum and reception systems caused by sudden and extraordinary situations of arrivals on their territory; and - providing scientific input for EU policymaking and legislation in all areas having a direct or indirect impact on asylum and migration. This Regulation was superseded by Regulation (EU) 2021/2303.
Regulation (EU) 2021/2303 of the European Parliament and of the Council on the European Union Agency for Asylum and repealing Regulation (EU) No 439/2010	15 December 2021	According to the tasks in Article 2 of the European Union Agency for Asylum (EUAA) Regulation, the Agency supports Member States in the field of asylum and reception and on the implementation of the CEAS. This shall be done by facilitating, coordinating, and strengthening practical cooperation and information exchange among Member States, with support from Liaison Officers. Information on relevant Third Countries, countries of origin and the safe country concept will be shared through reports, common analyses, guidance notes and thematic European networks. The Agency will deliver effective operational and technical assistance to Member States, in particular, to those whose asylum systems are under disproportionate pressure. This should include the relocation/transfer of applicants/beneficiaries of international protection within the Union, the deployment of asylum support teams and experts from the asylum reserve pool to complement the asylum intervention pool. The Agency will also develop operational standards, indicators, guidelines, and best practices in regards to the implementation of all instruments of Union law on asylum. The Agency will also monitor the operational and technical application of the CEAS to enhance European asylum and reception systems, and will train Member State officials and implement a European asylum curriculum to assist Member States when carrying out CEAS-related tasks and obligations under Regulation (EU) No 604/2013. Finally, the Agency is to provide resettlement and third country support, which may be facilitated by Liaison Officers deployed to third countries, as well as engaging in communication activities in the relevant areas. Entry into force of the Regulation was 19/01/2022, except for the Monitoring mechanism, the first phase of which entered into application on 31/12/2023. The second phase of the monitoring mechanism – including the drafting and submission of recommendations for adoption by the Management Board, transmitting recommendations to the European Parliament and informing the European Commission about the implementation of recommendations, and any possible further escalations in case recommendations are not met will enter into force on 1 July 2026.

1.2 - Seat

Valletta (Malta)

1.3 - Budget Line

10 10 01: European Union Agency for Asylum (EUAA)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	243	224	92,18 %	243	243
TOTAL AST	128	121	94,53 %	128	128
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	371	345	92,99 %	371	371
Contract Agents	248	210	84,68 %	221	233
Seconded National Experts	11	8	72,73 %	11	13
TOTAL Staff	630	563	89,37 %	603	617

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	228 017 613	266 797 966
Other Revenue	p.m.	p.m.
Total	228 017 613	266 797 966

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)	p.m.	
Additional EU funding stemming from contribution agreements (FFR Art.7)	p.m.	
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	p.m.	
Total	p.m.	

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	65 528 000	65 528 000	73 013 000	73 013 000
Title 2 - Infrastructure and operating expenditure	25 615 000	25 615 000	32 675 000	32 675 000
Title 3 - Operational expenditure	160 874 613	136 874 613	161 109 966	161 109 966
Total	252 017 613	228 017 613	266 797 966	266 797 966

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1		1		1		1		1
AD 14										
AD 13		4		4		5		5		5
AD 12		8		8		10		12		12
AD 11		4		3		7		10		10
AD 10		21		19		24		26		26
AD 9		35		27		43		47		47
AD 8		67		63		62		60		60
AD 7		71		68		70		70		70
AD 6		22		22		17		12		12
AD 5		10		9		4				
TOTAL AD	0	243	0	224	0	243	0	243	0	243
AST 11										
AST 10										
AST 9										
AST 8										
AST 7						2		2		2
AST 6		8		7		13		13		13
AST 5		30		29		35		37		37
AST 4		60		56		52		52		52
AST 3		30		29		26		24		24
AST 2										
AST 1										
TOTAL AST	0	128	0	121	0	128	0	128	0	128
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		371		345		371		371		371

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
GRAND TOTAL	371		345		371		371		371	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	175	147	171	183
Function Group III	54	51	40	40
Function Group II	19	12	10	10
Function Group I				
Contract Agents	248	210	221	233

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	11	8	11	13

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	194 737 310	228 017 613	266 797 966	266 797 966	17,01 %
- Of which assigned revenues deriving from previous years' surpluses	5 586 553	3 504 664	8 708 148	8 708 148	148,47 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	3 447 616	p.m.	p.m.	p.m.	
- Of which EEA/EFTA (excl. Switzerland)	3 447 616	p.m.	p.m.	p.m.	
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	6 362 782	p.m.	p.m.	p.m.	
5 ADMINISTRATIVE OPERATIONS	1 260 347	p.m.	p.m.	p.m.	

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)		p.m.	p.m.	p.m.	
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	205 808 055	228 017 613	266 797 966	266 797 966	17,01 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)		p.m.	p.m.		
Additional EU funding stemming from contribution agreements (FFR Art.7)	6 362 782	p.m.	p.m.		
Additional EU funding stemming from service level agreements (FFR Art. 43.2)		p.m.	p.m.		
TOTAL	6 362 782				

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	63 800 359	65 528 000	73 013 000	73 013 000	11,42 %
Salaries & allowances	49 994 063	55 534 000	58 717 000	58 717 000	5,73 %
- Of which establishment plan posts	38 018 758	35 550 000	38 775 000	38 775 000	9,07 %
- Of which external personnel	11 975 305	19 984 000	19 942 000	19 942 000	-0,21 %
Expenditure relating to Staff recruitment	135 938	255 000	178 000	178 000	-30,20 %
Employer's pension contributions					
Mission expenses	2 650 000	240 000	403 000	403 000	67,92 %
Socio-medical infrastructure	4 863 353	4 579 000	5 430 000	5 430 000	18,58 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Training	1 072 062	800 000	815 000	815 000	1,88 %
External Services	5 082 627	4 100 000	7 450 000	7 450 000	81,71 %
Receptions, events and representation	2 316	20 000	20 000	20 000	0,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	22 724 158	25 615 000	32 675 000	32 675 000	27,56 %
Rental of buildings and associated costs	9 553 498	10 330 000	12 295 000	12 295 000	19,02 %
Information, communication technology and data processing	11 030 280	12 050 000	15 510 000	15 510 000	28,71 %
Movable property and associated costs					
Current administrative expenditure	2 140 380	3 235 000	4 870 000	4 870 000	50,54 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	102 720 484	160 874 613	161 109 966	161 109 966	0,15 %
Asylum Knowledge	8 347 835	12 425 000	10 751 966	10 751 966	-13,47 %
Training and Professional Development	3 487 252	4 950 000	6 000 000	6 000 000	21,21 %
Operational support	90 326 801	134 449 613	135 393 500	135 393 500	0,70 %
EU and International Cooperation	500 061	2 240 000	3 400 000	3 400 000	51,79 %
Horizontal Activities	58 535	6 810 000	5 564 500	5 564 500	-18,29 %
TOTAL	189 245 001	252 017 613	266 797 966	266 797 966	5,86 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	62 171 638	65 528 000	73 013 000	73 013 000	11,42 %
Salaries & allowances	49 994 063	55 534 000	58 717 000	58 717 000	5,73 %
- <i>Of which establishment plan posts</i>	38 018 758	35 550 000	38 775 000	38 775 000	9,07 %
- <i>Of which external personnel</i>	11 975 305	19 984 000	19 942 000	19 942 000	-0,21 %
Expenditure relating to Staff recruitment	126 704	255 000	178 000	178 000	-30,20 %
Employer's pension contributions					
Mission expenses	2 095 267	240 000	403 000	403 000	67,92 %
Socio-medical infrastructure	4 816 425	4 579 000	5 430 000	5 430 000	18,58 %
Training	797 815	800 000	815 000	815 000	1,88 %
External Services	4 339 049	4 100 000	7 450 000	7 450 000	81,71 %
Receptions, events and representation	2 315	20 000	20 000	20 000	0,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	18 631 015	25 615 000	32 675 000	32 675 000	27,56 %
Rental of buildings and associated costs	8 180 285	10 330 000	12 295 000	12 295 000	19,02 %
Information, communication technology and data processing	8 780 850	12 050 000	15 510 000	15 510 000	28,71 %
Movable property and associated costs					
Current administrative expenditure	1 669 880	3 235 000	4 870 000	4 870 000	50,54 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 3 - Operational expenditure	100 061 988	136 874 613	161 109 966	161 109 966	17,71 %
Asylum Knowledge	7 542 390	8 817 000	10 751 966	10 751 966	21,95 %
Training and Professional Development	3 687 404	3 880 000	6 000 000	6 000 000	54,64 %
Operational support	88 228 916	116 322 613	135 393 500	135 393 500	16,39 %
EU and International Cooperation	572 327	1 820 000	3 400 000	3 400 000	86,81 %
Horizontal Activities	30 951	6 035 000	5 564 500	5 564 500	-7,80 %
TOTAL	180 864 641	228 017 613	266 797 966	266 797 966	17,01 %

3.3 - Budget Outturn

The 2025 surplus to be reimbursed to the EU budget (as assigned revenue) is EUR 8 708 148 EUR.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The establishment plan is in line with authorised levels. The EUAA requests 5 additional Seconded National Experts to increase the expertise and facilitate cooperation with Member States, in particular as regards the implementation of the Pact on Migration and Asylum. The Commission only supports 2 additional Seconded National Experts and refers to previously agreed staff reinforcements under the Pact.

Financial Resources

The Agency's request for appropriations in 2027 is in line with the multi-annual financial programming.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The Agency's contract agent posts will increase with 12 following the reinforcement of the Agency under the Pact. The Agency requests 5 additional SNE to increase expertise and facilitate the cooperation with Member States.

4.1.2 - Vacancy rate as of end 2025

The vacancy rate was 10.34% (61 vacant posts) at the end of 2025. The Agency noted a vacancy rate of 10.62% (69 vacant posts) when counting all available posts (including operational short-term and project funded CAs).

4.1.3 - Standard abatement ('abatement forfaitaire') applied

N/A

4.1.4 - Salary assumption for calculating salary line (% applied)

N/A

4.1.5 - Correction coefficient used

Malta	92.40%
Italy	87.50%
Greece	87.00%
Cyprus	79.00%
Poland	82.30%
Spain	92.40%
Belgium	100.00%
Sweden	119.50%
Austria	106.70%
France	113.60%
Germany	102.70%

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - Agency request*4.2.1 - Title 1*

The draft budget requested by EUAA for 2027 is aligned with the revised Multiannual Financial Framework 2021-2027 and is set at EUR 266 797 966 in commitment and payment appropriations.

The increase in Title 1 mainly reflects the higher costs associated with additional contract agent posts and increased salary expenses, including inflation adjustments.

4.2.2 - Title 2

The expenditure in Title 2 'Infrastructure and operating expenses' in 2027 is aligned with the needs of the Agency, particularly to cover HQ building rentals and associated costs as well as essential ICT expenditure required to ensure the smooth management of a complex, multi-locational configuration. It also reflects increased infrastructure and ICT needs to accommodate all recruited staff (including office space, equipment, meeting rooms, etc.).

4.2.3 - Title 3

The evolution of the operational expenditure in Title 3 indicates an increase of operational needs in the coming years (+57% growth in 2027 compared to 2025 and +6% growth compared to 2026 in commitment appropriations).

As operational expenditure is dependent on requests for support from Member States, it is characterised by a certain degree of volatility. Schengen-associated countries' contributions serve as contingency funding to cover unforeseen events and requests for support to Member States.

4.3 - Ad hoc grants and delegation agreements

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact

EU Regional Support to Protection-Sensitive Migration Management in the Western Balkans - Phase III [CA]	24.06.2022	02 2022 – 12 2026	DG ENEST	Support to protection- sensitive migration management in the Western Balkans	EUR 6 million 10 CA
EU Regional Support to Protection-Sensitive Migration Management in the Western Balkans - Phase IV [CA]	15.12.2025	01 2027 – 12 2030	DG ENEST	Support to protection- sensitive migration management in the Western Balkans	EUR 5 million 14 CA
Implementing the EUAA-Egypt Cooperation: Enhancing the protection space for asylum-seekers and refugees in Egypt [CA]	23.11.2023	11 2023- 10 2026	DG MENA	Enhancing the protection space for asylum seekers and refugees in Egypt	EUR 1.5 million 3 CA
Agreement between the EUAA and the MFA of Denmark on the EUAA Regional Protection Project for the Southern Neighbourhood [Voluntary contribution]	27.11.2024	11 2024 – 10 2029	Denmark Ministry of Foreign Affairs	Regional Protection Project for the Southern Neighbourhood	EUR 3 million 7 CA
EU for Asylum – Moldova [CA]	Under negotiation, TBD	TBC 2026 – TBC 2029	EU Delegation to Moldova	Strengthening the asylum and reception systems of the Republic of Moldova in line with the Common European Asylum System and EU standards, under the Multi annual Action plan for Moldova 2026 – 2029	Estimated EUR 1.5 million 5 CA
EU for Border, Asylum and Reception Systems Management – Ukraine (EU4BASM-UA) [CA]	Under negotiation, TBD	TBC 2026 – TBC 2029	EU Delegation to Ukraine	Enhanced EU-Ukraine border security, integrated border management governance, and strengthened asylum and reception capacities in the context of Ukraine's EU Pre-Accession	Estimated EUR 1.5 million 5 CA

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	EUAA Headquarters, Malta Transport Centre Block	Xatt l-Għassara (Winemakers Wharf), Valletta Harbour, MRS 1917, Malta	9 210,04	3 082,00	12 292,04	2 399 828	Until 05.02.2028 (extendable)	Lease agreement (Seat Agreement)	Malta (in kind support of approx. €500,000)	
2	Trident Park, Notabile Gardens	Mdina Road, Zone 2, Central Business District, Birkirkara CBD 2010, Malta, BL 2 L1, BL 3 L1,2,3,4	2 017,00	142,00	2 159,00	581 485	7 years (first 2 years 'di fermo' and the following 5 'di rispetto' (extendable)	Lease agreement	Malta	

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
3	Operational office in Rome, Italy	Via della Cordonata, 7, 00187 Rome	825,00	351,00	1 176,00	305 878	01.08.2023 to 31/07/2029	Lease Agreement	Italy	
4	Operational office in Athens	Keranis Building, 5th Floor, Thivon 198, Ag. Ioannis Rentis 182 33, Athens, Greece	1 108,27		1 108,27		Until 31.12.20258 (extendable)	Administrative agreement with the Greek authorities (hosted by GAS)	Greece	
5	Operational office in Cyprus	10 Strovolos Avenue, 2011 Strovolos, Nicosia, Cyprus	1 371,00		1 371,00	252 000	23.05.2028 (extendable)	Lease Agreement	Cyprus	
6	Brussels Office	Rue Guimard 7, 3rd Floor, 1040, Brussels, Belgium,	292,00		292,00	73 767	until 31/12/2033	Service Level Agreement	Belgium	
7	EU Delegation to Türkiye	Ugur Mumcu Cadessi 88 – Kat 5, 06700, Gaziosmanpasa, Ankara, Türkiye	14,00	8,00	22,00	19 340	indefinite	Administrative Arrangement	Türkiye	
8	EU Delegation to Serbia	Vladimira Popovica 40, 11070, New Belgrade, Serbia	13,00	6,00	19,00	8 181	indefinite	Administrative Arrangement	Serbia	
9	EU Delegation to Cairo (Egypt)	Nile City Towers, North Tower, 2005c, Corniche El Nil, 10th floor, Ramlet Boulaq, 11221 in Cairo	14,00	3,00	17,00	13 857	indefinite	Administrative Arrangement	Egypt	
10	Madrid (Spain)	José Abascal 39 Street – 28003, Madrid. Ministry of Inclusion	60,30		60,30		n/a	Administrative agreement for a temporary arrangement	The office space is provided free of charge by the Spanish authorities for a temporary period	
11	Poland	Office for Foreigners in Urząd do Spraw Cudzoziemców, ul. Taborowa 33, 02-699 Warszawa	14,15		14,15			Arrangement between The Office for Foreigners and the European Union for Asylum (EUAA)	The office space is provided free of charge	
12	Austria	Directorate of the Federal Office for Immigration and Asylum, Modecenterstrasse 22, 1030 Vienna	17,14		17,14			Memorandum of Understanding	The office space is provided free of charge	
13	Sweden	Migration Agency's HQ in Slottsgatan 82 Norrköping	10,00		10,00			Arrangement between the Swedish Migration Agency and the European Union for Asylum (EUAA)	The office space is provided free of charge	

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
14	France	The DG for Foreign Nationals in France Headquarters in Paris, France, 18 rue des Pyrénées, 75020	24,00		24,00			Admin. Arrangement of EUAA and DG for Foreign Nationals, Ministry of Interior of the French republic	The office space is provided free of charge	
15	Germany	Federal Office for Migration and Refugees in Maxtorgraben 13 in 90409 Nürnberg	21,00		21,00			Admin. Arrangement between the Federal Office for Migration and Refugees and EUAA	The office space is provided free of charge	
TOTAL			153 010,90	592,00	18 602,90	3 654 336				0

5.1.2 - Current building(s) Other comments

Malta

Following the increase in staff over the last few years, additional space (2 159 sqm) has been procured and the office space is operational as of June 2024, whereas the training space is fully operational since September 2025.

Spain

EUAA personnel is currently seated in office space provided temporarily free of charge by the Spanish authorities. As EUAA personnel in Madrid has increased beyond the capacity of present premises, a building procedure for a representative office in Madrid is under preparation, aiming to open our own office 2026.

Romania

The Agency is currently renting working stations in Bucharest for its staff.

Co-location arrangements

At request of the European External Action Service (EEAS), a Service Level Agreement is being negotiated, whereby co-location administrative arrangements between the Agency and the EEAS would be converted to Office Hosting Arrangements.

Other

The EUAA Regulation requires the Agency to deploy liaison officers to the Member States, with the possibility for one liaison officer covering a maximum of four Member States. The Regulation also provides for the possibility to deploy liaison officers to third countries. Pursuant to [Management Board Decision No 139 of 26 June 2023](#), five liaison officers are provided with a working area by the hosting Member States, namely Austria, France, Germany, Poland and Sweden. The other three liaison officers are hosted within the existing operational offices (Greece, Italy) and within the Brussels Office.

If required by operational needs, the Agency may consider the need to open offices in other Member States.

5.1.3 - Building projects in the planning phase

N/A

5.1.4 - Building projects submitted to the European Parliament and the Council

N/A

5.2 - European Schools

In Malta and other places of the Agency's work assignment, such as Italy (Rome), Cyprus, Spain (Madrid) or Greece (Athens), there is an absence of European Schools as well as of the accredited European Schools of type I and II. The exception to the above is Brussels, Belgium, where the education in the European School is available. In addition, a Service Agreement has been signed with pre-primary school in May 2019.

In 2016 the Management Board adopted two decisions which regulate specifically the payment of the eligible education costs in the pre-primary educational establishments and schools offering primary and secondary education. These two decisions are fostering a non-fees education paying approach for all Agency staff and their dependent children, in all affected locations. This approach is non-discriminatory and fully respecting the geographical balance among the Agency's staff members and their dependent children. The Agency has in total 125 Service Agreements in place with pre-schools and schools which are either fully international or not primarily international in their character and are providing pre-primary, primary and secondary education.

5.3 - Evaluation

Evaluation approach

Requirements for conducting evaluations are laid down in the Agency's Founding and Financial Regulations, and form part of the Internal Control Framework. The Founding Regulation foresees evaluations every 5 years as well as evaluations of the results of operational plans signed with EU member states (Article 16(4)). As provided in the Agency's Financial Regulation (Article 29), any programmes and activities that entail significant spending shall be subject to ex ante and retrospective evaluations.

The dedicated Agency-wide Evaluation Advisory Group, established by the Executive Director in 2021, promotes harmonisation of evaluations within the Agency in line with the EUAA's evaluation framework and facilitates multi-annual evaluation planning and reporting, synergies and collaboration.

Evaluation plan for 2027

Note: ex post evaluations of operational plans are subject to confirmation and depend on the decision made to extend a plan for another period, to terminate the support provided once a plan ends, or to continue providing support under a new plan. An ex post evaluation will be conducted in the second and third scenarios.

Intervention Title	Reasoned justification	Evaluation type	Evaluation start	Evaluation type
Management Board and Executive Board	Five years from the previous evaluation conducted in 2022	Ex post	Q1 2027	External
Meta evaluation of concluded operational plans	Fulfilment of objective 1 within 2.1.3 in work programme 2027	Ex post	Q2 2027	Internal
Consultative Forum	Fulfilment of objective 1 within 2.4.4 in work programme 2027	Ex post	Q2 2027	External
Use of practical guides and tools	Fulfilment of objective 2 within 2.3.3 in work programme 2027	Ex post	Q2 2027	External
Operational plan 2024-27: Germany	Mandatory ex post evaluation under the EUAA Regulation	Ex post	Q3 2027	External / internal
Fundamental rights strategy, including complaints and escalation mechanisms	Fulfilment of objective 1 within 2.4.3 in work programme 2027	Ex post	Q4 2027	External

5.4 - Privileges and immunities

The EUAA concluded Seat Agreements with the Government of the Republic of Malta (2021), the Government of the Republic of Cyprus (2019), and the Government of the Hellenic Republic (2020). These agreements set out the privileges and immunities granted to the Agency's statutory staff, including exemptions from value-added tax (VAT) on eligible purchases. The existing Seat Agreements continue to apply to EUAA.

The Seat Agreement with the Government of the Republic of Italy has been approved by the Italian Chamber of Deputies and the Senate but has not yet entered into force. It is expected to be signed with the EUAA and to enter into force in 2026.

2.4.2 European Border and Coast Guard Agency – EBCGA (FRONTEX)

1 Overview

1.1 Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation (EU) 2020/493 of the European Parliament and of the Council of 30 March 2020 on the False and Authentic Documents Online (FADO) system and repealing Council Joint Action 98/700/JHA	30/03/2020	This regulation constitutes the necessary new legal basis for governing the FADO system. It sets the responsibilities for the European Border and Coast Guard Agency. In the performance of its task in accordance with Article 79 of Regulation (EU) 2019/1896, the Agency shall ensure the proper and reliable functioning of the FADO system and provide support to the competent Member State authorities in the detection of false documents. The Agency shall be responsible for entering in the FADO system in a timely and efficient manner the information obtained and shall guarantee the uniformity and quality of that information.
Regulation (EU) 2019/1896 of the European Parliament and of the Council of 13 November 2019 on the European Border and Coast Guard and repealing Regulations (EU) No 1052/2013 and (EU) 2016/1624	13/11/2019	This regulation establishes a European Border and Coast Guard to ensure European integrated border management at the external borders with a view to managing those borders efficiently in full compliance with fundamental rights and to increasing the efficiency of the Union return policy. The Regulation is also a founding Regulation for the European Border and Coast Guard Agency.
Regulation (EU) 2018/1240 of the European Parliament and of the Council of 12 September 2018 establishing a European Travel Information and Authorisation System (ETIAS) and amending Regulations (EU) No 1077/2011, (EU) No 515/2014, (EU) 2016/399, (EU) 2016/1624 and (EU) 2017/2226 (OJ L 236, 19.9.2018, p. 1)	12/09/2018	This Regulation establishes a European Travel Information and Authorisation System (ETIAS) within which the ETIAS Central Unit will be part of Frontex. The ETIAS Central Unit should be responsible for verifying, in cases where the automated application process has reported a hit, whether the applicant's personal data correspond to the personal data of the person having triggered that hit. Where a hit is confirmed or where doubts remain, the ETIAS Central Unit should initiate the manual processing of the application. It should also carry out regular audits of the processing of applications and of the implementation of the ETIAS screening rules. It should furthermore be responsible for fulfilling a number of support tasks such as ensuring the necessary notifications are sent and providing information and support. It should be operational 24 hours a day, 7 days a week.
Regulation (EU) No 656/2014 establishing the rules for the surveillance of the external sea borders in the context of operational cooperation coordinated by Frontex	15/05/2014	In accordance with this Regulation: - Frontex must establish its operational plans for sea operations. -new elements for Frontex coordinated joint operations at sea, such as on the protection of fundamental rights, on interception, disembarkation and on SAR have been included.
Regulation (EU) 2019/817 of the European Parliament and of the Council of 20 May 2019 on establishing a framework for interoperability between EU information systems in the field of borders and visa and amending Regulations (EC) No 767/2008, (EU) 2016/399, (EU) 2017/2226, (EU) 2018/1240, (EU) 2018/1726 and (EU) 2018/1861 of the European Parliament and of the Council and Council Decisions 2004/512/EC and 2008/633/JHA	20/05/2019	The regulation set rules for interoperability between EU information systems for security, border and migration management, with the aim to address the structural shortcomings related to those systems that impede the work of national authorities and to ensure that border guards, customs authorities, police officers and judicial authorities have the necessary information at their disposal. The interoperability components should cover the EES, VIS, ETIAS, Eurodac, SIS, and ECRIS-TCN. They should also cover Europol data, but only to the extent of enabling Europol data to be queried simultaneously with those EU information systems.

1.2 - Seat

Warsaw, Poland.

1.3 - Budget Line

11 10 01: European Border and Coast Guard Agency (Frontex)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	888	671	75,56 %	1 002	996
TOTAL AST	899	730	81,20 %	1 024	1 024
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	1 787	1 401	78,40 %	2 026	2 020
Contract Agents	1 427	1 122	78,63 %	1 668	1 672
Seconded National Experts	220	190	86,36 %	220	220
TOTAL Staff	3 434	2 713	79,00 %	3 914	3 912

1.5 - Financial Resources Overview**1.5.1 - Revenues Overview****1.5.1.1 - General revenues**

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	1 127 001 071	1 171 682 160
Other Revenue	82 098 000	82 726 000
Total	1 209 099 071	1 254 408 160

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)	2 231 997	0
Additional EU funding stemming from contribution agreements (FFR Art.7)	10 750 000	10 700 000
Total	12 981 997	10 700 000

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	326 225 596	326 225 596	342 177 047	342 177 047
Title 2 - Infrastructure and operating expenditure	96 399 726	96 399 726	122 093 559	122 093 559
Title 3 - Operational expenditure	786 473 749	786 473 749	790 137 554	790 137 554
Title 4 - Earmarked Expenditure				
Total	1 209 099 071	1 209 099 071	1 254 408 160	1 254 408 160

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1		1		1		1		1
AD 14		10		3		12		13		13
AD 13		18		8		22		26		26
AD 12		40		37		40		42		42
AD 11		39		25		45		55		55
AD 10		68		62		87		98		98
AD 9		205		105		202		210		210
AD 8		418		164		435		399		399
AD 7		65		162		118		127		127
AD 6		24		58		39		10		10
AD 5				46		1		15		15
TOTAL AD	0	888	0	671	0	1 002	0	996	0	996
AST 11										
AST 10		2				2		2		2
AST 9		8		8		12		15		15
AST 8		15		12		12		12		12
AST 7		5		7		6		7		7
AST 6		20		8		26		51		51
AST 5		494		44		558		556		556
AST 4		355		649		408		381		381

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST 3				2						
AST 2										
AST 1										
TOTAL AST	0	899	0	730	0	1 024	0	1 024	0	1 024
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		1 787		1 401		2 026		2 020		2 020
GRAND TOTAL	1 787		1 401		2 026		2 020		2 020	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	1 286	964	1 527	1 531
Function Group III	100	116	100	100
Function Group II	23	21	33	33
Function Group I	18	21	8	8
Contract Agents	1 427	1 122	1 668	1 672

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	220	190	220	220

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	1 037 654 068	1 127 001 071	1 171 682 160	1 171 682 160	3,96 %
<i>- Of which assigned revenues deriving from previous years' surpluses</i>	50 872 404	18 924 553	31 518 490	31 518 490	66,55 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
<i>- Of which EEA/EFTA (excl. Switzerland)</i>					
<i>- Of which candidate countries</i>					
4 OTHER CONTRIBUTIONS	75 627 000	82 098 000	82 726 000	82 726 000	0,76 %
5 ADMINISTRATIVE OPERATIONS					
<i>- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)</i>					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	1 113 281 068	1 209 099 071	1 254 408 160	1 254 408 160	3,75 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)	5 063 534	2 231 997	0	0	-100,00 %
Additional EU funding stemming from contribution agreements (FFR Art.7)	12 200 471	10 750 000	10 700 000	10 700 000	-0,47 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL	17 264 005	12 981 997	10 700 000	10 700 000	-17,58 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	263 542 029	326 225 596	342 177 047	342 177 047	4,89 %
Salaries & allowances	236 427 577	296 452 001	311 420 000	311 420 000	5,05 %
- Of which establishment plan posts	147 114 628	200 012 001	202 423 000	202 423 000	1,21 %
- Of which external personnel	89 312 949	96 440 000	108 997 000	108 997 000	13,02 %
Expenditure relating to Staff recruitment	3 059 161	3 154 148	3 000 000	3 000 000	-4,89 %
Employer's pension contributions	0	0			
Mission expenses	1 805 000	1 248 919	1 200 000	1 200 000	-3,92 %
Socio-medical infrastructure	4 474 245	3 642 443	4 000 000	4 000 000	9,82 %
Training	0	0			
External Services	4 466 476	7 000 000	7 000 000	7 000 000	0,00 %
Receptions, events and representation	0	0			
Social welfare	343 775	900 000	900 000	900 000	0,00 %
Other Staff related expenditure	12 965 795	13 828 085	14 657 047	14 657 047	5,99 %
Title 2 - Infrastructure and operating expenditure	75 184 535	96 399 726	122 093 559	122 093 559	26,65 %
Rental of buildings and associated costs	21 796 220	48 000 000	77 300 000	77 300 000	61,04 %
Information, communication technology and data processing	45 898 270	38 639 648	36 460 069	36 460 069	-5,64 %
Movable property and associated costs	73 375	196 790	232 289	232 289	18,04 %
Current administrative expenditure	5 445 913	7 105 200	6 231 693	6 231 693	-12,29 %
Postage / Telecommunications	0	0			
Meeting expenses	943 681	1 471 568	1 068 290	1 068 290	-27,40 %
Running costs in connection with operational activities	0	0			
Information and publishing	1 027 076	986 520	801 218	801 218	-18,78 %
Studies	0	0			
Other infrastructure and operating expenditure	0	0			

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 3 - Operational expenditure	774 554 503	786 473 749	790 137 554	790 137 554	0,47 %
European Standing Corps	277 711 509	296 843 154	302 630 361	302 630 361	1,95 %
Agency equipment (own and MS)	225 620 132	233 838 013	233 402 911	233 402 911	-0,19 %
Return activities	181 120 134	136 722 679	138 472 103	138 472 103	1,28 %
Information and data analytics	6 610 237	8 418 643	8 747 752	8 747 752	3,91 %
Fundamental rights activities	1 404 494	2 381 092	2 558 178	2 558 178	7,44 %
Strengthening capacities	10 616 573	11 026 672	10 652 206	10 652 206	-3,40 %
Digitalisation	39 128 907	45 463 883	44 783 883	44 783 883	-1,50 %
Horizontal operational support	30 320 731	35 471 006	31 038 562	31 038 562	-12,50 %
Operational reserve (art.115(14))	0	13 500 000	15 068 659	15 068 659	11,62 %
ETIAS	2 021 786	2 808 607	2 782 939	2 782 939	-0,91 %
Title 4 - Earmarked Expenditure					
External Relations					
Copernicus					
TOTAL	1 113 281 067	1 209 099 071	1 254 408 160	1 254 408 160	3,75 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	263 542 029	326 225 596	342 177 047	342 177 047	4,89 %
Salaries & allowances	236 427 577	296 452 001	311 420 000	311 420 000	5,05 %
- Of which establishment plan posts	147 114 628	200 012 001	202 423 000	202 423 000	1,21 %
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Expenditure relating to Staff recruitment	3 059 161	3 154 148	3 000 000	3 000 000	-4,89 %
Employer's pension contributions	0				

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Mission expenses	1 805 000	1 248 919	1 200 000	1 200 000	-3,92 %
Socio-medical infrastructure	4 474 245	3 642 443	4 000 000	4 000 000	9,82 %
Training	0	0			
External Services	4 466 476	7 000 000	7 000 000	7 000 000	0,00 %
Receptions, events and representation	0	0			
Social welfare	343 775	900 000	900 000	900 000	0,00 %
Other Staff related expenditure	12 965 795	13 828 085	14 657 047	14 657 047	5,99 %
Title 2 - Infrastructure and operating expenditure	75 184 535	96 399 726	122 093 559	122 093 559	26,65 %
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Movable property and associated costs	73 375	196 790	232 289	232 289	18,04 %
Current administrative expenditure	5 445 913	7 105 200	6 231 693	6 231 693	-12,29 %
Postage / Telecommunications	0	0			
Meeting expenses	943 681	1 471 568	1 068 290	1 068 290	-27,40 %
Running costs in connection with operational activities	0	0			
Information and publishing	1 027 076	986 520	801 218	801 218	-18,78 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	774 554 503	786 473 749	790 137 554	790 137 554	0,47 %
European Standing Corps	277 711 509	296 843 154	302 630 361	302 630 361	1,95 %
Agency equipment (own and MS)	225 620 132	233 838 013	233 402 911	233 402 911	-0,19 %
Return activities	181 120 134	136 722 679	138 472 103	138 472 103	1,28 %
Information and data analytics	6 610 237	8 418 643	8 747 752	8 747 752	3,91 %
Fundamental rights activities	1 404 494	2 381 092	2 558 178	2 558 178	7,44 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Strengthening capacities	10 616 573	11 026 672	10 652 206	10 652 206	-3,40 %
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Horizontal operational support	30 320 731	35 471 006	31 038 562	31 038 562	-12,50 %
Operational reserve (art.115(14))	0	13 500 000	15 068 659	15 068 659	11,62 %
ETIAS	2 021 786	2 808 607	2 782 939	2 782 939	-0,91 %
Title 4 - Earmarked Expenditure					
External Relations					
Copernicus					
TOTAL	1 113 281 067	1 209 099 071	1 254 408 160	1 254 408 160	3,75 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 31.518.490.

4 - Justification of needs

-1 - Commission assessment

Human Resources

For Draft Budget 2027 Frontex requested a shift of 20 SNEs to contract agents. The Commission does not support this request due to the long-term financial implications and a high vacancy rate of 20% in 2025 for contract agents.

The requested staff numbers take into account the agreement reached between Frontex and eu-LISA in 2023 to prolong until the end of 2027 the temporary transfer to eu-LISA of 21 Contract agents (FG IV). The request furthermore includes a temporary transfer to Europol of 5 Temporary agents (2 AD7 and 3 AD6) and 20 Contract agents (FG IV) based on an agreement between the two agencies for the period 2024-2027. In addition, Frontex' request for Human resources under the draft Budget 2027 takes into account the Eurodac and the updated Anti-smuggling proposals. The latter foresees an offsetting of Europol staff increase (20 Temporary agents and 10 Contract agents in 2027) with a reduction of the future reinforcement in Frontex staff. While the Eurodac proposal envisages that the half of new resources for eu-LISA required for operational support and maintenance (5 Temporary agents and 7 Contract agents) as of 2025 will be offset against the future staff increases of Frontex.

Financial Resources

The programmed EU contribution for Frontex for 2027 is EUR 1 173 112 160. The final EU contribution requested by the Agency amounts to EUR 1 171 682 160 and takes into account the reduction of EUR 1 430 000 to cover the cost of 21 contract agents temporarily reassigned (2025-2027) to eu-LISA. Therefore, the Commission supports the request of the Agency.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

Frontex is requesting 3,712 posts (AD, AST and CA posts).

The baseline for the request is the Legislative Financial Statement COM(2018)631 on setting up the European Border and Coast Guard Standing Corps during the period 2020-2027. Additionally, the request reflects (1) the posts temporarily re-allocated to EUROPOL and eu-LISA for ETIAS interoperability activities and (2) the posts deducted as per the new Legislative Financial Statement on fight against migrants smuggling (as revised in 2025).

In details, the posts requested for 2027 are:

- **996 Temporary Agents in AD function group** (after the respective posts were temporarily re-allocated to EUROPOL and eu-LISA for the delivery of services in the context of implementation of EES and for the new Regulation on fight against migrant smuggling)
- **1,024 Temporary Agents in AST function group**
- **1,692 Contract Agents, expressed as the average FTEs** (after the respective posts were temporarily re-allocated to eu-LISA and EUROPOL for the delivery of services in the context of implementation of EES and ETIAS, and for the new Regulation on fight against migrant smuggling). Additionally, the number takes into account the request of the Agency to transform 20 SNE positions into CA positions ($1672 + 20 = 1692$)
- **200 Seconded National Experts, expressed as the average FTEs.** The decreased number considers the request of the Agency to transform 20 SNE positions ($220 - 20 = 200$) into new CA positions. This proposed move should help Frontex to decrease the SNE vacancy rate in 2027 as over longer period of time Frontex observes greater difficulty to receive larger number of quality applications from Member States to fill vacant SNE positions – most of the MS tend to prioritize their obligations towards the Category 2 contributions. It proves to be more difficult to recruit new SNEs than CAs and this trend is expected to continue in the future. On the other hand, Frontex is able to reach and maintain occupancy rate for CA positions in HQ functions well above 95 %. Given the fact that average budgetary costs for a SNE post in Frontex are higher than for an average CA post, the proposal is considered as budgetary sound.

4.1.2 - Vacancy rate as of end 2025

Overall, Frontex vacancy rate on 31 December 2025 is 21,0 % (21,6% for temporary staff; 21,4% for contract staff; 13,6 % for seconded national expert).

Frontex is steadily improving its vacancy rates despite the significant increases of new positions every year; the overall vacancy rate at the end of 2024 was 14.7 %. However, as of 1st January 2025, Frontex Establishment Plan was increased by +476 new posts. Therefore, considering the additional new posts, the vacancy rate technically increased to 26.5 % as of 1 January 2025.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

n/a

4.1.4 - Salary assumption for calculating salary line (% applied)

The budget for salaries is calculated based on the monthly expenditure per type of staff and on the number of agent's man-months worked in the organisation.

The baseline for calculation is last year budget expenditure (2025) corrected by annual adjustments foreseen for years 2026 and 2027 (2 % annual update of remuneration of EU servants) and adjusted with the expected correction coefficient for Poland (expected to reach 85.0) plus the additional cost for foreseen reclassification of the staff.

4.1.5 - Correction coefficient used

Current Correction Coefficient is 82.3 % (as of July 2025)

4.1.6 - Exchange rate used (if applicable)

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Salaries and allowances are expected to grow by 5% in 2027 compared to 2026 given the number of active staff both in HQs and SC. The establishment plan for 2027 foresees 2020 posts whereas for 2026 – 2026 posts. This represents a 0.3% decrease in staff. External personnel is projected to increase by 0.2% with 1892 posts foreseen for 2027 whereas for 1888 posts for 2026.

4.2.2 - Title 2

Infrastructure and operating expenditure are expected to grow by 27% in 2027 compared to 2026. The reason for the growth is due to planned expenditure for permanent premises construction. The level of expenditure for the construction works in 2027 is estimated at 36 MEUR.

4.2.3 - Title 3

Operational expenditure is expected to increase by 0.5%. In 2027, there is only a minor increase in comparison to previous years due to the planned endeavours in 2026 to address a vigorous overhaul of operational activities in all dimensions. This includes deployment and equipment of the standing corps, return-related activities and the continuation of multiannual investments related to major developments on operational IT systems as well as the programme of acquisition/leasing of technical equipment. Though these endeavours would continue into 2027, the year-on-year increase in expenditure from 2026 is marginal.

The operational reserve (Art 115(14) of the EBCG 2019/1896 Regulation) for 2027 in line with the regulation is set at 2.02% of the allocation provided jointly for joint operations at the external borders and operational activities in the area of return. The amount is calculated based on the allocations for deployment of standing corps, acquisition and leasing of technical equipment and allocation for return operations.

4.3 - Ad hoc grants and delegation agreements

In 2027, Frontex will implement the Contribution Agreements on Copernicus and EU4BS, and the Financial Agreement with the Home Office of the United Kingdom. Furthermore, it is foreseen to implement a new contribution agreement under Instrument for Pre-accession Assistance (IPA) III instrument.

Contribution Agreement on Copernicus

The Contribution Agreement on ‘Copernicus 2015-2021’ with the European Commission entrusts Frontex with the service component implementation tasks. This delegation was extended by ‘Contribution Agreement on Copernicus 2022-2028’ with the Commission, on the implementation of the border surveillance component of the Copernicus Security service. The Contribution Agreement introduces a product centric approach to the provision of the Copernicus Border Surveillance Service (CBSS). CBSS offers earth observation data enriched with other data sources available to Frontex. In 2024, the contribution agreement was amended to reflect a reduction of the budget and necessary technical changes to the products’ description. The budget was reduced to EUR 57M covering activities until 31.12.2028.

Financial Agreement with the Home Office of the United Kingdom

Frontex and the UK Home Office signed in February 2024 a Working Arrangement, which was accompanied by a Financial Agreement in 2025. The UK contributed to the Agency’s budget 950,000 EUR to compensate for its participation in the Agency’s cooperation frameworks, working groups, networks and other fora. For 2026, UK agreed to contribute with EUR 1 M. Frontex envisages to allocate the funds to finance a capacity building project strengthening the main contributors to the 2025 UK-Frontex cooperation plan with particular focus on document fraud and exchange of information and intelligence activities, prioritising West-African routes. This includes supporting Senegal in the fight against document fraud as well as consolidating inter-Agency and inter-regional information-sharing structures within existing Risk Analysis Networks (RANs).

Grant Agreement ‘EU4BS’ (enhance border security in the Southern Neighbourhood, by fostering bilateral and regional co-operation) signed on 01.12.2018 with a total budget of EUR 4M, with initial implementation period of 36 months from 01.12.2018 until 30.11.2021. The grant agreement was amended in 2020, the budget was increased by EUR 2.5M to a total budget of EUR 6.5M. No-cost extension was signed on 31.08.2023 with the implementation period of 77 months, until 30.04.2025. In 2025, second no-cost extension was signed, until 31.12.2025. New **Contribution Agreement EU4BS Phase II** was agreed from 1 January 2026 until 31 December 2029, with a total budget of EUR 5M. The project contributes to building trust, understanding, structured partnerships, and exchange of experiences/practice between Southern Neighbourhood countries and Frontex in the broader Integrated Border Management (IBM) domain.

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact
Contribution Agreement on Copernicus 2022-2028	15.11.2021	11 2021 – 12 2028	DG DEFIS	Implementation of the tasks under the security component for border surveillance.	EUR 57 million

Financial Agreement between European Border and Coast Guard Agency and the Home Office of the United Kingdom of Great Britain and Northern Ireland	28.01.2025 for 2025, 6.02.2026 for 2026	01 2025 – subject to yearly extensions	Home Office of the United Kingdom of Great Britain and Northern Ireland	UK financial contribution to the Agency's budget to compensate for its participation in the Agency's cooperation frameworks, working groups, networks and other for a outlined in the mutually agreed Cooperation Plan for the year 2025.	EUR 950 thousand for 2025, EUR 1 million in 2026
Contribution Agreement EU4BS Phase II	19.12.2025	01 2026 – 12 2029	Middle East, North Africa, Gulf (DG MENA)	The project contributes to building trust, understanding, structured partnerships, and exchange of experiences/practice between Southern Neighbourhood countries and Frontex in the broader Integrated Border Management (IBM) domain.	EUR 5 million

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Warsaw Spire, office space (HQ)	Warsaw	201 079,00	473,00	21 552,00	6 905 543	Until 31/12/2026	Lease agreement	N/A	
2	Wronia 31, office space (HQ)	Warsaw	8 003,00	227,00	8 230,00	2 544 134	Until 31/12/2026	Lease agreement	N/A	
3	CCE, office space (FLO)	Brussels	150,00		150,00	39 821	Until 31/12/2026	Lease agreement	N/A	
4	Delegation of EU to Turkiye, office space (FLO)	Ankara	17,00	10,00	27,00	7 537	N/A	Administrative Arrangement	Turkiye	
5	Delegation of the European Union to the Republic of Serbia, office space (FLO)	Belgrade	25,00	4,00	29,00	4 225	N/A	Administrative Arrangement	N/A	
6	Office space (FLO)	Budapest	12,00		12,00		N/A	Memorandum of Understanding	Hungary	
7	Office space (FLO)	Stockholm	9,00		9,00		N/A	Memorandum of Understanding	Sweden	
8	Office Space (FLO)	Potsdam	23,00		23,00		N/A	Memorandum of Understanding	Germany	
9	Office Space (FLO)	Paris	15,00		15,00		N/A	Memorandum of Understanding	France	
10	Office Space (FLO)	Rome	11,00		11,00		N/A	Memorandum of understanding	Italy	

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
11	Office Space (FLO)	Riga	13,00		13,00		N/A	Memorandum of understanding	Latvia	
12	Delegation of the European Union to Senegal, office space (FLO)	Dakar	24,00	19,00	43,00	6 975	N/A	Administrative Arrangement		
13	Delegation of the European Union to Albania, office space (FLO)	Tirana	13,00	10,00	23,00	7 199	N/A	Administrative Arrangement		
14	Office space (FLO)	Madrid	20,00		20,00		N/A	Memorandum of Understanding	Spain	
15	European Union Delegation to Moldova, FLO	Chisinau	14,00	4,00	18,00	1 692	N/A	Service Level Agreement and Office Hosting Agreement	N/A	
16	DIUNA, office space (ETIAS)	Warsaw	3 778,00	50,00	3 828,00	681 220	Until 28/05/2028	Lease agreement	N/A	
17	Contingent 1 HQ Office	Bucharest	206,00	171,00	377,00		Until 03/09/2025, then automatically extended by successive periods of 3 months	Memorandum of Understanding	Romania	
18	Contingent 2 HQ Office	Piraeus HCG tower	460,00	275,00	735,00		N/A	Memorandum of Understanding	Greece	
19	Contingent 2 Office	Lesvos	25,00	0,00	25,00	4 800	Until 31/03/2026	Office rental	Greece	
20	Contingent 2 Office	Ioannina	77,00	0,00	77,00	26 853	Until 15/12/2026	Lease agreement	Greece	
21	Contingent 2 Office	Nicosia	18,00	0,00	18,00		N/A	Agreement with Cypriot police	Cyprus	
22	Contingent 4 HQ Office	Fiumicino	181,00	4,00	185,00		N/A	Exchange of e-mails and a signed Handover Protocol	Italy	
23	Office Airport	Tbilisi	7,00	0,00	7,00	9 249	until 09/11/2025	Lease agreement	Georgia	
24	Office space (FLO)	Islamabad	18,00	2,00	20,00	3 298	N/A	Office Hosting Agreement	Pakistan	
25	Office space (FLO)	Rabat	13,00	6,00	19,00	3 000	N/A	Administrative Arrangement	Morocco	
26	Contingent 5 HQ Office (Antenna Office)	Lisbon	576,00	465,00	1 041,00	170 000	Expected duration of technical Agreement is 5 years	Technical Agreement to be signed	Portugal	
27	Contingent 6 HQ Office (Antenna office)	Prague	566,00	0,00	566,00		Expected duration of technical Agreement is 5 years	Technical Agreement to be signed	Czech Republic	
28	Contingent 7 HQ Office (Antenna office)	Talinn, Narva	939,00	0,00	939,00	52 000	Expected duration of technical Agreement is 5 years	Technical Agreement to be signed	Estonia	

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
29	Contingent Office (Antenna office)	3 HQ TBC			0,00		TBC	TBC	TBC	
TOTAL			352 326,00		38 10 467 546					0
			686,00		012,00					

5.1.2 - Current building(s) Other comments

As of January 2024 Frontex leases a total of 33,560 square meters in three buildings as the Headquarters. They are leased under long-term contracts and located in Warsaw, Poland. Following the approvals of the European Parliament and of the Council, the duration of the Lease Agreement for Spire B was extended until 31 December 2026. Following completed fit-out, the Lease Agreement for ETIAS Central Unit & Alternative Office Facility premises was commenced on 29 May 2023 and the lease duration is until 28 May 2028.

Additional premises are made available to the Brussels Liaison Office, EURTF Catania and to the Frontex liaisons officers (FLOs) in several EU Member States and non-EU countries. Some of the premises have been provided free of charge by the hosting authorities.

5.1.3 - Building projects in the planning phase

The Agency introduced an Early Information Note to the European Parliament and the Council for the lease of a building to create an EBCG Academy Training Centre (ATC) in Poland for 600 learners and auxiliary spaces. The ATC shall serve for the quality assured training of the EBCG Standing Corps officers and other relevant learners.

Furthermore, in 2026 the Agency intends to relocate its Brussels office to a more sustainable building.

5.1.4 - Building projects submitted to the European Parliament and the Council

The Agency has extended the lease of the current HQ office space in Warsaw until end 2029 as a bridging solution ensuring business continuity until the new premises will be delivered and ready for occupation. The Agency's current approach is based on the donation made in 2019 by the host country, which is a plot of land (2.9 hectares) for the design and construction of its permanent premises. The design and construction contract together with the financing through a loan has been approved by the European Parliament and the Council. The Agency signed the General Contractors Contract and the loan agreement in July 2025. The contract for design and construction of the permanent premises is under implementation with the current timeline of delivering the permanent premises at the end of 2028. Several Technical Working Groups and a Business Implementation Group is established to manage coordination and communication to all staff. The Agency reports on regular basis to the Management Board.

The Agency continues its close cooperation and information sharing also with the European Commission concerning the ongoing building procedures.

5.2 - European Schools

Following the Headquarters Agreement from 1st November 2017 between Frontex and the Republic of Poland, an accredited European school in Warsaw has been established with a view to provide multilingual European oriented schooling for all children of Frontex staff. The school received accreditation on 24 June 2021, applicable with retroactive effect as of September 2020.

Frontex is reimbursing the cost of schooling of Frontex statutory staff children in the accredited European School Warsaw via a Mandate Service Agreement with the European Commission on one hand and of Frontex SNE children via a direct Contribution Agreement with the school.

Even though the accredited European School in Warsaw is intended as the main education provider to the children of Frontex staff members and SNEs, the school is incapable of catering for all Frontex needs, because of the capacity issues and the limited number of tuition languages offered. This leads to discrepancies in financial support available to staff which the Agency wishes to minimise by widening the educational options and concluding agreements with selected international schools in Warsaw, offering tuition in French, German and English.

In addition, Frontex has concluded direct Contribution Agreements with the accredited European Schools in Tallinn, Parma and Ljubljana, as well as with the accredited European School in The Hague and in Brussels-Argenteuil via the European Commission, to reimburse the cost of schooling of Frontex statutory staff children attending those schools.

5.3 - Evaluation

Since Frontex was set up, three external evaluations have been undertaken, one in 2009, one in 2015 and one in 2022. The first two have centred on stakeholder and staff views of the efficiency and effectiveness of the agency rather than on quantitative data on performance. Overall, both evaluations concluded that Frontex had successfully achieved its remit. The findings of the last evaluation report were made public:

http://frontex.europa.eu/assets/Publications/General/Final_Report_on_External_Evaluation_of_Frontex.pdf

In 2024, the Commission [published](#) the results of its last evaluation on the implementation of the EBCG Regulation from its entry into force in December 2019 to October 2023, including a review of the standing corps. The Commission also published an action plan listing the most important implementation actions to be addressed. On the basis of this action plan, the Agency prepared the Roadmap 3.0, which is a living document that is being updated in close cooperation and consultation with the Commission and is regularly reported to the Frontex Management Board.

5.4 - Privileges and immunities

Legal basis	Protocol 7 on the Privileges and Immunities of the European Union.
	HQ Agreement between European Border and Coast Guard Agency and Republic of Poland.
	Directive 2004/38/EC of the European Parliament and of the Council of 29 April 2004 on the right of citizens of the Union and their family members to move and reside freely within the territory of the Member States.
	Act of 14 July 2006 on entry, residence, and departure from the territory of the Republic of Poland of citizens of Member States of the European Union and members of their families
Eligibility (Article 1, HQA)	Staff of the Agency consists of: a) Statutory staff: officials, temporary agents and contract agents. b) Seconded national experts.
Tax and duty-free resettlement (Article 12, HQA)	The staff of the Agency has the right to import (newcomers) and export (leavers) personal property (including motor-vehicles) without prohibitions or restrictions and exempt from any duty or taxes.
Registration of stay (Article 9, HQA)	The staff of the Agency and their family members are exempt from any immigration restrictions or formalities related to the registration of aliens. Special/diplomatic cards issued by the Ministry of Foreign Affairs fulfil all the formalities for the registration of foreigners in the Republic of Poland.
Immunities (Article 12, HQA)	The staff of the Agency enjoys jurisdictional immunity as regards all acts performed in their official capacity.
National tax and compulsory contributions' exemption (Article 12, HQA)	The staff of the Agency is exempt from national taxes on salaries, wages and emoluments paid by the Agency as well as any compulsory contributions to the national social security system.
Tax refund (Article 12, HQA)	In general, the eligible invoices are those where the date of issue falls within the initial 5-year period of stay in Poland, with detailed eligible criteria further applied to two tax reimbursement categories: motor-vehicles, and household goods and furniture. The staff of the Agency, employed for a period of 1 year or more, is entitled to claim VAT refund (up to a threshold) for purchasing furniture and household articles for personal use in the Republic of Poland, and within a period of 12 months during the first 2 years of employment. The staff of the Agency, employed for a period of 1 year or more, is entitled to claim VAT and excise tax refund (if applicable) for purchasing, in the Republic of Poland, one motor vehicle for personal use, every three years, and without ownership's transfer for three years from the date of purchase. Polish nationals and permanent residents in the Republic of Poland are excluded from the above privileges.

Diplomatic agents (Annex II. HQA)	Diplomatic status in the Republic of Poland is granted to staff performing managerial functions. Polish citizens and permanent residents in the Republic of Poland are excluded from such privilege following the international custom.

HQ Agreement lists in detail all the eligibility criteria and timeframes that need to be fulfilled in order for the immunities and privileges to be applicable to the staff of the Agency.

HQ Agreement privileges are equally applicable to all the staff of the Agency regardless of their grading, on the condition that they meet eligibility criteria. Only specific group of staff performing managerial functions enjoys diplomatic status with the scope of economic privileges equal to the rest of staff.

Without prejudice to the provisions of this Agreement, Protocol No 7, and other relevant European Union law, the Agency and its staff shall respect the law of the Republic of Poland in line with Article 41 paragraph 1 of the Vienna Convention on Diplomatic Relations of 18 April 1961.

2.4.3 European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice – EU-LISA

1 Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation (EU) 2018/1726 of the European Parliament and of the Council on the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA), and amending Regulation (EC) No 1987/2006 and Council Decision 2007/533/JHA and repealing Regulation (EU) No 1077/2011	14 November 2018 (adoption) 11 December 2018 (entry into force)	Operational management of the SIS II, VIS and Eurodac large-scale IT systems; supervision, security and coordination of relations between the Member States and the provider; monitoring, reporting and statistics related to these systems; training on the technical use of these systems and training of experts on the technical aspects of SIS II in the framework of Schengen evaluation; preparation, development or operational management of new large-scale information systems (EES, ETIAS, DubliNet, ECRIS-TCN and the ECRIS reference implementation) and training on the technical use of these systems; monitoring of research; developing the necessary actions to enable interoperability between large-scale IT systems; carrying out of pilot projects, budget implementation tasks for proof of concept, testing activities and any other support to Member States and the Commission; operational management of the cross-border judicial tool e-CODEX.

1.2 - Seat

The seat of the Agency is in Tallinn, Estonia. The development and operational management of IT systems are carried out in Strasbourg, France (technical site). A backup site is installed in Sankt Johann im Pongau, Austria.

1.3 - Budget Line

11 10 02: European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	216	178	82,41 %	218	221
TOTAL AST	53	51	96,23 %	54	53
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	269	229	85,13 %	272	274
Contract Agents	193	159	82,38 %	194	196
Seconded National Experts	11	8	72,73 %	11	11
TOTAL Staff	473	396	83,72 %	477	481

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast

EU contribution	317 734 302	368 159 101
Other Revenue	6 546 164	
Total	324 280 466	368 159 101

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from contribution agreements (FFR Art.7)	3 080 000	3 080 000
Total	3 080 000	3 080 000

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	58 575 170	58 575 170	61 386 701	61 386 701
Title 2 - Infrastructure and operating expenditure	22 006 340	22 006 340	22 770 800	22 770 800
Title 3 - Operational expenditure	245 098 404	243 698 956	240 471 404	284 001 600
Total	325 679 914	324 280 466	324 628 905	368 159 101

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		2		2		2		2		2
AD 13		3		1		3		4		4
AD 12		5		5		5		5		5
AD 11		10		4		10		11		11
AD 10		15		8		12		14		14
AD 9		26		18		30		33		33

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 8		32		22		33		35		35
AD 7		16		25		22		42		42
AD 6		51		37		45		52		52
AD 5		56		56		56		23		23
TOTAL AD	0	216	0	178	0	218	0	221	0	221
AST 11										
AST 10						1		1		1
AST 9		1		1		1		2		2
AST 8		6		3		4		5		5
AST 7		10		7		9		9		9
AST 6		12		9		10		10		10
AST 5		9		11		10		10		10
AST 4		11		8		9		10		10
AST 3		4		12		10		6		6
AST 2										
AST 1										
TOTAL AST	0	53	0	51	0	54	0	53	0	53
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		269		229		272		274		274
GRAND TOTAL	269		229		272		274		274	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	137	101	138	137
Function Group III	55	57	55	58
Function Group II	1	1	1	1
Function Group I				
Contract Agents	193	159	194	196

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	11	8	11	11

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	338 117 735	317 734 302	365 967 000	368 159 101	15,87 %
- Of which assigned revenues deriving from previous years' surpluses	1 107 604	1 962 882	269 240	269 240	-86,28 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	19 744 460	6 546 164			-100,00 %
- Of which EEA/EFTA (excl. Switzerland)	19 744 460	6 546 164			-100,00 %
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	4 119 631				
5 ADMINISTRATIVE OPERATIONS	3 631				
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	361 985 457	324 280 466	365 967 000	368 159 101	13,53 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	4 116 000	3 080 000	3 080 000	3 080 000	0,00 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
TOTAL	4 116 000	3 080 000	3 080 000	3 080 000	0,00 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	49 813 759	58 575 170	59 931 600	61 386 701	4,80 %
Salaries & allowances	45 437 790	55 100 000	56 202 000	57 657 101	4,64 %
- Of which establishment plan posts	29 763 105	36 400 000	37 128 000	37 153 101	2,07 %
- Of which external personnel	15 674 685	18 700 000	19 074 000	20 504 000	9,65 %
Expenditure relating to Staff recruitment	434 660	255 300	286 000	286 000	12,03 %
Employer's pension contributions					
Mission expenses	603 901	490 960	626 100	626 100	27,53 %
Socio-medical infrastructure	2 476 264	2 233 910	2 312 100	2 312 100	3,50 %
Training	861 144	495 000	505 400	505 400	2,10 %
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	37 033 072	22 006 340	22 770 800	22 770 800	3,47 %
Rental of buildings and associated costs	9 415 291	4 742 400	4 837 400	4 837 400	2,00 %
Information, communication technology and data processing	7 758 106	4 014 200	4 222 400	4 222 400	5,19 %
Movable property and associated costs	668 023	612 500	651 800	651 800	6,42 %
Current administrative expenditure	2 226 550	1 571 800	1 656 000	1 656 000	5,36 %
Postage / Telecommunications					

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Meeting expenses	607 472	716 300	820 100	820 100	14,49 %
Running costs in connection with operational activities					
Information and publishing	2 023 145	801 500	843 600	843 600	5,25 %
Studies					
Other infrastructure and operating expenditure	14 334 485	9 547 640	9 739 500	9 739 500	2,01 %
Title 3 - Operational expenditure	243 883 067	245 098 404	239 743 404	240 471 404	-1,89 %
Infrastructure	48 333 236	46 455 990	55 082 400	55 082 400	18,57 %
HOME Affairs	170 071 023	179 721 614	164 592 700	165 320 700	-8,01 %
Justice	10 963 044	7 742 100	8 509 200	8 509 200	9,91 %
Operational support activities	14 515 764	11 178 700	11 559 104	11 559 104	3,40 %
Support to MS and EC					
TOTAL	330 729 898	325 679 914	322 445 804	324 628 905	-0,32 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	49 813 759	58 575 170	59 931 600	61 386 701	4,80 %
Salaries & allowances	45 437 790	55 100 000	56 202 000	57 657 101	4,64 %
- Of which establishment plan posts	29 763 105	36 400 000	37 128 000	37 153 101	2,07 %
- Of which external personnel	15 674 685	18 700 000	19 074 000	20 504 000	9,65 %
Expenditure relating to Staff recruitment	434 660	255 300	286 000	286 000	12,03 %
Employer's pension contributions					
Mission expenses	603 901	490 960	626 100	626 100	27,53 %
Socio-medical infrastructure	2 476 264	2 233 910	2 312 100	2 312 100	3,50 %
Training	861 144	495 000	505 400	505 400	2,10 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	37 033 072	22 006 340	22 770 800	22 770 800	3,47 %
Rental of buildings and associated costs	9 415 291	4 742 400	4 837 400	4 837 400	2,00 %
Information, communication technology and data processing	7 758 106	4 014 200	4 222 400	4 222 400	5,19 %
Movable property and associated costs	668 023	612 500	651 800	651 800	6,42 %
Current administrative expenditure	2 226 550	1 571 800	1 656 000	1 656 000	5,36 %
Postage / Telecommunications					
Meeting expenses	607 472	716 300	820 100	820 100	14,49 %
Running costs in connection with operational activities					
Information and publishing	2 023 145	801 500	843 600	843 600	5,25 %
Studies					
Other infrastructure and operating expenditure	14 334 485	9 547 640	9 739 500	9 739 500	2,01 %
Title 3 - Operational expenditure	271 018 995	243 698 956	283 264 600	284 001 600	16,54 %
Infrastructure	54 992 737	46 532 680	57 565 900	57 565 900	23,71 %
HOME Affairs	194 268 902	178 016 474	204 361 700	205 098 700	15,21 %
Justice	8 448 226	6 549 000	9 615 000	9 615 000	46,82 %
Operational support activities	13 309 130	12 600 802	11 722 000	11 722 000	-6,97 %
Support to MS and EC					
TOTAL	357 865 826	324 280 466	365 967 000	368 159 101	13,53 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): 269,240 EUR

4 - Justification of needs

-1 - Commission assessment

Human Resources

The agency requests 2 additional TA and 1 CA, in line with the adopted Legislative Financial and Digital Statements and current work programme. The Commission supports the request for 274 TA, 196 CA and 11 SNE.

Financial Resources

The 2027 EU budget requested by eu-LISA amounted to 322.445.804 EUR. This amount does not reflect the transfer of 1.43 million EUR from FRONTEX to eu-LISA for the ongoing loan of 21 CA's, nor the suggested salary indexation. The Commission proposes an EU contribution taking both these elements into account, including all LFDS, resulting in a proposed 2027 budget for eu-LISA of 324 628 905 EUR in commitment appropriations, of which 324 359 665 EUR voted budget and 269.240 EUR surplus.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The staff planning for 2027 includes additional staff for the tasks deriving from the adopted and to be adopted Regulations in accordance with the adopted corresponding Commission proposals. At the same time, it includes a decrease of staff as envisaged in the New Eurodac planning. It also includes 21 posts “on a loan” under an extended agreement with Frontex for the years 2025-2027. In the result and in line with the Commission proposals, the total number of posts at eu-LISA shall increase by 3.5 posts (2 TA and 1.5 CA) in 2027 compared to 2026, reaching the total of 480.5 posts (274 TA, 196 CA and 11 SNE posts).

4.1.2 - Vacancy rate as of end 2025

The establishment plan and budget for staff of eu-LISA adopted for 2025 comprised 473 posts (compared to 419 posts in 2024). A vacancy rate calculated at the end of 2025 was 11.84% showing an increase in comparison to 2024, when it was 10.93%. A reason for this was a high number of posts to recruit due to vacancy rate at the end of 2024 combined with a relatively high number of new posts granted to the Agency in 2025 and a turnover exceeding 6% in 2025.

A more detailed distribution is presented in a table:

Type of staff	Vacancy rate
TA	14.87%
CA	6.74%
SNE	27.27%
Total	11.84%

An improvement of the situation is expected in 2026.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

Not applicable at eu-LISA.

4.1.4 - Salary assumption for calculating salary line (% applied)

The calculation of the salary costs for the establishment plan posts is based on the number of the temporary and contract staff deployed in Tallinn, Strasbourg and Brussels, basic salary for grades and steps in 2025 and new posts planned in 2027, the initial grades for vacant posts, correction coefficients at eu-LISA locations, actual allowances paid in 2025 (family, expatriation, education etc.) and expected reclassifications. The costs for SNEs are based on PMO's standard allowances calculations and the data on entitlements for allowances in 2025. With regards to salary expenditure, a 2% indexation based on the 2026 voted budget has been included in the estimate.

4.1.5 - Correction coefficient used

Tallinn – 95%; Strasbourg – 113.6%; Brussels – 100%

4.1.6 - Exchange rate used (if applicable)

Not applicable to eu-LISA.

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Total expenditures in Title 1 amount to EUR 59 931 600.00.

4.2.2 - Title 2

Total expenditures in Title 2 amount to EUR 22 770 800.00, split over:

- Expenditures for premises: EUR 4 837 400
- Corporate IT & Telecom: EUR 4 222 400
- Movable Property and Associated Costs: EUR 651 800
- Administrative Expenditure: EUR 1 656 000
- Management Board: EUR 820 100
- Information and Publications: EUR 843 600
- External Support Services: EUR 5 823 500
- Corporate Security: EUR 3 916 000

4.2.3 - Title 3

eu-LISA aims to ensure 24x7 availability and stability of the systems under its management. At the same time, the Agency will continue to increase the value added by the systems and services provided to the Member States through their evolutions and implement projects that are essential in order to improve efficiency of its operations and management of the systems under its responsibility.

Total expenditures in Title 3 for Commitment Appropriations amount to EUR 239 743 404, split over:

- Infrastructure:
 - o Shared System Infrastructure: EUR 30 745 300
 - o Networks: EUR 22 369 600
 - o Back-up Site Running Costs: EUR 1 967 500
- Home Affairs:
 - o EURODAC/SCREENING: EUR 11 515 200
 - o Visa Information System (VIS)/ VISA Application Platform (eu-VAP): EUR 30 270 300
 - o API : EUR 25 290 000
 - o SIS II : EUR 22 681 400
 - o Interoperability : EUR 38 041 700
 - o EES : EUR 25 801 000
 - o ETIAS : EUR 9 418 100
 - o Prüm : EUR 1 080 000
 - o Digital Travel Application (DTA) : EUR 495 000
- Justice Affairs :
 - o ECRIS : EUR 6 284 600
 - o E-CODEX : EUR 2 224 600
- Operational Support Activities :
 - o External Support Services : EUR 5 778 604
 - o Direct Support to Operations : EUR 4 107 900
 - o Meetings and Missions: EUR 1 472 600
 - o Monitoring of Research: EUR 200 000

Total expenditures in Title 3 for Payment Appropriations amount to EUR 283 264 600, split over:

- Infrastructure:
 - o Shared System Infrastructure: EUR 30 745 300
 - o Networks: EUR 24 820 600
 - o Back-up Site Running Costs: EUR 2 000 000
- Home Affairs:
 - o EURODAC/SCREENING: EUR 11 525 000
 - o Visa Information System (VIS)/ VISA Application Platform (eu-VAP): EUR 33 300 000
 - o API : EUR 25 300 000
 - o SIS II : EUR 25 800 000
 - o Interoperability : EUR 59 841 700
 - o EES : EUR 33 600 000

- ETIAS : EUR 13 400 000
- Prüm : EUR 1 100 000
- Digital Travel Application (DTA) : EUR 495 000
- Justice Affairs :
 - ECRIS : EUR 7 315 000
 - E-CODEX : EUR 2 300 000
- Operational Support Activities :
 - External Support Services : EUR 5 778 600
 - Direct Support to Operations : EUR 4 270 800
 - Meetings and Missions: EUR 1 472 600
 - Monitoring of Research: EUR 200 000

4.3 - Ad hoc grants and delegation agreements

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact
Joint Investigation Teams Collaboration Platform (contribution agreement)	17.05.2024	05/2024-05/2028	DG JUST	design, development and operation of the JITs CP IT system	EUR 13.884 Million, of which 3.08 million in 2027 10 TA&CA

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Headquarters	eu-LISA, Vesilennuki 5, Tallinn, Estonia	1 161,40	3 235,90	4 397,30		N/A	N/A	EE built and transferred new HQ for Agency in a non-exchange transaction	6 164 166
2	Operational Site	eu-LISA, 18 Rue de la Faisanderie 67100 Strasbourg, France	2 155,00	5 687,00	7 842,00		N/A	N/A	FR granted entire premises for 1 EUR in 29 May 2013	19 818 837
3	Back-up Site	Austrian Central Federal Back-Up Center in Sankt Johann im Pongau, Austria	223,00	403,00	626,00	667 239	indefinite	Indefinite Operational Agreement with the Republic of Austria		
4	eu-LISA liaison office	20 avenue d'Auderghem, 1040 Brussels.	180,00	125,00	305,00	67 250	Until 28/02/2034	Rent Agreement	N/A	
5	eu-LISA temporary office space	PLATON building 4 Rue Jean Sapidus 67400 Illkirch-Grafenstaden Strasbourg France	985,00	1 089,40	2 074,40	649 111	Until 09/12/2029	Rent	N/A	

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
6	eu-LISA additional temporary office space	ASPIRE building 1 All. des Orcaes, 67000 Strasbourg	2 165,00	2 726,80	4 891,80	1 170 000	Until 01/09/2033	Rent	N/A	
TOTAL			6 869,40	13 267,10	20 136,50	2 553 600				25 983 003

5.1.2 - Current building(s) Other comments

The Agency's current building approach sets that the operational site in Strasbourg due its critical infrastructure status will focus on technical aspects and gradually expand to accommodate new data centre capacities, whereas the backup site in Austria will retain its backup role. In Strasbourg, office spaces on operational site will prioritise teams needing on-site work for operational management and administrative work will be done from leased office.

The Agency has identified and implemented temporary solutions to address both space shortage and immediate capacity needs until the finalisation of the postponed operational site extension project due budget limitations:

- To accommodate increased capacity demands due to the development and operational management of new JHA systems entrusted to it, as a temporary measure, the Agency already implemented a limited extension of the main data centre (modular data centre 1) at its operational site in Strasbourg.
- To improve workspace situation, since 2024, the Agency has been leasing additional premises in Strasbourg, which also replaces Platon building in the Illkirch-Grafenstaden district of Strasbourg as of November 2026.

5.1.3 - Building projects in the planning phase

eu-LISA is negotiating with the Austrian government on additional power and cooling capacity for St Johann im Pongau (mid-term by 2025, long-term by 2026).

In parallel, eu-LISA is holding preparatory discussions with the Estonian government to evaluate co-financing opportunity for possible extension to the headquarters in Tallinn. The Agency will inform and consult them European Commission during discussions according to the rules and agreements.

5.1.4 - Building projects submitted to the European Parliament and the Council

Second extension of the operational site in Strasbourg

The Agency needs a sustainable, long-term solution to address its growing capacity needs considering upcoming entry into operation of new systems entrusted to eu-LISA. The Agency has finalised preliminary studies and defined the construction programme, specified technical specifications for the tender and financial needs. As the Agency lacks the necessary financial resources to adequately address the high cost of this project, a decision was made in 2023 to temporarily suspend the project (before launching the design tender), aiming to resume during the next MFF.

Capacity increase programme

To meet increasing operational needs and enhance operational efficiency and resilience, eu-LISA established the capacity increase programme to optimise data centre resources by improving power and cooling capacity to meet increasing operational needs stemming from a growing number of new systems and data volumes.

The Capacity increase programme includes:

- finalising the installation of a containerised modular data centre (modular data centre 2, a flexible and scalable solution that does not require any new construction) by 2026,
- implementing mid-term solution for the power and cooling capacity upgrades at the technical site 2026.

	2025	2026	2027	2028	2029
Modular data centre 2	6 673 000	7 723 000	6 500 000	3 000 000	

Power and cooling capacity upgrades	3 166 200				

5.2 - European Schools

eu-LISA signed a Mandate and Service Agreement for the financial contribution of the Agency to the European Schools in Tallinn and Strasbourg.

The Agency's contribution is expected to increase for the school years 2026/2027, depending on the number of children of the additional staff joining in the years 2026 and 2027.

5.3 - Evaluation

IT systems performance evaluations

At the beginning of 2024, eu-LISA finalised the benchmarking study to provide an overview of the performance of its operational model, aiming to serve as one of the inputs for the external evaluation process. The benchmarking report, prepared by an external consultant, provided a set of strategic and operational recommendations that could be implemented before the external evaluation is finalised. The outcomes of the benchmarking study were used as the basis for designing a strategic management action plan articulated around five strategic priorities. First action plan was concluded in 2025.

Ex-ante evaluation of projects

The ex-ante evaluation process constitutes a part of eu-LISA's strategy and operational planning cycle. The aim is to assess the relevance and feasibility of projects against the Agency's mandate and strategic objectives, i.e., strategic fit, benefits, priority status, budget and resource estimates, constraints, risks, and procurement requirements. It is also a quality control measure, as it provides a mechanism for assessing at an early stage, such elements as data readiness by identifying gaps and inconsistencies, as well as detecting non-compliance with the quality criteria for documentation content.

External evaluations

Pursuant to Article 39 of the eu-LISA establishing Regulation, the European Commission evaluates the Agency's performance every five years. The evaluation was finalised in 2025, and focused on mandate, tasks and objectives, structure and governance, and resource management, with a view to finding ways to improve eu-LISA's functioning and increase the added value it provides.

eu-LISA will prepare and implement an Action Plan, considering the findings and the Commission's recommendations stemming from this evaluation and ensure adequate follow-up.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
ESTONIA: eu-LISA's statutory staff in Tallinn provided they are not permanent residents of Estonia before taking up their appointment in the Agency will receive reimbursement from the Estonian government of a sum equal to the VAT paid for the purchase of goods in Estonia (limited to a specific list of goods) during a period of 1 year from taking up duties at the Agency in Tallinn to facilitate their establishment in Estonia. eu-LISA's statutory staff in Tallinn and family members forming part of their household are exempt from all compulsory contributions to the Estonian social security scheme insofar as they are covered by the scheme of social security benefits of officials and other servants of the Union	Headquarters Agreement between eu-LISA and the Republic of Estonia - Article 12	European School in Tallinn
FRANCE: eu-LISA's statutory staff in Strasbourg and family members forming part of their household are exempt from all compulsory contributions to the French social security scheme insofar as they are covered by the scheme of social security benefits of officials and other servants of the Union. To the extent that they are covered by the social security scheme of their state of origin seconded experts are also exempt from all compulsory contributions to the French social	Agreement on the technical site of the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom Security and Justice between eu-LISA and the Government of France - Article 13	European School in Strasbourg

• Agency privileges	Privileges granted to staff	
security scheme		
AUSTRIA: in accordance with EU protocol of privileges and immunities	n/a (no permanent staff)	n/a (no permanente staff)

2.5 Decentralised agencies of Heading 5 –Security and Defence

2.5.1 European Union Agency for Law Enforcement Cooperation – EUROPOL

1 Overview

1.1 Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation (EU) 2016/794 of the European Parliament and of the Council on the European Union Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA, Regulation (EU) 2022/991 of the European Parliament and of the Council of 8 June 2022 amending Regulation (EU) 2016/794, as regards Europol's cooperation with private parties, the processing of personal data by Europol in support of criminal investigations, and Europol's role in research and innovation, Regulation (EU) 2025/2611 of the European Parliament and of the Council of 16 December 2025 amending Regulation (EU) 2016/794 as regards the strengthening of Europol's support and enhancing police cooperation, for preventing and	Entry into force 01/05/2017, amendment entry into force 28/06/2022, Second amendment entry into force 11/01/2026	Europol shall support and strengthen action by the competent authorities of the Member States and their mutual cooperation in preventing and combating serious crime affecting two or more Member States, terrorism and forms of crime which affect a common interest covered by a Union policy. Europol's shall (a) collect, store, process, analyse and exchange information, including criminal intelligence; (b) notify the Member States, via the national units established or designated, without delay of any information and connections between criminal offences concerning them; (c) coordinate, organise and implement investigative and operational actions to support and strengthen actions by the competent authorities of the Member States, that are carried out: (i) jointly with the competent authorities of the Member States; or (ii) in the context of joint investigation teams and, where appropriate, in liaison with Eurojust; (iii) in the context of operational task forces; or (iv) in the context of Europol deployments for operational support; (d) participate in joint investigation teams, as well as propose that they be set up; (e) provide information and analytical support to Member States in connection with major international events; (f) prepare threat assessments, strategic and operational analyses and general situation reports; (g) develop, share and promote specialist knowledge of crime prevention methods, investigative procedures and technical and forensic methods, and provide advice to Member States; (h) support Member States' cross-border information exchange activities, operations and investigations, as well as joint investigation teams, including by providing operational, technical, forensic and financial support; (ha) provide administrative and financial support to Member States' special intervention units as referred to in Council Decision 2008/617/JHA; (i) provide specialised training and assist Member States in organising training, including with the provision of financial support, within the scope of its objectives and in accordance with the staffing and budgetary resources at its disposal in coordination with the European Union Agency for Law Enforcement Training (CEPOL); (j) cooperate with the Union bodies established on the basis of Title V of the TFEU, with OLAF and the European Union Agency for Cybersecurity (ENISA) established by Regulation (EU) 2019/881 of the European Parliament and of the Council, in particular through the exchange of information and provision of analytical support in areas that fall within their respective competences; (k) provide information and support to EU crisis management structures and missions established on the basis of the TEU, within the scope of Europol's objectives; (l) develop Union centres of specialised expertise for combating certain types of crime falling within the scope of Europol's objectives, including the European Centre Against Migrant Smuggling (ECAMS) established pursuant to Article 9a and the European Cybercrime Centre; (m) support Member States' actions in preventing and combating forms of crime which are facilitated, promoted or committed using the internet, including by: (i) assisting the competent authorities of the Member States, upon their request, in responding to cyberattacks of suspected criminal origin; (ii) cooperating with competent authorities of the Member States with regard to removal orders, in accordance with Article 14 of Regulation (EU) 2021/784; and (iii) making referrals of online content to the online service providers concerned for their voluntary consideration of the compatibility of that content with their own terms and conditions; (r) support Member States in identifying persons whose criminal activities fall within the forms of crime listed in the amended Europol Regulation and who constitute a high risk for security; (s) facilitate joint, coordinated and

combating migrant smuggling and trafficking in human beings	prioritised criminal intelligence exchange activities and investigations, including with regard to persons referred to in point (r); (t) support Member States in processing data provided by third countries or international organisations to Europol on persons involved in terrorism or in serious crime and propose the possible entry by the Member States, at their discretion and subject to their verification and analysis of those data, of information alerts on third-country nationals in the interest of the Union ('information alerts') in the Schengen Information System (SIS), in accordance with Regulation (EU) 2018/1862 of the European Parliament and the Council;(u) support the implementation of the evaluation and monitoring mechanism to verify the application of the Schengen acquis under Regulation (EU) No 1053/2013, within the scope of Europol's objectives, through the provision of expertise and analyses, where relevant; (v) proactively monitor research and innovation activities that are relevant for the achievement of Europol's objectives and contribute to such activities by supporting related activities of Member States and by implementing its own research and innovation activities, including projects for the development, training, testing and validation of algorithms for the development of specific tools for the use by law enforcement authorities, and disseminate the results of the activities to the Member States; (w) contribute to creating synergies between the research and innovation activities of Union bodies that are relevant for the achievement of Europol's objectives, including through the EU Innovation Hub for Internal Security, and in close cooperation with Member States;(x) support, upon their request, Member States' actions in addressing online crisis situations, in particular by providing private parties with the information necessary to identify relevant online content; (y) support Member States' actions in addressing the online dissemination of online child sexual abuse material; (ya) pay particular attention, when supporting the competent authorities of the Member States in the context of investigations, to migrant smuggling and trafficking in human beings, including when those criminal offences involve activities carried out over the internet; (z) cooperate, in accordance with Article 12 of Directive (EU) 2019/1153 of the European Parliament and of the Council , with Financial Intelligence Units (FIUs) established pursuant to Directive (EU) 2015/849 of the European Parliament and of the Council, through the relevant Europol national unit or, if allowed by the relevant Member State, by direct contact with the FIUs, in particular through the exchange of information and the provision of analyses to Member States to support cross-border investigations into the money laundering activities of transnational criminal organisations and terrorist financing; (za) support Member States, including through the development of specific tools, with the effective and efficient processing of biometric data for preventing or combating crime that falls within Europol's objectives as set out in Article 3; processing of biometric data shall satisfy applicable minimum quality standards and be carried out in compliance with Articles 18 and 18a and the safeguards set out in this Regulation, in particular the principles of strict necessity and proportionality as set out in Article 30. Europol shall provide strategic analyses and threat assessments to assist the Council and the Commission in laying down strategic and operational priorities of the Union for fighting crime. Europol shall also assist in the operational implementation of those priorities, in particular by supporting the competent authorities of the Member States in further strengthening the European Multidisciplinary Platform Against Criminal Threats (EMPACT) as a coherent framework to prevent and tackle the threats posed by criminal networks, including by facilitating and providing administrative, logistical, financial and operational support to operational and strategic activities led by Member States, including related exchange of information; provide strategic analyses and threat assessments to assist the efficient and effective use of the resources available at national and Union level for operational activities and the support of those activities; Europol shall also provide threat assessment analyses based on the information it holds on criminal phenomena and trends to support the

		Commission and the Member States in carrying out risk assessments; it shall also act as the Central Office for combating euro counterfeiting in accordance with Council Decision 2005/511/JHA. Europol shall also encourage the coordination of measures carried out to fight euro counterfeiting by the competent authorities of the Member States or in the context of joint investigation teams, where appropriate in liaison with Union bodies and the authorities of third countries; and shall not apply coercive measures in carrying out its tasks; Europol staff may provide operational support to the competent authorities of the Member States during the execution of investigative measures by those authorities, at their request and in accordance with their national law, in particular by facilitating cross-border information exchange and other forms of data processing, by providing analytical, operational, technical and forensic support, and by being present during the execution of those measures. Europol staff shall not, themselves, have the power to execute investigative measures. Europol shall assist the Member States and the Commission in identifying key research themes; it shall support the Member States in the screening, as regards the expected implications for security, of specific cases of foreign direct investments into the Union under Regulation (EU) 2019/452 of the European Parliament and of the Council that concern undertakings that provide technologies, including software, used by Europol for the prevention and investigation of crimes that fall within Europol's objectives.

1.2 - Seat

The Hague (Den Haag), the Netherlands.

1.3 - Budget Line

12 10 01: European Union Agency for Law Enforcement Cooperation (Europol)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	768	756	98,44 %	786	797
TOTAL AST	23	23	100,00 %	23	23
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	791	779	98,48 %	809	820
Contract Agents	260	227	87,31 %	262	265
Seconded National Experts	132	92	69,70 %	138	141
TOTAL Staff	1 183	1 098	92,81 %	1 209	1 226

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast

EU contribution	270 235 803	256 557 987
Total	270 235 803	256 557 987

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)	0	
Additional EU funding stemming from contribution agreements (FFR Art.7)	1 744 793	
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	1 322 500	
Total	3 067 293	

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	151 807 400	151 807 400	158 154 089	158 154 089
Title 2 - Infrastructure and operating expenditure	13 438 600	13 438 600	15 161 859	15 161 859
Title 3 - Operational expenditure	107 892 303	104 989 803	83 242 039	83 762 039
Total	273 138 303	270 235 803	256 557 987	257 077 987

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16		1		1				0		0
AD 15		2		2		3		4		4
AD 14		1		1		1		0		0
AD 13		4		3		4		4		4
AD 12		11		10		11		12		12
AD 11		15		8		16		19		19
AD 10		29		21		34		41		41
AD 9		62		54		72		85		85

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 8		133		105		148		166		166
AD 7		246		238		259		258		255
AD 6		242		304		231		218		204
AD 5		22		9		7		7		7
TOTAL AD	0	768	0	756	0	786	0	814	0	797
AST 11										
AST 10										
AST 9										
AST 8		1		1		2		2		2
AST 7		3		1		3		3		3
AST 6		6		8		5		5		5
AST 5		2		1		3		3		3
AST 4		3		3		3		3		3
AST 3		4		4		3		4		4
AST 2		4		5		4		3		3
AST 1										
TOTAL AST	0	23	0	23	0	23	0	23	0	23
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		791		779		809		837		820
GRAND TOTAL	791		779		809		837		820	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	84	71	86	89
Function Group III	118	109	118	118
Function Group II	58	47	58	58
Function Group I				
Contract Agents	260	227	262	265

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	132	92	138	141

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	233 467 103	270 235 803	286 077 164	256 557 987	-5,06 %
- Of which assigned revenues deriving from previous years' surpluses	6 283 397	3 450 520	2 463 528	2 463 528	-28,60 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	233 467 103	270 235 803	286 077 164	256 557 987	-5,06 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)	468 993	0	0		
Additional EU funding stemming from contribution agreements (FFR Art.7)	2 506 220	1 744 793	1 124 793		-100,00 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)	1 188 230	1 322 500	1 322 500		-100,00 %
TOTAL	4 163 443	3 067 293	2 447 293		-100,00 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	137 218 026	151 807 400	158 154 089	158 154 089	4,18 %
Salaries & allowances	125 640 171	137 241 000	143 300 147	143 300 147	4,42 %
- Of which establishment plan posts	105 341 725	113 841 000	120 198 147	120 198 147	5,58 %
- Of which external personnel	20 298 446	23 400 000	23 102 000	23 102 000	-1,27 %
Expenditure relating to Staff recruitment					
Employer's pension contributions					
Mission expenses					
Socio-medical infrastructure	1 044 347	1 522 200	1 750 200	1 750 200	14,98 %
Training	278 613	292 000	297 525	297 525	1,89 %
External Services					
Receptions, events and representation	130 416	103 200	103 200	103 200	0,00 %
Social welfare					
Other Staff related expenditure	10 124 479	12 649 000	12 703 017	12 703 017	0,43 %
Title 2 - Infrastructure and operating expenditure	13 030 535	13 438 600	15 161 859	15 161 859	12,82 %
Rental of buildings and associated costs	9 400 389	9 614 000	10 890 000	10 890 000	13,27 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Information, communication technology and data processing	1 147 166	1 270 000	1 315 059	1 315 059	3,55 %
Movable property and associated costs	462 005	872 000	1 140 500	1 140 500	30,79 %
Current administrative expenditure	1 203 975	804 600	920 600	920 600	14,42 %
Postage / Telecommunications	55 861	72 000	73 000	73 000	1,39 %
Meeting expenses	761 139	806 000	822 700	822 700	2,07 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	85 015 324	107 892 303	112 241 216	83 242 039	-22,85 %
Operations	14 527 446	17 465 400	18 473 775	18 473 775	5,77 %
Operational information technology	50 087 451	59 165 703	64 548 756	35 549 579	-39,92 %
Telecommunication costs for operational activities	1 318 585	1 523 200	1 638 685	1 638 685	7,58 %
Seconded National Experts (Operational)	6 652 485	8 678 000	8 670 000	8 670 000	-0,09 %
EPCC	361 064	400 000	400 000	400 000	0,00 %
Heads of Europol national Units	135 000	160 000	160 000	160 000	0,00 %
Operational expenditure related to subsidies and grants					
Operational expenditure related to research and development projects	2				
Decryption platform	992 066	1 000 000	1 000 000	1 000 000	0,00 %
Grants	10 941 225	19 500 000	17 350 000	17 350 000	-11,03 %
TOTAL	235 263 885	273 138 303	285 557 164	256 557 987	-6,07 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	135 274 623	151 807 400	158 154 089	158 154 089	4,18 %
Salaries & allowances	125 610 001	137 241 000	143 300 147	143 300 147	4,42 %
- <i>Of which establishment plan posts</i>	105 311 555	113 841 000	120 198 147	120 198 147	5,58 %
- <i>Of which external personnel</i>	20 298 446	23 400 000	23 102 000	23 102 000	-1,27 %
Expenditure relating to Staff recruitment					
Employer's pension contributions					
Mission expenses					
Socio-medical infrastructure	833 876	1 522 200	1 750 200	1 750 200	14,98 %
Training	111 580	292 000	297 525	297 525	1,89 %
External Services					
Receptions, events and representation	75 438	103 200	103 200	103 200	0,00 %
Social welfare					
Other Staff related expenditure	8 643 728	12 649 000	12 703 017	12 703 017	0,43 %
Title 2 - Infrastructure and operating expenditure	8 487 595	13 438 600	15 161 859	15 161 859	12,82 %
Rental of buildings and associated costs	5 576 918	9 614 000	10 890 000	10 890 000	13,27 %
Information, communication technology and data processing	1 134 488	1 270 000	1 315 059	1 315 059	3,55 %
Movable property and associated costs	401 528	872 000	1 140 500	1 140 500	30,79 %
Current administrative expenditure	802 117	804 600	920 600	920 600	14,42 %
Postage / Telecommunications	43 584	72 000	73 000	73 000	1,39 %
Meeting expenses	528 960	806 000	822 700	822 700	2,07 %
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 3 - Operational expenditure	63 114 680	104 989 803	112 761 216	83 762 039	-20,22 %
Operations	11 440 209	17 465 400	18 473 775	18 473 775	5,77 %
Operational information technology	34 544 969	59 165 703	64 548 756	35 549 579	-39,92 %
Telecommunication costs for operational activities	1 079 041	1 523 200	1 638 685	1 638 685	7,58 %
Seconded National Experts (Operational)	6 652 485	8 678 000	8 670 000	8 670 000	-0,09 %
EPCC	345 798	400 000	400 000	400 000	0,00 %
Heads of Europol national Units	112 067	160 000	160 000	160 000	0,00 %
Operational expenditure related to subsidies and grants					
Operational expenditure related to research and development projects	-2				
Decryption platform	992 066	1 000 000	1 000 000	1 000 000	0,00 %
Grants	7 948 047	16 597 500	17 870 000	17 870 000	7,67 %
TOTAL	206 876 898	270 235 803	286 077 164	257 077 987	-4,87 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 2 463 528

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission supports the Agency's request for 820 establishment plan posts, 265 contract agents and 141 seconded national experts as foreseen in the relevant Legislative Financial Statements and in line with the multi-annual financial programming.

Financial Resources

The Commission supports the Agency's request for additional appropriations in 2027 to the extent foreseen in the relevant Legislative Financial Statements, and in line with the multi-annual financial programming.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

A significant number of new and expanded tasks are foreseen for Europol, stemming from Union policies and legislation. However, additional resources to perform these new tasks have not been allocated to Europol in the Legislative Financial Statements (LFS) of these initiatives – only some resources were granted to the Agency in the Interoperability Regulations, the Prüm II Regulation and the Anti-Migrant Smuggling (AMS) Regulation. While significant resources were provided to the Agency as part of and for the purpose of implementing the amended Europol Regulation, some

priority projects have a significant multi-year impact on the resources of the agency. As a consequence, for a few years now, Europol has been faced with increased responsibilities that have inevitably exacerbated the pressure on resources, both human and financial. As a consequence, Europol will continue not to be able to absorb fully its additional tasks without an adequate reinforcement to its resources.

Europol continues to request additional resources as part of the EU Budget 2027 process. This is particularly necessary to mitigate the risk of having to interrupt important projects in 2027 (including for ICT projects given increasing running costs) and to bridge the gap until 2028, when Europol should start receiving reinforcement through the new MFF 2028-2034.

In this context, it is worth pointing out that the total needs of Europol for 2027 have been estimated at around 101 additional staff and 36M Euros. However, mindful of the overall budgetary and political situation in the EU, the Management Board of the agency has decided to review the estimates with a view to reducing them to the minimum necessary to continue normal operations in 2027 in the following high-priority areas/projects, i.e. Interoperability (I/O); Second Data Centre; Information Exchange Directive (IED); Strategic Housing Roadmap (SHR); AI and automation for operational data processing; and the Europol Supported Investigative Unit (SIU). Considering recent developments and the funding received through the Contribution Agreement with DG CNECT, Europol proposes not to request additional resources for the implementation of the DSA in 2027.

It is worth noting that Europol acknowledges that part of the funds (to be) received in the framework of the Anti-Migrant Smuggling (AMS) Regulation (Regulation 2025/2611 with respect to preventing and combating migrant smuggling and trafficking in human beings) is intended to support the work on biometrics and SIENA integrations, which can also partially serve the objectives of Interoperability and the Information Exchange Directive. Therefore, the relevant funds and posts have been deducted from the final total request. Similarly, the agency received additional resources in the final budget 2025, i.e. 15 new TA posts and € 5M. Out of these, 15 TA posts and € 3M out of the € 5M have remained in Europol's establishment plan and corresponding budget. As a consequence, also these posts and funds have been deducted from the final total request for additional resources.

The overall additional request of the agency beyond the programmed resources, is summarised in the table below, with full justifications provided in the agency's draft single programming document 2027-2029 (Section II):

Additional tasks 2027	Agency request (TA posts)	Agency request (CA posts)	Agency Request (appropriations)
I/O	18	-	5,915,000
Second Data Centre	2	-	7,265,000
Information Exchange Directive	9	-	4,190,000
SHR	2	8	6,974,377
AI and automation	3	-	1,925,000
SIU	-	-	2,000,000
Governance/administration	4	-	300,000
Gap due to inflation costs	-	-	7,800,000
Anti-migrant smuggling (AMS)	(6)	-	(4,248,000)
Additional 2025 resources	(15)	-	(3,121,200)
TOTAL Additional request	17	8	29,000,177

4.1.2 - Vacancy rate as of end 2025

Total Europol vacancy rate: 5,7% (66/1164); TA: 1,1% (9/788); CA: 11% (28/255); SNE: 24% (29/121)

Vacancy rates are calculated excluding the posts from the Anti-Migrant Smuggling (AMS) Regulation (Regulation 2025/2611 (on amendments to the Europol Regulation as regards the strengthening of Europol's support and enhancing police cooperation, for preventing and combating migrant smuggling and trafficking in human beings) that were included in the adopted 2025 establishment plan but then transferred to 2026, given that the referred Regulation 2025/2611 entered into force on 11 January 2026.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

No vacancy rate has been applied

4.1.4 - Salary assumption for calculating salary line (% applied)

2026: 2.2% from July 2026

2027: 2.3% from July 2027

4.1.5 - Correction coefficient used

113.2 for 2026 and 2027 (applicable coefficient known at the time of planning).

4.1.6 - Exchange rate used (if applicable)

N.A.

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

4.2.1 - Title 1

Staff expenditure in 2027 amounts to EUR 158 154 089 and represents 55.4% of the total budget. It foresees EUR 6 346 689 increase compared to the Final Budget 2026. The main budget in Title 1 (Chapter 11 – Staff in active employment), is reserved for the salary, allowances and other staff costs for TAs and CAs and comes to EUR 143 300 147, which is an increase of EUR 6 059 147 compared to the Final Budget 2026.

The estimate foresees the staff and salaries expenditure for 837 TAs and 273 CAs in total, (additional 28 TAs and 11 CAs when compared to 2026).

4.2.2 - Title 2

The estimate for administrative activities comes to EUR 15 161 859. It foresees a EUR 1 723 259 increase compared to the Final Budget 2026. The budget included in this Title supports the operational efficiency and effective functioning of the agency's infrastructure and administrative processes. This budget title typically covers associated buildings costs, administrative ICT expenditure and other governance, administrative and statutory expenditure.

The Estimate of EUR 10 890 000 is planned for buildings, security and associated utility costs (Chapter 20). It envisages an increase of EUR 1 276 000 mainly for new SHR developments. Regular preventive and corrective maintenance of the current buildings is also included in this Chapter.

The budget for administrative ICT expenses (Chapter 21) amounts to EUR 1 315 059 and is foreseen for regular ICT software renewals as well as consultancies related to ICT projects of administrative nature.

An amount of EUR 2 956 800 is foreseen for the continuation of other governance, administrative and statutory expenditure (Chapter 22 – 25). These Chapters include budget for various activities related to open source, legal and other administrative expertise, uniforms, furniture, car fleet, office supplies, postal and courier services, as well as statutory expenditure, for activities of the MB and its Working Groups. The increase of EUR 402 200 is mainly due to the additional services required for the implementation of the SHR Programme deliverables in 2027.

4.2.3 - Title 3

The estimate for Operational activities comes to EUR 112 241 216 and represents 39.3% of the total Estimate. It foresees EUR 4 348 913 increase compared to the Final Budget 2026.

The Estimate for Operations (Chapter 30), focuses on the agency's direct operational activities and projects. It is designed to fund Europol's core operational activities and includes EUR 18 473 775, which is EUR 1 008 375 more than the Final Budget 2026.

Under Title 3, the budget for operational ICT services and programmes (Chapters 31 and 32) comes to a total of EUR 66 187 441, which is an increase of EUR 5 498 538 compared to 2026. It is envisaged to continue the multi-annual delivery of numerous projects in the area of ICT and Information Management, such as Interoperability, the Biometrics Roadmap, the Data Analysis Portal, the Joint Operational Analysis Case and New Collaborative Environment, supporting the Member States in their SIENA integrations related to the Information Exchange Directive etc. The budget includes the agency's additional request as detailed in Section 2.2 above.

An amount of EUR 8 670 000 is foreseen under Chapter 33 (Seconded National Experts - Operational) to support the regular SNE and short-term SNEs in the area of OTF (Operational Task Force). The Estimate included in this area is foreseen to cover the allowances for 91 SNEs (including 3 new) and 50 short-term SNEs (OTF)⁷⁶.

The budget under Chapter 34 and 35 is foreseen for high-level external stakeholder meetings and events (Heads of Europol National Units (HENUs) and the Europol Police Chiefs Convention (EPCC)). The Estimate for 2027 amounts to EUR 560 000, which is in line with the 2026 budget.

An amount of EUR 1 000 000 under Chapter 38 is envisaged again in 2027 for the Decryption Platform, to cover for the operational running costs of the platform, mainly electricity and gas, but also some maintenance and surveillance security services.

With respect to the differentiated appropriations in Chapter 39 – Grants, the Commitment Appropriations (CA) sum up to EUR 17 350 000 while the Payment Appropriations (PA) sum up to EUR 17 870 000. The estimate (CA) includes EUR 2 000 000 for EMPACT grants, EUR 7 000 000 for the continuation of the support provided to OTF activities, EUR 6 000 000 for the ATLAS network and EUR 350 000 for the Euro Counterfeit Grants and EUR 2 000 000 for Other Grants. In particular, regarding grants for OTF and for ATLAS, the Estimate provides for multi-annual calls (2 years implementation).

4.3 - Ad hoc grants and delegation agreements

Version: 15/01/2026							Financial and HR impacts							
General information														
Contribution agreements	Date of signature	Total amount	Duration	Counterpart	Short description		N-1 (2026)		N (2027)		N+1 (2028)		N+2 (2029)	
1. EaP EMPACT Contribution Agreement number 700002208	5/12/2024 (starting date 1/1/2025)	1,800,000	48 months	European Commission DG NEAR	Fighting against organised crime in the Eastern Partnership region II	Amount	CA	PA	CA	PA	CA	PA	CA	PA
							450,000	450,000	450,000	450,000	450,000	450,000	-	-
						Number of CAs	2		2		2		0	
						Number of SNEs	0		0		0		0	
2. SIRIUS phase 3 New Agreement number 700002618	6/12/2024 (starting date 1/1/2025)	3,500,000 (2,024,377.60 Europol, 1,475,622.40 Eurojust)	36 months	European Commission Service for Foreign Policy Instruments	International Digital Cooperation - Cross border access to electronic evidence	Amount	CA	PA	CA	PA	CA	PA	CA	PA
							674,793	674,793	674,793	674,793	-	-	-	-
						Number of CAs	5		5		0		0	
						Number of SNEs	0		0		0		0	
3. Perci workflow Article 18 DSA LC-03708278	19/12/2024 (starting date 1/1/2025)	1,240,000	24 months	European Commission DG CONNECT	Initiation of the development of a "Threat-to-life notifications" workflow in PERCI	Amount	CA	PA	CA	PA	CA	PA	CA	PA
							620,000	620,000	-	-	-	-	-	-
						Number of CAs	0		0		0		0	
						Number of SNEs	0		0		0		0	
Total contribution agreements						Amount	CA	PA	CA	PA	CA	PA	CA	PA
							1,744,793	1,744,793	1,124,793	1,124,793	450,000	450,000	-	-
						Number of CAs	7		7		2		0	
						Number of SNEs	0		0		0		0	
Service-level agreements														
1. EUIPO - IP Crime and Fraud	26/07/2023 (starting date 1/1/2024)	maximum 4,120,000 (1,030,000 per year)	48 months	The European Union Intellectual Property Office (EUIPO)	To support law enforcement authorities preventing crime and fraud related to Intellectual Property Rights	Amount	CA	PA	CA	PA	CA	PA	CA	PA
							700,000	700,000	1,030,000	1,030,000				
						Number of CAs	2		2		0		0	
						Number of SNEs	5		8		0		0	
2. The European Union Agency for Law Enforcement Training (funded via Contribution Agreement with DG NEAR)	01/04/2024	390,000	48 months	The European Union Agency for Law Enforcement Training	Western Balkans Partnership Against Crime and Terrorism - WB PACT II (Contract No. 700001863)	Amount	CA	PA	CA	PA	CA	PA	CA	PA
							97,500	97,500	97,500	97,500	24,375	24,375	-	-
						Number of CAs	1		1		1		0	
						Number of SNEs	0		0		0		0	
3. The European Union Agency for Law Enforcement Training (funded via Contribution Agreement with DG NEAR)	01/07/2024	390,000	48 months	The European Union Agency for Law Enforcement Training	Training and Operational Partnership against Organised Crime (TOPCOP) II (Contract No. 700001970)	Amount	CA	PA	CA	PA	CA	PA	CA	PA
							97,500	97,500	97,500	97,500	48,750	48,750	-	-
						Number of CAs	1		1		1		0	
						Number of SNEs	0		0		0		0	
4. The European Union Agency for Law Enforcement Training (funded via Contribution Agreement with DG NEAR)	01/10/2024	390,000	48 months	The European Union Agency for Law Enforcement Training	EUROMED Police VI (Contract No. 700002160)	Amount	CA	PA	CA	PA	CA	PA	CA	PA
							97,500	97,500	97,500	97,500	73,125	73,125	-	-
						Number of CAs	1		1		1		0	
						Number of SNEs	0		0		0		0	
Total service-level agreements						Amount	CA	PA	CA	PA	CA	PA	CA	PA
							992,500	992,500	1,322,500	1,322,500	146,250	146,250	-	-
						Number of CAs	5		5		3		0	
						Number of SNEs	5		8		0		0	
TOTAL AGREEMENTS							CA	PA	CA	PA	CA	PA	CA	PA
						Amount	2,737,293	2,737,293	2,447,293	2,447,293	596,250	596,250	-	-
						Number of CAs	12		12		5		0	
						Number of SNEs	5		8		0		0	

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and	Location	Surface Area (in m2)	Rental Contract	Host	Building

⁷⁶ Part of the cost of deployed SNE-OTF will be covered from the mission budget (Chapter 30).

	Type		Office Space	Non-Office	Total	Rent (€/year)	Duration		Country (Grant or Support)	Value (€)
1	Europol Headquarters	Eisenhowerlaan 73, 2517 KK, The Hague Netherlands	10 000,00	22 500,00	32 500,00		Lease Agreement is valid for 20 years and was signed on 1 March 2011.	Lease agreement	Host State support by providing and maintaining the accommodation regarding owner related elements.	
2	Europol / Temporary Satellite Building 1	Jan Willem Frisolaan 13, 2517JS The Hague	1 200,00	1 500,00	2 700,00		Lease Agreement is valid for 4+2+1 years and was signed on 6 September 2019.	Lease agreement	HS support. Extension of TSB1 Lease due to delayed delivery TSBs 2&3	
TOTAL			11 200,00	24 000,00	35 200,00	0				0

5.1.2 - Current building(s) Other comments

Satellite Locations in Member States

Data Recovery Site Austria

Europol's Data Recovery Site is hosted at a location owned by the Republic of Austria. The lease agreement has been renewed in 2021 by an Addendum, for a period of 5 years, starting as of 1 August 2021 until 31 July 2026. Currently, the Republic of Austria and Europol are in the process of establishing a new addendum to the Lease Agreement to prolong the usage for a period of 5 years.

The Data Recovery Site is used to continuously store a backup of Europol's data and is therefore important for Europol's ICT business continuity.

Brussels Office

Due to the increased interaction with the EU institutions and other EU agencies, a Europol office in Brussels was established in 2019. The office is located within the Council building. The administrative Arrangement with the General Secretariat of the Council was signed in 2018, and is extended tacitly, unless terminated by a party with six months written notice.

Europol Decryption Platform

The European Commission, represented by the Joint Research Centre (JRC), and Europol established a Service Level Agreement (SLA) in 2019. This SLA regulates the setup and maintenance of a high-performance computing platform for decryption, located in one of the JRC's premises. The services are operational since 2021.

Satellite Locations in Strategic Partners

Interpol Office Europol and Interpol have Liaison Bureaux accommodated in each other's headquarters. The Europol Liaison Bureau is positioned in the Interpol headquarters at 200 Quai Charles de Gaulle, 69006 Lyon, France.

Washington D.C. Office In order to facilitate interaction with US partners and other institutions based in the US, a Europol Liaison Office was established at the premises of the European External Action Service Delegation in Washington D.C., USA.

5.1.3 - Building projects in the planning phase

Building projects in planning phase:

Strategic Housing Roadmap (SHR)

In 2011, the Host State delivered the Headquarters (HQ1) with 850 workplaces and 750 conference and training seats. Since then, the capacity of the HQ1 was optimised into 1,025 workplaces to cover the organisational growth and new business demands. In 2016, the Host State and Europol established a Strategic Housing Roadmap (SHR) Programme to be implemented during the period 2016 – 2031. The main objective of the SHR is to proactively align Europol's growth and new business demands with the housing needs of the organisation, enabling timely planning and development of the necessary housing solutions. The SHR enables the necessary updating and planning of real estate developments covering a larger time span until 2045.

An overall minimum capacity of 2,800 permanent workplaces (WP) is needed, for up to 3,500 users until 2045, taking into account the flex ratio of 0.8 (1 FTE: 0.8 WP). In 2023, Europol implemented the flex ratio of 0.8 in the office environment by applying a flexible office concept in combination with hybrid working.

Additionally, the housing analysis identified the need for 1,300 temporary workplaces to bridge the gap until the delivery of HQ2 in 2035. This is an increase of 160% compared to the needs identified in 2022, which corresponded to 500 temporary workplaces that are currently under development, with an applied flex ratio of 0.8. These figures will be analysed regularly against the organisational growth and new business demands.

Mid-Term Housing Solution (HQ1)

Via the Mid-Term Housing Solution - MTHS (HQ1), the workplace capacity, meeting spaces and other supporting spatial functions in the building will be further optimised. The planning on the implementation (construction) process of the MTHS/Plank Floor Slabs (PFS) in the HQ will be aligned with the full operational availability of Temporary Satellite Building 3 (TSB3) forecasted for 2027 and executed during the period 2027-2029.

Temporary Satellite Building 1

Temporary Satellite Building 1, in The Hague, was delivered in 2019. The lease of the building expired on 31 December 2023 and was prolonged via an addendum signed by the Host State and Europol for a period of 2 years (1 January 2024 - 31 December 2025).

Due to the delayed delivery of Temporary Satellite Building 2 (TSB2) and Temporary Satellite Building 3 (TSB3), the prolongation of the Lease Agreement of TSB1 is settled until 31 December 2026.

Temporary Satellite Building 2

In October 2022, the Management Board of Europol endorsed the offer of the Host State to develop a second office building in The Hague, as Temporary Satellite Building 2.

The building is located within the International Zone in The Hague, easily accessible to/from the headquarters. The building's quality location offers the opportunity to implement the security measures in the public surroundings, inside the building and on its premises. The gross floor space is 2,823 m²; the building consists of five storeys and supports the accommodation of 150 workplaces; the Energy label is A++. The distance from the headquarters is 700 metres.

The delivery of the building is scheduled in February 2026.

Temporary Satellite Building 3

In October 2023, the Management Board of Europol endorsed the Host State's offer to develop a third office building in The Hague, as Temporary Satellite Building 3 (TSB3) to replace TSB1.

The building is built in 1989, renovated in 2009 and is provided with Energy label A+. The gross floor space is 9.148 m², consists of five storeys and the capacity is 280 workplaces, plus spatial supporting functions (e.g. meeting rooms, catering facilities). The distance from the headquarters is 800 metres and the building is adjacent to the International Zone. The location offers opportunities to implement the security measures in the public surroundings, inside the building and on its premises. Phase 1 and 2 are forecasted to be completed in 2026 and 2027, respectively.

Temporary Satellite Building 4

The Definition Phase of a Temporary Satellite Building 4 (TSB4) is in progress. It is foreseen that the building will be developed with 90 workplaces and spatial supporting functions as e.g. meeting, training and recruitment rooms. By following this concept, meeting rooms in the HQ will become available for operational purposes. The Host State offer for TSB4 will be presented to the MB for endorsement.

Long-Term Housing Measures (HQ2)

The Host State and Europol are exploring together alternatives for the establishment of a HQ2. The “Initiation Phase” for the establishment of a development project of a building with the characteristics of 65,000 – 100,000 m² / 1750 workplaces / spatial supporting functions and suitable building plot within the Municipality of The Hague is in progress. Alignment on the settlement of the Housing Vision and Programme of Requirements is ongoing as well as the involved project governance. This is an iterative process and a new development project of significant magnitude. The Host State parties e.g. Ministry of Justice and Security, Central Government Real Estate Agency, Municipality of The Hague and Europol are actively involved in the process.

Toren van Oud, Low-rise building

The Toren van Oud is an adjacent building to the headquarters and was redeveloped in 2020. The building consists of a tower with apartments and a low-rise building, with a gross surface of 710 m². The project is in progress and the forecast to deliver the low-rise building is 2027.

Second (Hot) Data Centre (HDC)

Europol’s Programme of Requirements of the Long-Term Housing Measures includes a second high-availability (Hot) Data Centre. As both HQ1 and HQ2 will be connected to the same electricity grid in The Hague, in 2021 Europol requested the Host State to establish a data centre at a different, highly secure location in the Netherlands.

In Q4/2024 the Host State and Europol visited a governmental Data Centre in the Netherlands. Europol informed the Host State about the suitability of the location to host Europol’s HDC. A positive decision was reached within the Host State to progress towards further alignment on the technicalities, the involved services, as well as the offer of these ICT services to Europol (Q2/2026). This should lead to a final conclusion on technical feasibility and costs.

5.1.4 - Building projects submitted to the European Parliament and the Council

N/A

5.2 - European Schools

The establishment of the European School of The Hague was agreed in 2011 and it opened its doors in school year 2012/2013. The Commission partially subsidises the school fees for the European School in The Hague (ESH) based on a mutual Mandate and Service agreement. The expenditure for the European School will continue to rise with the staff growth.

5.3 - Evaluation

From an overall perspective, evaluation activities are an integral part of Europol’s governance set-up. Europol assesses the recommendations, observations and opportunities for improvement put forward during internal and external audits, inspections and other review or supervisory activities, which are facilitated by the agency. The implementation of corresponding action plans is monitored and reported upon, including in the CAAR.

Internal monitoring & evaluation

Europol management monitors the implementation status of all planned actions, projects and indicators on a quarterly basis, to assess the overall progress and to take corrective actions where needed. The European Commission evaluation of the 2022 amendments to the Europol Regulation was released in December 2025 (European Commission evaluation report COM/2025/752 final⁷⁷ and the corresponding European Commission Staff Working Document (SWD) 2025 404 final⁷⁸). The evaluation and related impact assessment under Article 68(1) of the Europol Regulation is ongoing.

The **Consolidated Annual Activity Report (CAAR)** is submitted to the Management Board (MB) and presents the activities performed to implement the annual Work Programme. An analysis and assessment of the CAAR is made by the MB.

Internal Audit Capability (IAC)

⁷⁷ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025DC0752>

⁷⁸ <https://eur-lex.europa.eu/legal-content/EL/TXT/?uri=CELEX:52025SC0404>

The function and role of the IAC are enshrined in Article 78 of the Financial Regulation applicable to Europol and defined further in the IAC Charter. The mission of the IAC is to enhance and protect Europol's organisational value, by providing risk-based and objective assurance, advice and insight.

As part of its audit work, the IAC issues recommendations and opportunities for improvement. Europol has a system in place to develop action plans and monitor their implementation to address the risks identified by the IAC.

Data Protection Function (DPF)

The tasks of the Data Protection Officer (DPO) are provided in Article 41 of the Europol Regulation and the related MB Implementing Rules. The DPO and Head of the Data Protection Function (DPF) is accountable to the MB and has to ensure, in an independent manner, that the processing of personal data by Europol, including personal data relating to staff members, is done in a way that is both lawful and in compliance with the provisions set out in the Europol Regulation. The protection of personal data remains a key factor that enables Europol to successfully fulfil its mission. In addition to law enforcement data, the DPO also ensures the protection of Europol staff data as determined by Regulation (EC) No 2018/1725.

External monitoring & evaluation

The **Internal Audit Service (IAS)**, supported by Europol, regularly performs a risk assessment on Europol's governance, administrative and support process areas, with a view to identifying the overall risk profile of these processes outside the core business area.

The **European Data Protection Supervisor (EDPS)** exercises continuous inspection and oversight activities at Europol which also involve the Data Protection Function (DPF) of Europol.

The **European Court of Auditors (ECA)** conducts in particular annual audits on the accounts of Europol to issue a statement of assurance on the reliability of the annual accounts, and the legality of regularity of the underlying transactions.

An **independent external auditor** also verifies that the annual accounts of Europol present fairly, in all materials aspects, the revenue, expenditure and financial position of Europol at the end of the respective financial year, in line with Article 104 of the Financial Regulation (FR) applicable to Europol. The findings and related audit opinion of the external audit inform the statement of assurance in the annual report of the ECA.

The referred evaluation and corresponding impact assessment of the Europol Regulation by the **European Commission**, in line with Article 68(1) of the Europol Regulation is expected to be finalised in the first semester of 2026. The outcome of the evaluation will serve as a key input to the process for introducing further changes to Europol's legal basis.

Ad-hoc evaluations

Evaluations planned for a specific year are referred to in the Annual Work Programme.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
According to Article 63(1) Europol Regulation the Protocol on Privileges and Immunities of the European Union ("Protocol No. 7" to the Treaty on European Union and the Treaty on the Functioning of the European Union) applies to Europol. The Protocol is supplemented by the Agreement of 15 October 1998 between the Kingdom of the Netherlands and Europol concerning the Headquarters of Europol (see Art. 70 Europol Regulation).	According to Article 63(1) Europol Regulation the following legal acts apply to Europol's staff (including the Executive Director and the Deputy Executive Directors): Protocol on Privileges and Immunities of the European Union ("Protocol No. 7" to the Treaty on European Union and the Treaty on the Functioning of the EU) Regulation (Euratom, ECSC, EEC) No. 549/69 of 25 March 1969 determining the categories of officials and other servants of the European Communities to whom the provisions of Article 12, the second paragraph of Article 13 and Article 14 of the Protocol on the Privileges and Immunities of the Communities apply (as last amended by Regulation (EC) No. 371/2009 of 27 November 2008) Protocol and Regulation are supplemented by the Agreement of 15 October 1998 between the Kingdom of the Netherlands and Europol concerning the Headquarters of Europol (see Art. 70 Europol Regulation), which is itself	Europol staff members are eligible to receive national childcare and education allowances provided that they satisfy the criteria imposed by the applicable Dutch laws and regulations.

Agency privileges	Privileges granted to staff	
	supplemented regarding staff privileges and immunities by a number of Notes Verbales some specific to Europol and others directed towards all international and EU organisations in The Netherlands. The most significant of these is an exchange of Notes Verbales of 25 October 2007.	

2.5.2 European Union Agency for Law Enforcement Training – CEPOL

1 Overview

1.1 Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
REGULATION (EU) 2015/2219 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 25 November 2015 on the European Union Agency for Law Enforcement Training (CEPOL) and replacing and repealing Council Decision 2005/681/JHA	01/07/2016	The new legal basis presents several key tasks for CEPOL: •A wider target group of “law enforcement officials”. •Coordination and implementation, addressing the European dimension of serious and organised crime, terrorism, public order, and CSDP preparedness. • Assessment of EU initiatives in defined fields, building the capacity of third countries, multiannual strategic training needs assessments, promotion of mutual recognition of training for EU Member States. •CEPOL’s remit in the area of research relevant for training and external relations has been extended. •CEPOL is a fully fledged EU agency in terms of legal construction, tasked inter alia to bring together a network of law enforcement training institutes. CEPOL Secretariat becomes staff of the agency. •The Governing Board becomes a Management Board (with the Commission as a voting member), gaining powers of Appointing Authority and competences in determining CEPOL’s internal organisation. •The Executive Director shall make proposals to the Management Board, and implement both the budget and the work programme(s) and the European Commission is included in the appointment mechanism.

1.2 - Seat

Budapest, Hungary

1.3 - Budget Line

12 10 02: European Union Agency for Law Enforcement Training (CEPOL)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	27	25	92,59 %	26	27
TOTAL AST	7	8	114,29 %	8	7
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	34	33	97,06 %	34	34
Contract Agents	19	18	94,74 %	19	19
Seconded National Experts	4	4	100,00 %	5	5
TOTAL Staff	57	55	96,49 %	58	58

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	13 059 630	12 460 168
Total	13 059 630	12 460 168

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from contribution agreements (FFR Art.7)	p.m.	p.m.
Total	p.m.	p.m.

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	6 549 000	6 549 000	6 569 514	6 569 514
Title 2 - Infrastructure and operating expenditure	1 635 915	1 635 915	1 157 108	1 157 108
Title 3 - Operational expenditure	4 874 715	4 874 715	4 733 546	4 733 546
Title 4 - Operational expenditure				
Total	13 059 630	13 059 630	12 460 168	12 460 168

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13		1		1		1		1		1
AD 12		2		1		1		2		2
AD 11		3		1		1		2		2
AD 10		1		1		1		2		2
AD 9		2		2		4		5		5
AD 8		7		6		7		5		5
AD 7		7		2		1		3		3
AD 6		2		6		4		4		4
AD 5		1		4		5		2		2
TOTAL	0	27	0	25	0	26	0	27	0	27

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD										
AST 11										
AST 10										
AST 9										
AST 8								1		1
AST 7		1		1		1				
AST 6		3		0		0		2		2
AST 5		2		5		4		4		4
AST 4		1		1		2				
AST 3				1		1				
AST 2										
AST 1										
TOTAL AST	0	7	0	8	0	8	0	7	0	7
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		34		33		34		34		34
GRAND TOTAL	34		33		34		34		34	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	7	6	7	7
Function Group III	12	12	12	12
Function Group II				
Function Group I				
Contract Agents	19	18	19	19

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	4	4	5	5

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	12 888 324	13 059 630	12 460 168	12 460 168	-4,59 %
- Of which assigned revenues deriving from previous years' surpluses	93 443	119 775	88 059	88 059	-26,48 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	12 888 324	13 059 630	12 460 168	12 460 168	-4,59 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	-383 058	p.m.	p.m.	p.m.	
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL	-383 058				

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	6 410 317	6 549 000	6 569 514	6 569 514	0,31 %
Salaries & allowances	5 181 055	5 422 000	5 432 520	5 432 520	0,19 %
- Of which establishment plan posts	3 581 055	3 812 000	3 822 884	3 822 884	0,29 %
- Of which external personnel	1 600 000	1 610 000	1 609 636	1 609 636	-0,02 %
Expenditure relating to Staff recruitment	112 127	23 000	37 740	37 740	64,09 %
Employer's pension contributions					
Mission expenses	23 298	19 000	10 200	10 200	-46,32 %
Socio-medical infrastructure	759 813	820 000	821 814	821 814	0,22 %
Training	36 841	45 000	45 900	45 900	2,00 %
External Services	251 132	205 000	212 160	212 160	3,49 %
Receptions, events and representation	34 693	2 000	2 040	2 040	2,00 %
Social welfare	11 358	13 000	7 140	7 140	-45,08 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 546 445	1 635 915	1 157 108	1 157 108	-29,27 %
Rental of buildings and associated costs	210 054	231 700	229 194	229 194	-1,08 %
Information, communication technology and data processing	1 314 229	1 377 215	900 000	900 000	-34,65 %
Movable property and associated costs	1 953	5 000	5 100	5 100	2,00 %
Current administrative expenditure	19 339	16 000	16 320	16 320	2,00 %
Postage / Telecommunications	870	6 000	6 494	6 494	8,23 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	4 931 562	4 874 715	4 733 546	4 733 546	-2,90 %
Bodies and organs	314 470	351 573	310 284	310 284	-11,74 %
Courses and seminars	2 981 646	3 363 142	3 295 890	3 295 890	-2,00 %
Other programme activities	1 635 446	1 160 000	1 127 372	1 127 372	-2,81 %
Evaluation					
Missions					
Other operational activities					
Title 4 - Operational expenditure					
Expenditure relating to persons working for CT MENA project					
Travel					
Equipment and supplies					
Local office					
Other costs, services					
Other					
Indirect costs					
Provision for contingency reserve					
Taxes					
TOTAL	12 888 324	13 059 630	12 460 168	12 460 168	-4,59 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	6 237 706	6 549 000	6 569 514	6 569 514	0,31 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Salaries & allowances	5 181 055	5 422 000	5 432 520	5 432 520	0,19 %
- Of which establishment plan posts	3 581 055	3 812 000	3 822 884	3 822 884	0,29 %
- Of which external personnel	1 600 000	1 610 000	1 609 636	1 609 636	-0,02 %
Expenditure relating to Staff recruitment	26 769	23 000	37 740	37 740	64,09 %
Employer's pension contributions					
Mission expenses	18 297	19 000	10 200	10 200	-46,32 %
Socio-medical infrastructure	751 539	820 000	821 814	821 814	0,22 %
Training	8 314	45 000	45 900	45 900	2,00 %
External Services	205 681	205 000	212 160	212 160	3,49 %
Receptions, events and representation					
Social welfare	34 693	2 000	2 040	2 040	2,00 %
Other Staff related expenditure	11 358	13 000	7 140	7 140	-45,08 %
Title 2 - Infrastructure and operating expenditure	1 246 850	1 635 915	1 157 108	1 157 108	-29,27 %
Rental of buildings and associated costs	180 268	231 700	229 194	229 194	-1,08 %
Information, communication technology and data processing	1 052 467	1 377 215	900 000	900 000	-34,65 %
Movable property and associated costs	1 953	5 000	5 100	5 100	2,00 %
Current administrative expenditure	11 292	16 000	16 320	16 320	2,00 %
Postage / Telecommunications	870	6 000	6 494	6 494	8,23 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	3 611 521	4 874 715	4 733 546	4 733 546	-2,90 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Bodies and organs	190 773	351 573	310 284	310 284	-11,74 %
Courses and seminars	2 274 342	3 363 142	3 295 890	3 295 890	-2,00 %
Other programme activities	1 146 406	1 160 000	1 127 372	1 127 372	-2,81 %
Evaluation					
Missions					
Other operational activities					
Title 4 - Operational expenditure					
Expenditure relating to persons working for CT MENA project					
Travel					
Equipment and supplies					
Local office					
Other costs, services					
Other					
Indirect costs					
Provision for contingency reserve					
Taxes					
TOTAL	11 096 077	13 059 630	12 460 168	12 460 168	-4,59 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue) 88 059 EUR.

4 - Justification of needs

-1 - Commission assessment

The Commission supports stable staffing for the agency's budget request for Draft Budget 2027 (34 establishment plan posts, 19 contract agents and 5 seconded national experts). The Commission request for EUR 12 460 168 in commitment and payment appropriations corresponds fully to the programmed budget for 2027.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The overall number of authorized staff within CEPOL's establishment plan remains unchanged in the Agency's 2027 request. However, to effectively implement its legal mandate, CEPOL seeks reinforcement, particularly given the reliance on interim workers not included in the establishment plan.

Additionally, the Staff Establishment Plan has been modified to align with the Agency's reclassification planning, making adjustments across various grade levels from AD11 to AST4 to accommodate necessary staffing changes.

While maintaining current staffing numbers, CEPOL emphasizes the critical need to address these staffing requirements to ensure operational efficiency and legal compliance in the future.

4.1.2 - Vacancy rate as of end 2025

As of December 31, 2025, the vacancy rate stood at 2.9%, with 1 out of the authorized 34 positions remaining unfilled.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

CEPOL foresees no abatement in 2026, the Agency is currently under-resourced and standard abatement within the normal range is associated with efficiencies achieved through the implementation of mature processes.

4.1.4 - Salary assumption for calculating salary line (% applied)

The 2027 salaries are based on a 100% occupancy rate assumption, 2% general inflation, consideration of the individual family and personal circumstances of the employees, utilization of the 2025 averages, and the correction coefficient for Hungary at the end of 2025

4.1.5 - Correction coefficient used

The correction coefficient for Hungary at the end of 2025 was 76,6%. Flexibility is foreseen for the exchange rate fluctuations of Hungarian currency that may affect both the correction coefficient and the actual salary payments.

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Title 1 includes expenses for staff, such as salaries and allowances for various types of personnel including Contract Agents, Seconded National Experts, trainees, and interim staff to fill vacant positions. It also covers recruitment expenses, mainly for online platform costs and pre-recruitment medical expenses, administrative mission costs, charges for staff annual medical examinations, and schooling and nursery costs for employees' children attending international schools in the absence of European School or European sections in a national school in Budapest. Additionally, PMO charges and other costs related to Service Level Agreements with the commission that are related to staff are also funded from this Title.

4.2.2 - Title 2

Key expenditure items comprise general IT costs, EC IT tool utilization, Brussels liaison office rent, office equipment, administrative expenses, and enhanced cleaning for security-related maintenance. Substantial increase in IT costs as from 2025 onward following the entry into force of the DG DIGIT-CEPOL SLA for the Digital Workplace Service. At €7,000 per workstation, this service represents a significant cost driver, exceeding previous total allocations for Title 2.

4.2.3 - Title 3

The CEPOL legal mandate tasks CEPOL with a coordination and implementation role in EU law enforcement training and requests it to fully align its activities to the relevant political priorities articulated at Union level. Training is identified as a key supporting action for European Security. CEPOL will also enhance its hub functionality with further development of a map of law enforcement training institutions and training and research initiatives at the disposal of the EU member states. Besides, CEPOL role as EMPACT Common Horizontal Strategic Coordinator on capacity building will also reinforce the progress concerning the strategic objective on becoming the EU training hub.

When it comes to assisting the achievement of EU policy priorities concerning internal security, CEPOL will address the identified training needs with implementing training activities as regards the following priority domains:

- Fighting serious and organised crime.

- CEPOL prioritizes its training intervention in line with EMPACT priorities
- Counter-terrorism.
- Training deliverables in counter-terrorism
- Cross-border law enforcement cooperation, information exchange and interoperability.
- new training initiatives concerning cross-border operational law enforcement cooperation (CROLEC).
- Fundamental rights.

CEPOL will continue piloting new, innovative training activities addressing the core capability gaps of law enforcement officials and to foster a common law enforcement culture through training. It includes the exploration of creating an EU level trainers' pool with the Certified Trainers Programme. CEPOL will continue promoting the recognition of learning with the following projects:

- Development of the Sectorial Qualifications Framework on Policing (SQF-P, 2026-2029)
- pilot phase of providing its training activities with micro-credentials in cooperation with higher education institutions.
- Develop a CEPOL Quality Assurance Framework.

In terms of improving training modes a further development of training environment is foreseen. Furthermore, CEPOL will deliver a Digital Competency certification programme for law enforcement trainers based on the Digital Competence Framework for Educators.

CEPOL must be provided with adequate financial and human resources for the implementation of its mandate as well as addressing the ever-growing demand of the law enforcement community to provide more training and capacity building activities in line with the growing number of political initiatives in the EU security ecosystem.

4.3 - Ad hoc grants and delegation agreements

CEPOL manages, in accordance with its legal basis, dedicated Union External Assistance funds to assist third countries in building their capacities in relevant law enforcement policy areas, in line with the established priorities of the Union.

Name and Agreement type	Signature date	Duration	Counter Part	Budget impact
EU4SECURITY MOLDOVA (NDICI-GEO-NEAR/2023/445-801) Contribution Agreement	2023	1 November 2023 - 30 October 2026	European Commission DG ENEST	EUR 5 500 000 (5 CA)
WB PACT II (N° 700001863) Contribution Agreement	26/03/2024	1 April 2024- 31 March 2028	European Commission DG ENEST	EUR 6 000 000 (5 CA)
TOPCOPII (N° 700001970) Contribution Agreement	28/06/2024	1 July 2024- 30 June 2028	European Commission DG ENEST	EUR 5 200 000 (6 CA)
CT INFLOW II (N° 700001972) Contribution Agreement	28/06/2024	1 July 2024- 30 June 2028	European Commission FPI	EUR 6 000 000 (8 CA)
EUROMED POLICE VI (N° 700002160) Contribution Agreement	19/09/2024	1 October 2024- 31 September 2028	European Commission DG MENA	EUR 6 000 000 (8 CA)

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and	Location	Surface Area (in m2)	Rental Contract	Host	Building

	Type		Office Space	Non-Office	Total	Rent (€/year)	Duration		Country (Grant or Support)	Value (€)
1	CEPOL Headquarters	1101 Budapest, Üllői út 114-116, Hungary	4 834,00	1 907,00	6 741,00		10 years free of charge as from 16 December 2024	Free of charge	Host country provides: rental, utility, and basic maintenance, security and reception services.	
2	CEPOL Liaison Office	1040 Brussels, Avenue de la Joyeuse Entrée 17-20	48,00		48,00	15 354	5 year rental contract as from 1st November 2023	Commercially rented office		
TOTAL			4 882,00	1 907,00	6 789,00	15 354				0

5.1.2 - Current building(s) Other comments

A new HQ Agreement was signed at the Ministry of Interior on 27 February 2024, by the Hungarian Minister of Interior and the CEPOL Executive Director. The HQA covers *inter alia* a new building put at the disposal of CEPOL by Hungary: located at Ulloi ut 114-116, 1101 Budapest. The hand over of the new building from the owner to the Hungarian authorities took place on 16 December 2024 who in their turn put the building at the immediate disposal of CEPOL.

5.1.3 - Building projects in the planning phase

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - European Schools

There are no European School or European sections in a national school in Budapest. This situation is not foreseen to change in the coming years. Therefore, CEPOL's Management Board decided that CEPOL shall pay the school fees (registration and attendance fees, school transportation costs).

5.3 - Evaluation

CEPOL is evaluated every five years by an independent external evaluator for its utility, relevance, effectiveness and efficiency and its working practices. The main aim of the evaluation is primarily the improvement of the quality of training. Since the new CEPOL regulation (2015/2219) came into force, the first five year evaluation and review was foreseen as per Article 32 of CEPOL regulation in 2021. In April 2022, The European Commission has published the report positively evaluating the work of the European Union Agency for Law Enforcement Training (CEPOL), with the following conclusion: 'The evaluation recognised the overall positive contribution of the Agency to the policy needs, objectives and values of the Security Union and their valuable activity in third countries. In all five criteria evaluated, CEPOL was globally found to score well, being effective in carrying out relevant activities contributing to a European law enforcement culture, providing added value compared to the national level, utilising resources efficiently and in a coherent manner within the EU security architecture. While acknowledging CEPOL's contribution to enhancing security through training of and building a common culture among law enforcement actors, the evaluation identified some issues deserving attention. Those concern the internal functioning of the Agency, its corporate image and culture, and the relationship with the Management Board. Based on these, the evaluation issued the recommendations [...] which do not require changes affecting either the budgetary resources or the legal framework, and are therefore relatively easy to implement.

As envisaged in Article 32 of the CEPOL Regulation, the next five-year evaluation will assess how these recommendations have been addressed. Looking at the medium to long term, key questions will have to be raised, as to the very future of training of EU law enforcement and the role of the Agency, in a rapidly evolving security environment and in a digital age. Notably, consideration should be given to how the Agency should best play its role given its mandate and resources.'

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
CEPOL can request the reimbursement of incurred VAT in line with the HQ agreement signed and the applicable Hungarian regulations	CEPOL staff, with the exception of Hungarian nationals are issued a special identity card similar to those issued for members of diplomatic corps of the Member States of the EU in Hungary. CEPOL Staff is entitled to enjoy the privileges and immunities, exemptions and facilities granted by Hungary to members of the diplomatic corps of the Member States of the European Union in Hungary. The Protocol of privileges and immunities applies to the Director of CEPOL and the staff of its Secretariat, with the exception of staff seconded from the Member States and Hungarian nationals. Staff is entitled to reimbursement of VAT in accordance with the relevant rules foreseen for resident officials of international organizations in Hungary, up to 300.000 HUF of value of VAT/year during the first 2 years of employment in Hungary. Staff – with the exception of Hungarian nationals – are entitled to import from their last country of residence or from the country of which they are nationals, free of duty and without prohibitions or restrictions, within 12 months from the date of establishment of normal place of residence in the customs territory of the European Union, furniture and personal effect, including motor vehicles, that shall be registered under diplomatic plates. CEPOL is currently negotiating a new headquarters seat agreement with the Hungarian Authorities. This agreement will likely involve a revision of the privileges and immunities for the staff.	There is no European School in Budapest or at a reasonable distance from Budapest. Also, there is no European section in a national school. On the basis of current information, this situation is not foreseen to change in the coming years. CEPOL Governing Board decided that CEPOL shall pay the school fees. As a consequence, the school shall be considered as non-fee paying and the staff member concerned shall not receive the education allowance provided for in Article 3 of Annex VII of the Staff Regulations. The costs covered by CEPOL shall be: - the registration and attendance fees - the school transportation costs. All other costs are excluded, in conformity with Commission Decision C (2004)131-53-2004 on general implementing provisions for the grant of the education allowance.

2.5.3 European Union Drugs Agency - EUDA

1 Overview

1.1 Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Council Regulation (EEC) 302/93	08/02/1993	This regulation establishing the EMCDDA, was repealed by Regulation (EC) No 1920/2006.
Regulation (EC) 1920/2006 on the European Monitoring Centre for Drugs and Drug Addiction (recast)	12/12/2006	The EMCDDA's objective is to provide the EU and its Member States with factual, objective, reliable and comparable information at European level on drugs, drug addiction and their consequences. To achieve its objective, the Centre shall perform the following tasks: a) collection and analysis of existing data; b) improvement of data-comparison methods; c) dissemination of data; d) cooperation with European and international bodies and organisations and with third countries; e) identification of new developments and changing trends. The recast Regulation stipulates that the Centre shall focus on the following priority areas: monitoring the state of the drugs problem and emerging trends; monitoring the solutions applied to drug related problems; assessing the risks of new psychoactive substances and maintaining a rapid information system; and developing tools and instruments to facilitate the Member States' and the Commission's monitoring and evaluation of their respective drugs policies. The EMCDDA's tasks were extended through the recast Regulation. The collection, registration and analysis work must also cover data on emerging trends in poly drug use, including the combined use of licit and illicit psychoactive substances, but also information on best practices in the Member States and the exchange of such practices among them. The EMCDDA was also required to develop tools and instruments to facilitate the Member States' and the Commission's monitoring and evaluation of their respective drugs policies and strategies. The scope of the Centre's technical assistance was extended to certain non-Community countries such as the candidates for EU accession or the countries of the Western Balkans. Lastly, the recast Regulation introduced several organisational changes, such as the reference to the Vice-Chairperson of the Management Board and the Executive Committee, a new composition and selection procedure for the Scientific Committee. Furthermore, a new piece of legislation (Regulation (EU) 2017/2101 of the European Parliament and of the Council of 15 November 2017 amending Regulation EC No 1920/2006) was adopted on 24 October 2017, replacing Council Decision 2005/387/JHA as of 23 November 2018. The 2005 legal instrument set out well-defined and tight deadlines for all the tasks covered therein; the deadlines imposed by the new regulation are even stricter and the times allowed have been reduced by more than half, i.e. to two weeks for collecting data from the Reitox national focal points, to five weeks for drafting the initial report and to six weeks for preparing a requested risk assessment. The new regulation foresees the inclusion of a few other concrete new tasks, additional information and new working procedures in the operation of the EWS and risk assessments.
Regulation (EU) 2023/1322 on the European Union Drugs Agency (EUDA) and repealing Regulation (EC) 1920/2006	27/06/2023	This regulation provides for a targeted revision of the mandate of the EMCDDA and seeks to strengthen its mandate in order to ensure that the future Agency can react effectively to new challenges, provide better support to Member States, and contribute to developments at international level. It expands the monitoring function of the Centre and adds two new functions to the original 'Monitoring' mandate: 'Preparedness' for better action and 'Competence Development' for better interventions. In particular, this legislation aims to expressly cover poly-substance based addictions; strengthen monitoring and threat assessment capabilities; establish a network of laboratories to ensure that all forensic and toxicological information is available to the Agency; reinforce the position of national focal points to ensure that they are able to provide relevant data; establish the competence of the Agency to develop EU-level prevention and awareness raising campaigns as well as issue alerts in case particularly dangerous

		substances are available on the market. Furthermore it clarifies the role of the Agency in the international arena and adapt the institutional framework of the Agency to the common approach of the European Parliament, the Council of the EU and the European Commission on decentralised EU agencies.

1.2 - Seat

Lisbon, Portugal

1.3 - Budget Line

12 10 03: European Union Drugs Agency (EUDA)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	67	59	88,06 %	70	72
TOTAL AST	31	30	96,77 %	31	31
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	98	89	90,82 %	101	103
Contract Agents	35	33	94,29 %	40	41
Seconded National Experts	1	0	0,00 %	1	2
TOTAL Staff	134	122	91,04 %	142	146

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	35 536 609	36 327 821
Other Revenue	1 674 381	1 711 897
Total	37 210 990	38 039 718

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)	1 233 090	771 704
Additional EU funding stemming from contribution agreements (FFR Art.7)		p.m.
Total	1 233 090	771 704

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	19 803 292	19 803 292	20 327 704	20 327 704
Title 2 - Infrastructure and operating expenditure	4 958 642	4 958 642	5 398 400	5 398 400
Title 3 - Operational expenditure	13 679 905	13 679 905	13 085 318	13 085 318
Total	38 441 839	38 441 839	38 811 422	38 811 422

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1		1		1		1		1
AD 14		2		2	1	2	1	2	1	2
AD 13	1	3	1			3		3		3
AD 12	1	9		10	1	9	1	9	1	9
AD 11		10		6		10		10		10
AD 10		10	1	9		10		10		10
AD 9		8		8		8		8		8

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 8		7		5		10		7		7
AD 7		1		2		1		1		1
AD 6		14		14		14		19		19
AD 5										
TOTAL AD	2	65	2	57	2	68	2	70	2	70
AST 11		1		1		1		1		1
AST 10		3		3		3		3		3
AST 9	1	6		4	1	6	1	6	1	6
AST 8	1	5		4	1	5	1	5	1	5
AST 7		6	1	6		6		6		6
AST 6		2		2		2		2		2
AST 5			1	1						
AST 4		1		2		1		1		1
AST 3		5		4		5		5		5
AST 2				1						
AST 1										
TOTAL AST	2	29	2	28	2	29	2	29	2	29
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL	4	94	4	85	4	97	4	99	4	99
GRAND TOTAL	98		89		101		103		103	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	9	11	13	15
Function Group III	10	17	11	17
Function Group II	14	4	14	8
Function Group I	2	1	2	1
Contract Agents	35	33	40	41

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	1	0	1	2

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	34 418 911	35 536 609	36 327 821	36 327 821	2,23 %
- Of which assigned revenues deriving from previous years' surpluses	12 144	-2 554 932	5 898 992	5 898 991	-330,89 %
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	1 639 958	1 674 381	1 711 897	1 711 897	2,24 %
- Of which EEA/EFTA (excl. Switzerland)	1 023 694	1 038 105	1 061 454	1 061 454	2,25 %
- Of which candidate countries	616 264	636 276	650 443	650 443	2,23 %
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS	339 973				
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)	339 973				

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	36 398 842	37 210 990	38 039 718	38 039 718	2,23 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)	730 849	1 233 090	771 704	771 704	-37,42 %
Additional EU funding stemming from contribution agreements (FFR Art.7)			p.m.	p.m.	
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL	730 849	1 233 090	771 704	771 704	-37,42 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	17 244 006	19 803 292	20 327 704	20 327 704	2,65 %
Salaries & allowances	16 903 167	19 551 254	20 076 014	20 076 014	2,68 %
- Of which establishment plan posts	13 803 505	15 570 653	16 012 772	16 012 772	2,84 %
- Of which external personnel	3 099 662	3 980 601	4 063 242	4 063 242	2,08 %
Expenditure relating to Staff recruitment	39 792	40 038	51 690	51 690	29,10 %
Employer's pension contributions					

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Mission expenses					
Socio-medical infrastructure					
Training	301 047	212 000	200 000	200 000	-5,66 %
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	7 699 316	4 958 642	5 398 400	5 398 400	8,87 %
Rental of buildings and associated costs	2 159 496	2 053 602	2 422 276	2 422 276	17,95 %
Information, communication technology and data processing	5 146 253	2 569 445	2 620 105	2 620 105	1,97 %
Movable property and associated costs	217 927	126 240	130 590	130 590	3,45 %
Current administrative expenditure	96 392	67 500	70 140	70 140	3,91 %
Postage / Telecommunications	30 699	73 320	85 853	85 853	17,09 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure	48 549	68 535	69 436	69 436	1,31 %
Title 3 - Operational expenditure	12 804 920	13 679 905	13 085 318	13 085 318	-4,35 %
Information and Publishing	1 570 089	1 046 500	1 056 500	1 056 500	0,96 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Studies	5 014 905	5 727 837	5 468 970	5 468 970	-4,52 %
REITOX	2 570 663	3 847 500	3 912 300	3 912 300	1,68 %
Mission expenses	435 667	397 000	397 000	397 000	0,00 %
Meeting expenses	1 094 320	1 427 219	1 475 844	1 475 844	3,41 %
Receptions ans events	3 000	3 000	3 000	3 000	0,00 %
Expenditure IPA and ENP1 projects	2 116 276	1 230 849	771 704	771 704	-37,30 %
Expenditure related to IPA projects	782 313				
Expenditure related to ENP1 projects	1 333 963	1 230 849	771 704	771 704	-37,30 %
TOTAL	37 748 242	38 441 839	38 811 422	38 811 422	0,96 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	16 911 170	19 803 292	20 327 704	20 327 704	2,65 %
Salaries & allowances	16 719 150	19 551 254	20 076 014	20 076 014	2,68 %
- Of which establishment plan posts	13 803 505	15 570 653	16 012 772	16 012 772	2,84 %
- Of which external personnel	2 915 645	3 980 601	4 063 242	4 063 242	2,08 %
Expenditure relating to Staff recruitment	27 460	40 038	51 690	51 690	29,10 %
Employer's pension contributions					
Mission expenses					
Socio-medical infrastructure					

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Training	164 560	212 000	200 000	200 000	-5,66 %
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	4 338 398	4 958 642	5 398 400	5 398 400	8,87 %
Rental of buildings and associated costs	1 804 881	2 053 602	2 422 276	2 422 276	17,95 %
Information, communication technology and data processing	2 332 742	2 569 445	2 620 105	2 620 105	1,97 %
Movable property and associated costs	54 984	126 240	130 590	130 590	3,45 %
Current administrative expenditure	90 773	67 500	70 140	70 140	3,91 %
Postage / Telecommunications	12 339	73 320	85 853	85 853	17,09 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure	42 679	68 535	69 436	69 436	1,31 %
Title 3 - Operational expenditure	9 807 827	13 679 905	13 085 318	13 085 318	-4,35 %
Information and Publishing	1 269 737	1 046 500	1 056 500	1 056 500	0,96 %
Studies	3 789 569	5 727 837	5 468 970	5 468 970	-4,52 %
REITOX	2 576 884	3 847 500	3 912 300	3 912 300	1,68 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Mission expenses	374 643	397 000	397 000	397 000	0,00 %
Meeting expenses	729 958	1 427 219	1 475 844	1 475 844	3,41 %
Receptions and events	2 783	3 000	3 000	3 000	0,00 %
Expenditure IPA and ENP1 projects	1 064 253	1 230 849	771 704	771 704	-37,30 %
Expenditure related to IPA projects	321 774				
Expenditure related to ENP1 projects	742 479	1 230 849	771 704	771 704	-37,30 %
TOTAL	31 057 395	38 441 839	38 811 422	38 811 422	0,96 %

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): EUR 5 898 992.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission supports EUDA's request for 2 additional temporary agents leading to a total of 103 establishment plan posts and 1 additional contract agent (leading to a total of 41), in line with the Legal Financial Statement (LFS) accompanying the Commission proposal for the Regulation on the European Union Drugs Agency.

The Commission also supports 1 additional SNE, requested by the agency on the top of the number of the SNE foreseen in the above mentioned LFS. The SNE is expected to contribute to the development, further enhancement and promotion of the competences of the EUDA in drug policies, particularly in cannabis policy. The engagement of this SNE is foreseen as cost-free.

Financial Resources

The Commission supports the requested EU contribution of EUR 36 327 821 for 2027, which is in line with the Financial programming.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The agency requests 3 additional staff compared to 2026 for the implementation of the deepened EUDA mandate, pursuant to Regulation (EU) 2023/1322 and in line with the LFS annexed to the EC proposal for this Regulation. This will encompass the recruitment of 2 new temporary agents (TA), as well as 1 new contract agent (CA), as follows:

- 2 TA posts AD 6 for operational/scientific analyst and project manager with some previous working experience
- 1 CA contract FGIII for technical support functions

Furthermore the agency requires an additional Seconded National Expert (SNE) to contribute to the development, further enhancement and promotion of the competences of the EUDA in drug policies, particularly in the area of cannabis policy. The engagement of this SNE is foreseen as cost-free, i.e. with no cost for the EUDA budget. In particular this SNE will not be entitled to any subsistence allowances for the secondment and will continue being paid by his/her national employer. The duties of this SNE will concern, in particular, the following activities:

- monitoring and analysis of cannabis policies in EU and development of tools for this purpose, in particular the European Cannabis Policy Toolkit
- support to drug policy design, monitoring and evaluation;
- strengthening of cannabis policy networks, collaboration with key stakeholders and liaison with relevant policy and information collection bodies at national, european and international levels

4.1.2 - Vacancy rate as of end 2025

Overall vacancy rate on 31 December 2025 is 8,96% (9,18% for establishment plan posts, 5,71% for contract agents and 100% for seconded national experts).

4.1.3 - Standard abatement ('abatement forfaitaire') applied

N/A

4.1.4 - Salary assumption for calculating salary line (% applied)

The salary assumption for the annual adjustment of the remuneration of EU staff in Portugal (salary increase plus increase of the correction factor) is 4% for 2026 and 3% for 2027.

4.1.5 - Correction coefficient used

92.4%

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

The budget appropriations allocated to Title 1 will allow the agency to deploy the allocated human resources and cope with the remuneration costs for all staff, including for the referred additional staff and the relevant recruitment operations. These appropriations will also cover the automatic and compulsory adjustments required in 2027 in accordance with EU Staff Regulations.

4.2.2 - Title 2

The budget appropriations allocated to Title 2 will allow the agency to cope with the running costs for the renting and functioning of the EUDA premises and infrastructures, as well as for the essential administrative and IT support services and supplies required for this purpose. This will also encompass the 2027 expenditure that may be required to meet the possible needs for adjustment of the existing EUDA premise, to cope with the EUDA's deepened mandate.

4.2.3 - Title 3

The budget appropriations allocated to Title 3 will ensure the effective execution of the agency's operational activities and projects aimed at implementing the EUDA 2027 work programme. According to the terms agreed by the EUDA Management Board in December 2025, within the context of the adoption of the new 'Reitox Alliance', these appropriations also include the resources required to cope with the 2027 EUDA maximum co-financing to the Reitox National Focal Points, as follows:

- up to total EUR 3 304 800 (by applying a 2% indexation rate compared to 2026) for the envisaged Reitox core tasks (up to EUR 122 400 per NFP with a corresponding cofinancing from each concerned MS, according to a 50/50 % cofinancing scheme), and
- up to total EUR 607 500 for the envisaged 'Reitox complementary tasks' (up to EUR 22 500 per NFP with a corresponding cofinancing from each concerned MS, according to a 75/25 % cofinancing scheme).

4.3 - Ad hoc grants and delegation agreements

Name and Agreement type	Signature date	Duration	Counterpart	Short description	Budget impact	
NDICI-GEO-NEAR/2022/438-917 (EU4MD2)	21.12.2022	31.12.2027	EUROPEAN COMMISSION	This project aims at enhancing the capacity of (ENP) East and South countries (it can cover also, on an ad hoc basis, the 'neighbours of the neighbours') to monitor drug markets and contribute to improving the national and regional responses to security and health-related threats posed by drug markets and related issues.	Amount	730,849
					Number of CA	6
					Number of SNE's	
EUDA4PERU (700004377)	18.12.2025	31.03.2028	EUROPEAN COMMISSION	EU financing for the execution of a new project for technical assistance to support the fight against organised crime and illicit drugs trafficking in Peru	Amount	500,000
					Number of CA	2
					Number of SNE's	

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Cais do Sodré, Lisbon, office building, rented	Lisbon, Portugal	5 846,00	674,00	6 520,00	1 358 166	Rental for 25 years with option to buy	Office building	The Host country supported the installation by providing the office furniture for the headquarters.	
TOTAL			5 846,00	674,00	6 520,00	1 358 166				0

5.1.2 - Current building(s) Other comments

The EUDA rents its premises from the Lisbon Port Authority. These premises include two building which are located in the centre of Lisbon since 2009 and which are part of a compound of four interconnected buildings (by an underground parking). The EUDA also rents 61 parking spots. This compound is shared with EMSA. To accommodate the Agency's growth under

the new mandate, the Agency hired an architect to develop a layout concept for the office space of both buildings to identify solutions that may rely on open space areas and activity-based workspace.

5.1.3 - Building projects in the planning phase

N/A

5.1.4 - Building projects submitted to the European Parliament and the Council

N/A

5.2 - European Schools

N/A, as there is no European school in Lisbon.

5.3 - Evaluation

In line with Article 23 of the EUDA founding Regulation recast, the European Commission shall carry out an external evaluation of the agency every six years and forward the evaluation report to the European Parliament, the Council and the Management Board of the EUDA. The main findings of the last evaluation were that EUDA appropriately addressed the objectives, tasks and priorities set out in its Regulation, as well as the EU Drugs Strategy, its Action Plans and the European Agenda on Security. The EUDA is well recognised and highly regarded as a centre for excellence in providing information on the drug phenomenon, not only in Europe but internationally.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
The Portuguese Government granted the EMCCDA with diplomatic status by means of the conclusion of a seat agreement on 26th June 1996 (Protocol between the Portuguese Government and the EUDA regarding the functioning of the agency in Portugal and the installation of its headquarters in Lisbon). Through this Agreement, which entered into force in May 1998, the Portuguese Government applies the Protocol on the Privileges and Immunities of the European Communities to the EUDA, exempting the agency from payment of all national, regional or municipal rates and taxes as regards the fixed assets it owns or rents, as well as from customs duties and from any other taxes,	Protocol on the Privileges and Immunities of the European Communities is applicable to EUDA staff. The Protocol concluded between the Portuguese Government and the EUDA regarding the functioning of the agency in Portugal and the installation of its headquarters in Lisbon, grants the EUDA staff the privileges and immunities, exemptions and facilities recognised by the Portuguese State to members of a comparable category of the diplomatic corps in Portugal. As a consequence EUDA staff is entitled to purchase furniture and /or household aids VAT free. This exemption does not cover expenditure for food supplies and beverages, property works, including materials, water; gas; electricity, food and beverages services; hotels	There is no European or accredited school that can be attended free of charge in the area where the EUDA has its seat. As per the Memorandum of Understanding signed in 2004 by the Portuguese Government, the EUDA and EMSA concerning the common premises of the two agencies in Lisbon, the Portuguese Government committed itself to do its utmost (jointly with EMSA and EUDA) to find the best possible solution for providing schooling for the children of EMSA and EUDA staff. In this context it agreed to pursue either the establishment of a European School in Lisbon or the signature of partial agreements between the European School Board and the main international schools in the Lisbon area. However, difficulties have been encountered for the implementation of this solution. In December 2019 the Board of Governors of the European Schools gave its approval to the creation of an Accredited European School in Lisbon.

Agency privileges	Privileges granted to staff	
prohibitions or restrictions on goods of any kind which it imports or exports in the exercise of its official business (VAT, etc.)	or similar services, fixed line telephone services. Limited exemption is granted from the payment of the Portuguese tax and VAT on the purchase and registration of vehicles.	The EUDA, along with EMSA, has cooperated with the national authorities in charge of the implementation of this operation.

2.5.4 EU Centre to prevent and counter child sexual abuse

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions

1.2 - Seat

1.3 - Budget Line

12 10 04: EU Centre on Child Sexual Abuse (CSA)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	0	0	N/A	0	14
TOTAL AST	0	0	N/A	0	6
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	0	0	N/A	0	20
Contract Agents	0	0	N/A	0	5
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	0	0	N/A	0	25

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution		11 122 000
Total		11 122 000

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Total		

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure			1 892 000	1 892 000
Title 2 - Infrastructure and operating expenditure			9 230 000	9 230 000
Total			11 122 000	11 122 000

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14										
AD 13										
AD 12										
AD 11										
AD 10										
AD 9										
AD 8										
AD 7										
AD 6										
AD 5							14		14	
TOTAL AD	0	0	0	0	0	0	14	0	14	0
AST 11										
AST 10										
AST 9										
AST 8										
AST 7										
AST 6										
AST 5										
AST 4										
AST 3							6		6	
AST 2										
AST 1										

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
TOTAL AST	0	0	0	0	0	0	6	0	6	0
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL							20		20	
GRAND TOTAL							20		20	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV				5
Function Group III				
Function Group II				
Function Group I				
Contract Agents	0	0	0	5

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL				

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION			11 122 000	11 122 000	100,00 %
- Of which assigned revenues deriving from previous years' surpluses					

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL			11 122 000	11 122 000	100,00 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure			1 892 000	1 892 000	100,00 %
Salaries & allowances			1 892 000	1 892 000	100,00 %
- Of which establishment plan posts			1 492 000	1 492 000	100,00 %
- Of which external personnel			400 000	400 000	100,00 %
Expenditure relating to Staff recruitment					

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Employer's pension contributions					
Mission expenses					
Socio-medical infrastructure					
Training					
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure			9 230 000	9 230 000	100,00 %
Rental of buildings and associated costs					
Information, communication technology and data processing					
Movable property and associated costs					
Current administrative expenditure					
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities			9 230 000	9 230 000	100,00 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
TOTAL			11 122 000	11 122 000	100,00 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure			1 892 000	1 892 000	100,00 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Salaries & allowances			1 892 000	1 892 000	100,00 %
- Of which establishment plan posts			1 492 000	1 492 000	100,00 %
- Of which external personnel			400 000	400 000	100,00 %
Expenditure relating to Staff recruitment					
Employer's pension contributions					
Mission expenses					
Socio-medical infrastructure					
Training					
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure			9 230 000	9 230 000	100,00 %
Rental of buildings and associated costs					
Information, communication technology and data processing					
Movable property and associated costs					
Current administrative expenditure					
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities			9 230 000	9 230 000	100,00 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
TOTAL			11 122 000	11 122 000	100,00 %

3.3 - Budget Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): N/A

4 - Justification of needs

-1 - Commission assessment

Human Resources

The proposal for a European Centre to prevent and counter child sexual abuse (CSA) is expected to be adopted in 2026, with the establishment and start of operations expected in 2027. A recruitment of 20 TAs and 5 CAs is foreseen during the first year of operations.

Financial Resources

A total of EUR 11.12 million is reserved for the Centre's running and operating costs in 2027.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

4.1.2 - Vacancy rate as of end 2025

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.4 - Salary assumption for calculating salary line (% applied)

4.1.5 - Correction coefficient used

4.1.6 - Exchange rate used (if applicable)

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

4.2.2 - Title 2

4.2.3 - Title 3

4.3 - Ad hoc grants and delegation agreements

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
TOTAL			0,00	0,00	0,00	0				0

5.1.2 - Current building(s) Other comments

5.1.3 - Building projects in the planning phase

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - European Schools

5.3 - Evaluation

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care

Agency privileges	Privileges granted to staff	

2.6 Decentralised agencies of Heading 7 – Administration

2.6.1 Translation Centre for the Bodies of the European Union – CDT

1 Overview

1.1 Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Council Regulation (EC) No. 1645/2003	18/06/2003	Rational response to the translation needs of a large number of European agencies and offices
Council Regulation (EC) No. 2610/95	30/10/1995	The active participation of the Centre in inter institutional cooperation
Council Regulation (EC) No. 2965/94	28/11/1994	To meet the translation needs of the other decentralised Community Agencies

1.2 - Seat

Luxembourg

1.3 - Budget Line

20 10 01: Translation Centre for bodies of the European Union

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate (%)	Authorised Budget	Draft Budget
TOTAL AD	139	114	82.01%	139	139
TOTAL AST	52	47	90,4%	52	53
TOTAL AST/SC	2	1	50,00 %	2	1
Total Establishment Plan Posts	193	162	84%	193	193
Contract Agents	30	20	66,6%	30	30
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	223	182	81,6%	223	223

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	3 200 000	8 549 500
Other Revenue	44 950 900	40 794 000
Total	48 150 900	49 343 500

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast

Total		

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	33 112 400	33 112 400	35 804 100	35 804 100
Title 2 - Infrastructure and operating expenditure	8 058 500	8 058 500	7 299 400	7 299 400
Title 3 - Operational expenditure	6 980 000	6 980 000	6 240 000	6 240 000
Title 10 - Reserves				
Total	48 150 900	48 150 900	49 343 500	49 343 500

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14	1	1		1	1	1	1	1	1	1
AD 13	3		1		3		3		3	
AD 12	13	6	5	1	13	6	4	8	4	8
AD 11	7	5	2	8	7	5	5	7	3	6
AD 10	10	8	6	6	10	8	6	14	7	11
AD 9	9	22	6	18	9	22	9	18	10	21
AD 8	3	25	5	16	3	25	6	15	10	15
AD 7	1	18	1	12	1	18	10	18	6	16
AD 6	0	6	2	16		6	1	9	1	11
AD 5	0	1		8		1	2	2	2	4
TOTAL AD	47	92	28	86	47	92	47	92	47	92
AST 11							1		1	
AST 10	1		1		1					
AST 9	2	2	2	2	2	2	2	2	2	2
AST 8	1	2	1		1	2	1	4	1	2
AST 7		8		8		8		12		11

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST 6		11		12		11		10		11
AST 5		15		7		15		9		10
AST 4		8		7		8		10		9
AST 3		2		7		2		2		4
AST 2										
AST 1										
TOTAL AST	4	48	4	43	4	48	4	49	4	49
AST/SC 6										
AST/SC 5										
AST/SC 4				1				1		1
AST/SC 3		2				2				
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	2	0	1	0	2	0	1	0	1
TOTAL	51	142	32	130	51	142	51	142	51	142
GRAND TOTAL	193		162		193		193		193	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 Budget	Draft Budget 2027 estimate
Function Group IV	15	6	15	15
Function Group III	15	14	15	15
Function Group II				
Function Group I				
Contract Agents	30	20	30	30

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 Budget	Draft Budget 2027 estimate
TOTAL	0	0	0	0

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues			
	Executed Budget	Budget 2026	Draft Budget 2027	VAR

	2025		Agency Request	Budget Forecast	2027/2026 (%)
1 REVENUE FROM FEES AND CHARGES	40 526 986	43 572 20	39 485 600	39 485 600	-9.3
2 EU CONTRIBUTION	3 400 00	200 000	8 549 500	8 549 500	167.17%
- Of which assigned revenues deriving from previous years' surpluses					
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	872 775	927 400	936 300	936 300	0,96%
5 ADMINISTRATIVE OPERATIONS	515 878	451 300	372 100	372 100	-17,55%
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	45 315 638	48 150 900	49 343 500	49 343 500	2,48%

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	30 197 532	33 112 400	35 804 100	35 804 100	8,13%
Salaries & allowances	24 440 181	26 933 900	29 277 500	29 277 500	8,70%

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which establishment plan posts	22 766 503	24 956 800	26 766 100	26 766 100	7,25%
- Of which external personnel	1 673 677	1 977 100	2 511 400	2 511 400	27,02%
Expenditure relating to Staff recruitment	58 169	322 300	295 200	295 200	-8,41%
Employer's pension contributions	4 757 751	4 709 100	5 059 900	5 059 900	7,45%
Mission expenses	30 157	58 000	59 200	59 200	2,07%
Socio-medical infrastructure	774 145	870 200	888 200	888 200	2,07%
Training	106 708	153 800	156 900	156 900	2,02%
External Services					
Receptions, events and representation	222	1 700	2 500	2 500	47,06%
Social welfare	30 200	63 400	64 700	64 700	2,05%
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	6 823 349	8 058 500	7 299 400	7 299 400	-9,42%
Rental of buildings and associated costs	2 764 967	2 945 500	3 022 400	3 022 400	2,61%
Information, communication technology and data processing	3 638 326	4 551 000	3 720 200	3 720 200	-18,26%
Movable property and associated costs	50 183	69 500	70 700	70 700	1,73%
Current administrative expenditure	215 409	256 600	250 300	250 300	-2,46%
Postage / Telecommunications	89 988	101 900	101 800	101 800	-0,10%
Meeting expenses	27 727	17 000	17 000	17 000	0,00%
Running costs in connection with operational activities	27 625	47 000	47 000	47 000	0,00%
Information and publishing	9 125	20 000	20 000	20 000	0,00%
Studies	0	50 000	50 000	50 000	0,00%
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	9 175 265	6 980 000	6 240 000	6 240 000	-10,60%
External translation services	8 218 210	5 995 000	5 275 000	5 275 000	-12,01%

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Expenditure relating to interinstitutional cooperation	957 055	985 000	965 000	965 000	-2,03%
Expenditure linked to the e-Cdt programme					
Title 10 - Reserves					
TOTAL	46 196 147	48 150 900	49 343 500	49 343 500	2,48%

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	30 197 532	33 112 400	35 804 100	35 804 100	30 197 532
Salaries & allowances	24 440 181	26 933 900	29 277 500	29 277 500	24 440 181
- Of which establishment plan posts	22 766 503	24 956 800	26 766 100	26 766 100	22 766 503
- Of which external personnel	1 673 677	1 977 100	2 511 400	2 511 400	1 673 677
Expenditure relating to Staff recruitment	58 169	322 300	295 200	295 200	58 169
Employer's pension contributions	4 757 751	4 709 100	5 059 900	5 059 900	4 757 751
Mission expenses	30 157	58 000	59 200	59 200	30 157
Socio-medical infrastructure	774 145	870 200	888 200	888 200	2,07%
Training	106 708	153 800	156 900	156 900	2,02%
External Services					
Receptions, events and representation	222	1 700	2 500	2 500	47,06%
Social welfare	30 200	63 400	64 700	64 700	2,05%
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	6 823 349	8 058 500	7 299 400	7 299 400	-9,42%
Rental of buildings and associated costs	2 764 967	2 945 500	3 022 400	3 022 400	2,61%
Information, communication technology and data processing	3 638 326	4 551 000	3 720 200	3 720 200	-18,26%
Movable property and associated costs	50 183	69 500	70 700	70 700	1,73%

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Current administrative expenditure	215 409	256 600	250 300	250 300	-2,46%
Postage / Telecommunications	89 988	101 900	101 800	101 800	-0,10%
Meeting expenses	27 727	17 000	17 000	17 000	0,00%
Running costs in connection with operational activities	27 625	47 000	47 000	47 000	0,00%
Information and publishing	9 125	20 000	20 000	20 000	0,00%
Studies	0	50 000	50 000	50 000	0,00%
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	9 175 265	6 980 000	6 240 000	6 240 000	-10,60%
External translation services	8 218 210	5 995 000	5 275 000	5 275 000	-12,01%
Expenditure relating to interinstitutional cooperation	957 055	985 000	965 000	965 000	-2,03%
Expenditure linked to the e-Cdt programme					
Title 10 - Reserves					
TOTAL	46 196 147	48 150 900	49 343 500	49 343 500	2,48%

3.3 - Budget Outturn

The 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): 0 EUR.

4 - Justification of needs

Commission assessment

Human Resources

The Commission supports the Centre's request for stable staff compared to Budget 2026.

Financial Resources

The Translation Centre (CdT) was set up as a self-financed agency in 1994. However, for 2027 it has requested an EU contribution of EUR 8.6 million, due to significant decrease in translation requests from its clients, i.e. the other decentralised agencies, and increasing salary costs in Luxembourg. Having exhausted its accumulated reserves, an EU contribution is necessary to balance the budget of 2027. The Centre has been actively improving efficiency and optimising costs and remains committed to operating in the most efficient and sustainable manner while actively seeking new revenue sources within the boundaries defined in its founding regulation.

The Commission requests an EU contribution of EUR 8.6 million.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

At the end of 2025, the Centre employed 162 staff, namely 32 officials and 130 temporary staff. Following a decision by the budgetary authority, the 2025 establishment plan maintained the same number of posts (193) as in 2021. There are vacant temporary and official posts for 22 administrators and seven assistants at the end of 2025.

In 2025, the Centre recruited six temporary staff members and two contract staff members (on long-term contracts, one FG IV and one FG III). The Centre managed six agency staff member (ad interim) contracts (headcount of three, equivalent to 1.9 FTEs) and relaunched a selection procedure for trainees.

Over the years, thanks to its proactive approach to organisational governance, which has modernised infrastructure and working methods, the Centre has been able to carry out its activity despite a significant reduction in its establishment plan (from 233 in 2009 to 193 in 2025 currently).

4.1.2 - Vacancy rate as of end 2025

The vacancy rate for officials and temporary staff for 2024 was 15% and the turnover for 2025 was 4.9%.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

N/A

4.1.4 - Salary assumption for calculating salary line (% applied)

The Centre's budget included the possibility for annual salary adjustments.

4.1.5 - Correction coefficient used

N/A

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

The budget for Title 1, 'Staff', in 2027 is EUR 35.8 million, 8.1 % more (EUR 2.7 million) than for 2026. The Centre's budget provides for possible annual salary adjustments, as well as biennial step advancements and promotions. The budget also considers factors such as the turnover ratio and staff work patterns. The estimates for 2028 and 2029 follow the same assumptions of 2027 with possible annual salary adjustments, within Title 1 amounting to EUR 37.4 million and EUR 38.9 million, respectively

4.2.2 - Title 2

The budget for Title 2, 'Buildings, equipment and miscellaneous operating expenditure', will be EUR 7.3 million in 2027. This is a 9.4 % decrease compared with 2026. This reflects IT investments with the renewal of servers that are required in 2026 in order to respond to clients' needs, which will be reduced in 2027, as well as a decrease of IT consulting services. The budget for Title 2, 'Buildings, equipment and miscellaneous operating expenditure', will be EUR 7.3 million in 2027. This is a 9.4 % decrease compared with 2026. This reflects IT investments with the renewal of servers that are required in 2026 in order to respond to clients' needs, which will be reduced in 2027, as well as a decrease of IT consulting services.

4.2.3 - Title 3

The budget for Title 3, 'Operational expenditure', covers the outsourcing of translation services and technical services relating to language services and interinstitutional cooperation. It amounts to EUR 6.2 million for 2027, which is lower than the 2026 budget by EUR 0.7 million and EUR 2.9 million lower (-32.0 %) than the 2025 outturn. For 2028 and 2029, the Centre estimates that expenditure in Title 3 will amount to EUR 6.3 per annum.

The budget for external translation services constitutes the main part of the title's budget, namely 83.3 % in 2027. The actual cost of these services depends on a number of factors, such as the language combinations of clients' requests, changes in the ranking of suppliers under existing framework contracts and the prices agreed under future framework contracts, which also depend on economic developments in the Member States. The budget is estimated at EUR 5.2 million for 2027 which represents a decrease of EUR 0.7 million (-12.2 %) compared to 2026 budget. These significant savings are explained by the optimisation of internal resources and efficiency gains through the increased use of translation tools and the improvement of its processes, in particular of its calls for tenders. For 2028 and 2029, the forecast expenditure is EUR 5.2 million per annum. The amounts are in line with the forecast volumes and the Centre's expectation that the investment in translation technologies will have a positive impact on the expenditure for external

translation services. Clearly, real expenditure will heavily depend on the actual demand from the Centre's clients and the actual impact of translation technologies. The forecast for interinstitutional cooperation in 2027 is EUR 1.0 million, which is equal to that of 2026, reflecting the plans for the IATE terminology database and the forecasts provided for the other interinstitutional tools. For 2028 and 2029, the forecast expenditure is EUR 1.0 million per annum. To a large extent, these amounts are matched by the revenue the Centre receives for its services within the context of interinstitutional cooperation.

4.3 - Ad hoc grants and delegation agreements

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building name and type	Location	SURFACE AREA (in m2)		RENTAL CONTRACT						Host country grant or financial support
			Office space	Non-office space	Total	RENT (EUR/year)	Duration of contract	Type	Breakout clause Y/N	Conditions attached to the breakout clause (if applicable)	
1	Technopolis Gasperich	Luxembourg	4 449.3	658.2 497.5 36 parking places	5 605	1 652 321.78	Until October 2030	Fixed-term lease	N	No breakout clause	EUR 170 000/year
2	Technopolis Gasperich	Luxembourg		87 parking places		141 900.00	Until October 2030	Fixed-term lease	N	No breakout clause	
3	Data Centre Kayl	Luxembourg		108	108	410 585.18	Until 31 March 2027	Fixed-term lease	Y	Articles 3.3 and 3.4 - Contrat de sous-location (e-Business & resilience Centre (EBRC) and CdT – signed 19/12/2012	
TOTAL			4 449.3	1 263.714	5 713	2 204 806.96					

5.1.2 - Current building(s) Other comments

N/A

5.1.3 - Building projects in the planning phase

N/A

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - European Schools

The staff members of the Centre have access to the two European schools in Luxembourg. The Centre agreed on an SLA with the Commission and started paying a financial contribution for the schooling of children in the European schools I and II in Luxembourg on a pro-rata basis as from 2020. From 2022, the full contribution for the staff's children is paid by the Centre.

5.3 - Evaluation

The Centre's performance monitoring system is based on the alignment of the business objectives stated in the Centre's Strategy. In accordance with standard operating procedures, the Centre's management tracks the Centre's progress on the implementation of its work programmes and multi-year initiatives by conducting quarterly performance reviews of department dashboards, the mid-term Strategy review, the Centre's scorecard, and the Centre's risk register. The Centre's management also assesses its internal control system on an annual basis. The IT Steering Committee screens, approves and monitors improvement projects on a monthly basis. Budget analyses are reported to the Centre's Director on a monthly basis. In line with its Financial Regulation, the Centre undertakes ex ante and ex post evaluations of programmes and activities that entail significant spending. The Director reports on current developments and all issues of importance

to the management board and in particular, in the form of an Annual Activity Report. The latter mirrors the structure of the Centre's work programme and provides all the necessary indicators to facilitate the management board's oversight duties. The Centre is audited on an annual basis by the Court of Auditors and by the Commission's Internal Audit Service.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
In July 2014, the Centre signed a headquarters agreement with the host country, the Grand Duchy of Luxembourg. The Centre, its property, funding and assets enjoy immunity in Luxembourg from every form of judicial process. The Centre's premises are inviolable. Within the scope of its official activities, the Centre, its assets, income, property and its operations and transactions authorised by Regulation (EC) No 2965/94 are exempt from all forms of taxation, present and future.	Every 36 months, officials and other servants (temporary and contract staff) may purchase a car with a temporary exemption of VAT in the Grand Duchy of Luxembourg or in another EU Member State. The staff member must have a contract with the Centre (or an Institution in Luxembourg) of at least six months and live in Luxembourg. The exemption is granted subject to reimbursement of the VAT relating to the selling of the previous car purchase with temporary VAT exemption. If the staff member leaves the Centre or moves abroad, he/she will have to reimburse VAT on the car.	The Centre's staff benefit from all the facilities available to staff of the other institutions located in Luxembourg, namely: the European Parliament nurseries, private nurseries, after-school childcare and the Study Centre managed by the European Commission's Office for Infrastructure and Logistics (OIL), the European Schools, international schools, the French secondary school, the Luxembourg state nursery and primary schools, Luxembourg secondary schools and training centres and the University of Luxembourg. The Centre applies all the provisions laid down in the Staff Regulations (annex VII) and in the general implementing rules regarding the education allowance. The education allowance is paid by the Centre and is granted to officials, temporary and contract staff, and to other beneficiaries legally entitled to this allowance.

2.7 Fully self-financed decentralised agencies

The individual budgetary financial statements of the fully self-financed decentralised agencies are included for information purposes only and reflect the views and information as submitted by these agencies and adopted by the Agencies' Budget Committees.

2.7.1 Single Resolution Board – SRB

1 Overview

1.1 Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation (EU) No 806/2014 on the Single Resolution Mechanism	15/07/2015	The Board will carry out specified tasks concerning the preparation for the resolution of credit institutions and their actual resolution where they are failing or likely to fail.

1.2 - Seat

Brussels Belgium

1.3 - Budget Line

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	424	397	93,63 %	427	432
TOTAL AST	58	52	89,66 %	56	56
TOTAL AST/SC	24	22	91,67 %	23	23
Total Establishment Plan Posts	506	471	93,08 %	506	511
Contract Agents	0	0	N/A	0	0
Seconded National Experts	27	0	0,00 %	27	27
TOTAL Staff	533	471	88,37 %	533	538

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Other Revenue	173 118 000	173 118 000
Total	173 118 000	173 118 000

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from grant agreements (FFR Art.7)		
Additional EU funding stemming from contribution agreements (FFR Art.7)		
Additional EU funding stemming from service level agreements (FFR Art. 43.2)		
Total		

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	92 842 000	92 842 000	95 504 000	95 504 000
Title 2 - Infrastructure and operating expenditure	28 931 000	28 931 000	27 094 000	27 094 000
Title 3 - Operational expenditure	18 528 500	21 345 000	23 214 500	21 346 000
Title 4 - SRB contingencies	69 700 000	30 000 000	68 810 000	29 174 000
Title 5 - Single Resolution Fund	2 007 000	2 007 000	2 007 000	2 007 000
Total	212 008 500	175 125 000	216 629 500	175 125 000

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		2				2		2		2
AD 13		6		2		6		6		6
AD 12		10		8		13		13		13
AD 11		20		7		20		22		22
AD 10		42		32		43		47		47
AD 9		76		58		76		79		79
AD 8		103		77		103		101		101
AD 7		79		67		79		80		80

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 6		72		97		74		72		72
AD 5		14		49		11		10		10
TOTAL AD	0	424	0	397	0	427	0	432	0	432
AST 11										
AST 10										
AST 9										
AST 8										
AST 7		4				4		4		4
AST 6		15		11		14		15		15
AST 5		20		13		20		20		20
AST 4		15		13		17		16		16
AST 3		4		15		1		1		1
AST 2										
AST 1										
TOTAL AST	0	58	0	52	0	56	0	56	0	56
AST/SC 6										
AST/SC 5										
AST/SC 4		5				5		5		5
AST/SC 3		13		8		13		13		13
AST/SC 2		4		7		4		4		4
AST/SC 1		2		7		1		1		1
TOTAL AST/SC	0	24	0	22	0	23	0	23	0	23
TOTAL		506		471		506		511		511
GRAND TOTAL	506		471		506		511		511	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV				
Function Group III				
Function Group II				
Function Group I				
Contract Agents	0	0	0	0

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	27		27	27

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	131 451 792	173 118 000	173 118 000	173 118 000	0,00 %
2 EU CONTRIBUTION					
- Of which assigned revenues deriving from previous years' surpluses					
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS	1 114 311 788	0	0	0	
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	1 245 763 580	173 118 000	173 118 000	173 118 000	0,00 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	80 591 235	92 842 000	95 504 000	95 504 000	2,87 %
Salaries & allowances	62 643 204	73 013 700	73 974 000	73 974 000	1,32 %
- Of which establishment plan posts	61 472 454	71 319 700	72 584 000	72 584 000	1,77 %
- Of which external personnel	1 170 750	1 694 000	1 390 000	1 390 000	-17,95 %
Expenditure relating to Staff recruitment	805 657	851 000	783 000	783 000	-7,99 %
Employer's pension contributions	11 390 982	12 574 300	14 230 000	14 230 000	13,17 %
Mission expenses	8 553				
Socio-medical infrastructure	2 720 179	3 126 000	3 223 000	3 223 000	3,10 %
Training	568 824	760 000	850 000	850 000	11,84 %
External Services	2 448 836	2 512 000	2 439 000	2 439 000	-2,91 %
Receptions, events and representation	5 000	5 000	5 000	5 000	0,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	25 948 724	28 931 000	27 094 000	27 094 000	-6,35 %
Rental of buildings and associated costs	8 446 263	10 030 000	8 870 000	8 870 000	-11,57 %
Information, communication technology and data processing	13 266 913	15 377 000	14 655 500	14 655 500	-4,69 %
Movable property and associated costs	1 840 279	870 000	771 000	771 000	-11,38 %
Current administrative expenditure	1 576 637	1 884 000	1 931 500	1 931 500	2,52 %
Postage / Telecommunications	818 632	770 000	866 000	866 000	12,47 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	14 930 106	18 528 500	23 214 500	23 214 500	25,29 %
Chapter 31 - SRB operations	14 930 106	18 528 500	23 214 500	23 214 500	25,29 %
Governance	73 920	250 000	165 000	165 000	-34,00 %
Support activities to the Fund	889 723	535 000	7 272 000	7 272 000	1 259,25 %
Resolution readiness	349 592	910 000	890 000	890 000	-2,20 %
Operational Databases	0	2 455 000	1 667 000	1 667 000	-32,10 %
Resolution Management Information Systems	0	500 000	400 000	400 000	-20,00 %
Communications	1 006 267	1 130 000	795 000	795 000	-29,65 %
Missions	1 127 319	1 600 000	1 600 000	1 600 000	0,00 %
Software package and information systems	4 406 577	4 158 500	3 380 000	3 380 000	-18,72 %
IT services: consulting software development and support	7 076 708	6 990 000	7 045 500	7 045 500	0,79 %
Title 4 - SRB contingencies	1 616 147	69 700 000	68 810 000	68 810 000	-1,28 %
Appeal panel	408 869	1 000 000	500 000	500 000	-50,00 %
Communications during crisis	0	950 000	750 000	750 000	-21,05 %
Contingency for the Fund	0	3 000 000	3 000 000	3 000 000	0,00 %
Legal and litigation	857 278	14 700 000	14 540 000	14 540 000	-1,09 %
Consultancy and advice	350 000	50 000 000	50 000 000	50 000 000	0,00 %
Crisis contingency	0	50 000	20 000	20 000	-60,00 %
Title 5 - Single Resolution Fund	3 684 191	2 007 000	2 007 000	2 007 000	0,00 %
Usage of the Fund within Resolution Schemes	1				
Investments					
Investments returns	2 000 000	2 000 000	2 000 000	2 000 000	0,00 %
Interest paid on loans in accordance with SRM Article 72(1)					
Interest paid on loans in accordance with SRM Articles 73 and 74					

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Bank and other financial charges	6 824	6 000	6 000	6 000	0,00 %
Commitment fees on bridge financing arrangements					
Negative budget result from the previous year					
Refunds	1 677 366				
Other operating expenditures		1 000	1 000	1 000	0,00 %
TOTAL	126 770 403	212 008 500	216 629 500	216 629 500	2,18 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	78 841 701	92 842 000	95 504 000	95 504 000	2,87 %
Salaries & allowances	62 551 785	73 013 700	73 974 000	73 974 000	1,32 %
- Of which establishment plan posts	61 472 454	71 319 700	72 584 000	72 584 000	1,77 %
- Of which external personnel	1 079 331	1 694 000	1 390 000	1 390 000	-17,95 %
Expenditure relating to Staff recruitment	785 035	851 000	783 000	783 000	-7,99 %
Employer's pension contributions	11 390 982	12 574 300	14 230 000	14 230 000	13,17 %
Mission expenses	3 139				
Socio-medical infrastructure	1 728 226	3 126 000	3 223 000	3 223 000	3,10 %
Training	460 190	760 000	850 000	850 000	11,84 %
External Services	1 918 880	2 512 000	2 439 000	2 439 000	-2,91 %
Receptions, events and representation	3 464	5 000	5 000	5 000	0,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	20 813 134	28 931 000	27 094 000	27 094 000	-6,35 %
Rental of buildings and associated costs	7 505 690	10 030 000	8 870 000	8 870 000	-11,57 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Information, communication technology and data processing	10 888 886	15 377 000	14 655 500	14 655 500	-4,69 %
Movable property and associated costs	1 274 934	870 000	771 000	771 000	-11,38 %
Current administrative expenditure	526 412	1 884 000	1 931 500	1 931 500	2,52 %
Postage / Telecommunications	617 212	770 000	866 000	866 000	12,47 %
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	17 284 321	21 345 000	21 346 000	21 346 000	0,00 %
Chapter 31 - SRB operations	17 284 321	21 345 000	21 346 000	21 346 000	0,00 %
Governance	51 856	250 000	165 000	165 000	-34,00 %
Support activities to the Fund	3 277 026	4 327 000	4 217 000	4 217 000	-2,54 %
Resolution readiness	3 002 907	1 775 000	2 490 000	2 490 000	40,28 %
Operational Databases		1 023 000	1 751 000	1 751 000	71,16 %
Resolution Management Information Systems	371 133	500 000	400 000	400 000	-20,00 %
Communications	693 681	1 055 000	795 000	795 000	-24,64 %
Missions	998 238	1 600 000	1 600 000	1 600 000	0,00 %
Software package and information systems	2 998 033	4 241 500	3 317 750	3 317 750	-21,78 %
IT services: consulting software development and support	5 891 447	6 573 500	6 610 250	6 610 250	0,56 %
Title 4 - SRB contingencies	1 349 338	30 000 000	29 174 000	29 174 000	-2,75 %
Appeal panel	198 869	1 000 000	500 000	500 000	-50,00 %
Communications during crisis		950 000	750 000	750 000	-21,05 %
Contingency for the Fund		3 000 000	3 000 000	3 000 000	0,00 %
Legal and litigation	1 150 469	10 000 000	9 904 000	9 904 000	-0,96 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Consultancy and advice		15 000 000	15 000 000	15 000 000	0,00 %
Crisis contingency		50 000	20 000	20 000	-60,00 %
Title 5 - Single Resolution Fund	1 682 044	2 007 000	2 007 000	2 007 000	0,00 %
Usage of the Fund within Resolution Schemes	1				
Investments					
Investments returns		2 000 000	2 000 000	2 000 000	0,00 %
Interest paid on loans in accordance with SRM Article 72(1)					
Interest paid on loans in accordance with SRM Articles 73 and 74					
Bank and other financial charges	4 677	6 000	6 000	6 000	0,00 %
Commitment fees on bridge financing arrangements					
Negative budget result from the previous year					
Refunds	1 677 366				
Other operating expenditures		1 000	1 000	1 000	0,00 %
TOTAL	119 970 538	175 125 000	175 125 000	175 125 000	0,00 %

3.3 - Budget Outturn

The 2025 budget outturn surplus that should reduce the SRB administrative contributions to be levied in 2027: EUR 47 309 539.

4 - Justification of need

-1 - Commission assessment

The Commission takes note of the SRB's 2027 budget and the requested establishment plan.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

The number of SRB temporary staff foreseen in the establishment plan 2027 will be 511 TAs and 27 SNEs.

To be noted that these headcounts could be adapted as the SRB draft budget 2027 will be finalised in October 2026.

4.1.2 - Vacancy rate as of end 2025

The vacancy rate at the end of 2027 was 6.9% (471 posts filled out of 506 posts)

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.4 - Salary assumption for calculating salary line (% applied)

4.1.5 - Correction coefficient used

100% Brussels

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Total of EUR 95.5 million, an increase of EUR 2.66 million compared to 2026 primarily due to payroll and staff allowances in Chapter 11, driven by inflation-related salary cost indexation. Additionally, standard increases from promotions and seniority are included, in line with the Staff Regulation's provisions. The growth in this area is further influenced by an expected rise in the SRB's staff population to approximately 494 filled posts by the end of 2027.

4.2.2 - Title 2

Total of EUR 27.09 million, an overall decrease of EUR 1.84 million compared to 2026 primarily driven by a decrease of EUR 1.16 million in rental and associated building costs and the ICT budget sees a decrease of EUR 0.72 million. These adjustments are implemented to focus primarily on essential, business-as-usual expenses. As a result, funding is limited to baseline requirements for hardware and software, with no planned changes to existing buildings or office configurations.

4.2.3 - Title 3

A total of EUR 92.02 million in commitments appropriations (in title 3 and title 4), an overall increase of EUR 3.80 million compared to 2026, driven by the renewal of the two-year renewal of the Portfolio investment management and custody contracts in 2027.

A total of EUR 50.52 million in payment appropriations (in title 3 and title 4), an overall decrease of EUR 0.82 million compared to 2026, which results mainly from decreases of EUR 0.5 million in appeal panel and EUR 0.2 million in communication during crisis.

To be noted that the former chapter 32 in 2025 is now included in separated title (title4) as of 2026.

4.3 - Ad hoc grants and delegation agreements

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Treurenberg (T-22)	Rue Treurenberg 22 1000 Brussels Belgium	4 064,00	5 748,00	9 812,00	3 634 806	15 years (contract signed 01/07/2015)	Usufruct	n/a	
2	Marquis (MAR-1)	5th and 6th floor of Rue Marquis 1, 1000, Brussels, Belgium	3 164,00	0,00	3 164,00	812 967	12 years (contract signed 28/12/2021)	Contrat de Bail	n/a	
TOTAL			7 228,00	5 748,00	12 976,00	4 447 773				0

5.2 - European Schools

In reference to Commission's Decision C(2013) 4886 of 01/08/2013 and the additional agreement signed between SRB and the European Commission on 27/5/2015 in respect to the allocation of costs related to the European Schools, SRB's budget includes the European School contribution amounts related to SRB's staff pupils.

5.3 - Evaluation

In accordance with the SRM Article 94, by 31 December 2018, and every three years thereafter, the Commission shall publish a report on the application of the SRM.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
Protocol No 7 on the Privileges and Immunities of the European Union annexed to the TEU and to the TFEU shall apply to the Board and its staff		

2.7.2 Community Plant Variety Office – CPVO

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Council Regulation 2100/94	27/07/1994	EU Plant Variety Rights

1.2 - Seat

Angers, France

1.3 - Budget Line

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	28	25	89,29 %	30	32
TOTAL AST	23	21	91,30 %	21	19
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	51	46	90,20 %	51	51
Contract Agents	6	5	83,33 %	5	5
Seconded National Experts	0	1	N/A	0	1
TOTAL Staff	57	52	91,23 %	56	57

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Other Revenue	22 916 000	22 760 000
Total	22 916 000	22 760 000

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Total		

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	12 050 000	11 650 000	12 109 000	11 759 000
Title 2 - Infrastructure and operating expenditure	2 361 000	2 361 000	2 601 000	2 601 000
Title 3 - Operational expenditure	8 162 000	8 905 000	8 360 000	8 360 000
Total	22 573 000	22 916 000	23 070 000	22 720 000

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15								1		1
AD 14	2	1		1	1	1	1		1	
AD 13		1	1			1		1		1
AD 12	1	1		2	1	1	1	1	1	1
AD 11	1	2	1		1	2	1	2	1	2
AD 10		3	1	3		3		2		2
AD 9		2		3		2		2		2
AD 8		3		2		3		4		4
AD 7		6		5		5		3		3
AD 6		2		6		2		4		4
AD 5	1	2			1	6	1	8	1	8
TOTAL AD	5	23	3	22	4	26	4	28	4	28
AST 11		2		2		2		1		1
AST 10		1				1		1		1
AST 9		4		4		3		5		5
AST 8	1	4	1	2	1	4	1	2	1	2
AST 7		7		9		6		6		6
AST 6		1				1		1		1
AST 5		3		3		2		2		2
AST 4										
AST 3						1				
AST 2										

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST 1										
TOTAL AST	1	22	1	20	1	20	1	18	1	18
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL	6	45	4	42	5	46	5	46	5	46
GRAND TOTAL	51		46		51		51		51	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	3	3	3	3
Function Group III	3	2	2	2
Function Group II				
Function Group I				
Contract Agents	6	5	5	5

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL		1		1

(1) Amending Budget No 1 provides for the establishment of one Seconded National Expert (SNE) post in 2026 (ELI: <http://data.europa.eu/eli/C/2026/727/oj>)

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	20 464 357	20 795 000	20 655 000	20 655 000	-0,67 %
2 EU CONTRIBUTION					

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which assigned revenues deriving from previous years' surpluses					
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS	374 850	80 000	160 000	160 000	100,00 %
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES	145 695	2 041 000	1 945 000	1 945 000	-4,70 %
TOTAL	20 984 902	22 916 000	22 760 000	22 760 000	-0,68 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)					
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL					

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	9 776 353	12 050 000	12 109 000	12 109 000	0,49 %
Salaries & allowances	7 846 149	9 800 000	9 800 000	9 800 000	0,00 %
- Of which establishment plan posts	7 546 157	9 400 000	9 450 000	9 450 000	0,53 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
<i>- Of which external personnel</i>	299 992	400 000	350 000	350 000	-12,50 %
Expenditure relating to Staff recruitment	22 303	30 000	35 000	35 000	16,67 %
Employer's pension contributions	1 386 099	1 461 000	1 500 000	1 500 000	2,67 %
Mission expenses	139 036	155 000	160 000	160 000	3,23 %
Socio-medical infrastructure	16 993	40 000	45 000	45 000	12,50 %
Training	43 129	100 000	100 000	100 000	0,00 %
External Services					
Receptions, events and representation	3 065	7 000	8 000	8 000	14,29 %
Social welfare	25 528	36 000	45 000	45 000	25,00 %
Other Staff related expenditure	294 051	421 000	416 000	416 000	-1,19 %
Title 2 - Infrastructure and operating expenditure	2 016 221	2 361 000	2 601 000	2 601 000	10,17 %
Rental of buildings and associated costs	980 046	586 000	574 000	574 000	-2,05 %
Information, communication technology and data processing	694 367	1 013 000	1 185 000	1 185 000	16,98 %
Movable property and associated costs	13 335	256 000	237 000	237 000	-7,42 %
Current administrative expenditure	30 493	43 000	55 000	55 000	27,91 %
Postage / Telecommunications	39 422	63 000	63 000	63 000	0,00 %
Meeting expenses	184 529	235 000	292 000	292 000	24,26 %
Running costs in connection with operational activities					
Information and publishing					
Studies	74 029	165 000	195 000	195 000	18,18 %
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	7 664 227	8 162 000	8 360 000	8 360 000	2,43 %
TOTAL	19 456 801	22 573 000	23 070 000	23 070 000	2,20 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	9 776 353	11 650 000	11 759 000	11 759 000	0,94 %
Salaries & allowances	7 846 149	9 400 000	9 450 000	9 450 000	0,53 %
<i>- Of which establishment plan posts</i>	<i>7 546 157</i>	<i>9 000 000</i>	<i>9 100 000</i>	<i>9 100 000</i>	<i>1,11 %</i>
<i>- Of which external personnel</i>	<i>299 992</i>	<i>400 000</i>	<i>350 000</i>	<i>350 000</i>	<i>-12,50 %</i>
Expenditure relating to Staff recruitment	22 303	30 000	35 000	35 000	16,67 %
Employer's pension contributions	1 386 099	1 461 000	1 500 000	1 500 000	2,67 %
Mission expenses	139 036	155 000	160 000	160 000	3,23 %
Socio-medical infrastructure	16 993	40 000	45 000	45 000	12,50 %
Training	43 129	100 000	100 000	100 000	0,00 %
External Services					
Receptions, events and representation	3 065	7 000	8 000	8 000	14,29 %
Social welfare	25 528	36 000	45 000	45 000	25,00 %
Other Staff related expenditure	294 051	421 000	416 000	416 000	-1,19 %
Title 2 - Infrastructure and operating expenditure	2 016 221	2 361 000	2 601 000	2 601 000	10,17 %
Rental of buildings and associated costs	980 046	586 000	574 000	574 000	-2,05 %
Information, communication technology and data processing	694 367	1 013 000	1 185 000	1 185 000	16,98 %
Movable property and associated costs	13 335	256 000	237 000	237 000	-7,42 %
Current administrative expenditure	30 493	43 000	55 000	55 000	27,91 %
Postage / Telecommunications	39 422	63 000	63 000	63 000	0,00 %
Meeting expenses	184 529	235 000	292 000	292 000	24,26 %
Running costs in connection with operational activities					
Information and publishing					
Studies	74 029	165 000	195 000	195 000	18,18 %
Other infrastructure and operating expenditure					

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 3 - Operational expenditure	9 192 328	8 905 000	8 360 000	8 360 000	-6,12 %
TOTAL	20 984 902	22 916 000	22 720 000	22 720 000	-0,86 %

3.3 - Budget Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as assigned revenue): Not applicable

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission acknowledges that CPVO applies a prudent approach to management of human and financial resources, with all amounts approved in advance by the Administrative Council. The Administrative Council of the CPVO is the Budgetary Authority and decides on the establishment plan. For 2027, the CPVO proposes to maintain the staffing level of Temporary Agents and Contract Agents at the level of 2026 , being 51 Temporary Agents and 5 contract agents. Regarding Seconded National Experts, CPVO proposes to restore the number of FTEs to the 2025 level, being 1 FTE.

Financial Resources

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

In our establishment plan for 2025, we have considered 51 staff members, and we have not changed our forecast. In addition, we have 5 CAs and 1 SNE (half-year). Our recruitment needs normally will remain unchanged.

4.1.2 - Vacancy rate as of end 2025

Our vacancy rate as of end 2025 is 6% (3 vacant posts out of 51). We have 2 recruitments ongoing and we expect to fulfil the EP by the end of this year.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

Not applicable. The correction coefficient for France is higher than in Brussels and normally should remain the same.

4.1.4 - Salary assumption for calculating salary line (% applied)

In 2025, the latest salary increase announced by the Commission was 3%. CPVO forecasts its annual budget for salaries already considering indexation, coefficient correction and promotions.

4.1.5 - Correction coefficient used

The correction coefficient in France as of end 2025 is 113.6, it might change in the next salary adjustments.

4.1.6 - Exchange rate used (if applicable)

n/a

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

Details are available in the tables. The figures are linked to the establishment plan. As recruitments are foreseen and we also consider indexations and inflation updates, the CPVO forecasts an increase in needs for title 1 over the years, while keeping a cautious approach.

4.2.2 - Title 2

Details are available in the tables. The purchase of a new building for the CPVO results in a marked increase in Title 2 expenditure, mainly due to furniture and finishing works. Limited residual purchases are anticipated in 2026 and 2027, with expenditure thereafter returning to normal levels.

4.2.3 - Title 3

Details are provided in the tables. Operational expenditure is demand-driven. The CPVO forecasts a limited increase; however, these figures may vary significantly.

4.3 - Ad hoc grants and delegation agreements

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Immeuble HBM	3 Boulevard Foch, 49000 Angers			930,00				France Owner CPVO	:
2	Immeuble Foch 9	9 boulevard Foch, 49000 Angers			660,00				France Owner CPVO	:
3	Co-propriété MB-2	3bis Boulevard Foch, 49000 Angers			216,00				France Owner CPVO	:
4	Co-propriété MB-RdC	3 bis Boulevard Foch, 49000 Angers			60,70				France Owner CPVO	:
TOTAL			0,00	0,00	1 866,70	0				0

5.1.2 - Current building(s) Other comment

The Administrative Council of the CPVO agreed at previous meetings to initiate the sale of the existing CPVO buildings once the acquisition of the new “Nymphe” building is finalised. At the time of writing, construction of the new building is ongoing and is expected to be completed by mid-2026. The sale process for the existing buildings began at the end of 2025; however, the first attempt to sell the “Foch 9” building was unsuccessful. Further assessments are currently under way to determine the most appropriate way forward, with a view to ensuring that the sale is completed under the best possible conditions, while fully complying with the applicable regulations.

5.1.3 - Building projects in the planning phase

n/a

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - European Schools

Due to the location of the CPVO, there is limited accessibility and a lack of European or international schools.

CPVO is working to have contracts with local private ‘crèches’ to support future newcomers and their families. These measures are intended to support staff well-being, facilitate onboarding of newcomers and enhance the attractiveness of the Office as an employer, while remaining proportionate and consistent with applicable rules and resources.

CPVO is trying to negotiate with the French authorities the opening of an Accredited European School. While decisions in this area fall under national competence and involve multiple stakeholders, the Office will continue to engage constructively with the relevant authorities and partners, with a view to exploring potential solutions that could contribute to the long-term attractiveness of the CPVO as an employer. In parallel, the Office will continue to inform staff of

developments and to consider, where appropriate, alternative measures supporting staff well-being and work–life balance.

A reimbursement policy is also in place which covers all EU member states for crèche costs, aimed at supporting work–life balance. This measure is intended in particular for expatriate families where one parent remains in another country with the children.

5.3 - Evaluation

In 2011, an evaluation entitled “*Evaluation of the Community Plant Variety Right acquis*” was carried out by the external consultancy GHK. The evaluation was launched by the Directorate-General for Health and Consumers in May 2010 and covered the period from 1995 onwards, corresponding to the years during which the CPVR legislation has been in force.

The study was conducted by GHK Consulting Ltd in cooperation with ADAS UK Ltd, GHK’s partner under the framework contract (Lot 3: Food Chain) through which the project was procured. The core consulting team was supported by EU experts in plant variety rights with specific experience of the CPVR system, covering a range of academic disciplines including agricultural economics, intellectual property law, and plant breeding. The evaluation concluded that the CPVR system functions well overall and that stakeholders were broadly satisfied with the system and wished to retain it largely in its existing form, while recognising that improvements could be made in certain areas.

In 2022, the CPVO and EUIPO conducted a study entitled “*Impact of the Community Plant Variety Rights system on the EU economy and the environment*”. The study examined multiple aspects of the CPVR system’s contribution to the European economy. Its conclusions were positive, demonstrating that CPVRs are widely used by European farmers and growers in the production of food and ornamental plants. The evaluation also highlighted that innovation in plant breeding has enabled European agriculture to increase production while reducing resource use and limiting environmental impacts.

In 2025, the European Commission officially launched a comprehensive public consultation to evaluate both the Community Plant Variety Rights (CPVR) system and the functioning of the Community Plant Variety Office (CPVO). Since its establishment in 1995, the CPVR system has provided a robust framework for intellectual property protection, fostering innovation in the development of new plant varieties across the European Union. By granting a single intellectual property title valid in all 27 Member States, the system has enhanced legal certainty for breeders and supported the market introduction of improved varieties. However, in a context of significant transformation in the agricultural and horticultural sectors—driven by climate change, digitalisation, and increasing food security challenges—it is essential to assess whether the regulatory framework remains fit for purpose.

Objectives of the evaluation

This evaluation constitutes a key exercise in transparency and accountability. It assesses the current legal framework, notably Council Regulation (EC) No 2100/94, as well as the operational performance of the CPVO, against the five evaluation criteria set out in the European Commission’s Better Regulation guidelines:

- **Effectiveness:** assessing whether the system adequately protects breeders’ rights, promotes the development of new varieties, and delivers environmental and consumer benefits.
- **Efficiency:** examining administrative costs for both the Office and its users, with a focus on the efficiency of application and technical examination procedures.
- **Relevance:** evaluating the system’s ability to address current and emerging challenges, including the EU Green Deal objectives, the Farm to Fork strategy, and the need for climate-resilient varieties.
- **Coherence:** assessing consistency with other EU policies, international standards such as the UPOV Convention, and developments in biotechnology.
- **EU added value:** analysing the benefits of a unified EU-wide protection system compared with national systems, particularly in terms of market access and enforcement.

5.4 - Privileges and immunities

The Basic Regulation of the CPVO refers to the Protocol on Privileges and Immunities of the European Communities.

After thirty years, the CPVO signed the Headquarters Agreement with the French Government on 9 December 2024 solidifying its role and presence in Angers as a cornerstone of plant variety protection in Europe.

This agreement is an important step forward for the CPVO, officially establishing its role as a decentralised EU agency in France and strengthening its commitment to innovation, sustainability, and excellence in plant variety protection.

2.7.3 European Union Intellectual Property Office – EUIPO

1 Overview

1.1 Creation/modification (legal base)

Regulation	Date	Mission / Tasks / Functions
Regulation (EU) 2017/1001 of the European Parliament and of the Council of 14 June 2017 on the European Union trade mark (OJ L 154, 16.6.2017, p. 1–99)	14/06/2017	The European Union Intellectual Property Office (EUIPO) is the European Union (EU) agency responsible for managing the EU trade marks (EUTMs), the registered EU designs (REUDs), the Geographical Indications (GIs) for craft and industrial products and the European and international cooperation in the field of intellectual property (IP), as well as the European Observatory. EUTMs and REUDs are intellectual property (IP) titles which enjoy uniform protection throughout the entire area of the EU. The Office carries out examination, registration, opposition and cancellation procedures for EUTMs and examination, registration and invalidity procedures for REUDs. All decisions adversely affecting a party to proceedings can be appealed to the Boards of Appeal of the Office. In order to further support IP rights holders, the Office engages in a wide range of cooperation and convergence activities with other IP offices. The Office manages the European Observatory on Infringements of Intellectual Property Rights (the Observatory). It also acts on behalf of the European Commission, as implementing agency for EU-funded projects which promote robust IP systems, EU tools and IP practice in the following regions: Europe, Asia, Africa, the Caribbean, Latin America, South-East Asia, Georgia, Ukraine and Moldova. The tasks of the Office are primarily defined in Article 151 of Regulation (EU) 2017/1001, complemented by additional responsibilities conferred through other EU legal instruments. They can be summarised as follows: - <u>Trade marks</u>: Under Article 151(1)(a) EUTMR, the Office is responsible for the administration and promotion of the EU trade mark system. - <u>Designs</u>: Under Article 151(1)(b) EUTMR, the Office is responsible for the administration and promotion of the European Union design system, as set out in under Article 2 of the Council Regulation (EC) No 6/2002. - <u>Cooperation and convergence activities</u>: Article 151(1)(c) EUTMR entrusts the Office with promoting convergence of practices and tools in the fields of trade marks and designs in cooperation with the central industrial property offices in the Member States, including the Benelux Office for Intellectual Property. - <u>Enforcement of IP rights</u>: Pursuant to Regulation (EU) No 386/2012, as referred to in Article 151(1)(d) EUTMR, the Office carries out tasks related to the enforcement of intellectual property rights,, including activities directed toward combating piracy and counterfeiting and supporting businesses, particularly SMEs, in effectively using IP rights. - <u>Orphan works</u>: Under Article 151(1)(e) EUTMR and Directive 2012/28/EU, the Office is entrusted with the establishment and management of a single online database for the Union containing information on orphan works and for making it available to the public at large in a transparent manner. - <u>Out-of-commerce works</u>: Under Directive (EU) 2019/790 on copyright and related rights in the Digital Single Market, the Office is responsible for the establishment and management of a public single online portal for the out-of-commerce works. - <u>Copyright</u>: Pursuant to Directive (EU) 2019/790 on copyright and related rights in the Digital Single Market, and in addition to its tasks under Directive 2012/28/EU on orphan works, the Office carries out specific responsibilities in the field of copyright. These include: -<u>Support to EU Copyright Infrastructure</u>: the development and operation of online tools, portals, and registries to facilitate the implementation of EU copyright legislation. -<u>Digital and Policy Support</u>: contributions to the development of the EU copyright policy, addressing issues related to digital transformation, access to works, and copyright-related aspects of emerging technologies. Through these activities, the Office serves as a technical and operational entity

		supporting the implementation of the EU copyright framework. - <u>Geographical indications for craft and industrial products</u>: Under Regulation (EU) 2023/2411, the Office is responsible for administering and promoting the system of geographical indications for craft and industrial products. This includes cooperation and promotion of the system for the protection of those geographical indications. - <u>Cooperation</u>: In accordance with Article 151(2) EUTMR, the Office also cooperates with institutions, authorities, bodies, industrial property offices, international and non-governmental organisations in relation to its tasks. - <u>Mediation</u>: Under Article 151(3) EUTMR, the Office may provide voluntary mediation services for the purpose of assisting parties in reaching a friendly settlement.
Council Regulation (EC) No 6/2002 of 12 December 2001 on Community designs (OJ L 003, 05.01.2002, p. 1 –24)	12/12/2001	This Regulation extended the scope of the Office to the REUDs. It established a unified system for obtaining a REUD to which uniform protection was given throughout the entire territory of the EU.
Regulation (EU) 2024/2822 of the European Parliament and of the Council of 23 October 2024 amending Council Regulation (EC) No 6/2002 on Community Designs and repealing Commission Regulation (EC) No 2246/2002 on Community designs (OJ L, 2024/2822, 18.11.2024, p. 1 –50)	23/10/2024	This Regulation aims to simplify the EU design system and make it more accessible and efficient by broadening the definition of products eligible for design protection, introducing a repair clause, and allowing for the creation and sharing of software that records a design for reproduction purposes. The Regulation applies from 1 May 2025, with some provisions applying from 1 July 2026.
Regulation (EU) No 386/2012 of the European Parliament and of the Council of 19 April 2012 on entrusting the Office for Harmonization in the Internal Market (Trade Marks and Designs) with tasks related to the enforcement of intellectual property rights, including the assembling of public and private-sector representatives as a European Observatory on Infringements of Intellectual Property Rights (OJ L 129, 16.5.2012, p. 1–6)	19/04/2012	This Regulation entrusted the Office with specific tasks and activities, which are funded through its own budgetary resources. These tasks are designed to facilitate and support the efforts of national authorities, the private sector and the Union institutions in combating infringements of the IP rights. The Observatory addresses issues related to the prevention of IP rights infringement, enforcement of IP rights, and combating piracy and counterfeiting. The Observatory strives to assist businesses, especially small enterprises, in accessing and using IP rights more effectively.
Directive 2012/28/EU of the European Parliament and of the Council of 25 October 2012 on certain permitted uses of orphan works (OJ L 299, 27.10.2012, p. 5-12)	25/10/2012	The Office manages the Orphan Works Database, a unified online platform for the EU that compiles relevant information and makes it publicly accessible, thereby enhancing the accessibility of Europe’s cultural heritage.
Regulation (EU) No 608/2013 of the European Parliament and of the Council of 12 June 2013 concerning customs enforcement of intellectual property rights (OJ L 181, 29.6.2013, p. 15–34)	12/06/2013	In the context of the European Observatory on Infringements of Intellectual Property Rights, the Office is tasked with collecting, analysing and disseminating relevant objective, comparable and reliable data regarding customs enforcement of IP rights. This Regulation is supplemented by Implementing Regulation (EU) No 1352/2013 which establishes the forms related to customs enforcement of IP rights.
Directive (EU) 2016/943 of the European Parliament and of the Council of 8 June 2016 on the protection of undisclosed know-how and business information (trade secrets) against their unlawful acquisition, use and disclosure	08/06/2016	The Office supports the Commission in evaluating the application of this Directive and the effectiveness of national measures regarding the unlawful acquisition, use or disclosure of trade secrets.

(OJ L 157, 15.6.2016, p. 1-18)		
Regulation (EU) 2019/517 of the European Parliament and of the Council of 19 March 2019 on the implementation and functioning of the .eu top-level domain name (OJ L 91, 29.3.2019, p. 25-35)	19/03/2019	The Office collaborates with the Registry for .eu domain names to combat speculative and abusive domain names registrations, including cybersquatting, and to offer simple administrative procedures, particularly for small and medium-sized enterprises (SMEs). Commission Implementing Regulation (EU) 2020/857 of 17 June 2020 lays down the principles to be included in the contract between the European Commission and the .eu top-level domain Registry.
Directive (EU) 2019/790 of the European Parliament and of the Council of 17 April 2019 on copyright and related rights in the Digital Single Market (OJ L 130, 17.05.2019, p. 92–125)	17/04/2019	The Office is responsible for establishing and managing a public single online portal for the out-of-commerce works. The portal serves mass digitisation projects conducted by cultural heritage institutions and acts as the central European transparency (publicity) measure for the out-of-commerce works. Additionally, the Office supports the implementation of tasks related to copyright.
Regulation (EU) 2021/690 of the European Parliament and of the Council of 28 April 2021 establishing a programme for the internal market, competitiveness of enterprises, including small and medium-sized enterprises, the area of plants, animals, food and feed, and European statistics (Single Market Programme) (OJ L 153, 3.5.2021, p. 1–47)	28/04/2021	Within the framework of the Single Market Programme complemented by the Commission Implementing Decisions, the European Commission proposed a new initiative to introduce IP vouchers designed to support post-COVID-19 recovery and facilitate green and digital transitions, to be implemented by the Office. This initiative seeks to enhance the ability of SMEs to utilise IP as a part of their business growth plans by offering financial relief for IP related costs.
Regulation (EU) 2023/2411 of the European Parliament and of the Council of 18 October 2023 on the protection of geographical indications for craft and industrial products (OJ L, 2023/2411, 27.10.2023)	18/10/2023	This Regulation establishes a new EU scheme for geographical indications for craft and industrial products, designating the Office as the EU competent authority responsible for managing the registration process. The Regulation is applicable starting from 1 December 2025.

1.2 - Seat

Alicante, Spain

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	697	554	79,48 %	697	647
TOTAL AST	475	400	84,21 %	475	423
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	1 172	954	81,40 %	1 172	1 070
Contract Agents	188	176	93,62 %	163	134
Seconded National Experts	50	45	90,00 %	52	53
TOTAL Staff	1 410	1 175	83,33 %	1 387	1 257

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution		
Other Revenue	530 477 005	538 189 976
Total	530 477 005	538 189 976

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from contribution agreements (FFR Art.7)	3 588 447	
Total	3 588 447	

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	177 957 085	177 957 085	182 096 977	182 096 977
Title 2 - Infrastructure and operating expenditure	64 540 816	64 540 816	65 077 822	65 077 822
Title 3 - Operational expenditure	52 603 285	52 603 285	53 145 973	53 145 973
Title 4 - Contribution to the EU policies	37 078 692	37 078 692	32 341 381	32 341 381
Title 5 - Offsetting to Member States	15 654 241	15 654 241	16 722 901	16 722 901
Title 6 - Allocation to the Reserve Fund	3 370 768	3 370 768	5 219 585	5 219 585
Title 10 - Other expenditure	179 272 118	179 272 118	183 585 337	183 585 337
Total	530 477 005	530 477 005	538 189 976	538 189 976

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16		1	0	0	0	1	1	1	1	1
AD 15	1	2	0	2	1	3	2	3	2	3
AD 14	20	11	13	4	20	11	22	12	22	12
AD 13	25	13	18	8	25	13	15	15	15	15
AD 12	12	23	10	16	12	23	14	25	14	25
AD 11	14	14	10	12	14	14	19	17	19	17
AD 10	28	18	25	14	28	18	38	20	38	20
AD 9	47	14	47	14	47	16	59	36	59	36
AD 8	50	38	46	38	50	40	41	92	41	92
AD 7	32	103	33	104	32	108	13	131	13	131
AD 6	56	170	3	136	56	160	4	62	4	62
AD 5	5		1	0	5	0	5	0	5	0
TOTAL AD	290	407	206	348	290	407	233	414	233	414
AST 11	12	1	10	0	14	1	14	2	14	2
AST 10	22	4	16	3	19	6	17	5	17	5
AST 9	61	11	56	6	67	12	60	15	60	15
AST 8	55	17	55	14	56	16	52	18	52	18
AST 7	54	16	44	14	49	16	37	17	37	17
AST 6	37	12	34	10	38	15	48	17	48	17
AST 5	62	20	65	18	55	21	51	24	51	24
AST 4	18	28	18	25	18	23	4	17	4	17
AST 3	4	41	3	9	4	45	7	18	7	18
AST 2										
AST 1										
TOTAL AST	325	150	301	99	320	155	290	133	290	133
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL	615	557	507	447	610	562	523	547	523	547
GRAND TOTAL	1 172		954		1 172		1 070		1 070	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	158	155	144	127
Function Group III	26	18	16	6
Function Group II				
Function Group I	4	3	3	1
Contract Agents	188	176	163	134

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	50	45	52	53

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES	343 319 618	358 666 700	358 917 858	358 917 858	0,07 %
2 EU CONTRIBUTION					
- Of which assigned revenues deriving from previous years' surpluses					
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)					
- Of which EEA/EFTA (excl. Switzerland)					
- Of which candidate countries					
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS					
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
8 WITHDRAWALS FROM THE RESERVE FUND	1 260 483				
9 BALANCE FROM PREVIOUS FINANCIAL YEAR	167 270 110	171 810 305	179 272 118	179 272 118	4,34 %

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
TOTAL	511 850 211	530 477 005	538 189 976	538 189 976	1,45 %

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	5 618 442	3 588 447	3 947 656		-100,00 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL	5 618 442	3 588 447	3 947 656		-100,00 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	172 957 832	177 957 085	182 096 977	182 096 977	2,33 %
Salaries & allowances	139 224 656	143 565 814	146 825 563	146 825 563	2,27 %
- Of which establishment plan posts	134 446 390	138 349 729	141 510 265	141 510 265	2,28 %
- Of which external personnel	4 778 266	5 216 085	5 315 298	5 315 298	1,90 %
Expenditure relating to Staff recruitment	420 479	1 065 928	1 233 029	1 233 029	15,68 %
Employer's pension contributions	28 409 560	27 854 723	28 464 567	28 464 567	2,19 %
Mission expenses	1 370 350	1 233 600	1 251 688	1 251 688	1,47 %
Socio-medical infrastructure	451 091	492 962	517 488	517 488	4,98 %
Training	950 825	1 159 000	1 103 040	1 103 040	-4,83 %
External Services	0	0	0	0	
Receptions, events and representation	12 398	19 200	19 800	19 800	3,12 %
Social welfare	527 101	783 679	812 437	812 437	3,67 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other Staff related expenditure	1 591 372	1 782 179	1 869 365	1 869 365	4,89 %
Title 2 - Infrastructure and operating expenditure	59 064 622	64 540 816	65 077 822	65 077 822	0,83 %
Rental of buildings and associated costs	11 186 744	10 803 231	10 692 703	10 692 703	-1,02 %
Information, communication technology and data processing	32 476 426	36 602 725	36 664 776	36 664 776	0,17 %
Movable property and associated costs	2 974 165	2 934 766	3 134 179	3 134 179	6,79 %
Current administrative expenditure	6 649 583	7 235 365	7 479 973	7 479 973	3,38 %
Postage / Telecommunications	862 594	880 500	935 550	935 550	6,25 %
Meeting expenses	3 362 745	3 578 335	3 705 978	3 705 978	3,57 %
Running costs in connection with operational activities	0	0	0	0	
Information and publishing	0	0	0	0	
Studies	1 552 365	2 505 894	2 464 663	2 464 663	-1,65 %
Other infrastructure and operating expenditure	0	0	0	0	
Title 3 - Operational expenditure	52 443 638	52 603 285	53 145 973	53 145 973	1,03 %
Observatory	5 437 417	5 505 609	5 325 342	5 325 342	-3,27 %
EU Cooperation	32 260 326	32 363 543	33 037 850	33 037 850	2,08 %
Communication, promotion and integration	1 164 015	1 417 550	1 466 953	1 466 953	3,49 %
Expenditure regarding the community trademark and design registration procedure	13 581 880	13 316 583	13 315 828	13 315 828	-0,01 %
Title 4 - Contribution to the EU policies	30 509 341	37 078 692	32 341 381	32 341 381	-12,78 %
Title 5 - Offsetting to Member States	15 510 859	15 654 241	16 722 901	16 722 901	6,83 %
Title 6 - Allocation to the Reserve Fund	0	3 370 768	5 219 585	5 219 585	54,85 %
Title 10 - Other expenditure		179 272 118	183 585 337	183 585 337	2,41 %
Funds reserved for offsetting		34 656 236	35 879 228	35 879 228	3,53 %
Funds reserved for Co-financing the EU Funded projects		23 304 906	17 565 586	17 565 586	-24,63 %
Funds reserved for Financing the European School of Alicante		54 575 025	41 403 000	41 403 000	-24,14 %
Funds reserved for Co-financing the SME fund		13 430 037			-100,00 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Net balance		53 305 914	88 737 523	88 737 523	66,47 %
TOTAL	330 486 292	530 477 005	538 189 976	538 189 976	1,45 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	172 957 832	177 957 085	182 096 977	182 096 977	2,33 %
Salaries & allowances	139 224 656	143 565 814	146 825 563	146 825 563	2,27 %
- Of which establishment plan posts	134 446 390	138 349 729	141 510 265	141 510 265	2,28 %
- Of which external personnel	4 778 266	5 216 085	5 315 298	5 315 298	1,90 %
Expenditure relating to Staff recruitment	420 479	1 065 928	1 233 029	1 233 029	15,68 %
Employer's pension contributions	28 409 560	27 854 723	28 464 567	28 464 567	2,19 %
Mission expenses	1 370 350	1 233 600	1 251 688	1 251 688	1,47 %
Socio-medical infrastructure	451 091	492 962	517 488	517 488	4,98 %
Training	950 825	1 159 000	1 103 040	1 103 040	-4,83 %
External Services	0	0	0	0	
Receptions, events and representation	12 398	19 200	19 800	19 800	3,12 %
Social welfare	527 101	783 679	812 437	812 437	3,67 %
Other Staff related expenditure	1 591 372	1 782 179	1 869 365	1 869 365	4,89 %
Title 2 - Infrastructure and operating expenditure	59 064 622	64 540 816	65 077 822	65 077 822	0,83 %
Rental of buildings and associated costs	11 186 744	10 803 231	10 692 703	10 692 703	-1,02 %
Information, communication technology and data processing	32 476 426	36 602 725	36 664 776	36 664 776	0,17 %
Movable property and associated costs	2 974 165	2 934 766	3 134 179	3 134 179	6,79 %
Current administrative expenditure	6 649 583	7 235 365	7 479 973	7 479 973	3,38 %
Postage / Telecommunications	862 594	880 500	935 550	935 550	6,25 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Meeting expenses	3 362 745	3 578 335	3 705 978	3 705 978	3,57 %
Running costs in connection with operational activities	0	0	0	0	
Information and publishing	0	0	0	0	
Studies	1 552 365	2 505 894	2 464 663	2 464 663	-1,65 %
Other infrastructure and operating expenditure	0	0			
Title 3 - Operational expenditure	52 443 638	52 603 285	53 145 973	53 145 973	1,03 %
Observatory	5 437 417	5 505 609	5 325 342	5 325 342	-3,27 %
EU Cooperation	32 260 326	32 363 543	33 037 850	33 037 850	2,08 %
Communication, promotion and integration	1 164 015	1 417 550	1 466 953	1 466 953	3,49 %
Expenditure regarding the community trademark and design registration procedure	13 581 880	13 316 583	13 315 828	13 315 828	-0,01 %
Title 4 - Contribution to the EU policies	30 509 341	37 078 692	32 341 381	32 341 381	-12,78 %
Title 5 - Offsetting to Member States	15 510 859	15 654 241	16 722 901	16 722 901	6,83 %
Title 6 - Allocation to the Reserve Fund	0	3 370 768	5 219 585	5 219 585	54,85 %
Title 10 - Other expenditure		179 272 118	183 585 337	183 585 337	2,41 %
Funds reserved for offsetting		34 656 236	35 879 228	35 879 228	3,53 %
Funds reserved for Co-financing the EU Funded projects		23 304 906	17 565 586	17 565 586	-24,63 %
Funds reserved for Financing the European School of Alicante		54 575 025	41 403 000	41 403 000	-24,14 %
Funds reserved for Co-financing the SME fund		13 430 037	0	0	-100,00 %
Net balance		53 305 914	88 737 523	88 737 523	66,47 %
TOTAL	330 486 292	530 477 005	538 189 976	538 189 976	1,45 %

4 - Justification of needs

-1 - Commission assessment

Human Resources

It is welcomed that EUIPO has reduced its staff planned for 2027 to a level below the authorised budget for 2026, which might improve the occupancy rate compared to 83.3% recorded at the end of 2025.

Financial Resources

The planned budget for 2027 aligns with the multiannual trend observed in recent years. The Commission encourages EUIPO to explore ways to present the ex-ante budget and the ex-post budget execution in a more comparable manner- for example, by clearly distinguishing between past accumulated surpluses and planned future expenditures.

Observed matters for closer monitoring and follow-up:

- Title 10 “Other expenditure” represents more than one-third of the total budget (34.1%), yet no details are given to the nature of this expenditure. This was already the case in previous years and the Commission assesses that the principle of transparency should be upheld.

- It is observed that while EUIPO’s fee revenue (Section 3.1.1) is projected to slightly increase from € 358.6 million in 2026 to € 358.9 million in 2027, its contribution to EU policies is set to decline by 12.8% - an unexpected development, particularly given the planned retention of a substantial provision of € 179.3 million (one-third of the total revenue) as a “Balance from previous financial year”.

- It is observed that, in the context of the DB2026, EUIPO declared additional EU funding stemming from contribution agreements (Article 7 of the Financial Framework Regulation) amounting to EUR 9 100 000 for 2026. However, in the current submission for the DB2027, the amount is decreased to EUR 3 588 447 for the year 2026.

4.1 - Human Resources - Agency Request

4.1.1 - Number of staff requested

EUIPO is a fully self-financed decentralised agency whose budgetary and discharge procedures are administered by the EUIPO Budget Committee.

The Budget 2026 (including the establishment plan) was approved by the EUIPO Budget Committee in November 2025 and the Preliminary Draft Budget 2027 was presented to the EUIPO Budget Committee in November 2025.

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4.1.2 - Vacancy rate as of end 2025

4.2 - Financial Resources - Agency request

4.2.1 - Title 1

EUIPO is a fully self-financed decentralised agency whose budgetary and discharge procedures are administered by the EUIPO Budget Committee.

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4.2.2 - Title 2

EUIPO is a fully self-financed decentralised agency whose budgetary and discharge procedures are administered by the EUIPO Budget Committee.

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4.2.3 - Title 3

EUIPO is a fully self-financed decentralised agency whose budgetary and discharge procedures are administered by the EUIPO Budget Committee.

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4.3 - Ad hoc grants and delegation agreements

4.3 Ad hoc grants and delegation agreements

The Office implements Contribution Agreements and co-finances them through its financial reserves, thereby alleviating pressure on the EU Budget. The resources dedicated to this co-financing are reported under Title 4 of the Office's budget, in accordance with Article 10 (4) of the Office's Financial Regulation, and amount to EUR 32 341 381.2, covering the following:

The co-financing of the EU-funded projects of international cooperation in the field of IP for EUR 5 739 319.8.

In addition, the Office's financing of the European School of Alicante is also included in Title 4 for a total amount of EUR 13 172 024.4.

The new appropriations expected to be allocated to the multiannual SME Fund, an EU-wide grant scheme designed to help EU-based small and medium-sized enterprises (SMEs) protect their intellectual property (IP) rights, and implemented by the Office under a contribution agreement with the European Commission, are also included under Title 4.

For PDB 2027, a total of EUR 13 430 037.1 (EUR 12.0 million for the SME grants and EUR 1.4 million for implementation costs) is foreseen in accordance with Article 7 and Article 10.4 of the Office's Financial Regulation. This amount will be completed by appropriations carried over from previous years, made available primarily through the release of funds from expired vouchers.

As a result of these Office's contributions to Union policies that require separate budget items, the necessary resources for their implementation are secured by the Office's accumulated surplus.

Thanks to these efforts, the European Court of Auditors confirmed in its 2021 annual report that the Office has completed the recommendation to make productive use of its past accumulated surplus.

EUIPO's funding for the Contribution Agreement Digital Service Act was not included in DB2027 as it was signed in 22.12.2025 after the closure of the information package sent and approved by the EUIPO's governing bodies.

Name and Agreement type	Signature date	Duration	Counterpart	Short description	2027 Contribution amount in EUR million		TA FTE	CA FTE	SNE FTE
					EUIPO	EU budget*			
IPPE IN CHINA [CA]	31.03.2025	10 2025 - 09 2028	DG INTPA AND DG TRADE	To promote greater transparency and fairer implementation of IPR protection and enforcement in China.	0,2	1,0	1		
CARIPI 2 [CA]	31.03.2024	04 2025 - 03 2029	EUD TO Caricom / Cariforum and DG INTPA	To help integrate the CARIFORUM States into the global economy, by strengthening their IPR framework to stimulate private sector innovation and competitiveness.	0,7	0,6	1	3	
EU4IP - EASTERN [CA]	01.12.2023	01 2024 - 12 2028	DG ENEST	To contribute to an adequate and effective level of registration, protection and enforcement of IPRs in Moldova and Ukraine in line with international and European best practices.	0,7	0,0	1	3	
SCOPE IPR [CA]	03.01.2024	03 2024 - 02 2028	DG INTPA	The overall objective is to ensure protection and enforcement of IPRs in ASEAN countries in line with EU standards and international agreements.	1,3	0,0	1	4	4

EU - ROK IPA [CA]	03.01.2024	03 2024 - 02 2028	DG TRADE AND FPI	This action seeks to increase cooperation on major policy areas of common interest and address differences in approaches to IPR protection and enforcement in the digital environment.	0,5	0,0	1	2	
EU - JAPAN IPA [CA]	01.12.2024	10 2025 - 09 2029	DG TRADE AND FPI	The action focuses on EU-Japan cooperation on policy areas of common interest regarding IPR protection and enforcement in the digital environment.	0,2	0,4		1	
EU4IP - WESTERN BALKANS [CA]	31.03.2025	01 2026 - 12 2028	DG ENEST	To contribute to intra-CEFTA integration of IPR within the Common Regional Market, facilitating intra-CEFTA trade.	0,4	1,0	1	1	
AL-INVEST NEXT [CA]	01.12.2025	01 2026 - 12 2030	DG INTPA	AL-INVEST Verde Programme (AL -INVEST PI) seeks to achieve enhanced use and effectiveness of IPR in Latin America, particularly in the MERCOSUR countries.	0,6	1,5	1	2	
AFRIPI 2 [CA]	30.09.2025	03 2026 - 02 2031	DG INTPA	The overall objective of the project is to facilitate intra-African trade and African and European investment. Property offices and IP authorities.	1,1	3,9	3	4	
AFRIPI [CA]	20.12.2019	02 2020 - 10 2025	DG INTPA	To facilitate intra-African trade and African and European investment.	0,0	0,0			
SME FUND [CA]	29.11.2021	11 2021 - 12 2026	DG GROW	Multiannual contribution agreement from Single Market Programme to provide financial relief to SMEs regarding IP-related costs.	13,4	0,0	6		
DSA [CA]	22.11.2025	03 2026 - 12 2030	DG Connect	To provide and transfer expert support to the Commission on the implementation of the DSA	0,4	1,2		6	
CO- FINANCING OF THE EUROPEAN SCHOOL OF ALICANTE [CA]	27.06.2025	01 2026 - 12 2028	ESA, European Commis- sion and European Schools	The Financing Agreement is a tripartite agreement signed between the EUIPO, the Commission and the Secretary General to finance the budget of the European School of Alicante.	13,2	0,0	N.A.	N.A.	N.A.
OECD (OECD) [GA]	31.10.2023	07 2026 - 06 2028	OECD	The agreement covers joint OECD-EUIPO studies on trade in counterfeit goods, under the auspices of the Working Party on Countering Illicit Trade.	0,2	-	N.A.	N.A.	N.A.

EUROPEAN SCHOOL OF ALICANTE OTHER ACTIVITIES [GA]	13.06.2025	09 2025 - 08 2030	European School of Alicante	The Memorandum of Understanding between the School and the EUIPO covers cooperation on pre- and post-school activities, and related support activities.	0,5	-	N.A.	N.A.	N.A.
SLA EUIPO – EUROPOL [SLA]	07.11.2019	11 2019 - 12 2027	Europol	Service Level Agreement (SLA) to strengthen cooperation in the field of counterfeiting and piracy to prevent and combat criminal activities that infringe IP.	0,6	-	N.A.	N.A.	N.A.
SLA EUIPO – DG HR [SLA]	14.12.2017	01 2018 - N.A.	DG HR	SLA defining the conditions under which DG HR provides services, goods, or works (services) to the EUIPO.	0,1	-	N.A.	N.A.	N.A.
SLA EUIPO – EEAS [SLA]	29.06.2018	06 2018 - N.A.	EEAS	SLA setting out general rules and principles applicable to the hosting of EUIPO offices and staff members within EU Delegations.	0,2	-	N.A.	N.A.	N.A.
SLA EUIPO – PMO [SLA]	29.11.2018	09 2021 - N.A.	PMO	SLA defining the conditions under which the PMO provides services, goods or works (services) to the EUIPO.	0,9	-	N.A.	N.A.	N.A.
SLA EUIPO – EUAN [SLA]	01.04.2019	04 2019 - N.A.	DG HR	Expat administrative support. Costs relating to the EUIPO EUAN SLA are not fixed as they are approved by the Heads of Agencies each year in October due to the yearly budgetary cycle.	0,3	-	N.A.	N.A.	N.A.
SLA EUIPO – EPSO, EUSA [SLA]	04.04.2019	04 2019 - N.A.	EPSO	SLA defining the conditions under which, as service providers, EPSO and the European School of Administration (EUSA) provide services, goods or works (services) to the EUIPO.	0,0	-	N.A.	N.A.	N.A.
SLA EUIPO – DG TAXUD [SLA]	04.07.2022	07 2022 - 12 2027	DG TAXUD	Administrative agreement where the parties agree to converge on practices and cooperate in activities related to the use of enforcement tools (IPEP) and the COPIS system.	0,2	-	N.A.	N.A.	N.A.
SLA EUIPO – EUROJUST [SLA]	01.01.2026	01 2026 - 12 2028	Eurojust	SLA to strengthen cooperation activities on judicial actions against counterfeiting and piracy.	0,1	-	N.A.	N.A.	N.A.

SLA EUIPO – CERT-EU [SLA]	06.03.2014	03 2014 - N.A.	DG DIGIT	Provision by CERT-EU of IT security support to EUIPO, according to CERT-EU's mandate as agreed by the Interinstitutional Cyber Security Board.	0,4	-	N.A.	N.A.	N.A.
SLA EUIPO – DG DIGIT [SLA]	28.12.2018	12 2018 - N.A.	DG DIGIT	The Service Level Agreement defines the conditions under which DG DIGIT provides services to EUIPO.	2,1	-	N.A.	N.A.	N.A.

* Based on the payment requests to be expected to be launched by EUIPO during 2027 and are included in BD 2027 estimates

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract		Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration		
1	AA1 Building, Mid-rise Office building	Alicante, Avenida de Europa, 4	12 799,00	30 205,00	43 004,00				13 017 371
2	AA2 Building, Mid-rise Office building	Alicante, Avenida de Europa, 4	5 949,00	31 524,00	37 473,00				23 973 118
3	AA3 Building, Mid-rise Office building	Alicante, Avenida de Europa, 4	3 075,00	10 793,00	13 868,00				10 162 607
4	EUIPO Campus	Alicante, Avenida de Europa, 5		59 402,00	59 402,00				1 829 707
5	Brussels Office, 4th floor, Joint occupancy building with non-EU bodies	1040 Brussels, Rue de la Loi, 223	178,00	104,00	282,00	99 022	01/07/2020 - 30/06/2029	Belgium	
6	Luxembourg Office, ground floor, Joint occupancy building with non-EU bodies	L-2180 Luxembourg, Rue Jean Monnet, 2	100,00	142,00	242,00	98 445	01/08/2017 - 31/07/2026	Luxembourg	
TOTAL			22 101,00	132 170,00	154 271,00	197 467			48 982 803

5.1.2 - Current building(s) Other comments

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5.2 - European Schools

EUIPO financially supports the European School of Alicante

5.3 - Evaluation

Not finalised yet.

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care

PART II – EXECUTIVE AGENCIES

1 MAIN BUDGETARY TRENDS: EU CONTRIBUTION AND STAFFING LEVEL FOR 2025

In line with the Commission's 'delegation package'⁷⁹, the Commission will continue to make intensive use of executive agencies in the management of spending programmes in 2027.

The EU budget contribution to cover the running costs of the six executive agencies in the 2027 draft budget is EUR 430,2 million. The amounts requested for individual agencies take account of observed vacancy rates and the impact of the salary updates in 2026 and 2027 as expected at the time of the preparation of the draft budget.

The table below shows the requested appropriations for 2027 by agency, as compared to the amounts included in the 2026 budget.

(in million EUR, at current prices)

EU budget contribution to executive agencies	Draft budget (DB)		Budget		Difference		Difference	
	2026		2025		2026 - 2025		2026 / 2025	
	(1)		(2)		(1 - 2)		(1 / 2)	
	CA	PA	CA	PA	CA	PA	CA	PA
European Climate, Infrastructure and Environment Executive Agency (CINEA)	61,7	61,7	63,2	63,2	-1,5	-1,5	-2,30 %	-2,30 %
European Health and Digital Executive Agency (HaDEA)	62,2	62,2	60,6	60,6	1,6	1,6	2,69 %	2,69 %
European Research Executive Agency (REA)	116,9	116,9	115,1	115,1	1,8	1,9	1,64 %	1,64 %
European Research Council Executive Agency (ERCEA)	66,3	66,3	65,0	65,0	1,3	1,3	2,00 %	2,00 %
European Innovation Council and SMEs Executive Agency (EISMEA)	43,3	43,3	43,8	43,8	-0,5	-0,5	-1,15 %	-1,15 %
European Education and Culture Executive Agency (EACEA)	79,7	79,7	75,3	75,3	4,3	4,3	5,75 %	5,75 %
Total	430,2	430,2	423,0	423,0	7,2	7,2	1,70 %	1,70 %

This section presents an overview for the six executive agencies as concerns their establishment plans and external personnel. In 2027, the Commission will continue to make intensive use of executive agencies in the management of the 2021-2027 spending programmes. The staffing of executive agencies as from 2026 has been adjusted to reflect the combined effects of the MFF mid-term revision, the redeployments to finance initiatives launched after 2021, such as the European Chips Act and the Secure Connectivity Programme, other adjustments such as the financing of EU Missions within Horizon Europe, and the actual budget execution between 2021-2024. Consequently, the staffing levels requested for the agencies in the 2027 draft budget reach 3 375 FTE, an increase of 20 compared to the 2027 level. The proposed EU contribution to the agencies take account of the higher-than-expected salary update since 2022, which could not be foreseen at the time of the delegation package⁹⁸, and which has had a substantial impact on the running costs of the executive agencies.

The main change reflected for the 2027 draft budget compared to the delegation package relates to the adjustments of staffing levels as a consequence of the changes mentioned above, which affect the budgetary envelopes of programmes delegated to executive agencies. As such, the initial staff level communicated in the delegation package in 2027 was 3 482 FTE, i.e. an increase of 817 FTE compared to 2020 (including staff financed outside the EU Budget). Taking into account the revised estimates of the envelopes expected to be delegated between 2021 and 2027, the estimated staff level of the executive agencies in 2027 is 3 375, of which 3 213 financed under the EU budget.

While these adjustments in the staffing level of executive agencies are expected to generate savings on their overall running costs, the EU contribution to executive agencies in the 2027 Draft Budget is above the programming made at the time of the delegation package, due to the higher-than-expected salary adjustments since 2022.

Moreover, the operational contributions of third countries to EU programmes – significantly increased with the association of the United Kingdom and Switzerland to Horizon Europe – are generating additional workload in the executive agencies. The staff levels are adjusted accordingly, while all direct and indirect administrative costs incurred by this staff, including the employer's contributions to pensions, are fully covered by the amounts resulting from the third country contributions.

⁷⁹ Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU (OJ L 50, 15.2.2021, p. 9).

As a consequence, the proposed number of staff in the executive agencies increases to 3 375 FTE in 2027 (+ 20 FTE compared to 2026, of which 23 temporary agents and a decrease of 3 contract agents), including establishment plan posts financed outside the EU budget (+ 18 temporary agent posts compared to 2026). Overall, the total staff is reduced compared to the staff numbers foreseen in the specific financial statements accompanying the Commission's delegation decisions, as well as in the Communication to the Commission on the delegation of tasks to executive agencies. More details on the staffing levels by agency are shown in the table below:

On the starting levels of agency are shown in the table below.

Staffing levels in executive agencies	Staffing levels for 2026		Staffing levels requested in DB 2027	
	Establishment plan posts (**)	Contract agents (FTE)	Establishment plan posts (*)	Contract agents (FTE)
European Climate, Infrastructure and Environment Executive Agency (CINEA)	167	368	172	365
European Health and Digital Executive Agency (HaDEA)	125	333	128	329
European Research Executive Agency (REA)	251	667	256	666
European Research Council Executive Agency (ERCEA)	153	359	158	356
European Innovation Council and SMEs Executive Agency (EISMEA)	107	229	106	221
European Education and Culture Executive Agency (EACEA)	152	444	158	460
Total	955	2 400	978	2 397
Grand Total	3 355		3 375	

**Including posts in the establishment plans financed from NGEU and programmes outside the EU budget, as follows:*

For 2026, 46 posts in CINEA, 16 posts in HADEA, 17 posts in EISMEA, 29 posts in ERCEA, 30 posts in REA and 5 posts in EACEA.

For 2027, 49 posts in CINEA, 18 posts in HADEA, 19 posts in EISMEA, 37 posts in ERCEA, 34 posts in REA and 5 posts in EACEA.

*** Including 10 FTE as per the Amending Letter No1 to the Draft Budget 2026 for HADEA 5 FTE (1 establishment plan post and 4 contract agents) for the Critical Raw Materials Act and for REA 5 FTE (contract agents) following the increase of the EAGF subsidy for the implementation of the promotion measures*

The necessary additional staff increase in the agencies following the delegation of tasks is compensated by a reduction of human resources in the Commission. The decrease in the

expected level of staff in the executive agencies in 2027 will also impact the planned offsetting due by the Commission for the delegation of tasks.

According to the Chapeau Communication, the Commission was expected to offset a total of 426 FTEs, for a corresponding increase of staff in executive agencies at the level of 817 FTEs by 2027, from 2 665 FTEs to 3 482s FTE⁸⁰. By applying the offsetting principles underpinning the delegation package, a revised level of increase of staffing in executive agencies of 717 FTEs by 2027, from 2 665 FTEs to 3 382 FTEs, would result in a revised number of FTE to be offset on the Commission side of 358 FTEs for the full period 2021-2027. Taking into account that up to 2026 included, the Commission has implemented a total offsetting of 322 FTEs, the remaining offsetting to be implemented by the Commission between in 2027 is 36 FTEs.

In 2027, the increase in the staffing levels and related administrative expenditure in the executive agencies linked to the delegation of tasks is compensated by a further reduction of 36 FTE in the Commission. This results in a net reduction of the Commission establishment plans of 29 posts. The total number of 'freed' and 'frozen' posts over the period is shown in the table below:

'Freed' and 'frozen' posts: ensuring budgetary neutrality	Total number of freed and frozen posts until 2026		Total number of freed and frozen posts in 2027		Total number of freed and frozen posts in 2027	
	Establishment plan posts	Contract agents (FTE)	Establishment plan posts	Contract agents (FTE)	Establishment plan posts	Contract agents (FTE)
<i>Total 'freed'</i>	188		29	7	217	76
<i>Total 'frozen'</i>	65				65	
Total	322		29	7	282	76
Grand Total	322		36		358	

2 INDIVIDUAL BUDGETARY STATEMENTS

The individual budgetary financial statements for executive agencies include information on the set-up of the executive agency, the operational programmes managed by it, the EU contribution to and the operating budget of the executive

⁸⁰ Considering the adjustments introduced since 2021, notably for the Innovation Fund as an effect of increase of carbon prices, this number is adjusted to 3 482 at the level of 2027, yet with no impact on offsetting as the Innovation Fund is financed outside the EU budget.

agency (revenue and expenditure), the establishment plan, contract agents and Seconded National Experts, freed and frozen posts, buildings, and evaluations.

2.1 European Climate, Infrastructure and Environment Executive Agency (“CINEA”)

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
CINEA Commission Implementing decision (EU) 2021/173	OJ L50 of 15/02/2021	Establishment of the European Climate, Infrastructure and Environment Executive Agency

1.2 - Seat

Decision	Date	Mission/ Tasks / Functions
TEN-T EA Commission decision 2007/60/EC of 26/10/2006	OJ L32 of 06/02/2007	Management of EU operational programmes in the field of trans-European transport networks
TEN-T EA Commission decision 2008/593/EC of 11/07/2008	OJ L190 of 18/07/2008	Extension of mandate to the management of TEN-T 2007 - 2013 programmes
INEA Commission decision 2013/801/EU of 23/12/2013	OJ L352 of 24/12/2013	Establishment of the Innovation and Networks Executive Agency

1.3 - Budget Line

01 01 01 74 : European Climate, Infrastructure and Environment Executive Agency — Contribution from Horizon Europe

02 01 21 74 : European Climate, Infrastructure and Environment Executive Agency — Contribution from the Connecting Europe Facility — Transport

02 01 22 74 : European Climate, Infrastructure and Environment Executive Agency — Contribution from the Connecting Europe Facility — Energy

02 01 40 74 : European Climate, Infrastructure and Environment Executive Agency — Contribution from the renewable energy financing mechanism

05 01 02 74 : European Climate, Infrastructure and Environment Executive Agency — Contribution from the Cohesion Fund

08 01 03 74 : European Climate, Infrastructure and Environment Executive Agency — Contribution from the European Maritime, Fisheries and Aquaculture Fund

09 01 01 74 : European Climate, Infrastructure and Environment Executive Agency — Contribution from the Programme for Environment and Climate Action (LIFE)

09 01 03 74 : European Climate, Infrastructure and Environment Executive Agency — Contribution from the Public sector loan facility under the Just Transition Mechanism

13 01 03 74 : European Climate, Infrastructure and Environment Executive Agency — Contribution from Connecting Europe Facility (Transport) for military mobility

16 01 02 74 : European Climate, Infrastructure and Environment Executive Agency — Contribution from the Innovation Fund

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
Of which Officials seconded by the Commission	33	26	78,79 %	30	31

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
Temporary Agents (recruited by the executive agency)	133	129	96,99 %	137	141
Total Establishment Plan Posts	166	155	93,37 %	167	172
Contract Agents	366	347	94,81 %	368	365
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	532	502	94,36 %	535	537

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
1. EU contribution to the executive agency	60 810 678	61 719 583
2. EEA/EFTA contribution	554 676	548 525
3. NGEU (Next Generation EU)	976 440	331 023
4. Other External Assigned Revenues (excl. EEA/EFTA and NGEU)	17 098 206	19 075 869
Total	79 440 000	81 675 000

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	68 515 000	68 515 000	70 284 000	70 284 000
Title 2 - Infrastructure and operating expenditure	7 627 000	7 627 000	8 118 000	8 118 000
Title 3 - Programme support expenditure	3 298 000	3 298 000	3 273 000	3 273 000
Total	79 440 000	79 440 000	81 675 000	81 675 000

2 - Information on the functioning

2.1 - Lifecycle EU programmes managed

In 2027, the executive agency is in the seventh year of its operational lifetime and manages the following programmes

Name of the EU programme	The executive agency is phasing in for this programme	The executive agency is fully operational for this programme	The executive agency is phasing out for this programme
Horizon Europe - Pillar II, cluster 5: Climate, Energy and Mobility		X	
Connecting Europe Facility — Transport (including Military Mobility and the Cohesion Fund contribution)		X	
Connecting Europe Facility — Energy		X	

European Maritime, Fisheries and Aquaculture Fund and compulsory contributions to Regional Fisheries Management Organisations (RFMOs) and other international organisations		X	
LIFE - Nature and biodiversity; Circular economy and quality of life; Climate change mitigation and adaptation; Clean energy transition		X	
Public sector loan facility under the Just Transition Mechanism		X	
Renewable Energy Financing Mechanism		X	
Next Generation EU (NGEU)		X	
Innovation Fund		X	
Connecting Europe Facility - Transport (Legacy)			X
Horizon 2020 - Part III: Societal challenges 3: Secure, clean and efficient energy			X
Horizon 2020 -Part III: Societal challenges 4: Smart, green and integrated transport			X
Horizon 2020 - Part III: Societal challenges 5: Climate action, Environment, resource efficiency and raw materials			X
LIFE: Climate Action and Environment			X
European Maritime and Fisheries Fund			X

2.2 - Operational appropriations managed

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Connecting Europe Facility (CEF)						
02 03 01 - Connecting Europe Facility (CEF) — Transport						
Operational Budget	1 664 721 220	1 383 383 637	1 678 276 945	892 125 000	1 669 539 799	1 668 000 000
<i>Of which managed by the executive agency</i>	1 623 152 214	1 351 084 284	1 650 276 945	850 000 000	1 631 507 264	1 640 000 000
02 03 02 - Connecting Europe Facility (CEF) — Energy						
Operational Budget	921 494 815	438 757 181	1 022 840 756	403 750 000	1 074 826 266	543 000 000
<i>Of which managed by the executive agency</i>	917 206 792	434 998 242	1 019 340 756	395 000 000	1 071 890 000	535 000 000
05 03 03 - Connecting Europe Facility (CEF) — Transport — Cohesion Fund (CF) allocation						
Operational Budget	1 660 965 113	881 020 003	1 723 451 538	729 000 000	1 788 670 665	968 000 000
<i>Of which managed by the executive agency</i>	1 655 056 394	872 032 042	1 716 451 538	720 000 000	1 781 670 665	960 000 000

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Completion of Connecting Europe Facility (CEF)						
02 03 99 01 - Completion of previous Connecting Europe Facility (CEF) — Transport activities (prior to 2021)						
Operational Budget	0	1 001 517 292	p.m.	668 500 000	p.m.	40 000 000
<i>Of which managed by the executive agency</i>		999 565 766		665 937 575		40 000 000
02 03 99 02 - Completion of previous Connecting Europe Facility (CEF) — Energy activities (prior to 2021)						
Operational Budget	0	289 800 000	p.m.	360 000 000	p.m.	340 000 000
<i>Of which managed by the executive agency</i>		289 800 000		360 000 000		340 000 000
Completion of Contribution from CF to CEF						
05 03 99 03 - Completion of the Connecting Europe Facility (CEF) — Cohesion Fund (CF) allocation (2014-2020)						
Operational Budget	0	461 883 224	p.m.	950 220 000	p.m.	30 000 000
<i>Of which managed by the executive agency</i>		461 532 044		950 000 000		30 000 000
08 04 99 02 - Completion of the European Fisheries Fund (EFF) and of the European Maritime and Fisheries Fund (EMFF) — Operational expenditure under direct management (prior to 2021)						
Operational Budget	0	1 419 124	p.m.	p.m.	p.m.	p.m.
<i>Of which managed by the executive agency</i>		1 267 304		p.m.		
Completion of Previous Framework Programme for Research and Innovation						
01 02 99 01 - Completion of previous research programmes (prior to 2021)						
Operational Budget	0	932 469 904	p.m.	641 456 706	p.m.	299 169 539
<i>Of which managed by the executive agency</i>		55 163 254		17 732 180		8 241 800
Completion of Programme for the Environment and Climate Action (LIFE)						
09 02 99 01 - Completion of previous programmes in the field of environment and climate action (LIFE) (prior to 2021)						
Operational Budget	0	145 737 174	p.m.	129 000 000	p.m.	93 000 000
<i>Of which managed by the executive agency</i>	0	140 604 142	0	128 000 000		93 000 000

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
08 04 02 - European Maritime, Fisheries and Aquaculture Fund (EMFAF) — Operational expenditure under direct and indirect management						
Operational Budget	62 144 012	70 741 766	67 551 773	70 000 000	65 280 292	70 000 000
<i>Of which managed by the executive agency</i>	28 610 558	32 884 952	26 533 683	35 000 000	27 805 000	27 500 000
01 02 02 10 - Cluster ‘Health’						
Operational Budget	574 962 143	344 618 351	643 612 599	660 484 229	760 906 035	762 211 165
<i>Of which managed by the executive agency</i>	2 000 000	4 088 982		3 461 297	0	0
01 02 02 20 - Cluster ‘Culture, Creativity and Inclusive Society’						
Operational Budget	283 462 701	213 697 423	331 003 359	252 254 819	315 749 388	276 250 246
<i>Of which managed by the executive agency</i>		9 253 907		0	0	0
01 02 02 30 - Cluster ‘Civil Security for Society’						
Operational Budget	204 174 723	180 428 367	189 962 987	211 428 544	174 597 723	175 296 672
<i>Of which managed by the executive agency</i>		7 955 098		0	0	0
01 02 02 40 - Cluster ‘Digital, Industry and Space’						
Operational Budget	1 102 950 997	697 414 157	1 205 434 305	1 273 122 309	1 195 615 453	1 598 643 505
<i>Of which managed by the executive agency</i>	12 000 000	61 495 181	15 000 000	12 387 172	10 000 000	16 333 159
01 02 02 50 - Cluster ‘Climate, Energy and Mobility’						
Operational Budget	1 180 190 911	891 064 215	1 532 696 974	1 404 051 164	1 263 747 575	1 538 409 917
<i>Of which managed by the executive agency</i>	1 125 153 303	874 680 135	1 396 781 319	1 357 369 827	1 183 888 884	1 536 412 797
01 02 02 60 - Cluster ‘Food, Bioeconomy, Natural Resources, Agriculture and Environment’						
Operational Budget	1 126 321 726	720 984 596	1 085 037 231	979 953 518	1 042 288 981	958 318 841
<i>Of which managed by the executive agency</i>	130 025 200	66 073 983	148 500 000	85 721 675	142 362 746	106 298 789
01 02 04 01 - Widening participation and spreading excellence						
Operational Budget	392 594 591	173 353 213	394 371 710	345 901 428	398 649 340	415 212 145
<i>Of which managed by the executive agency</i>	8 046 832	2 996 610		3 994 160		4 428 409

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Innovation Fund						
16 03 01 - Innovation Fund (IF) — Operational expenditure						
Operational Budget	0	0	p.m.	p.m.	p.m.	p.m.
<i>Of which managed by the executive agency</i>						
Programme for the Environment and Climate Action (LIFE)						
09 02 01 - Nature and biodiversity						
Operational Budget	300 758 347	163 884 639	328 811 533	200 506 415	348 879 328	218 000 000
<i>Of which managed by the executive agency</i>	275 951 932	142 586 162	281 020 000	170 500 000	294 617 600	188 000 000
09 02 02 - Circular economy and quality of life						
Operational Budget	194 171 671	121 273 840	186 713 073	139 432 172	198 723 137	168 000 000
<i>Of which managed by the executive agency</i>	153 428 776	90 497 295	152 650 000	103 000 000	159 840 400	123 000 000
09 02 03 - Climate change mitigation and adaptation						
Operational Budget	123 678 828	99 280 436	127 258 787	100 552 551	128 137 608	110 000 000
<i>Of which managed by the executive agency</i>	97 000 000	65 883 145	97 000 000	64 500 000	97 200 000	77 000 000
09 02 04 - Clean energy transition						
Operational Budget	136 528 174	116 990 352	142 443 577	119 250 000	139 530 119	165 000 000
<i>Of which managed by the executive agency</i>	109 291 916	92 794 796	106 850 000	95 000 000	103 200 000	110 000 000
Military mobility 2021-2027						
13 04 01 - Military mobility						
Operational Budget	250 516 283	134 980 379	259 391 815	167 500 000	254 318 147	150 000 000
<i>Of which managed by the executive agency</i>	250 516 283	134 980 379	259 391 815	167 500 000	254 435 199	150 000 000
Public sector loan facility under the Just Transition Mechanism (JTM)						

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
09 04 01 - Public sector loan facility under the Just Transition Mechanism (JTM)						
Operational Budget	0	25 000 000	p.m.	p.m.	p.m.	p.m.
<i>Of which managed by the executive agency</i>						
TOTAL operational budget managed by the agency	6 387 440 200	6 192 217 703	6 869 796 056	6 185 103 886	6 758 417 758	5 985 214 954

3 - Human Resources

3.1 - Staffing when created extended

Source: CINEA 2021-2027 Specific Financial Statement - including posts stemming from C1 and non-C1 funds (excluding EEA/EFTA and third countries contributions).

Staff	2021	2022	2023	2024	2025	2026	2027
Temporary Agents (Officials seconded by the Commission)	32	33	33	33	33	33	33
Temporary Agents (recruited by the agency)	97	109	111	125	127	125	125
Executive Agency's total Establishment Plan Posts	129	142	144	158	160	158	158
Contract Agents (*)	393	414	421	449	459	458	456
Seconded National Experts (SNE)							
Total staff of the Executive Agency	522	556	565	607	619	616	614

(*) Estimated full time equivalent units (FTE) on the basis of average costs

3.2 - Detailed situation

3.2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025		2026	2027
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Draft Budget Request
AD 16				
AD 15	1	1	1	1
AD 14	12	10	13	13
AD 13	14	14	15	15
AD 12	19	18	19	19
AD 11	18	17	19	19
AD 10	15	16	16	17
AD 9	23	22	24	24
AD 8	19	17	18	20
AD 7	23	18	19	19
AD 6	10	9	11	13
AD 5		0		0

Function Group and Grade	2025		2026	2027
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Draft Budget Request
TOTAL AD	154	142	155	160
AST 11				
AST 10				
AST 9				
AST 8	1	1	1	2
AST 7	2	2	3	3
AST 6	4	4	4	4
AST 5	3	4	2	2
AST 4	2	2	2	1
AST 3		0		
AST 2				
AST 1				
TOTAL AST	12	13	12	12
AST/SC 6				
AST/SC 5				
AST/SC 4				
AST/SC 3				
AST/SC 2				
AST/SC 1				
TOTAL AST/SC	0	0	0	0
TOTAL	166	155	167 ⁽¹⁾	172 ⁽¹⁾
Of which Officials seconded by the Commission	33	26	30	31

(1) The establishment plan posts include 49 posts in 2027 and 46 posts in 2026 financed from NGEU and programmes outside the Union budget

3.2.2 - Contract Agents financed from the EU budget contribution

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	232	211	230	230
Function Group III	99	107	103	102
Function Group II	35	29	35	33
Function Group I				
Contract Agents	366	347	368	365

3.2.3 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with contributions paid by (potential) candidate and third countries as well as from the European Development Fund (EDF):

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen 2027
Financed from EDF	0	0	0	0

Financed from participation of candidate countries and/or third countries	17	17	18	20
Financed from the Innovation Fund	75	69	80	89(1)
Financed from the Renewable Energy Financing Mechanism (REFM)	3	3	3	3
Financed from JTM 3rd Pillar	4	4	2	3
Financed from NGEU	11	11	6	2
TOTAL	110	104	109	117

(1) Possible revision of the Innovation Fund staffing needs at a later stage, which has no impact on the voted budget (EARN/N credits).

3.2.4 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL		0		0

3.2.5 - Use of interim staff by the agency

Interim agency staff ('interimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	7.6	8	8
Total (appropriations)	488.733	589.100	642.000

The number of interim FTEs stays stable throughout the years (between 7 and 8 FTEs over 12 months). The agency's policy is to allow the hiring of "interimaires" to replace staff on long-term sick leave, maternity leave as well as when high turnover/high vacancy rates and high workloads.

3.3 - Impact of the creation of the Executive Agency on the human resources of the Commission

3.3.1 - Freed staff in the parent DG

3.3.1.1 - At creation

In accordance with Article 12 § 6c of Council Regulation 58/2003, tasks transferred from Commission services to executive agencies free Commission resources for redeployment to other priorities in the annual allocation of human resources. In accordance with the budgetary procedure and the principle of transparency, the Commission informs the Budgetary Authority on the estimated number of posts that could be freed and redeployed.

Parent DG	Total staff to be freed and frozen	Staff freed and frozen by end 2025	Staff to be freed and frozen in 2026	Staff to be freed in 2027
DG1				
DG2				
Total				

3.3.1.2 - At extension of the mandate of the executive agency

In accordance with Article 12 § 6c of Council Regulation 58/2003, tasks transferred from Commission services to executive agencies free Commission resources for redeployment to other priorities in the annual allocation of human resources. In accordance with the budgetary procedure and the principle of transparency, the Commission informs the Budgetary Authority on the estimated number of posts that could be freed and redeployed.

Parent DG	Total staff to be freed (as planned at extension)	Staff freed by end 2025	Staff to be freed in 2026	Staff to be freed in 2027
Total				

3.3.1.3 - Following a decrease of the total number of seconded officials to executive agency ('unfrozen' posts)

Parent DG	Number of posts freed, following a decrease of the total number of seconded officials to the Executive agency		
	By end 2025	In 2026	In 2027
Total			

3.3.2 - Frozen posts in the Commission Establishment Plan

In accordance with Article 18 § 2b of Council Regulation 58/2003 and Article 38.c of the Staff Regulations, a number of posts corresponding to the number of Commission officials seconded to executive agencies is without budgetary coverage in the establishment plan of the Commission and generates a corresponding reduction of administrative appropriations in the Commission Budget (see "Abatement agences exécutives" in Draft Budget Working Document II).

This number is subject to fluctuations over time, depending on the stage in the lifetime of the executive agency. Moreover, this number can vary also following the application of Article 38.c of the Staff Regulations: "() at the end of every six months, the official concerned may request that his secondment is terminated", and the time span between his/her mobility and his/her replacement.

Parent DG	Number of posts to be frozen (as planned)	Number of posts frozen in 2026	Number of posts frozen in 2027
RTD		7	7
ENER		3	3
ENV		4	4
MOVE		10	11
CLIMA		4	4
MARE		2	2
Total		30	31

4 - Financial Resources

4.1 - Indicative contribution table

Indicative EU budget contribution(1) to the agency (as foreseen in the financial statement accompanying the mandate extension which received a positive opinion of the CREA on 01/02/2021)	2021	2022	2023	2024	2025	2026	2027
	54 813 656	57 888 962	60 302 895	62 938 695	65 390 812	67 548 270	69 872 100
Agency contribution as voted by the Budgetary Authority							
Initial Budget (EUR-27)	26 912 000	59 565 000	65 014 630	69 943 000	76 550 000	83 190 000	81 675 000
Budget after transfers and / or amending budgets (EUR-27)(1)	55 070 097	56 050 000	62 345 000	69 445 000	75.250.555		
Operating budget of the agency							
Initial Budget (EUR-27)(2)	26 912 000	56 895 000	63 345 000	69 445 000	76 550 000	79 440 000	
Budget after transfers and / or amending budgets (EUR-27)(2)	45 300 000	56 050 000	62 345 000	69 445 000	75.250.555		

(1) Based on the agency's Specific Financial Statement with the increase of posts for the Innovation Fund agreed in 2021, 2023 and 2025; excludes external assigned revenues stemming from the participation of third countries in Horizon Europe.

(2) Includes C1 and non-C1 funds with the increase of posts for the Innovation Fund agreed in 2021, 2023 and 2025, including the delegation of new programmes to the Agency, the increase of posts for the HE Missions and the external assigned revenues stemming from the participation of third countries in Horizon Europe.

4.2 - Revenues

REVENUES		2025	2026	2027	VAR 2027/2026 (%)
		Executed Budget	Budget	Draft Budget	
1. EU contribution to the executive agency					
Budget Line	Programme				
01 01 01 74	HORIZONEU	15 583 572	19 326 804	19 515 755	0,98 %
02 01 21 74	CEF_21	7 786 000	7 348 541	7 305 926	-0,58 %
02 01 22 74	CEF_21	3 350 505	3 420 467	3 486 065	1,92 %
02 01 40 74	REFM	930 112	p.m.	p.m.	
05 01 02 74	CF_21_27	6 949 085	7 244 121	7 295 082	0,70 %
08 01 03 74	EMFAF	4 470 121	4 328 793	3 920 143	-9,44 %
09 01 01 74	LIFE_2021	16 861 583	18 063 914	19 110 330	5,79 %
09 01 03 74	PSLF_JTM	0	p.m.	p.m.	
13 01 03 74	MM	1 035 000	1 078 038	1 086 282	0,76 %
16 01 02 74	IF	0	p.m.	p.m.	
Sub Total		56 965 978	60 810 678	61 719 583	1,49 %
2. EEA/EFTA contribution					
Budget Line	Programme				
01 01 01 74	HORIZONEU		527 884	516 016	-2,25 %
09 01 01 74	LIFE_2021		26 792	32 509	21,34 %
Sub Total			554 676	554 385	-0,05 %
3. NGEU (Next Generation EU)					
Budget Line	Programme				
01 01 01 74	HORIZONEU		976 440	331 023	-66,10 %
Sub Total			976 440	331 023	-66,10 %
4. Other External Assigned Revenues (excl. EEA/EFTA and NGEU)					
Budget Line	Programme				
01 01 01 74	HORIZONEU		1 793 328	2 244 984	25,19 %
02 01 21 74	CEF_21				
02 01 40 74	REFM		484 205	493 438	1,91 %
05 01 02 74	CF_21_27				
09 01 01 74	LIFE_2021				
09 01 03 74	PSLF_JTM		605 256	616 797	1,91 %
13 01 03 74	MM				
16 01 02 74	IF		14 215 417	15 720 650	10,59 %
Sub Total			17 098 206	19 075 869	11,57 %
		56 965 978	79 440 000	81 675 000	2,81 %

TOTAL REVENUES				

4.3 - Expenditure

4.3.1 - Commitment appropriations

EXPENSES	EXPENSES			
	Executed Budget 2025	Budget 2026	Draft Budget 2027	VAR 2027/2026 (%)
Title 1 - Staff expenditure	63 582 888	68 515 000	70 284 000	2,58 %
Remunerations, Allowances and Charges	60 143 432	64 563 000	66 212 000	2,55 %
- <i>Of which establishment plan posts</i>	<i>23 342 286</i>	<i>24 981 000</i>	<i>25 708 000</i>	<i>2,91 %</i>
- <i>Of which external personnel</i>	<i>36 801 146</i>	<i>39 582 000</i>	<i>40 504 000</i>	<i>2,33 %</i>
Professional Development and Social expenditure	3 439 456	3 952 000	4 072 000	3,04 %
Title 2 - Infrastructure and operating expenditure	6 834 485	7 627 000	8 118 000	6,44 %
Building expenditure	3 840 735	3 975 000	4 193 000	5,48 %
ICT expenditure	2 672 560	3 297 000	3 360 000	1,91 %
Movable Property and Current Operating expenditure	321 190	355 000	565 000	59,15 %
Title 3 - Programme support expenditure	2 504 849	3 298 000	3 273 000	-0,76 %
Programme Management expenditure	2 504 849	3 298 000	3 273 000	-0,76 %
Common Support Services expenditure				
TOTAL	72 922 222	79 440 000	81 675 000	2,81 %

4.3.2 - Payment appropriations

EXPENSES	EXPENSES			
	Executed Budget 2025	Budget 2026	Draft Budget 2027	VAR 2027/2026 (%)
Title 1 - Staff expenditure	62 664 072	68 515 000	70 284 000	2,58 %
Remunerations, Allowances and Charges	59 839 184	64 563 000	66 212 000	2,55 %
- <i>Of which establishment plan posts</i>	<i>23 342 286</i>	<i>24 981 000</i>	<i>25 708 000</i>	<i>2,91 %</i>
- <i>Of which external personnel</i>	<i>36 496 898</i>	<i>39 582 000</i>	<i>40 504 000</i>	<i>2,33 %</i>
Professional Development and Social expenditure	2 824 888	3 952 000	4 072 000	3,04 %
Title 2 - Infrastructure and operating expenditure	6 182 492	7 627 000	8 118 000	6,44 %
Building expenditure	3 485 706	3 975 000	4 193 000	5,48 %
ICT expenditure	2 439 769	3 297 000	3 360 000	1,91 %
Movable Property and Current Operating expenditure	257 017	355 000	565 000	59,15 %
Title 3 - Programme support expenditure	1 842 613	3 298 000	3 273 000	-0,76 %
Programme Management expenditure	1 842 613	3 298 000	3 273 000	-0,76 %
Common Support Services expenditure				
TOTAL	70 689 177	79 440 000	81 675 000	2,81 %

4.4 - Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as general revenue): EUR 3 114 263

5 - Justification of needs

5.1 - Human Resources

5.1.1 - Number of staff requested

The total number of staff requested by the Agency for 2027 is 654 (+10 FTEs compared to 2026): 172 Temporary Agents and 482 Contract Agents.

It includes:

- Increases of FTEs for the following programmes:

*additional 1 FTE for Horizon Europe as per SFS;

*additional 3 FTE for Horizon Europe due to the association of Switzerland to the programme;

*additional 5 FTEs for LIFE as per SFS;

*additional 13 FTEs for the IF programme, due to a higher budget to manage with a possible revision of the Innovation Fund staffing needs at a later stage, which has no impact on the voted budget (EARN/N credits).

- Decreases of FTEs for the following programmes:

*reduction of 3 FTEs for CEF as per SFS;

*reduction of 4 FTEs for EMFAF as per mid-term CBA review;

*reduction of 5 FTEs for NGEU as per SFS.

5.1.2 - Number of contracts agents financed from the participation of candidate countries and/or third countries

The total number of contract agents to be financed under the EEA/EFTA and 3rd country contributions is 20.

It includes:

- 7 FTEs granted before 2025

- 10 FTEs stemming from the UK association, granted in 2024

- 1 additional R0 FTEs from the R0 reserve granted by DG RTD in 2025

- 2 additional R0 FTEs following the association of Switzerland to Horizon Europe.

5.1.3 - Salary assumption for calculating salary lines (% applied)

The staff expenditure covers the salary and allowances of temporary agents and contract agents requested for 2027 (654 FTEs in total).

The budget for staff expenditure has been calculated based on the average wage and allowances by function group and grade. The baseline for the calculations is the salary costs of November 2025 taking into account the expected parameters for the salary indexation in 2026 (2.2%) and 2027 (2.3%) according to the budgetary circular. An increase in salaries has also been budgeted for selected staff that may benefit from a reclassification to a higher grade, as well as from the automatic advancement to a higher step. In this context reclassifications and pension rights have been taken also into account with an impact on staff expenditure. Impact of travel allowance and parental leave requests in the months of July and August are included. Finally, an average annual vacancy rate is also taken into consideration (see section 5.1.5).

5.1.4 - Vacancy rate as of end 2025

At the end of 2025, the vacancy rate was 5.2% of the total staff, i.e. 605 staff recruited out of 638 authorised staff.

5.1.5 - Standard abatement('abatement forfaitaire')

An average annual vacancy rate of 1.32% for Temporary Agents and 2.48% for Contract Agents (respectively 0% for Temporary Agents and 1.67% for Contract Agents at year-end) has been taken into consideration.

5.2 - Financial Resources

5.2.1 - Title 1

The budget requested for Title I increases by 2.8% compared to 2026. The main contributing factors are the salary indexation rate (estimated at 2.3% for the second half of 2027) and the increase by 6.8% of the interims and trainees costs due to the estimated inflation and updated prices related to interim staff.

Chapter 11 – remuneration allowances and charges increase by 2.6% at EUR 66.212.000 (or 81% of the total budget). Chapter 12 – socio, medical and training expenditures increases by 3% at EUR 4.072.000 because of more staff being recruited and an increase of the SLA DG HR and SLA PMO estimated prices for 2027.

5.2.2 - Title 2

The budget for Title II increases by 604% at EUR 8.118.000 mainly due to the estimated costs of the Agency move from the current building to new premises in 2027 (+600.000 EUR). However, due to the uncertainty linked to the ongoing negotiations related to the new building, it is not sure that the Agency will move in 2027. In this context, the Agency would adopt a prudent approach and already book the necessary additional budget in 2027 with the possibility to release it during the Global Transfer exercise if not needed.

Chapter 21 – building expenditure, increases by 5.5% at EUR 4.193.000 due to removal costs to new premises.

Chapter 22 – ICT expenditure increases by 1.9% at EUR 3.360.000 mainly due to the provision of IT costs for new premises. This is partially compensated by the cancellation of security plans' costs which are needed only once every 2 years.

Chapter 23 – movable property and current operating expenditure increases by 59.2% at EUR 565.000 due to the provision of costs for moving to new premises.

5.2.3 - Title 3

The budget for Title III is stable at EUR 3.273.000 (-0.8% vs 2026).

6 - Other information

6.1 - Buildings

6.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	W910	Brussels	10 213,00	615,00	10 828,00	2 120 735	12 years ending 31/12/2028 with the possibility to terminate on 31/12/2027	Usufruct contract	Not applicable	
TOTAL			10 213,00	615,00	10 828,00	2 120 735				0

6.1.2 - Current Building(s) Other comments

The usufruct was extended for 4 years from 31/12/2024 until 31/12/2028 in the light of the possible move of the Agency to a new building in 2027 or 2028, depending on the outcome of the ongoing negotiations between OIB and the new building owner.

6.1.3 - Building projects in the planning phase

Not applicable.

6.1.4 - Building projects submitted to the European Parliament and the Council

Not applicable.

6.2 - Evaluation

The external evaluation report presents the findings of the external evaluation of CINEA for the period from 1 April 2021 to 31 March 2024. It was conducted in line with the European Commission's Better Regulation Guidelines and Article 25 of Council Regulation (EC) No 58/2003. The report assesses CINEA's effectiveness, efficiency and coherence in managing a broad portfolio of EU programmes delegated by seven parent Directorates-General (DGs).

As part of the external evaluation, the retrospective cost-benefit analysis confirmed that delegating programme management to CINEA generated substantial cost savings and resource efficiencies compared to the in-house management scenario. Over the evaluation period, CINEA operated with a lean administrative structure, requiring 7.4% fewer full-time equivalents (FTEs) than the in-house model and achieving cumulative savings of approximately EUR 137 million during the 2021–2024 period. The Agency's productivity, measured in terms of commitment appropriations per FTE, was slightly higher than estimated, reflecting increased efficiency in the use of resources.

2.2 European Health and Digital Executive Agency (“HaDEA”)

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
COMMISSION IMPLEMENTING DECISION (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU	12 February 2021	The European Health and Digital Executive Agency is established from 16 February 2021 until 31 December 2028. The European Health and Digital Executive Agency shall be entrusted with the implementation of the following (parts of) Union programmes: (a) EU4Health programme; (b) Horizon Europe: Pillar II, Cluster 1: Health; (c) Single Market Programme: Food safety: health for humans, animals and plants along the food chain and better training for safer food; (d) Digital Europe Programme; (e) Connecting Europe Facility: Digital; (f) Horizon Europe: Pillar II, Cluster 4: Digital, industry and space. 3. As well as with the implementation of the legacy of the following (parts of) Union programmes: (a) Horizon 2020: Part III: Societal Challenge 1: Health, demographic change and well-being, which under the 2014-2020 MFF was implemented by the Commission; (b) Connecting Europe Facility: Telecom, which under 2014-2020 MFF was implemented by the Innovation and Networks Executive Agency and by the Commission; (c) Horizon 2020: Part II: specific objective ‘Leadership in enabling and industrial technologies (LEIT)’ - ICT, NMBP, space, which under the 2014-2020 MFF was implemented by the Executive Agency for Small and Medium-sized Enterprises, the executive agency established by Commission Implementing Decision 2013/778/EU (‘the Research Executive Agency’) and by the Commission; (d) Horizon 2020: Part III: Societal challenge 5: Climate action, Environment, resource efficiency and raw materials, which under the 2014-2020 MFF was implemented by the Executive Agency for Small and Medium-sized Enterprises and by the Commission; (e) FP7: The theme ‘space’ of the specific programme cooperation of the Seventh Framework Programme, which under the 2014-2020 MFF was implemented by the Research Executive Agency; (f) the Common financial framework in the area of food and feed safety including Better training for safer food, which under the 2014-2020 MFF was implemented by the executive agency established by Commission Implementing Decision 2013/770/EU (the Consumers, Health, Agriculture and Food Executive Agency); (g) the third Programme for the Union’s action in the field of health (2014-2020), which under the 2014-2020 MFF was implemented by the Consumers, Health, Agriculture and Food Executive Agency and by the Commission. The agency shall be responsible for the following tasks related to the implementation of the parts of the Union programmes and activities delegated to them: (a) managing some or all stages of programme implementation and some or all phases in the lifetime of specific projects, on the basis of the work programmes adopted by the Commission; (b) managing pilot projects and preparatory actions within the meaning of Article 58(2) of Regulation (EU, Euratom) 2018/1046, if applicable; (c) providing general administrative and logistical support services, if applicable; (d) adopting the instruments of budget execution for revenue and expenditure and carrying out all the operations necessary for the management of the programmes and activities; (e) providing information regarding the programme implementation to support the Commission in its policy making tasks;

1.2 - Seat

Brussels, Belgium

1.3 - Budget Line

01 01 01 73 : European Health and Digital Executive Agency — Contribution from Horizon Europe

02 01 23 73 : European Health and Digital Executive Agency — Contribution from the Connecting Europe Facility — Digital

02 01 30 73 : European Health and Digital Executive Agency — Contribution from the Digital Europe Programme

03 01 01 73 : European Health and Digital Executive Agency — Contribution from the Single Market Programme

06 01 05 73 : European Health and Digital Executive Agency — Contribution from the EU4Health programme

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026 (*)	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
Of which Officials seconded by the Commission	41	31	75,61 %	41	41
Temporary Agents (recruited by the executive agency)	83	86	103,61 %	84	87
Total Establishment Plan Posts	124	117	94,35 %	125	128
Contract Agents	323	312	96,59 %	333	329
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	447	429	95,97 %	458	457

* Including 5 FTE as per the Amending Letter No1 to the Draft Budget 2026 for HADEA 5 FTE (1 establishment plan post and 4 contract agents) for the Critical Raw Materials Act.

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
1. EU contribution to the executive agency	60 612 214	62 240 515
2. EEA/EFTA contribution	1 497 966	1 445 616
3. NGEU (Next Generation EU)	1 317 370	451 140
4. Other External Assigned Revenues (excl. EEA/EFTA and NGEU)	2 012 630	3 325 284
Total	65 440 180	67 462 555

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	53 969 530	53 969 530	55 233 225	55 233 224
Title 2 - Infrastructure and operating expenditure	8 488 000	8 488 000	9 241 000	9 241 000
Title 3 - Programme support expenditure	2 982 650	2 982 650	2 988 330	2 988 330

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Total	65 440 180	65 440 180	67 462 555	67 462 555

2 - Information on the functioning

2.1 - Lifecycle EU programmes managed

In 2027, the executive agency is in the seventh year of its operational lifetime and manages the following programmes

Name of the EU programme	The executive agency is phasing in for this programme	The executive agency is fully operational for this programme	The executive agency is phasing out for this programme
EU4Health programme		x	
Horizon Europe: Pillar II, Cluster 1: Health		x	
Single Market Programme: Food safety: health for humans, animals and plants along the food chain and better training for safer food		x	
Digital Europe Programme		x	
Connecting Europe Facility: Digital		x	
Horizon Europe: Pillar II, Cluster 4: Digital, industry and space			x
Horizon 2020: Part III: Societal Challenge 1: Health, demographic change and well-being			x
Connecting Europe Facility: Telecom			x
Horizon 2020: Part III: Societal challenge 5: Climate action, Environment, resource efficiency and raw materials			x
FP7: The theme 'space' of the specific programme cooperation of the Seventh Framework Programme			x
The Common financial framework in the area of food and feed safety including better training for safer food			x
The third Programme for the Union's action in the field of health (2014-2020)			x

2.2 - Operational appropriations managed

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
02 03 03 01 - Connecting Europe Facility (CEF) — Digital						
Operational Budget	150 181 381	163 254 125	286 386 424	334 050 212	286 736 893	218 726 042
<i>Of which managed by the executive agency</i>	148 701 092	161 577 733	223 786 424	164 969 792	280 387 040	216 308 818
02 03 99 03 - Completion of previous Connecting Europe Facility (CEF) — ICT activities (prior to 2021)						
Operational Budget	0	3 643 097	p.m.	p.m.	p.m.	p.m.

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
<i>Of which managed by the executive agency</i>		3 643 096	p.m.	p.m.	p.m.	p.m.
Completion of Food and Feed						
03 02 99 02 - Completion of previous measures in food and feed safety, animal health, animal welfare and plant health (prior to 2021)						
Operational Budget	0	3 551 951	p.m.	200 000	p.m.	p.m.
<i>Of which managed by the executive agency</i>		2 819 091	p.m.	p.m.	p.m.	p.m.
Completion of Previous Framework Programme for Research and Innovation						
01 02 99 01 - Completion of previous research programmes (prior to 2021)						
Operational Budget	0	932 469 904	p.m.	641 456 706	p.m.	299 169 539
<i>Of which managed by the executive agency</i>		111 241 977		82 165 954		15 185 490
Completion of previous public health programmes						
06 06 99 01 - Completion of previous public health programmes (prior to 2021)						
Operational Budget	0	4 643 881	p.m.	1 600 000	p.m.	p.m.
<i>Of which managed by the executive agency</i>		4 643 881		489 974		
02 04 99 02 - Completion of the European High-Performance Computing Joint Undertaking (EuroHPC) under the previous programme Connecting Europe Facility (CEF) — ICT (prior to 2021)						
Operational Budget	0	0	p.m.	p.m.	p.m.	p.m.
<i>Of which managed by the executive agency</i>						
Digital Europe Programme						
02 04 01 10 - Cybersecurity						
Operational Budget	15 638 000	41 756 031	15 638 000	40 034 716	13 175 000	24 212 963
<i>Of which managed by the executive agency</i>		1 355 792	p.m.	4 238 500	p.m.	0
02 04 03 - Artificial intelligence						
Operational Budget	175 536 000	272 965 543	136 602 000	253 412 747	196 432 438	271 919 428

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
<i>Of which managed by the executive agency</i>	11 000 000	9 677 556	9 601 084	16 184 412	11 788 776	
02 04 04 - Skills						
Operational Budget	52 377 977	77 810 386	18 677 245	67 620 057	89 452 875	71 672 226
<i>Of which managed by the executive agency</i>	27 000 000	62 265 005	12 889 712	39 734 234	58 232 658	73 004 395
02 04 05 01 - Deployment						
Operational Budget	96 101 497	115 522 412	96 074 297	177 331 022	80 484 226	77 580 352
<i>Of which managed by the executive agency</i>	47 000 000	34 022 843	25 572 556	49 235 820	0	9 980 697
EU4Health Programme						
06 06 01 - EU4Health Programme						
Operational Budget	556 249 610	501 174 323	661 265 985	545 750 000	606 018 985	641 700 000
<i>Of which managed by the executive agency</i>	447 390 974	413 551 514	587 205 673	426 771 202	429 437 588	548 962 492
01 02 02 10 - Cluster ‘Health’						
Operational Budget	574 962 143	344 618 351	643 612 599	660 484 229	760 906 035	762 211 165
<i>Of which managed by the executive agency</i>	561 587 143	321 408 846	616 493 819	629 338 131	715 642 663	751 693 340
01 02 02 20 - Cluster ‘Culture, Creativity and Inclusive Society’						
Operational Budget	283 462 701	213 697 423	331 003 359	252 254 819	315 749 388	276 250 246
<i>Of which managed by the executive agency</i>		667 381	0	0	0	0
01 02 02 40 - Cluster ‘Digital, Industry and Space’						
Operational Budget	1 102 950 997	697 414 157	1 205 434 305	1 273 122 309	1 195 615 453	1 598 643 505
<i>Of which managed by the executive agency</i>	712 399 582	351 441 964	477 915 968	624 419 169	691 085 725	953 797 316
01 02 02 50 - Cluster ‘Climate, Energy and Mobility’						
Operational Budget	1 180 190 911	891 064 215	1 532 696 974	1 404 051 164	1 263 747 575	1 538 409 917
<i>Of which managed by the executive agency</i>	13 652 000	26 874	3 091 618	10 884 366	14 440 546	5 547 498
01 02 02 60 - Cluster ‘Food, Bioeconomy, Natural Resources, Agriculture and Environment’						

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Operational Budget	1 126 321 726	720 984 596	1 085 037 231	979 953 518	1 042 288 981	958 318 841
<i>Of which managed by the executive agency</i>	12 000 000	0	12 475 634	9 356 725	2 923 977	12 319 688
01 02 04 01 - Widening participation and spreading excellence						
Operational Budget	392 594 591	173 353 213	394 371 710	345 901 428	398 649 340	415 212 145
<i>Of which managed by the executive agency</i>	3 395 232	2 278 598	0	2 262 039	0	2 365 995
03 02 06 - Contributing to a high level of health and welfare for humans, animals and plants						
Operational Budget	241 018 884	301 441 595	243 159 198	185 000 000	242 764 376	199 000 000
<i>Of which managed by the executive agency</i>	89 320 000	141 427 450	82 536 000	35 321 265	80 400 000	57 975 171
TOTAL operational budget managed by the agency	2 073 446 023	1 622 049 601	2 051 568 488	2 095 371 583	2 284 338 973	2 647 140 900

3 - Human Resources

3.1 - Staffing when created extended

Source: The Specific Financial Statement including staff financed from all sources

Staff	2021	2022	2023	2024	2025	2026	2027
Temporary Agents (Officials seconded by the Commission)							
Temporary Agents (recruited by the agency)	95,3	105,2	110,2	115,2	118,3	122,3	126,3
Executive Agency's total Establishment Plan Posts	95,3	105,2	110,2	115,2	118,3	122,3	126,3
Contract Agents	285,9	315,7	330,7	345,7	354,8	366,7	378,8
Seconded National Experts (SNE)							
Total staff of the Executive Agency	381,2	420,9	440,9	460,9	473,1	489	505,1

3.2 - Detailed situation

3.2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025		2026	2027
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Draft Budget Request
AD 16				
AD 15			1	1
AD 14	11	8	11	13
AD 13	7	3	6	6
AD 12	13	5	16	11

Function Group and Grade	2025		2026	2027
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Draft Budget Request
AD 11	11	7	5	8
AD 10	8	6	12	11
AD 9	14	8	7	7
AD 8	11	8	10	13
AD 7	21	15	10	10
AD 6	2	7	29	29
AD 5	19	43	11	12
TOTAL AD	117	110	118	121
AST 11	2		2	2
AST 10				
AST 9	1		1	1
AST 8		1	1	1
AST 7	2	1	1	2
AST 6		2		1
AST 5	2	1	2	
AST 4		2		
AST 3				
AST 2				
AST 1				
TOTAL AST	7	7	7	7
AST/SC 6				
AST/SC 5				
AST/SC 4				
AST/SC 3				
AST/SC 2				
AST/SC 1				
TOTAL AST/SC	0	0	0	0
TOTAL	124	117	125⁽¹⁾	128⁽¹⁾
Of which Officials seconded by the Commission	41	31	41	41

(1) The establishment plan posts include 18 posts in 2027 and 16 posts in 2026 from NGEU and programmes outside the Union budget.

3.2.2 - Contract Agents financed from the EU budget contribution

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	173	161	178	179
Function Group III	125	120	131	126
Function Group II	24	30	23	24
Function Group I	1	1	1	0
Contract Agents	323	312	333	329

3.2.3 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with contributions paid by (potential) candidate and third countries as well as from the European Development Fund (EDF):

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen 2027
Financed from NGEU	20 ⁸¹	16 ⁸²	16 ⁸³	13 ⁸⁴
Financed from participation of candidate countries and/or third countries	33	33	36	41

3.2.4 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL				

3.2.5 - Use of interim staff by the agency

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	10	8	7
Total (appropriations)	750000	600000	500000

3.3 - Impact of the creation of the Executive Agency on the human resources of the Commission

3.3.1 - Freed staff in the parent DG

3.3.1.1 - At creation

In accordance with Article 12 § 6c of Council Regulation 58/2003, tasks transferred from Commission services to executive agencies free Commission resources for redeployment to other priorities in the annual allocation of human resources. In accordance with the budgetary procedure and the principle of transparency, the Commission informs the Budgetary Authority on the estimated number of posts that could be freed and redeployed.

Parent DG	Total staff to be freed and frozen	Staff freed and frozen by end 2025	Staff to be freed and frozen in 2026	Staff to be freed in 2027
DG1				
DG2				
Total				

3.3.1.2 - At extension of the mandate of the executive agency

In accordance with Article 12 § 6c of Council Regulation 58/2003, tasks transferred from Commission services to executive agencies free Commission resources for redeployment to other priorities in the annual allocation of human resources. In accordance with the budgetary procedure and the principle of transparency, the Commission informs the Budgetary Authority on the estimated number of posts that could be freed and redeployed.

⁸¹ 12 GFIV + 8 GFIII

⁸² 10 GFIV + 6 GFIII

⁸³ 10 GFIV + 6 GFIII

⁸⁴ 9 GFIV + 4 GFIII

Parent DG	Total staff to be freed (as planned at extension)	Staff freed by end 2025	Staff to be freed in 2026	Staff to be freed in 2027
Total				

3.3.1.3 - Following a decrease of the total number of seconded officials to executive agency ('unfrozen' posts)

Parent DG	Number of posts freed, following a decrease of the total number of seconded officials to the Executive agency		
	By end 2025	In 2026	In 2027
Total			

3.3.2 - Frozen posts in the Commission Establishment Plan

In accordance with Article 18 § 2b of Council Regulation 58/2003 and Article 38.c of the Staff Regulations, a number of posts corresponding to the number of Commission officials seconded to executive agencies is without budgetary coverage in the establishment plan of the Commission and generates a corresponding reduction of administrative appropriations in the Commission Budget (see "Abatement agencies executives" in Draft Budget Working Document II).

This number is subject to fluctuations over time, depending on the stage in the lifetime of the executive agency. Moreover, this number can vary also following the application of Article 38.c of the Staff Regulations: "() at the end of every six months, the official concerned may request that his secondment is terminated", and the time span between his/her mobility and his/her replacement.

Parent DG	Number of posts to be frozen (as planned)	Number of posts frozen in 2026	Number of posts frozen in 2027
DG SANTE	10	10	10
DG CONNECT	8	8	8
DG DEFIS	4	4	4
DG GROW	3	3	3
DG RTD	17	16	16
Total	42	41	41

4 - Financial Resources

4.1 - Indicative contribution table

Indicative EU budget contribution to the agency (as foreseen in the financial statement accompanying the mandate extension which received a positive opinion of the CREA on 22 November 2013)	2021	2022	2023	2024	2025	2026	2027
	47.790	52.394	55.099	57.732	59.782	62.314	64.931
Agency contribution as voted by the Budgetary Authority							
Initial Budget (EUR-27)	35 630 191	53 504 210	51 491 823	56 844 411	59 880 548	63 428 ⁸⁵	
Budget after transfers and / or amending budgets (EUR-27)	26 256 791						
Operating budget of the agency							
Initial Budget (EUR-27)	35 630 191	45 449 957	50 336 441	55 536 286	61 994 822	65 440 ⁸⁶ 180	

⁸⁵ The amount includes contribution from EU (60.612 mln EUR) + NGEU (1.317 mln EUR) + EFTA (1.498 mln EUR)

⁸⁶ The amount includes contribution from EU (60.329 mln EUR) + NGEU (1.317 mln EUR) + EFTA (1.416 mln EUR)

Budget after transfers and / or amending budgets (EUR-27)	26 256 791	42 012 956	50 336 441	55 536 286	62 236 961		

4.2 - Revenues

REVENUES		2025	2026	2027	VAR 2027/2026 (%)
		Executed Budget	Budget	Draft Budget	
1. EU contribution to the executive agency					
Budget Line	Programme				
01 01 01 73	HORIZONEU	23 478 508	26 248 694	27 456 888	4,60 %
02 01 23 73	CEF_21	4 722 450	5 556 257	5 278 750	-4,99 %
02 01 30 73	DIGITALEU	6 466 084	6 942 200	7 432 480	7,06 %
03 01 01 73	SINGLEMKT	1 848 116	2 002 802	1 926 624	-3,80 %
06 01 05 73	EU4HEALTH	19 246 675	19 862 261	20 145 773	1,43 %
Sub Total		55 761 833	60 612 214	62 240 515	2,69 %
2. EEA/EFTA contribution					
Budget Line	Programme				
01 01 01 73	HORIZONEU	704 858	758 067	725 609	-4,28%
02 01 30 73	DIGITALEU	180 404	193 687	196 217	1,31%
06 01 05 73	EU4HEALTH	534 670	546 212	523 790	-4,10%
Sub Total		1 419 932	1 497 966	1 445 616	-3,49%
3. NGEU (Next Generation EU)					
Budget Line	Programme				
01 01 01 73	HORIZONEU	2 152 700	1 317 370	451 140	-65,75 %
Sub Total		2 152 700	1 317 370	451 140	-65,75 %
4. Other External Assigned Revenues (excl. EEA/EFTA and NGEU)					
Budget Line	Programme				
01 01 01 73	HORIZONEU	2 735 166	1 927 577	3 213 274	66,70%
02 01 30 73	DIGITALEU	167 329	85 053	112 010	31,69%
Sub Total		2 902 495	2 012 630	3 325 284	65,22 %
TOTAL REVENUES		62 236 960	65 440 180	67 462 555	3,09 %

4.3 - Expenditure

4.3.1 - Commitment appropriations

EXPENSES	EXPENSES

	Executed Budget 2025	Budget 2026	Draft Budget 2027	VAR 2027/2026 (%)
Title 1 - Staff expenditure	49 891 463	53 969 530	55 233 225	2,34 %
Remunerations, Allowances and Charges	47 683 594	51 557 430	52 782 725	2,38 %
- <i>Of which establishment plan posts</i>	<i>16 955 995</i>	<i>19 047 090</i>	<i>19 233 943</i>	<i>0,98 %</i>
- <i>Of which external personnel</i>	<i>30 727 599</i>	<i>32 510 340</i>	<i>33 548 782</i>	<i>3,19 %</i>
Professional Development and Social expenditure	2 207 869	2 412 100	2 450 500	1,59 %
Title 2 - Infrastructure and operating expenditure	7 780 745	8 488 000	9 241 000	8,87 %
Building expenditure	4 633 291	4 930 000	5 440 000	10,34 %
ICT expenditure	2 859 915	3 240 000	3 425 000	5,71 %
Movable Property and Current Operating expenditure	287 539	318 000	376 000	18,24 %
Title 3 - Programme support expenditure	3 250 050	2 982 650	2 988 330	0,19 %
Programme Management expenditure	3 250 050	2 982 650	2 988 330	0,19 %
Common Support Services expenditure	0			
TOTAL	60 922 258	65 440 180	67 462 555	3,09 %

4.3.2 - Payment appropriations

EXPENSES	EXPENSES			
	Executed Budget 2025	Budget 2026	Draft Budget 2027	VAR 2027/2026 (%)
Title 1 - Staff expenditure	49 891 463	53 969 530	55 233 224	2,34 %
Remunerations, Allowances and Charges	47 683 594	51 557 430	52 782 724	2,38 %
- <i>Of which establishment plan posts</i>	<i>16 955 995</i>	<i>19 047 090</i>	<i>19 233 942</i>	<i>0,98 %</i>
- <i>Of which external personnel</i>	<i>30 727 599</i>	<i>32 510 340</i>	<i>33 548 782</i>	<i>3,19 %</i>
Professional Development and Social expenditure	2 207 869	2 412 100	2 450 500	1,59 %
Title 2 - Infrastructure and operating expenditure	7 780 745	8 488 000	9 241 000	8,87 %
Building expenditure	4 633 291	4 930 000	5 440 000	10,34 %
ICT expenditure	2 859 915	3 240 000	3 425 000	5,71 %
Movable Property and Current Operating expenditure	287 539	318 000	376 000	18,24 %
Title 3 - Programme support expenditure	3 250 050	2 982 650	2 988 330	0,19 %
Programme Management expenditure	3 250 050	2 982 650	2 988 330	0,19 %
Common Support Services expenditure	0			
TOTAL	60 922 258	65 440 180	67 462 555	3,09 %

4.4 - Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as general revenue): EUR 1.830.693

5 - Justification of needs

5.1 - Human Resources

5.1.1 - Number of staff requested

In line with the revised authorised staffing in the Specific Financial Statement (additional FTEs following the amendment of HaDEA's delegation act to include certain activities delegated by DG GROW in relation to the Critical Raw Materials

Act are included), the Health and Digital Executive Agency (HaDEA) will count a total of 439 FTEs financed on C1 credits in 2027: 110 Temporary Agents (of which 41 are seconded officials, noting that 7 posts of seconded official out of 41 frozen are filled by temporary agents in agreement with DG CONNECT, DG RTD and DG DEFIS) and 329 Contract Agents.

The staff financed on NGEU credits in 2027 is 17 FTEs: 4 Temporary Agents and 13 Contract Agents. It is to be noted that the number of HE: Cluster 4 staff financed on NGEU remains at the same level (15 FTEs) since 2025.

Additional staff financed from other sources in 2027 is currently fixed to 55: 14 Temporary Agents and 41 Contract Agents (44 FTEs via contributions paid by potential candidate and third countries and 11 are financed via the participation of EEA/EFTA members in EU programmes).

Therefore, the adjusted level of the programming for HaDEA shall be 511 staff in 2027.

5.1.2 - Number of contracts agents financed from the participation of candidate countries and/or third countries

As indicated in point 5.1.1, in addition to staff financed from EU budget contribution, additional temporary and contract agents will be financed from appropriations accruing from contributions from external revenues. For reminder, following the 1st reassessment of HaDEA requests in view of the implementation of additional budget for HE: Cluster1 “Health research”, HaDEA received three additional FTEs (Contract Agents) available in 2025 and one FTE (Temporary Agent) available in 2026. The results of the 2nd and 3rd reassessments, communicated to HaDEA on 14 January 2026 and 23 April 2026, led to the allocation of eleven additional FTEs to reinforce HE in 2026 and 2027. Of these, eight Contract Agent posts are expected to be available in 2026, while three Temporary Agent posts (AD5) are added to the Establishment Plan for 2027, with recruitment to take place in 2027.

5.1.3 - Salary assumption for calculating salary lines (% applied)

The average costs for newly recruited TA's and CA's during 2027 is based on real salary costs paid in January 2026 and considers recent parameters on what the expected salary adjustment would be in 2026 (2.2% as of July) and 2027 (2.3% as of July). This resulted in a decrease of the average costs compared to the one used for the calculation of the 2026 salaries, which considered the expected indexation/salary adjustment of 4%, (0.6% as of April 2026 and 3,4% as of July 2026). Overall increase of the salaries compared to 2026 is 2,62% taking into account the indexation, recruitment of additional staff, reclassification exercise, travel allowances, parental leave and the turnover.

5.1.4 - Vacancy rate as of end 2025

The Agency continued growing in 2025 and counted the total of 478 posts filled on 31.12.2025 (31 seconded officials, 86 temporary agents, 361 contract agents including 33 posts of contract agents filled out of 33 allocated financed from E0/R0 credits. This amounts to 96% of 500 staff foreseen in SFS (NGEU incl.) + authorised FTEs from E0/R0 credits. 15 vacancies of contract agents were under offer or recruitment by end of 2025. For what concerns temporary agents, 7 posts remained unfilled at the end of the year of which 4 posts of temporary agent and 3 posts of seconded officials. 4 posts of TA were already either published (1 vacancy published) or under recruitment (3 offers sent). 1 post of seconded official (DG CONNECT) is filled as of 01/01/2026, two posts remain vacant, with recruitment under the responsibility of DG SANTE.

5.1.5 - Standard abatement('abatement forfaitaire')

5.2 - Financial Resources

5.2.1 - Title 1

The expenditures in Title I for 2027 is higher than the initial adopted figures in the SFS of HaDEA due to higher-than-expected salary adjustments related to inflation.

5.2.2 - Title 2

In Title II for 2027 (EUR 9,24 million) is above the adopted SFS figures for HaDEA. It includes the rent in Covent Garden and associated charges including a budget for the potential move to another building, purchase of hardware and software, the services provided by DG DIGIT, DG BUDG, DG HR and DG SG, purchase of furniture, possible internal moves, office supplies, insurances and a budget for potential court cases.

5.2.3 - Title 3

Expenditure in Title III stands at EUR 2,99M which is much lower than the figures in the SFS. It includes the costs for meetings, missions, audits, communication services (campaigns, events, digital services including audio-visual equipment purchases, etc).

6 - Other information

6.1 - Buildings

6.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	COVENT GARDEN	PLACE ROGIER 16 1000 BRUSSELS	10 086,00		10 086,00	3 060 179				
TOTAL			10 086,00	0,00	10 086,00	3 060 179				0

6.1.2 - Current Building(s) Other comments

Since 1 January 2022, all HaDEA staff has been hosted in Covent Garden (COV2). The total space allocated to our Agency in the building has increased from 8,598m² to 10,085,62 m³ in July 2024 covering HaDEA's growing needs (ARES(2025)11476011). The office space is covered by the Service Level Agreement (SLA with OIB) signed in 2022. The rental costs are €335.77/m² in 2024 which decreased in 2025 to €303.42 m².

The annual rental cost therefore decreased in 2025 to a final amount paid of EUR 3.060.178,82. The building value as well as the grant or support from the Host country is irrelevant for HaDEA.

6.1.3 - Building projects in the planning phase

N/A

6.1.4 - Building projects submitted to the European Parliament and the Council

N/A

6.2 - Evaluation

According to Article 25 of Council Regulation (EC) No 58/2003 laying down the statute for Executive Agencies, an external evaluation on the operation of each Agency must be carried out every three years. The external evaluation of the European Health and Digital Executive Agency (HaDEA) for the period from 1 April 2021 to 31 March 2024 assessed the operation of the Agency and its performance results (in terms of effectiveness, efficiency and coherence).

During the period of evaluation HaDEA effectively fulfilled its mission and objectives. The delimitation of responsibilities and tasks between HaDEA and DG SANTE (lead parent DG), as well as with the remaining parent DGs, is clear and appropriate, and the current model and delegation of tasks ensure effective management of the programme and the highest quality services to the stakeholders. The Agency was both effective and efficient in terms of producing the intended outputs and achieving its KPIs, which resulted in high stakeholder satisfaction. Furthermore, the delegation enabled the Commission to better focus on its primary policy-making tasks and enables cost savings.

2.3 European Research Executive Agency (“REA”)

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Commission Decision 2008/46/EC of 14/12/2007	OJ L11 of 15/01/2008	Creation of the Agency managing certain areas of the People, Capacities and Cooperation Specific EU Programmes within the framework of the 7th Framework Programme for RTD (Decision 1982/2006/EC) in application of Council Regulation (EC) No 58/2003.
Commission Decision 2013/778/EU of 13/12/2013 establishing Research Executive Agency and repealing Decision 2008/46/EC	OJ L 346, 20/12/2013	Establishing the Research Executive Agency and repealing Decision 2008/46/EC. 1 The Agency is entrusted within the Specific Programme Implementing Horizon 2020 (H2020), with implementing parts of Part I "Excellent science"; Part II "Industrial leadership"; Part III "Societal challenges"; Part III a "Spreading excellence and widening participation"; Part III b "Science with and for society". 2 The Agency is entrusted, within the framework of the Seventh Framework Programme (FP7), with implementing the legacy of parts of: the activities "Research for SMEs" and "Research for SME associations" of the Capacities Specific Programme; the "Space" and "Security" themes of the Cooperation Specific Programme; the People Specific Programme. 3 The Agency is responsible for the following tasks related to implementing parts of the above-mentioned programmes: (a) managing some stages of programme implementation and some phases in the lifetime of specific projects on the basis of the relevant work programmes adopted by the Commission, where the Commission has empowered it to do so in the instrument of delegation; (b) adopting the instruments of budget execution for revenue and expenditure and carrying out all the operations necessary for the management of the programme, where empowered by the Commission in the instrument of delegation; (c) providing support in programme implementation where empowered by the Commission in the instrument of delegation 4 The Agency is responsible for providing administrative and logistical support services as defined in the instrument of delegation.
Commission Implementing Decision establishing the Research Executive Agency (mandate for 2014-2024) (C(2013)8909 of 13 December 2013) which received a positive opinion of the CEA on 22 November 2013, as last amended by the Commission Decision C(2017)4900 of 14 July 2017	13 December 2013	Third parties' legal validation and the preparation of viability assessment, in response to the obligation of the Single Electronic Data Interchange Area – SEDIA (based on Article 95, §2 of the Financial Regulation of 2012 which became Article 147, §1 of the Financial Regulation of 2018) The delegation to the Research Executive Agency of projects generating EU classified information.
Commission Decision C(2019)3353 of 30 April 2019	30 April 2019	The Agency shall be responsible for implementing part of the corresponding operational appropriations entered in the general budget of the Union for Horizon 2020 – Future and Emerging Technologies (FET) (only the part “FET Open”) with the exception of the appropriations relating to the Enhanced European Innovation Council Pilot (‘the Enhanced EIC Pilot’) under the framework of Horizon 2020 for the years 2019 and 2020.
Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and	OJ L50, 15.2.2021, p.9	Establishing the European Research Executive Agency (REA) and repealing Decision 2013/778/EU. The Agency is responsible for implementing the following Union programmes or parts thereof: Horizon Europe: Pillar I: Marie Skłodowska-Curie Actions (MSCA) and Research Infrastructures; Horizon Europe: Pillar II: Cluster 2: ‘Culture, creativity and inclusive society’; Cluster 3: ‘Civil Security for Society’ and

repealing 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU	Implementing Decisions	Cluster 6: 'Food, Bioeconomy, Natural Resources, Agriculture and Environment'; Horizon Europe: Part 'Widening participation and strengthening the European Research Area': Widening Participation and Spreading Excellence; Reforming and Enhancing the European R&I System; Information provision and promotion measures concerning agricultural products; Research Programme of the Research Fund for Coal and Steel; The legacy activities of the following parts of the Horizon 2020 Specific Programme – The Framework Programme for Research and Innovation (2014-2020): Part I 'Excellent Science', the specific objectives: 'Marie Skłodowska-Curie Actions' and 'Research Infrastructures'; Part III 'Societal Challenges', the specific objectives: 'Societal Challenge' 2: Food security, sustainable agriculture and forestry, marine, maritime and inland water research and the bio-economy; 'Societal Challenge' 5: Climate action, Environment, resource efficiency and raw materials; 'Societal Challenge' 6: Europe in a changing World - Inclusive, innovative and reflective societies; 'Societal Challenge' 7: Secure Societies - Protecting freedom and security of Europe and its citizens"; Part IV 'Spreading Excellence and Widening Participation'; Part V 'Science with and for society'. The legacy activities of the following parts of the 7th Framework Programme for RTD (Decision 1982/2006/EC) (2007-2013): The legacy of the activities 'Research for SMEs' and 'Research for SME associations' of the Capacities Specific Programme of the Seventh Framework Programme; The legacy of the 'Security' themes of the Cooperation Specific Programme of the Seventh Framework Programme; The legacy of the People Specific Programme of the Seventh Framework Programme; The legacy of Information provision and promotion measures concerning agricultural products under the multi annual financial framework 2014-2020, The legacy of the Research Programme of the Research Fund for Coal and Steel.

1.2 - Seat

Brussels, Belgium

1.3 - Budget Line

01 01 01 72 : European Research Executive Agency — Contribution from Horizon Europe

08 01 01 72 : European Research Executive Agency — Contribution from the European Agricultural Guarantee Fund

20 03 14 72 : European Research Executive Agency — Contribution for the implementation of the Research Programme of the Research Fund for Coal and Steel and non-research programmes

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026 (*)	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
Of which Officials seconded by the Commission	55	47	85,45 %	55	55
Temporary Agents (recruited by the executive agency)	195	192	98,46 %	196	201
Total Establishment Plan Posts	250	239	95,60 %	251	256
Contract Agents	662	658	99,40 %	667	666

Human Resources	2025			2026 (*)	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	912	897	98,36 %	918	922

(*) Including 5 FTE as per the Amending Letter No1 to the Draft Budget 2026 for REA following the increase of the EAGF subsidy for the implementation of the promotion measures

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
1. EU contribution to the executive agency	115 058 070	116 942 617
2. EEA/EFTA contribution	2 896 245	2 963 322
3. Other External Assigned Revenues (excl. EEA/EFTA and NGEU)	17 812 543	20 108 618
Total	135 766 858	140 014 557

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	115 188 186	115 188 186	117 781 986	117 781 986
Title 2 - Infrastructure and operating expenditure	12 583 507	12 583 507	13 926 321	13 926 321
Title 3 - Programme support expenditure	7 995 165	7 995 165	8 306 250	8 306 250
Total	135 766 858	135 766 858	140 014 557	140 014 557

2 - Information on the functioning

2.1 - Lifecycle EU programmes managed

In 2027, the executive agency is in its 19th year for the 2007-2013 mandate – FP7, the 14th year for the 2014-2020 mandate – Horizon 2020 and the 7th year for the 2021-2027 mandate – Horizon Europe, Promotion of Agricultural Products and Research Programme of the Research Fund for Coal and Steel. It manages the following programmes.

Name of the EU programme	The executive agency is phasing in for this programme	The executive agency is fully operational for this programme	The executive agency is phasing out for this programme
The Seventh Framework Programme for research, technological development and demonstration activities (2007 to 2013) FP 7 / "Cooperation" Specific Programme / Security research 01 02 99 01			X
The Seventh Framework Programme for research, technological development and demonstration activities (2007 to 2013) FP 7 / "People" Specific Programme 01 02 99 01			X

The Seventh Framework Programme for research, technological development and demonstration activities (2007 to 2013) FP 7 / "Capacities" Specific Programme / Capacities – Research for the benefit of small and medium-sized enterprises (SMEs) 01 02 99 01			X
Horizon 2020 "Excellent Science – Marie Skłodowska-Curie Actions – Generating new skills and innovation" 01 02 99 01			X
Horizon 2020 "Societal Challenge 2: Improving food security, developing sustainable agriculture and forestry, marine and maritime and inland water research, and the bioeconomy" 01 02 99 01			X
Horizon 2020 "Societal Challenge 5: Climate Action, Environment, Resource Efficiency and raw materials" 01 02 99 01			X
Horizon 2020 "Societal Challenge 6: Europe in a changing world – inclusive, innovative and reflective Societies" 01 02 99 01			X
Horizon 2020 "Societal Challenge 7: Secure societies – Protecting freedom and security of Europe and its citizens" (including classified projects) 01 02 99 01			X
Horizon 2020 "Spreading excellence and widening participation – Exploiting the potential of Europe's talent pool" 01 02 99 01			X
Horizon 2020 "Science with and for society" 01 02 99 01			X
Contracting and Paying of Expert Evaluators for all Horizon 2020, except the European Research Council 01 02 99 01			X
Third parties' legal validation and the preparation of viability assessment, in response to the obligation of the Single 'Electronic Data Interchange Area' – SEDIA (based on Article 95(2) of the Financial Regulation of 2012, on Article 147(1) of the Financial Regulation of 2018, and on Article 150(1) of the Financial Regulation of 2024)		X	
Horizon Europe "Pillar I: 'Marie Skłodowska-Curie Actions (MSCA)'" 01 02 01 02		X	
Horizon 2020 "Part I 'Excellent Science', the specific objective: 'Research Infrastructures'" 01 02 99 01			X
Horizon Europe "Pillar I: 'Research Infrastructures'" 01 02 01 03		X	
Horizon Europe "Pillar II: Cluster 2: 'Culture, creativity and inclusive society'" 01 02 02 20		X	
Horizon Europe "Pillar II: Cluster 3: 'Civil Security for Society'" 01 02 02 30		X	
Horizon Europe "Pillar II: Cluster 6: 'Food, Bioeconomy, Natural Resources, Agriculture and Environment'" 01 02 02 60		X	

Horizon Europe “Part ‘Widening participation and strengthening the European Research Area’: Widening Participation and Spreading Excellence” 01 02 04 01		X	
Horizon Europe “Part ‘Widening participation and strengthening the European Research Area’: Reforming and Enhancing the European R&I System” 01 02 04 02		X	
Contracting and Paying of Expert Evaluators for all Horizon Europe, except the European Research Council 01 02 05		X	
The legacy of Information provision and promotion measures concerning agricultural products under the multi annual financial framework 2014-2020 08 02 03 03			X
Information provision and promotion measures concerning agricultural products, the new programme under the MFF 2021-2027 08 02 03 03		X	
The legacy (MFF 2014-2020) of the Research Programme of the Research Fund for Coal and Steel. 01 20 03 01 and 01 20 03 02			X
Research Programme of the Research Fund for Coal and Steel, the new programme under the MFF 2021-2027 01 20 03 01 and 01 20 03 02		X	
Horizon Europe cross-cutting actions on “Cluster 1: ‘Health’ 01 02 02 10, “Cluster 2: ‘Culture, creativity and inclusive society’” 01 02 02 20 “Cluster 3: ‘Civil Security for Society’” 01 02 02 30 “Cluster 4: ‘Digital, Industry and Space’” 01 02 02 40, “Cluster 5: ‘Climate, Energy and Mobility’” 01 02 02 50 “Cluster 6: ‘Food, Bioeconomy, Natural Resources, Agriculture and Environment’” 01 02 02 60 as well as on European Research Council, 01 02 01 01, European Innovation Council, 01 02 03 01, and European Innovation Ecosystems, 01 02 03 02, Like: Horizon Europe’s “Mission: ‘Soil health and food’ / ‘A Soil Deal for Europe’”.		X	
Horizon Europe — Contribution from the ERDF 05 02 09		X	
Research Pilot Projects (PP) and Preparatory Actions (PA) 01 20 01 and 01 20 02			
01 20 02 PA 01 23 02 “Preparatory action — European Fellowship Scheme for Researchers at Risk”		X	

2.2 - Operational appropriations managed

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Completion of Previous Framework Programme for Research and Innovation						
01 02 99 01 - Completion of previous research programmes (prior to 2021)						
Operational Budget	0	932 469 904	p.m.	641 456 706	p.m.	299 169 539
<i>Of which managed by the executive agency</i>	0	172 209 731		68 255 593		30 583 704
08 02 03 03 - Promotion of agricultural products — Multi-programmes and actions implemented by the Commission under direct management						
Operational Budget	40 000 000	71 096 236	105 000 000	69 927 713	20 000 000	88 595 695
<i>Of which managed by the executive agency</i>	40 000 000	71 096 236	105 000 000	69 927 713	20 000 000	88 595 695
08 02 05 07 - Payment for young farmers						
Operational Budget						
<i>Of which managed by the executive agency</i>						
01 02 01 02 - Marie Skłodowska-Curie Actions						
Operational Budget	887 584 054	964 336 230	901 030 082	937 324 706	926 426 174	1 018 811 096
<i>Of which managed by the executive agency</i>	886 934 054	964 186 230	876 923 875	935 833 531	884 214 374	1 016 684 195
01 02 01 03 - Research infrastructures						
Operational Budget	326 467 793	256 707 841	338 178 341	355 983 822	336 115 290	279 114 521
<i>Of which managed by the executive agency</i>	325 577 484	176 054 159	256 692 543	326 788 698	276 076 304	222 944 090
01 02 02 10 - Cluster ‘Health’						
Operational Budget	574 962 143	344 618 351	643 612 599	660 484 229	760 906 035	762 211 165
<i>Of which managed by the executive agency</i>		11 247 562			11 695 906	234 893
01 02 02 20 - Cluster ‘Culture, Creativity and Inclusive Society’						
Operational Budget	283 462 701	213 697 423	331 003 359	252 254 819	315 749 388	276 250 246
<i>Of which managed by the executive agency</i>	281 404 839	202 572 921	291 969 154	248 855 874	307 687 177	275 361 898
01 02 02 30 - Cluster ‘Civil Security for Society’						
Operational Budget	204 174 723	180 428 367	189 962 987	211 428 544	174 597 723	175 296 672

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
<i>Of which managed by the executive agency</i>	133 046 817	113 640 625	110 875 473	129 864 848	110 368 058	117 625 491
01 02 02 40 - Cluster 'Digital, Industry and Space'						
Operational Budget	1 102 950 997	697 414 157	1 205 434 305	1 273 122 309	1 195 615 453	1 598 643 505
<i>Of which managed by the executive agency</i>		31 719 086		8 921 788		25 018 103
01 02 02 50 - Cluster 'Climate, Energy and Mobility'						
Operational Budget	1 180 190 911	891 064 215	1 532 696 974	1 404 051 164	1 263 747 575	1 538 409 917
<i>Of which managed by the executive agency</i>	2 704 673	4 799 067	291 971	789 409	4 986 355	3 323 879
01 02 02 60 - Cluster 'Food, Bioeconomy, Natural Resources, Agriculture and Environment'						
Operational Budget	1 126 321 726	720 984 596	1 085 037 231	979 953 518	1 042 288 981	958 318 841
<i>Of which managed by the executive agency</i>	947 190 100	640 223 707	923 511 599	851 690 249	834 544 143	789 538 355
01 02 04 01 - Widening participation and spreading excellence						
Operational Budget	392 594 591	173 353 213	394 371 710	345 901 428	398 649 340	415 212 145
<i>Of which managed by the executive agency</i>	322 486 705	149 164 602	386 659 648	315 699 982	359 419 321	382 727 205
01 02 04 02 - Reforming and enhancing the European R&I system						
Operational Budget	50 198 093	49 034 941	57 165 013	62 467 935	48 038 417	48 964 880
<i>Of which managed by the executive agency</i>	44 298 966	37 573 499	47 430 265	49 729 772	36 439 977	42 755 898
01 02 05 - Horizontal operational activities						
Operational Budget	130 728 853	111 775 015	155 131 834	108 912 739	154 521 861	168 986 471
<i>Of which managed by the executive agency</i>	73 400 000	61 940 701	57 420 925	59 367 397	113 060 429	112 527 615
TOTAL operational budget managed by the agency	3 057 043 638	2 636 428 126	3 056 775 453	3 065 724 854	2 958 492 044	3 107 921 021

(1) In addition to the budget lines listed in the tables above, REA will manage appropriations from the following budget lines in 2025: 01 02 02 12 - Cluster 'Health' — Global Health EDCTP3 Joint Undertaking; 01 02 02 41 - Cluster 'Digital, Industry and Space' — EuroHPC Joint Undertaking; 01 02 02 43 - Cluster 'Digital, Industry and Space' — Smart Networks and Services Joint Undertaking; 01 02 02 51 - Cluster 'Climate, Energy and Mobility' — Single European Sky ATM Research 3 Joint Undertaking; 01 02 02 52 - Cluster 'Climate, Energy and Mobility' — Clean Aviation Joint Undertaking; 01 02 02 53 - Cluster 'Climate, Energy and Mobility' — Europe's Rail Joint Undertaking; 01 02 02 61 - Cluster 'Food, Bioeconomy, Natural Resources, Agriculture and Environment' — Circular Bio-based Europe Joint Undertaking; 01 20 02 — Research & Innovation — Preparatory Action; 05 02 09 - Horizon Europe - Contribution from the ERDF; 02 01 01 - Digital Europe Programme

(2) For the year 2025, in addition to the execution of VOBUP 2025 appropriations shown in the above table, REA implemented IAR2/2 BP 2025 and IAR2/2 BP 2024 funds amounting to EUR 23 105 823 in Commitment Appropriations and EUR 49 911 558 in Payment Appropriations, as well as EUR 20 783 617 in RECON Commitment Appropriations. For the years 2026 and 2027, REA will implement RECON Commitment Appropriations amounting to EUR 14,869,083 and EUR 6,333,817, respectively.

3 - Human Resources

3.1 - Staffing when created extended

Source: Specific Financial Statements accompanying the Commission Decision C(2021)946 and the Commission Implementing Decision (2021)953.)

Staff	2021	2022	2023	2024	2025	2026	2027
Temporary Agents (Officials seconded by the Commission)	55	55	55	55	55	55	55
Temporary Agents (recruited by the agency)	157	160	163	167	170	173	176
Executive Agency's total Establishment Plan Posts	212	215	218	222	225	228	231
Contract Agents (*)	636	645	655	665	674	684	694
Seconded National Experts (SNE)	-	-	-	-	-	-	-
Total staff of the Executive Agency	848	860	873	887	899	912	925

(*) Estimated full time equivalent units (FTE) on the basis of average costs

3.2 - Detailed situation

3.2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025		2026	2027
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Draft Budget Request
AD 16				
AD 15	1	1	1	1
AD 14	16	12	16	17
AD 13	16	4	16	15
AD 12	39	15	40	40
AD 11	34	23	34	36
AD 10	45	35	45	45
AD 9	32	29	32	34
AD 8	30	39	30	30
AD 7	9	27	9	11
AD 6	18	33	18	17
AD 5		10		
TOTAL AD	240	228	241	246
AST 11	1	1	1	2
AST 10	3	0	3	2
AST 9	4	2	4	4
AST 8	2	3	2	2
AST 7		3		
AST 6		1		
AST 5		1		
AST 4				
AST 3				

Function Group and Grade	2025		2026	2027
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Draft Budget Request
AST 2				
AST 1				
TOTAL AST	10	11	10	10
AST/SC 6				
AST/SC 5				
AST/SC 4				
AST/SC 3				
AST/SC 2				
AST/SC 1				
TOTAL AST/SC	0	0	0	0
TOTAL	250	239	251 ^(1,2)	256 ^(1,2)
Of which Officials seconded by the Commission	55	47	55	55

(1) The establishment plan posts include 34 posts in 2027 and 30 posts in 2026 financed from NGEU and programmes outside the Union budget.

(2) The establishment plan accepts the following ad personam appointments: seconded officials may occupy a post in the establishment plan of the REA at a higher grade provided that such higher grade corresponds to their own grade at the Commission. This exception applies only to seconded officials.

3.2.2 - Contract Agents financed from the EU budget contribution

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	332	321	334	333
Function Group III	278	292	293	298
Function Group II	50	44	40	35
Function Group I	2	1		
Contract Agents	662	658	667	666

3.2.3 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with contributions paid by (potential) candidate and third countries as well as from the European Development Fund (EDF):

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen 2027
Financed from EDF				
Financed from participation of candidate countries and/or third countries	92	92	91	105

3.2.4 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL				

3.2.5 - Use of interim staff by the agency

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	21	21	21
Total (appropriations)	1 101 804	1 578 434	1 707 036

The Agency has limited recourse to interim agents, mainly to address the impact of long-term sick leave, maternity leave, or short-term workload peaks. In the FTEs stated in the table, above, are also included the interim agents funded through assigned revenues generated from the provision of validation services (SEDIA) to other European Union Institutions, Agencies and Bodies (EUIBA), such as the European Parliament (EP), the European Food and Safety Authority (EFSA) and the European Union Agency for Cybersecurity (ENISA), etc. Therefore, the number of interim staff may increase if additional SLAs and subsequent assigned revenues are generated from serving other EUIBAs (for the provision of validation (SEDIA) services).

3.3 - Impact of the creation of the Executive Agency on the human resources of the Commission

3.3.1 - Freed staff in the parent DG

3.3.1.1 - At creation

In accordance with Article 12 § 6c of Council Regulation 58/2003, tasks transferred from Commission services to executive agencies free Commission resources for redeployment to other priorities in the annual allocation of human resources. In accordance with the budgetary procedure and the principle of transparency, the Commission informs the Budgetary Authority on the estimated number of posts that could be freed and redeployed.

Parent DG	Total staff to be freed and frozen	Staff freed and frozen by end 2025	Staff to be freed and frozen in 2026	Staff to be freed in 2027
DG1				
DG2				
Total				

3.3.1.2 - At extension of the mandate of the executive agency

In accordance with Article 12 § 6c of Council Regulation 58/2003, tasks transferred from Commission services to executive agencies free Commission resources for redeployment to other priorities in the annual allocation of human resources. In accordance with the budgetary procedure and the principle of transparency, the Commission informs the Budgetary Authority on the estimated number of posts that could be freed and redeployed.

Parent DG	Total staff to be freed (as planned at extension)	Staff freed by end 2025	Staff to be freed in 2026	Staff to be freed in 2027
Total				

3.3.1.3 - Following a decrease of the total number of seconded officials to executive agency ('unfrozen' posts)

Parent DG	Number of posts freed, following a decrease of the total number of seconded officials to the Executive agency		
	By end 2025	In 2026	In 2027
Total			

3.3.2 - Frozen posts in the Commission Establishment Plan

In accordance with Article 18 § 2b of Council Regulation 58/2003 and Article 38.c of the Staff Regulations, a number of posts corresponding

to the number of Commission officials seconded to executive agencies is without budgetary coverage in the establishment plan of the Commission and generates a corresponding reduction of administrative appropriations in the Commission Budget (see "Abatement agencies executives" in Draft Budget Working Document II).

This number is subject to fluctuations over time, depending on the stage in the lifetime of the executive agency. Moreover, this number can vary also following the application of Article 38.c of the Staff Regulations: "() at the end of every six months, the official concerned may request that his secondment is terminated", and the time span between his/her mobility and his/her replacement.

Parent DG	Number of posts to be frozen (as planned)	Number of posts frozen in 2026	Number of posts frozen in 2027
RTD		41	41
EAC		6	6
AGRI		4	4
CNECT		2	2
HOME		2	2
Total		55	55

4 - Financial Resources

4.1 - Indicative contribution table

Indicative EU budget contribution to the agency (as foreseen in the Specific Financial Statements accompanying the Commission Decision C(2021)946 and the Commission Implementing Decision (2021)953)	2021	2022	2023	2024	2025	2026	2027
	93 346	96 989	100 300	103 663	107 160	110 762	114 403
Agency contribution as voted by the budgetary Authority							
Initial Budget (EUR-27)	93 346	96 989	103 245	109 126	N/A	N/A	N/A
Budget after transfers and / or amending budgets (EUR-27)	85 950	96 143	99 933	107 789	N/A	N/A	N/A
Operating budget of the agency							
Initial Budget (EUR-27)	93.346	96.989	103 245	109 126	N/A	N/A	N/A
Budget after transfers and / or amending budgets(EUR-27)	85 950	96 143	99 933	107 789	N/A	N/A	N/A

4.2 - Revenues

REVENUES		2025	2026	2027	VAR 2027/2026 (%)
		Executed Budget	Budget	Draft Budget	
1. EU contribution to the executive agency					
Budget Line	Programme				
01 01 01 72	HORIZONEU	107 522 193	111 394 026	113 973 925	2,32 %
08 01 01 72	EAGF	2 134 828	1 372 104	614 000	-55,25 %
20 03 14 72	Research Fund for Coal and Steel	2 247 000	2 291 940	2 354 692	2,74 %
Sub Total		111 904 021	115 058 070	116 942 617	1,64 %
2. EEA/EFTA contribution					
Budget Line	Programme				
01 01 01 72	HORIZONEU	2 754 768	2 896 245	2 963 322	2,32 %

Sub Total		2 754 768	2 896 245	2 963 322	2,32 %
3. Other External Assigned Revenues (excl. EEA/EFTA and NGEU)					
Budget Line	Programme				
01 01 01 72	HORIZONEU	997 521	17 812 543	20 108 618	12,89 %
Sub Total		997 521	17 812 543	20 108 618	12,89 %
TOTAL REVENUES		115 656 310	135 766 858	140 014 557	3,13 %

4.3 - Expenditure

4.3.1 - Commitment appropriations

EXPENSES	EXPENSES			
	Executed Budget 2025	Budget 2026	Draft Budget 2027	VAR 2027/2026 (%)
Title 1 - Staff expenditure	105 392 883	115 188 186	117 781 986	2,25 %
Remunerations, Allowances and Charges	101 783 539	111 458 701	113 683 241	2,00 %
- <i>Of which establishment plan posts</i>	38 348 542	42 652 480	44 236 095	3,71 %
- <i>Of which external personnel</i>	63 434 997	68 806 221	69 447 146	0,93 %
Professional Development and Social expenditure	3 609 344	3 729 485	4 098 745	9,90 %
Title 2 - Infrastructure and operating expenditure	13 369 014	12 583 507	13 926 321	10,67 %
Building expenditure	7 311 781	7 050 465	7 590 447	7,66 %
ICT expenditure	5 503 591	4 931 582	5 654 014	14,65 %
Movable Property and Current Operating expenditure	553 642	601 460	681 860	13,37 %
Title 3 - Programme support expenditure	7 605 108	7 995 165	8 306 250	3,89 %
Programme Management expenditure	2 238 691	2 494 545	2 870 930	15,09 %
Common Support Services expenditure	5 366 417	5 500 620	5 435 320	-1,19 %
TOTAL	126 367 005	135 766 858	140 014 557	3,13 %

(1) The 2026 budget has been updated to include the Letter of Amendment No. 1/2026, which incorporates EUR 500,000.00 as an additional contribution from the AGRIP Programme to the Subsidy to REA 2026. It was adopted by the Budgetary Authority in the EU General Budget 2026.

4.3.2 - Payment appropriations

EXPENSES	EXPENSES			
	Executed Budget 2025	Budget 2026	Draft Budget 2027	VAR 2027/2026 (%)
Title 1 - Staff expenditure	105 021 331	115 188 186	117 781 986	2,25 %
Remunerations, Allowances and Charges	101 547 572	111 458 701	113 683 241	2,00 %
- <i>Of which establishment plan posts</i>	38 348 542	42 652 480	44 236 095	3,71 %
- <i>Of which external personnel</i>	63 199 030	68 806 221	69 447 146	0,93 %
Professional Development and Social expenditure	3 473 759	3 729 485	4 098 745	9,90 %
Title 2 - Infrastructure and operating expenditure	12 492 400	12 583 507	13 926 321	10,67 %
Building expenditure	7 165 782	7 050 465	7 590 447	7,66 %
ICT expenditure	4 827 646	4 931 582	5 654 014	14,65 %

Movable Property and Current Operating expenditure	498 972	601 460	681 860	13,37 %
Title 3 - Programme support expenditure	6 383 266	7 995 165	8 306 250	3,89 %
Programme Management expenditure	1 152 934	2 494 545	2 870 930	15,09 %
Common Support Services expenditure	5 230 332	5 500 620	5 435 320	-1,19 %
TOTAL	123 896 997	135 766 858	140 014 557	3,13 %

(1) The 2026 budget has been updated to include the Letter of Amendment No. 1/2026, which incorporates EUR 500,000.00 as an additional contribution from the AGRIP Programme to the Subsidy to REA 2026. It was adopted by the Budgetary Authority in the EU General Budget 2026.

4.4 - Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as general revenue): EUR 3 479 070,89.

5 - Justification of needs

5.1 - Human Resources

5.1.1 - Number of staff requested

The total number of staff requested by the Agency for 2027 in the Draft Budget amounts to 1 027. This represents an increase of 23 posts compared to the Voted Budget 2026, which provided for 1 004 posts.

Following the adoption of Amending Letter (AL) No 1 to the Draft Budget (DB) 2026, as an integral part of the EU General Budget 2026, the contribution of the AGRIP programme to the subsidy to REA for 2026 was increased by EUR 500 000 to allow the funding of 5 additional full-time equivalent (FTE) supporting REA's management of that programme in 2026 and onwards. On this basis, the Steering Committee, in its meeting of 15 December 2025, invited REA to request 5 additional Contract Agent (CA) posts in 2026. These staff will be financed by the EU General Budget. In 2027, one of these 5 additional FTEs is requested as a conversion into a Temporary Agent (TA) position. Consequently, 1 009 posts constitute the baseline for the preparation of REA's Draft Budget 2027.

Another additional 6 full-time equivalent (FTE) have been included following DG RTD's reply to REA's note Ares(2025)10767042, corresponding to EARN/N | EFTA staff (aka E0/R0 posts). These 6 additional E0/R0 staff are needed to cope with the increasing number and complexity of Ownership Control Assessments (OCAs) by the Central Validation Services (CVS) in REA to support authorising officers of selected programmes in the management of their restricted calls. Given the highly specialised and complex nature of this task, one of the 6 posts is requested as a Temporary Agent (TA) position in 2027, while the 5 others are Contract Agents' (CA) positions.

Following the decision of the Corporate Management Board (CMB) of 22 April 2026, REA received 12 additional full-time equivalents (FTEs) to REA for the DB 2027. This allocation is based on the methodology for additional staffing for the Executive Agencies as endorsed by the CMB on 30 March 2022 and reflects the estimated increase in financial contributions from third countries, corresponding to EARN/N | EFTA credits (also referred to as R0/E0 posts), to be implemented by the Agency. These additional 12 staff reflect Switzerland's financial contributions following its Association Agreement with the European Union. This results in a total staffing level of 1 027 posts requested for 2027. The changes between the Voted Budget 2026 and the request in the Draft Budget 2027 are presented in the table below:

Category	Adjustments / Changes		Draft Budget 2027
Voted Budget 2026, including the the Amending Letter No1 to the Draft Budget 2026 for 5 FTEs for AGRIP financed with the EU General Budget, specifically from the AGRIP programme's contribution to the Subsidy to REA			1 009
+6 FTEs for SEDIA-Ownership Control Assessment (OCA) financed with EARN/N and EFTA (aka E0/R0)	+1 TA	+5 CA	+6
+12 FTEs financed with EARN/N EFTA (aka R0/E0) – CMB decision of 22 April 2026 following Switzerland's Association Agreement with the EU	+3 TA	+9 CA	+12
Draft Budget 2027	+5 TA	+18 CA	1 027

Out of a total of 1 027 FTE, 888 are financed by the EU General Budget and a complement of 139 staff financed by third country contributions.

5.1.2 - Number of contracts agents financed from the participation of candidate countries and/or third countries

The increase in the number of Contract Agents (CA) financed through contributions from candidate countries and/or third countries is based on:

- DG RTD's reply authorising 6 additional full-time equivalents (FTEs) in 2027 of which one should be Temporary Agent (TA) while the 5 others will be Contract Agents (CA), and
- the CMB's decision of 22 April 2026 authorising 12 additional full-time equivalents (FTEs) in 2027 of which 3 should be Temporary Agent (TA) while the 9 others will be Contract Agents (CA); this follows the entry into force of the Association Agreement between the European Union and Switzerland.

Therefore, the number of CA required by REA to manage the additional budget provided from the Associated Countries passes from 91 in 2026 to 105 in 2027, meaning +14 E0/R0 CA.

5.1.3 - Salary assumption for calculating salary lines (% applied)

The Agency's budget for 2027 covers the full-year salary costs for temporary and contract staff (including staff financed through contributions from Associated Countries) that will be in place at 31 December 2026, as well as staff expected to be authorised for 2027, i.e. a total of 1 015 staff, of which 888 are to be financed by the EU General Budget and 127 by the Associated Countries, after deduction of expected vacancies at year-end. This latter figure (127 E0/R0 posts) includes the additional 6 E0/R0 staff positions to be authorised as of 2027 for the ownership and control assessment (OCA) of participants.

The 12 additional E0/R0 staff granted to REA following the CMB's decision of 22 April 2026 will be budgeted for 2027 using External Assigned Revenues (EARN/N) from the Third Countries' contributions, mainly from Switzerland's contributions following its Association Agreement with the EU.

The Draft Budget 2027 incorporates the actual REA average salaries by function group and grade, increased by 2.2 % as of 1 July 2026 and by 2.3 % as of 1 July 2027, in accordance with the provisions of the 2027 Budgetary Circular concerning the forecasted salary adjustments.

The salary expenditure, overhead costs (also referred to as "habillage" costs) and employer pension contributions for the 31 temporary agents and 96 contract agents, together with a proportion of the expenditure under Budget Title 3, are planned to be covered by the part of the subsidy financed through the EFTA/EEA contribution (excluding Switzerland) (aka "EFTA" credits) and by the participation of candidate countries and/or third countries (aka "EARN/N" credits).

Additional External Assigned Revenues (EARN/N) from the Third Countries' contributions will be budgeted for 2027 to cover the salary expenditure, including the employer pension contributions, the overhead costs, and a proportion of the expenditure under the Budget Title 3 for the 12 additional staff granted by the CMB's decision of 22 April 2026 (i.e. +3 Temporary and +9 Contract Agents) following Switzerland's Association Agreement with the EU.

An average vacancy rate of 3.4% in Full-Time Equivalent (FTE) terms has been applied to the total staff to be authorised for REA in 2027 (see below – 'abatement forfaitaire'). It should be noted that no vacancy rate has been applied to any of REA's E0/R0 positions.

The 2027 recruitment plan has been established on a prudent basis, with a vacancy rate slightly higher than that applied in the REA 2026 Initial Administrative Budget (IB 2026), as adopted by the REA Steering Committee at its meeting of 15 December 2025. In this context, the possibility of additional budgetary needs arising in 2027 cannot be excluded, depending on the actual implementation of the recruitment process.

5.1.4 - Vacancy rate as of end 2025

On 31 December 2025, the vacancy rate of REA, in head count, was 1.39% of the total authorised staff under the 2025 Budget (both temporary and contract staff).

5.1.5 - Standard abatement('abatement forfaitaire')

The occupation rate throughout 2027 is estimated at 96.6% meaning that the expected vacancy rate for 2027 would be 3.4% in Full Time Equivalent (FTE). This estimate accommodates a turnover rate of staff.

5.2 - Financial Resources

5.2.1 - Title 1

Title 1 increases by 2.25% (+EUR 2.59m). This increase is mainly attributed to the additional staff forecasted in DB 2027, as described in point 5.1.3, as well as the consequent increase in pension contribution costs for “E0/R0” staff.

The DB 2027 incorporates the actual REA’s average salaries by function group and grade increased by 2.2% as of 1 July 2026, and by 2.3% as of 1 July 2027, in accordance with the provisions set out in the 2027 Budgetary Circular regarding the forecasted salary adjustments. For the non-salary component of Budget Title 1, the increase is mainly driven by inflation affecting services provided under Service-Level Agreements (SLA), and new actions, including:

- mobility reimbursement for staff under the SLA with the PMO (+EUR 210k);
- REA’s contribution in 2027 to school transport (+EUR 107k);
- new forecasted costs under the SLA with DG HR related to the enrolment of REA staff in accredited European Schools (+EUR 70k);
- higher forecasted costs under the SLA with DG HR related to medical services (+EUR 51k);
- higher forecasted expenses for complementary assistance for staff with disabilities (+EUR 49k).

This increase is partially offset by decreases in other actions, such as REA’s 2027 contribution to daycare services provided under the SLA with the OIB (CPE – “Centre de la Petite Enfance”) (-EUR 222k).

5.2.2 - Title 2

The increase in the budget under Title 2 by 10.67 % is mainly attributable to factors beyond the control of the European Research Executive Agency (REA), as most of the related expenditure is governed by Service-Level Agreements (SLAs) concluded between the services of the European Commission and the Agency.

For Budget Chapter 21, the budget increases by 7.66 %, mainly due to additional costs arising from the Service-Level Agreement (SLA) with OIB (+EUR 378k) and from costs linked to the SLA with DG HR/DS, notably for the provision of security guards at the SB34 building, evacuation training, and security clearance procedures (+EUR 160k).

For Budget Chapter 22, the budget increases by 14.65 %, mainly due to higher charge-back fees under the Global Service-Level Agreement (SLA) with DIGIT (+EUR 810k). This increase is partially offset by decreases in other expenses, such as the forecasted costs related to office automation services, REA reporting, and business analysis.

For Budget Chapter 23, the budget increases by 13.37 %, due to higher forecasted costs for 2027 linked to the Service-Level Agreement (SLA) with OIB, in particular for services at the SB34 building, such as central mail services, inventory, and furniture.

5.2.3 - Title 3

The budget under Title 3 increases by 3.89 %, mainly due to a 15.09 % rise in Budget Chapter 31. This increase relates to expenditure outside Service-Level Agreements (SLAs) linked to programme management activities, including feedback to policy, legal assistance, and the organisation of Information Days (e.g. for the AGRIP programme). These activities are essential for the effective implementation and management of the programmes entrusted to the Agency.

In the absence of confirmed information regarding the timing and the contractual conditions, REA’s DB 2027 does not include any costs related to the possible relocation of the Central Evaluation Platform (CEP) from the COVE building to the SB36 (Pole Star) building, which may take place in 2027. Such expenditure – estimated to EUR 3.7m – should be budgeted exclusively under Budget Chapter 32 once further clarification on the timing and on the actual costs of the CEP’s relocation becomes available

6 - Other information

6.1 - Buildings

6.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	SB34	Brussels	17 182,04	171,30	17 353,34	3 446 554	01.09.2023 to 31.08.2038	SLA OIB	No	
TOTAL			17 182,04	171,30	17 353,34	3 446 554				0

6.1.2 - Current Building(s) Other comments

The Agency moved to Bd. Simon Bolivar 34 in 2023 and benefits via a Service-Level Agreement with the European Commission's Office for Infrastructure and Logistics (OIB) for its housing of Agency staff. The fifteen-year lease of the building includes 16 months rent-free period, split over five rental periods. In 2027, the Agency will benefit for a last time from a rent-free period of 3 months.

6.1.3 - Building projects in the planning phase

6.1.4 - Building projects submitted to the European Parliament and the Council

6.2 - Evaluation

In accordance with the requirements of the Council Regulation (EC) No 58/2003, the Commission evaluates the agency's performance every 3 years. The latest evaluation, performed by external consultants, covered the period from April 2021 to March 2024 and was finalised in 2025. The Commission is currently assessing these reports with a view to prepare a communication from the Commission on conclusions resulting from this evaluation study. The main objective of the study was to assess the effectiveness, efficiency, economy, and coherence of the implementation of the programmes and services by the Agency. It covered the first years of Horizon Europe, Horizon 2020 actions funded during the reference period, and administrative and logistical support services provided by REA to other services.

According to the final report, REA fulfilled its mission and objectives, ensured effective management of the programme and the highest quality services to the stakeholders. The Agency managed the programmes cost-effectively, saving 34 % compared to the cost of the in-house scenario (even higher savings than estimated). Delimitation of responsibilities and tasks were clear and appropriate and communication between the Agency and Commission services was facilitated via an array of well-functioning mechanisms, which were formalised and improved over the evaluation period.

The study noted improvements in the agency's work on external communication and on the work on Feedback to Policy and also the agency's efforts to further simplify its processes.

2.4 European Research Council Executive Agency (“ERCEA”)

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Commission decision 2008/37EC of 14/12/2007	OJ L9 of 12/01/2008	Creation of the agency managing the Ideas Specific Programme in the framework of the 7th Framework Programme for research
Commission implementing decision C(2013)9048 of 17/12/2013	OJ L346 of 20/12/2013	Establishing the European Research Council Executive Agency and repealing Decision 2008/37/EC
Commission Implementing Decision (EU) C/2021/953 of 12/02/2021	OJ L 50/9 of 15/02/2021	Establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU - BUDG - adoptée: 12/02/2021 10:04:39
Commission decision C/2021/950 of 12/02/21		COMMISSION DECISION delegating powers to the European Research Council Executive Agency with a view to the performance of tasks linked to the implementation of Union programmes in the field of frontier research comprising, in particular, implementation of appropriations entered in the general budget of the Union - BUDG - adoptée: 12/02/2021 10:04:45

1.2 - Seat

Brussels, Belgium

1.3 - Budget Line

01 01 01 71 : European Research Council Executive Agency — Contribution from Horizon Europe

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
Of which Officials seconded by the Commission	20	19	95,00 %	20	20
Temporary Agents (recruited by the executive agency)	133	125	93,98 %	133	138
Total Establishment Plan Posts	153	144	94,12 %	153	158
Contract Agents	349	349	100,00 %	343	340
Seconded National Experts	16	16	100,00 %	16	16
TOTAL Staff	518	509	98,26 %	512	514

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
1. EU contribution to the executive agency	65 000 000	66 300 000

2. EEA/EFTA contribution	1 690 000	1 723 800
3. Other External Assigned Revenues (excl. EEA/EFTA and NGEU)	12 930 635	14 609 790
Total	79 620 635	82 633 590

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	69 424 243	69 424 243	72 194 540	72 194 540
Title 2 - Infrastructure and operating expenditure	8 669 692	8 669 692	8 858 350	8 858 350
Title 3 - Programme support expenditure	1 526 700	1 526 700	1 580 700	1 580 700
Total	79 620 635	79 620 635	82 633 590	82 633 590

2 - Information on the functioning

2.1 - Lifecycle EU programmes managed

In 2027, the executive agency is in the 19 year of its operational lifetime and manages the following programmes

Name of the EU programme	The executive agency is phasing in for this programme	The executive agency is fully operational for this programme	The executive agency is phasing out for this programme
H2020-Excellent Science			X
Horizon Europe		X	

2.2 - Operational appropriations managed

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Completion of Previous Framework Programme for Research and Innovation						
01 02 99 01 - Completion of previous research programmes (prior to 2021)						
Operational Budget	0	932 469 904	p.m.	641 456 706	p.m.	299 169 539
<i>Of which managed by the executive agency</i>		412 758 130		283 917 148		184 138 187
Horizon Europe – the Framework Programme for Research and Innovation						
01 02 01 01 - European Research Council						
Operational Budget	2 156 005 580	2 024 849 850	2 232 386 052	2 210 747 440	2 160 026 538	2 386 929 572

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
<i>Of which managed by the executive agency</i>	2 156 005 580	2 024 832 975	2 232 386 052	2 210 727 440	2 160 026 538	2 386 929 572
TOTAL operational budget managed by the agency	2 156 005 580	2 437 591 105	2 232 386 052	2 494 644 588	2 160 026 538	2 571 067 759

3 - Human Resources

3.1 - Staffing when created extended

Source:

Staff	2021	2022	2023	2024	2025	2026	2027
Temporary Agents (Officials seconded by the Commission)	20	20	20	20	20	20	20
Temporary Agents (recruited by the agency)	112	111	109	108	104	104	101
Executive Agency's total Establishment Plan Posts	132	131	129	128	124	124	121
Contract Agents (*)	374	370	366	361	349	343	341
Seconded National Experts (SNE)	16	16	16	16	16	16	16
Total staff of the Executive Agency	522	517	511	505	489	483	478

(*) Estimated full time equivalent units (FTE) on the basis of average costs

3.2 - Detailed situation

3.2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025		2026	2027
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Draft Budget Request
AD 16				
AD 15				
AD 14	11	6	12	7
AD 13	2	4	1	1
AD 12	6	7	14	28
AD 11	39	38	41	32
AD 10	25	25	18	20
AD 9	16	18	20	17
AD 8	14	13	19	16
AD 7	12	14	3	14
AD 6	28	18	25	23
AD 5		1		0
TOTAL AD	153	144	153	158
AST 11				
AST 10				
AST 9				

Function Group and Grade	2025		2026	2027
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Draft Budget Request
AST 8				
AST 7				
AST 6				
AST 5				
AST 4				
AST 3				
AST 2				
AST 1				
TOTAL AST	0	0	0	0
AST/SC 6				
AST/SC 5				
AST/SC 4				
AST/SC 3				
AST/SC 2				
AST/SC 1				
TOTAL AST/SC	0	0	0	0
TOTAL	153	144	153 ⁽¹⁾	158 ⁽¹⁾
Of which Officials seconded by the Commission	20	19	20	20

(1) The establishment plan posts include 37 posts in 2027 and 29 posts in 2026 financed from NGEU and programmes outside the Union budget.

3.2.2 - Contract Agents financed from the EU budget contribution

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	160	149	160	160
Function Group III	150	135	153	153
Function Group II	39	63	30	27
Function Group I		2		
Contract Agents	349	349	343	340

3.2.3 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with contributions paid by (potential) candidate and third countries as well as from the European Development Fund (EDF):

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen 2027
Financed from EDF				
Financed from participation of candidate countries and/or third countries	62	56	86	100

3.2.4 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	16	16	16	16

3.2.5 - Use of interim staff by the agency

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	12	11	12
Total (appropriations)	866.424	800.000	830.000

3.3 - Impact of the creation of the Executive Agency on the human resources of the Commission

3.3.1 - Freed staff in the parent DG

3.3.1.1 - At creation

In accordance with Article 12 § 6c of Council Regulation 58/2003, tasks transferred from Commission services to executive agencies free Commission resources for redeployment to other priorities in the annual allocation of human resources. In accordance with the budgetary procedure and the principle of transparency, the Commission informs the Budgetary Authority on the estimated number of posts that could be freed and redeployed.

Parent DG	Total staff to be freed and frozen	Staff freed and frozen by end 2025	Staff to be freed and frozen in 2026	Staff to be freed in 2027
DG1				
DG2				
Total				

3.3.1.2 - At extension of the mandate of the executive agency

In accordance with Article 12 § 6c of Council Regulation 58/2003, tasks transferred from Commission services to executive agencies free Commission resources for redeployment to other priorities in the annual allocation of human resources. In accordance with the budgetary procedure and the principle of transparency, the Commission informs the Budgetary Authority on the estimated number of posts that could be freed and redeployed.

Parent DG	Total staff to be freed (as planned at extension)	Staff freed by end 2025	Staff to be freed in 2026	Staff to be freed in 2027
Total				

3.3.1.3 - Following a decrease of the total number of seconded officials to executive agency ('unfrozen' posts)

Parent DG	Number of posts freed, following a decrease of the total number of seconded officials to the Executive agency		
	By end 2025	In 2026	In 2027
Total			

3.3.2 - Frozen posts in the Commission Establishment Plan

In accordance with Article 18 § 2b of Council Regulation 58/2003 and Article 38.c of the Staff Regulations, a number of posts corresponding to the number of Commission officials seconded to executive agencies is without budgetary coverage in the establishment plan of the Commission and generates a corresponding reduction of administrative appropriations in the Commission Budget (see "Abatement agences exécutives" in Draft Budget Working Document II).

This number is subject to fluctuations over time, depending on the stage in the lifetime of the executive agency. Moreover, this number can vary also following the application of Article 38.c of the Staff Regulations: "() at the end of every six months, the official concerned may request that his secondment is terminated", and the time span between his/her mobility and his/her replacement.

Parent DG	Number of posts to be frozen (as planned)	Number of posts frozen in 2026	Number of posts frozen in 2027
RTD	20	20	20
Total	20	20	20

4 - Financial Resources

4.1 - Indicative contribution table

Indicative EU budget contribution to the agency (as foreseen in the financial statement accompanying the delegation package adopted on 12 February 2021)	2021	2022	2023	2024	2025	2026	2027	2028
	54,217	54,792	55,302	55,873	56,446	57,098	57,536	
Agency contribution as voted by the Budgetary Authority								
Initial Budget (EUR-27)	51,319	54,792	58,383	58,954	64,654	65,000	66,300	
Budget after transfers and / or amending budgets (EUR-27)	54,217	57,458	58,383	58,954	65,903	65,000		
Operating budget of the agency								
Initial Budget: financed from EU-27 and other revenues (EFTA, 3 rd country contributions)	57,017	57,430	62,328	64,329	72,541	79,620	82,634	
Budget after transfers and / or amending budgets: financed from EU-27 and other revenues (EFTA, 3 rd country contributions)	55,410	59,246	61,935	66,847	72,623			

4.2 - Revenues

REVENUES		2025	2026	2027	VAR 2027/2026 (%)	
		Executed Budget	Budget	Draft Budget		
1. EU contribution to the executive agency						
Budget Line	Programme					
01 01 01 71	HORIZONEU	66 320 419	65 000 000	66 300 000	2,00 %	
Sub Total		66 320 419	65 000 000	66 300 000	2,00 %	
2. EEA/EFTA contribution						
Budget Line	Programme					
01 01 01 71	HORIZONEU	1 812 325	1 690 000	1 723 800	2,00 %	
Sub Total		1 812 325	1 690 000	1 723 800	2,00 %	
3. Other External Assigned Revenues (excl. EEA/EFTA and NGEU)						
Budget Line	Programme					
01 01 01 71	HORIZONEU	4 490 230	12 930 635	14 609 790	12,98%	
Sub Total		4 490 230	12 930 635	14 609 790	12,98%	
TOTAL REVENUES		72 622 974	79 620 635	82 633 590	3,78%	

4.3 - Expenditure

4.3.1 - Commitment appropriations

EXPENSES	EXPENSES			
	Executed Budget 2025	Budget 2026	Draft Budget 2027	VAR 2027/2026 (%)
Title 1 - Staff expenditure	62 902 611	69 424 243	72 194 540	3,99 %
Remunerations, Allowances and Charges	60 454 911	67 130 000	69 576 000	3,64 %
- <i>Of which establishment plan posts</i>	<i>25 865 464</i>	<i>30 100 000</i>	<i>29 380 000</i>	<i>-2,39 %</i>
- <i>Of which external personnel</i>	<i>34 589 447</i>	<i>37 030 000</i>	<i>40 196 000</i>	<i>8,55 %</i>
Professional Development and Social expenditure	2 447 700	2 294 243	2 618 540	14,14 %
Title 2 - Infrastructure and operating expenditure	8 266 065	8 669 692	8 858 350	2,18 %
Building expenditure	4 925 944	5 428 842	5 270 800	-2,91 %
ICT expenditure	3 078 330	2 940 150	3 250 450	10,55 %
Movable Property and Current Operating expenditure	261 791	300 700	337 100	12,11 %
Title 3 - Programme support expenditure	1 377 884	1 526 700	1 580 700	3,54 %
Programme Management expenditure	1 377 884	1 526 700	1 580 700	3,54 %
Common Support Services expenditure	0	0	0	
TOTAL	72 546 560	79 620 635	82 633 590	3,78 %

4.3.2 - Payment appropriations

EXPENSES	EXPENSES			
	Executed Budget 2025	Budget 2026	Draft Budget 2027	VAR 2027/2026 (%)
Title 1 - Staff expenditure	62 902 611	69 424 243	72 194 540	3,99 %
Remunerations, Allowances and Charges	60 454 911	67 130 000	69 576 000	3,64 %
- <i>Of which establishment plan posts</i>	<i>25 865 464</i>	<i>30 100 000</i>	<i>29 380 000</i>	<i>-2,39 %</i>
- <i>Of which external personnel</i>	<i>34 589 447</i>	<i>37 030 000</i>	<i>40 196 000</i>	<i>8,55 %</i>
Professional Development and Social expenditure	2 447 700	2 294 243	2 618 540	14,14 %
Title 2 - Infrastructure and operating expenditure	8 266 065	8 669 692	8 858 350	2,18 %
Building expenditure	4 925 944	5 428 842	5 270 800	-2,91 %
ICT expenditure	3 078 330	2 940 150	3 250 450	10,55 %
Movable Property and Current Operating expenditure	261 791	300 700	337 100	12,11 %
Title 3 - Programme support expenditure	1 377 884	1 526 700	1 580 700	3,54 %
Programme Management expenditure	1 377 884	1 526 700	1 580 700	3,54 %
Common Support Services expenditure	0	0	0	
TOTAL	72 546 560	79 620 635	82 633 590	3,78 %

4.4 - Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as general revenue): 322.469,12 EUR

5 - Justification of needs

5.1 - Human Resources

5.1.1 - Number of staff requested

The ERCEA Establishment Plan under the recent SFS figures update for 2027, foresees 614 posts. By the end of 2027 the ERCEA expects to have 158 temporary agents (TA) out of which 20 seconded TA (TA-S), 101 external TA (TA-E), 37 external TA (TA-E) under third country credits, 340 contract agents (CA), 100 contract agents (CA) under third country credits (including an additional 17 CA posts have been recently assigned), and 16 Seconded National Experts (SNE). Hence, the total staff expected to be recruited in 2027 is 602 (out of total 614), with a vacancy rate of 2% foreseen.

The expected number of FTEs interims is approximately 12.

5.1.2 - Number of contracts agents financed from the participation of candidate countries and/or third countries

Of these total numbers, the ERCEA will count a proportion of 137 (37 TAs and 100 CAs) FTE in 2027 financed under third country contributions and EFTA credits.

5.1.3 - Salary assumption for calculating salary lines (% applied)

The salary calculation is made in line with the rates mentioned in the standing instructions for the Draft Budget 2027. Specifically, the following rates are applied:

+ 2.2% to be applied as from 1 July 2026, and

+ 2.3% to be applied as from 1 July 2027

5.1.4 - Vacancy rate as of end 2025

The total staff budgeted to be recruited in 2025 is 580, with a vacancy rate of 3%. The total staff in place at the end of 2025 is 565. The total staff budgeted to be recruited in 2026 is 586, with a vacancy rate of 2%. It is worth mentioning, that the ERCEA staff decreases to 595 in 2027 (from 598 in 2026) and thus, the vacancy rate applied is limited to 0.5%.

5.1.5 - Standard abatement('abatement forfaitaire')

The below table shows a proposed subsidy and indicative partition of fund sources for the ERCEA DB2027. A 2% indexation is applied to the EC contribution of B2026 for establishing the EC contribution for 2027, 2.6% is the EFTA rate applied, and the rest correspond to the third country credits required to support the relevant staff paid from third countries contributions.

	INCOME	Execution B2024	Execution B2025	B2026	AB2026	DB2027
200	EC Contribution	59.324.160,00	66.320.418,78	65.000.000,00	65.000.000,00	66.300.000,00
	EFTA contribution	2.086.977,00	1.812.325,00	1.690.000,00	1.690.000,00	1.723.800,00
	Third country contribution	4.239.084,62	4.297.774,99	12.930.635,00	12.171.065,00	14.609.790,00
910	Other incomes	806.206	59.197	p.m.	p.m.	p.m.
920	Miscellaneous revenue	191.749,37	10.008,36			
920	Miscellaneous assigned revenue	153.000,00	123.250,00			
	GRAND TOTAL	66.801.177	72.622.974	#DIV/0!	78.861.065	82.633.590

5.2 - Financial Resources

5.2.1 - Title 1

The background calculation for DB2027 follows the same pattern as in previous years together with some recent adjustments. The salary forecast for 2027 has been calculated based on the salaries paid in January 2026. In addition, the following elements are considered:

- Salary indexation and vacancy rate (as mentioned above, see 5.1.3 and 5.1.4)
- 2026 and 2027 reclassification exercises as well as step increase for both 2026 and 2027
- Recruitments in 2026 and 2027
- Estimation of extra allowances like daily, removal and installation allowance

- Travel allowances have been calculated based on the paid 2025 amount and in line with the staff in place, plus the expected recruitments until June 2027 (when the actual payment of these allowances is made).

- The cost of the additional pension for the third country staff based on the latest payments done in 2025 and per category of staff, plus the additional recruitments.

Still certain prudence has been applied to the above-mentioned expenditure.

The expected number of SNEs in 2027 is 16 and the number of FTEs interims is approximately 15.

Moreover, the budget needs for the Title considered all the recent updates in pricing for the services provided by DG HR and PMO and other.

The ERCEA applied a prudence cut on the forecasted amount of in total EUR 173.368,32 (EUR 61.284,35 for the TA salary expenditure and EUR 112.083,97 for the CA salary expenditure). Therefore, the salary expenditure requested with the DB 2027 for TA salaries is EUR 29.380.000 and for CA salaries is EUR 37.880.000. The total external personnel expenditure (CA, SNE and interims salary) requested is EUR 40.196.000.

Possible rectification will be addressed during the 2027 Budget revision exercise.

It should be noted, that the staff financed from external assigned revenues increase from 79 at the end of 2025 to 113 (budgeted until December 2026) and to 118 foreseen in 2027. Solely the pension of the staff raised to EUR 2.516.546,84 foreseen in 2027 and to 2.291.983,33 foreseen in 2026, compared to EUR 1.602.917,18 paid in 2025 (1.584.578 forecasted in 2025).

5.2.2 - Title 2

The ERCEA has prepared the DB2027 for Title 2 in line with the requested 2% indexation limit. The total Title 2 expenditure foreseen amounts to EUR 8.858.350, which is increased by 2.2%. when compared to B2026.

The Agency has made considerable efforts to reduce, where possible the expenditure, but two chapters of this title are exceeding the limit set; Chapter 22 (ICT) and Chapter 23 (Movable property and Current Operating expenditure). Chapter 22 increased by 11% and Chapter 23 by 12% respectively when compared to B2026. This is mainly due to the increased cost of the SLA DIGIT announced recently (Ares(2025)7974669) as a result of the reorganization of the services. The prices overall increase up to 5% catering for inflation and additional operational costs.

For Chapter 23 (Movable property and Current Operating expenditure), the increase is mainly due to the cost of the OIB services included in the SLA that follow the increase of the number of staff (DMC-Mail Service, office supplies).

As for Chapter 21 (Building expenditure), it decreases by 4% when compared to B2026 providing efficiencies to support the above-mentioned titles increases.

5.2.3 - Title 3

The total Title 3 expenditure foreseen amounts to EUR 1.580.700, which is increased by 3.5% when compared to B2026. This increase is basically since the expenditure related to the Operational related IT cost had to remain lower than required due to the overall budget limitation of the DB2026 and the fact that the B2026 had to remain at the same level as DB2026. As it can be seen in the previous years, the budget foreseen for this line is stable around EUR 600.000.

EXPENSE		Executed 2023	Execution B2024	Execution B2025	B2026	AB2026	DB2027
Title III - PROGRAMME SUPPORT EXPENDITURE		2023	2024	2025	B2026	2026	2027
Chapter 31 - Programme Management expenditure		1.375.126,28	1.486.266,36	1.377.884,00	1.526.700,00	1.521.700,00	1.580.700,00
3111	Experts, studies, representation and external meeting expenses	182.842,75	264.816,05	293.642,00	358.500,00	343.500,00	341.700,00
3121	Missions and related costs	228.285,00	297.011,36	306.941,00	367.000,00	367.000,00	371.500,00
3141	Expenses of Information, Publications and Communication	312.221,00	276.198,42	179.622,00	235.200,00	245.200,00	247.500,00
3151	Expenses of translation	4.089,00	8.519,50	0,00	16.000,00	16.000,00	20.000,00
3171	Operational related IT costs	647.688,53	639.721,03	597.679,00	550.000,00	550.000,00	600.000,00
TOTAL TITLE 3		1.375.126,28	1.486.266,36	1.377.884,00	1.526.700,00	1.521.700,00	1.580.700,00
GRAND TOTAL		61.850.011	66.801.177,26	72.546.560,00	79.620.635,00	78.861.065,00	82.633.590,00

The total Title 3 expenditure foreseen amounts to EUR 1.580.700, which is increased by 3.5% when compared to B2026.

The Agency wants to make a point that the budget efficiencies requested and the ceilings on indexation applied every year, resulting in a struggle for the Agency to support its fixed expenditure. As a reminder, the Agency maintains a solid excellent consumption of 99.9% at least the last 9 years. The cost of SLAs and fixed expenditure is increasing above the indexation applied and cannot be reduced as it derives from contractual obligations. The possibility of efficiencies is extremely difficult.

Here is an analysis of the actual partition and origin of costs for ERCEAs DB2027.

TOTAL BUDGET	82.575.690	%
SALARIES	69.576.000	84%
FIXED RENTAL COSTS	3.571.000	4%
SLA's	6.920.240	8%
REST	2.508.450	3%

As it can be demonstrated above, the efforts requested by the central services must be made on 3% of the budget, corresponding mainly to IT purchases, communication, missions, and external meeting expenses. These expenses are supporting the core business of the Agency. This constant effort though, cannot be maintained if the SLAs continue to increase and the inflation remains this high. The Agency encourages DG BUG to also look at a more targeted and uniform level the SLAs costing overall for all entities.

As mentioned above, the cost of SLAs is increasing consistently over the last years above the standard indexation of 2%. In many cases, the budget approved does not cover the actual increases, also due to the ceilings applied by the central services and usually funds of year N are used to cover the SLAs from year N-1 (this is also because the final invoices are coming very late in year N or in some cases only in year N+1).

6 - Other information

6.1 - Buildings

6.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Covent Garden (COV2)	Place Rogier, 16 BE – 1210 ST JOSSE-TEN-NOODE	11 808,00	813,00	12 621,00	2 339 141	5 years	Extension usufruct contract	No	
TOTAL			11 808,00	813,00	12 621,00	2 339 141				0

6.1.2 - Current Building(s) Other comments

The usufruct contract with initial duration of 15 years ended on the 23-09-2023. ERCEA and the owner of the Covent Garden building (IRR, Royal Immobilière Rogier) signed a five-year extension on 24-09-2023 with end date foreseen on 31-12-2028.

The extension contract includes the possibility to end the contract one year before (31/12/2027), providing a prior notification is sent to the owner by registered letter on 31/12/2026 at the latest.

The ERCEA occupies the same floors as in the original usufruct contract (20-26th floors), but it has stopped renting:

-the meeting rooms of the ground floor,

-and the 19th floor from REA

The first rent amounting to EUR 2.339.141 was paid in September 2023 for the period 24-09-2023 to 23-09-2024.

Rent 09-2024 to 09-2025: EUR 2.409.315 (max index 3%)

Rent 09-2025 to 09-2026: EUR 2.494.468 (index 2,8%)

Rent 09-2026 to 09-2027: estimated to EUR 2.570.423 (max index 3%)

Rent 09-2027 to 09-2028: estimated to EUR 2.647.536 (max index 3%)

The management of the building, previously done by the European Commission, through OIB, is transferred to BNP Paribas.

A provision of EUR 70/m² is payable, in advance, quarterly. BNP Paribas is establishing an annual regularisation based on the actual costs.

6.1.3 - Building projects in the planning phase

There is no final decision on the move of ERCEAs premises from COVE2 building.

6.1.4 - Building projects submitted to the European Parliament and the Council

6.2 - Evaluation

ERCEA Evaluation covering the period from 1 April 2021 – 31 March 2024

In accordance with the requirements of the Council Regulation (EC) No 58/2003, the Commission launched in 2021 the evaluation of ERCEA's performance over the period 16 July 2018 – 31 March 2021. This was part of the triennial evaluation of all six Executive Agencies, supported by a study undertaken by an external consultant under one common procurement procedure contracted by DG Research and Innovation. In line with the Commission's Better Regulation principles, main objectives of the evaluation is to assess whether the Agency has fulfilled its tasks effectively and efficiently, whether there are overlaps, gaps or inconsistencies in the management of the programme portfolio by the Agency, and whether there is a clear delineation of tasks between ERCEA and the parent Directorate-General or other executive agencies (coherence) .

According to the supporting study, ERCEA was effective and efficient in achieving its objectives, namely in implementing the parts of EU programmes that have been delegated, as demonstrated by the key performance indicators and the high levels of stakeholder satisfaction. Delimitation of responsibilities and tasks between ERCEA and its parent Directorates-General were clear with a robust formal framework. The study found that the feedback to policy function was significantly strengthened during the evaluation period with the introduction of a dedicated sector and annual planning. Systematic operational-level engagement with the parent DG would further strengthen feedback to policy planning, activities and related workload, as would streamlining processes and fostering inter-agency coordination. ERCEA expanded its media outreach, gaining significantly more social media followers, and organised highly attended high level communication events during the evaluation period. It could be beneficial to strengthen and streamline knowledge-sharing and coordination between the Commission, the ERC Scientific Council, and the Agency to ensure alignment while respecting legal roles, and to continue close collaboration with the Common Implementation Centre IT department and other executive agencies' IT units to share best practices and explore AI-supported tools for enhanced digital efficiency.

In terms of costs, the ERCEA as dedicated implementation structure has outperformed the alternatives, particularly the calculated costs for an in-house approach. The agency delivered higher-than estimated savings, ranging from EUR 28.3 million in 2021 to EUR 25.1 million in 2024. The ERCEA maintained a stable programme management cost ratio consistently below the 3% benchmark.

2.5 European Innovation Council and SMEs Executive Agency (“EISMEA”)

1 - Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
COMMISSION IMPLEMENTING DECISION (EU) 2021/173 of 12 February 2021	OJ L 50/9 of 15/02/2021	establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU
COMMISSION DECISION C(2021)949 of 12 February 2021		delegating powers to the European Innovation Council and SMEs Executive Agency with a view to the performance of tasks linked to the implementation of Union programmes in the field of Innovative Europe, Single Market and Interregional Innovation Investments comprising, in particular, implementation of appropriations entered in the general budget of the Union

1.2 - Seat

Brussels

1.3 - Budget Line

01 01 01 76 : European Innovation Council and SMEs Executive Agency — Contribution from Horizon Europe

03 01 01 76 : European Innovation Council and SMEs Executive Agency — Contribution from the Single Market Programme

05 01 01 76 : European Innovation Council and SMEs Executive Agency — Contribution from interregional innovation investments

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
Of which Officials seconded by the Commission	31	29	93,55 %	29	28
Temporary Agents (recruited by the executive agency)	73	68	93,15 %	78	78
Total Establishment Plan Posts	104	97	93,27 %	107	106
Contract Agents	242	227	93,80 %	228	221
Seconded National Experts	2	0	0,00 %	1	0
TOTAL Staff	348	324	93,10 %	336	327

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
1. EU contribution to the executive agency	43 842 670	43 338 303
2. EEA/EFTA contribution	1 142 487	1 098 514
3. NGEU (Next Generation EU)	1 557 360	529 420

4. Other External Assigned Revenues (excl. EEA/EFTA and NGEU)	5 698 150	8 624 214
Total	52 240 667	53 590 451

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	43 638 629	43 638 629	44 755 197	44 755 197
Title 2 - Infrastructure and operating expenditure	5 993 643	5 993 643	6 631 504	6 631 504
Title 3 - Programme support expenditure	2 608 395	2 608 395	2 203 750	2 203 750
Total	52 240 667	52 240 667	53 590 451	53 590 451

2 - Information on the functioning

2.1 - Lifecycle EU programmes managed

In 2027, the executive agency is in the seventh year of its operational lifetime and manages the following programmes:

Name of the EU programme	The executive agency is phasing in for this programme	The executive agency is fully operational for this programme	The executive agency is phasing out for this programme
Horizon Europe, Pillar III:			
European Innovation Council (EIC)		X	
European Innovation Ecosystems (EIE)		X	
Widening Participation and Spreading Excellence		X	
Single Market Programme:			
Consumers		X	
SME pillar		X	
Internal Market and support to Standardisation		X	
Market Surveillance		X	
European Regional Development Fund:			
Interregional Innovation Investments		X	
Legacy of:			
Horizon 2020 – FET			X
Horizon 2020 – Access to Risk Finance and Innovation in SMEs			X
Horizon 2020 – FTI			X
Horizon 2020 – SME Instrument			X
COSME Programme			X
Parts of the Internal Market and support to Standardisation activities			X
Consumers Programme			X

2.2 - Operational appropriations managed

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Completion of Programme for the Competitiveness of Enterprises and small and medium-sized enterprises (COSME)						
03 02 99 01 - Completion of previous programmes in the field of small and medium-sized enterprises, including the Programme for the Competitiveness of Enterprises and small and medium-sized enterprises (COSME) (prior to 2021)						
Operational Budget	0	1 762 779	p.m.	640 643	p.m.	241 323
<i>Of which managed by the executive agency</i>	0	1 762 778				
European Regional Development Fund (ERDF)						
05 02 01 - ERDF — Operational expenditure						
Operational Budget	39 353 300 115	20 202 616 554	34 070 850 917	38 184 377 238	35 558 221 580	40 472 981 891
<i>Of which managed by the executive agency</i>	57 048 976	57 720 174	58 689 956	63 946 000		
05 02 09 - Horizon Europe — Contribution from the ERDF						
Operational Budget	8 956 250	7 749 755	1 000 000	3 183 647	2 500 000	5 314 849
<i>Of which managed by the executive agency</i>	2 257 578	4 835 367				
01 02 03 01 - European Innovation Council						
Operational Budget	1 146 651 703	838 862 676	1 160 770 928	1 310 395 418	1 144 270 969	1 514 159 721
<i>Of which managed by the executive agency</i>	519 718 375	519 720 163	530 738 494	505 283 761	480 593 807	
01 02 03 02 - European innovation ecosystems						
Operational Budget	85 079 638	51 488 572	63 026 222	61 680 261	62 795 775	126 887 752
<i>Of which managed by the executive agency</i>	84 904 638	51 273 263	62 126 222	61 533 104		
01 02 04 01 - Widening participation and spreading excellence						
Operational Budget	392 594 591	173 353 213	394 371 710	345 901 428	398 649 340	415 212 145
<i>Of which managed by the executive agency</i>	55 415 821	16 341 806	0	19 730 631		
03 02 01 07 - Market surveillance						
Operational Budget	13 545 271	14 147 008	16 867 303	15 130 878	15 686 000	17 000 000
<i>Of which managed by the executive agency</i>	6 291 614	6 458 739				
03 02 02 - Improving the competitiveness of enterprises, particularly SMEs, and supporting their access to markets						

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Operational Budget	128 946 729	151 458 658	136 197 119	109 838 871	137 142 000	113 375 000
<i>Of which managed by the executive agency</i>	107 103 328	129 380 084				
03 02 03 01 - European standardisation						
Operational Budget	24 336 000	19 432 981	23 531 624	20 924 005	23 712 000	24 710 000
<i>Of which managed by the executive agency</i>	18 700 147	14 230 522				
03 02 04 01 - Ensuring high level of consumer protection and product safety						
Operational Budget	24 849 000	28 683 386	24 988 953	19 831 643	25 086 000	29 370 740
<i>Of which managed by the executive agency</i>	19 593 218	24 479 397				
TOTAL operational budget managed by the agency	871 033 695	826 202 293	651 554 672	650 493 496	480 593 807	

3 - Human Resources

3.1 - Staffing when created extended

Source: Specific Financial Statement for European Innovation Council and Small and Medium-Sized Enterprises Executive Agency (including staff financed on NGEU)

Staff	2021	2022	2023	2024	2025	2026	2027
Temporary Agents (Officials seconded by the Commission)	38	38	38	38	38	38	38
Temporary Agents (recruited by the agency)	80	83	78	74	67	62	56
Executive Agency's total Establishment Plan Posts (*)	118	121	116	112	105	100	94
Contract Agents (*)	296,7	302,1	291,8	281,3	264,4	250,7	237,1
Seconded National Experts (SNE)							
Total staff of the Executive Agency	414,7	422,8	408,2	393,5	369,5	350,2	331,0

(*) Estimated full time equivalent units (FTE) on the basis of average costs

3.2 - Detailed situation

3.2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025		2026	2027
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Draft Budget Request
AD 16			0	0
AD 15	1		1	1

Function Group and Grade	2025		2026	2027
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Draft Budget Request
AD 14	8	6	8	9
AD 13	7	4	7	7
AD 12	15	8	15	14
AD 11	13	14	13	13
AD 10	10	7	10	10
AD 9	11	7	11	11
AD 8	10	14 ⁽¹⁾	10	10
AD 7	18	15	22	24
AD 6		11	3	3
AD 5		6	1	0
TOTAL AD	93	92	101	102
AST 11		0		0
AST 10		0		0
AST 9	1	0	1	1
AST 8		0		0
AST 7		1		0
AST 6	3	0	3	2
AST 5	3	2	0	0
AST 4	2	0	1	1
AST 3		1	0	0
AST 2		0		0
AST 1		0		0
TOTAL AST	9	4	5	4
AST/SC 6		0		0
AST/SC 5		0		0
AST/SC 4		0	1	0
AST/SC 3	1	1		0
AST/SC 2	1	0		0
AST/SC 1		0		0
TOTAL AST/SC	2	1	1	0
TOTAL	104	97	107 ⁽¹⁾	106 ⁽¹⁾
Of which Officials seconded by the Commission	31	29	29	28

(1) The establishment plan posts include 19 posts in 2027 and 17 posts in 2026 financed from NGEU and programmes outside the Union budget.

3.2.2 - Contract Agents financed from the EU budget contribution

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	129	126	144	139
Function Group III	92	83	65	64
Function Group II	21	17	19	18
Function Group I		1		0

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Contract Agents	242	227	228	221

3.2.3 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with contributions paid by (potential) candidate and third countries as well as from the Next Generation EU (NGEU):

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen 2027
Financed from NGEU	16	10	10	3
Financed from participation of candidate countries and/or third countries	28	27	30	49

3.2.4 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	2	0	1	0

3.2.5 - Use of interim staff by the agency

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	11	11.5	11
Total (appropriations)	816.741	900.000	850.000

Interim missions at EISMEA are granted in the following cases:

- Maternity leave and parental leave: interim support is granted.
- Unpaid leave: if the unpaid leave is full time and exceeds 3 months, interim support is granted.
- Sick leave, (i.e. accident, etc.): where the temporary absence is for more than 2 months from the start, interim support is granted. However, long term justified absences are not always clear-cut, and may start with a series of short requests of 1 or several weeks. As soon as the 2-months period is reached, interim support may be requested.
- Vacant post: if the requesting entity has vacant posts for which no recruitment has yet been launched, and if no recruitment procedure is planned after 3 months since the vacancy started, a time-limited replacement can exceptionally be envisaged, when duly justified and substantiated.
- Reinforcement: in very exceptional circumstances related to an ad hoc activity, a time-limited replacement can exceptionally be envisaged, when duly justified and substantiated by the requesting entity. This type of request requires the approval of the AIPN, the Agency Director.

Major changes in the interim staff hiring policy are reflected in the cases above. In addition, the standard duration of an interim contract is 3 consecutive months. These changes were in force as of September 2023, revised as of 16 December 2023 to reflect the Agency's reorganization.

3.3 - Impact of the creation of the Executive Agency on the human resources of the Commission

3.3.1 - Freed staff in the parent DG

3.3.1.1 - At creation

In accordance with Article 12 § 6c of Council Regulation 58/2003, tasks transferred from Commission services to executive agencies free Commission resources for redeployment to other priorities in the annual allocation of human resources. In accordance with the budgetary procedure and the principle of transparency, the Commission informs the Budgetary Authority on the estimated number of posts that could be

freed and redeployed.

Parent DG	Total staff to be freed and frozen	Staff freed and frozen by end 2025	Staff to be freed and frozen in 2026	Staff to be freed in 2027
DG1				
DG2				
Total				

3.3.1.2 - At extension of the mandate of the executive agency

In accordance with Article 12 § 6c of Council Regulation 58/2003, tasks transferred from Commission services to executive agencies free Commission resources for redeployment to other priorities in the annual allocation of human resources. In accordance with the budgetary procedure and the principle of transparency, the Commission informs the Budgetary Authority on the estimated number of posts that could be freed and redeployed.

Parent DG	Total staff to be freed (as planned at extension)	Staff freed by end 2025	Staff to be freed in 2026	Staff to be freed in 2027
Total				

3.3.1.3 - Following a decrease of the total number of seconded officials to executive agency ('unfrozen' posts)

Parent DG	Number of posts freed, following a decrease of the total number of seconded officials to the Executive agency		
	By end 2025	In 2026	In 2027
DG RTD	6	2	1
Total	6	2	1

3.3.2 - Frozen posts in the Commission Establishment Plan

In accordance with Article 18 § 2b of Council Regulation 58/2003 and Article 38.c of the Staff Regulations, a number of posts corresponding to the number of Commission officials seconded to executive agencies is without budgetary coverage in the establishment plan of the Commission and generates a corresponding reduction of administrative appropriations in the Commission Budget (see "Abatement agences exécutives" in Draft Budget Working Document II).

This number is subject to fluctuations over time, depending on the stage in the lifetime of the executive agency. Moreover, this number can vary also following the application of Article 38.c of the Staff Regulations: "() at the end of every six months, the official concerned may request that his secondment is terminated", and the time span between his/her mobility and his/her replacement.

Parent DG	Number of posts to be frozen (as planned) in 2025	Number of posts frozen in 2026	Number of posts frozen in 2027
DG RTD	17	15	14
DG REGIO	2	2	2
DG GROW	7	7	7
DG CNECT	4	4	4
DG JUST	1	1	1
Total	31	29	28

4 - Financial Resources

4.1 - Indicative contribution table

Indicative EU budget contribution to the agency (as foreseen in the financial statement accompanying the mandate – NGEU excluded)	2021	2022	2023	2024	2025	2026	2027
	43 633 000	43 499 000	43 274 000	43 052 000	42 761 000	42 482 000	42 190 000
Agency contribution as voted by the Budgetary Authority							
Initial Budget (EUR-27)	43 633 000	43 499 000	43 843 247	43 295 072	46 538 926	45 400 030	
Budget after transfers and / or amending budgets (EUR-27)	40 285 606	38.674.005	39 189 822	42 392 021	47 156 370		
Operating budget of the agency							
Initial Budget (EUR-27)	43 633 000	43 499 000	48 944 170	51 766 119	50 073 502	52 240 667	
Budget after transfers and / or amending budgets (EUR-27)	40 285 606	38 674 005	47 907 060	48 017 170	49 823 502		

4.2 - Revenues

REVENUES		2025	2026	2027	VAR 2027/2026 (%)
		Executed Budget	Budget	Draft Budget	
1. EU contribution to the executive agency					
Budget Line	Programme				
01 01 01 76	HORIZONEU	31 068 666	30 780 670	30 052 303	-2,37 %
03 01 01 76	SINGLEMKT	12 035 000	11 428 000	11 492 000	0,56 %
05 01 01 76	ERDF_21	1 507 574	1 634 000	1 794 000	9,79 %
Sub Total		44 611 240	43 842 670	43 338 303	-1,15 %
2. EEA/EFTA contribution					
Budget Line	Programme				
01 01 01 76	HORIZONEU	924 379	840 788	795 125	-5,43 %
03 01 01 76	SINGLEMKT	335 777	301 699	303 389	0,56 %
Sub Total		1 260 156	1 142 487	1 108 077	-3,85 %
3. NGEU (Next Generation EU)					
Budget Line	Programme				
01 01 01 76	HORIZONEU	2 545 130	1 557 360	529 420	-66,01 %
Sub Total		2 545 130	1 557 360	529 420	-66,01 %
4. Other External Assigned Revenues (excl. EEA/EFTA and NGEU)					
Budget Line	Programme				
01 01 01 76	HORIZONEU	1 406 976	5 698 150	8 624 214	51,35 %
Sub Total		1 406 976	5 698 150	8 624 214	51,35 %
TOTAL REVENUES		49 823 502	52 240 667	53 590 451	2,58%

4.3 - Expenditure

4.3.1 - Commitment appropriations

EXPENSES	EXPENSES			
	Executed Budget 2025	Budget 2026	Draft Budget 2027	VAR 2027/2026 (%)
Title 1 - Staff expenditure	41 320 095	43 638 629	44 755 197	2,56 %
Remunerations, Allowances and Charges	39 367 150	41 002 987	42 332 073	3,24 %
- <i>Of which establishment plan posts</i>	<i>16 451 159</i>	<i>18 038 248</i>	<i>18 055 043</i>	<i>0,09 %</i>
- <i>Of which external personnel</i>	<i>22 915 991</i>	<i>22 964 739</i>	<i>24 277 030</i>	<i>5,71 %</i>
Professional Development and Social expenditure	1 952 945	2 635 642	2 423 124	-8,06 %
Title 2 - Infrastructure and operating expenditure	6 190 130	5 993 643	6 631 504	10,64 %
Building expenditure	3 511 301	3 270 629	3 387 004	3,56 %
ICT expenditure	2 535 047	2 427 914	3 017 000	24,26 %
Movable Property and Current Operating expenditure	143 782	295 100	227 500	-22,91 %
Title 3 - Programme support expenditure	2 311 271	2 608 395	2 203 750	-15,51 %
Programme Management expenditure	2 311 271	2 608 395	2 203 750	-15,51 %
Common Support Services expenditure	0	0	0	
TOTAL	49 821 496	52 240 667	53 590 451	2,58 %

4.3.2 - Payment appropriations

EXPENSES	EXPENSES			
	Executed Budget 2025	Budget 2026	Draft Budget 2027	VAR 2027/2026 (%)
Title 1 - Staff expenditure	40 549 474	43 638 629	44 755 197	2,56 %
Remunerations, Allowances and Charges	39 009 322	41 002 987	42 332 073	3,24 %
- <i>Of which establishment plan posts</i>	<i>16 451 158</i>	<i>18 038 248</i>	<i>18 055 043</i>	<i>0,09 %</i>
- <i>Of which external personnel</i>	<i>22 558 164</i>	<i>22 964 739</i>	<i>24 277 030</i>	<i>5,71 %</i>
Professional Development and Social expenditure	1 540 152	2 635 642	2 423 124	-8,06 %
Title 2 - Infrastructure and operating expenditure	5 560 567	5 993 643	6 631 504	10,64 %
Building expenditure	3 511 300	3 270 629	3 387 004	3,56 %
ICT expenditure	2 024 018	2 427 914	3 017 000	24,26 %
Movable Property and Current Operating expenditure	25 249	295 100	227 500	-22,91 %
Title 3 - Programme support expenditure	938 767	2 608 395	2 203 750	-15,51 %
Programme Management expenditure	938 767	2 608 395	2 203 750	-15,51 %
Common Support Services expenditure	0	0	0	
TOTAL	47 048 808	52 240 667	53 590 451	2,58 %

4.4 - Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as general revenue): EUR 949,476.20

5 - Justification of needs

5.1 - Human Resources

5.1.1 - Number of staff requested

EISMEA requests a total of 379 FTEs in 2027: 106 Temporary Agents (of which 28 are seconded officials), including 18 posts financed from participation of candidate countries and/or third countries and 1 post financed from NGEU, 273 Contract Agents (of which 3 are financed from NGEU and 49 are financed from participation of candidate countries and/or third countries).

The requested number of FTE is lower than what was foreseen at the Agency's SFS following the transfer of 13 FTEs from EISMEA to the Commission and the CBA revision.

5.1.2 - Number of contracts agents financed from the participation of candidate countries and/or third countries

In line with the table 3.2.3, the number of contract agents financed in 2027 from the participation of candidate countries and/or third countries is 49.

5.1.3 - Salary assumption for calculating salary lines (% applied)

The calculation method applied to estimate the remunerations, allowances and charges is based on staffing levels as foreseen in the EISMEA Specific Financial Statement on the following assumptions: (i) use of the real expenditures for staff members already employed in EISMEA in January 2026 and calculation of an average cost for all incoming staff members ; (ii) consideration of the impact of reclassification and promotion exercises; (iii) application of indexation rates of +2.2% as of 1 July 2026 and +2.3% as of 1 July 2027; (v) consideration of a vacancy rate of 3,4% for contract agents and 2,9% for temporary agents resulting in a total vacancy rate of 3,3% by the end of 2027, including a consideration of the impact of the parental leaves, part-time work and unpaid leaves based on historical behaviours.

5.1.4 - Vacancy rate as of end 2025

The reported vacancy rate by the end of 2025 was 1,8% factoring in frozen posts, future vacancies, and ongoing recruitments.

The vacancy rate by the end of 2025 was 7,9%.

5.1.5 - Standard abatement('abatement forfaitaire')

5.2 - Financial Resources

5.2.1 - Title 1

Overall, for 2027 Title 1 is increased by EUR 1 116 568 (+2,6%) compared to the 2026 voted budget, and by EUR 3 435 062 (+8,3%) compared to the 2025 final budget.

Specifically:

The remunerations, allowances and charges have been calculated based on the staff breakdown as foreseen in the Agency's SFS and according to the revised establishment plan. Compared to the Voted Budget 2026, the amount is increased by EUR 1 329 086 (+3,2%), and by EUR 2 964 883 (+7,5%) compared to the 2025 final budget. The final amounts also take into account the impact of the promotion/reclassification exercise and the indexation rates as instructed by the Budget Circular 2027 of +2,2% as of 01/07/2026 and +2,3% as of 01/07/2027. In addition, the higher grades of EISMEA staff expected in 2027, as well as the continued budgetary impact of the 2025 Article 13 (Commission Decision C(2017)6760) selection procedure ("upgrades") for contract agents and the reduction of EISMEA's vacancy rate following ongoing and planned recruitment procedures have been taken into account in the salary calculations as per the establishment plan. The projected vacancy rates by the end of 2027 considered for the calculation of Chapter 11 amounts are 3,4% for Contract Agents and 2,9% for Temporary Agents, resulting in an overall foreseen vacancy rate of 3,3% by the end of 2027.

The Professional Development and Social expenditure decreased by EUR 212 518 (-8,1%) compared to the 2026 budget, but increased by EUR 470 179 (+24,1%) compared to the final 2025 budget considering the projected staff-related expenditure.

5.2.2 - Title 2

In 2027, Title 2 is increased by EUR 637 861 (+10.6%) compared to the 2026 voted budget and it has been increased by EUR 439 412 (+7.1%) compared to the 2025 final budget.

Specifically:

Building expenditure is increased by EUR 116 375 (+3.6%) compared to the 2026 budget associated to a revision of the building rental costs and associated expenses invoiced to the Agency under the SLA with OIB.

ICT expenditure is increased by EUR 589 086 (+24.3%) compared to the 2026 voted budget taking into account the increased costs of SCIC meeting rooms and relevant IT equipment maintenance, provision of specific software needs including licenses (such as TestReach and Orbis), audio visual equipment and installations, costs related to the ICT services provided to EISMEA by Commission services (including DIGIT DWP and ICT services, the Hermes-ARES-NomCom IT system, SUMMA, EU Academy and Speedwell/Bluebell) and ICT Services provided by external contractors to avoid disruption of service delivery, including local IT support for meeting rooms and web operations managers, e-learning training experts, IT project management support, IT security support, power BI support and horizontal development operations (DevOps).

The increases in costs experienced by the agency in the category of ICT services obliges it to submit a proposal beyond the limitation of a 2.0% increase in Title 2, in line with the experience of previous years and the impossibility to maintain this ceiling in order to align Title 2 with actual costs incurred and expected concerning both ICT Services provided by Commission Services as well as ICT Services provided by external contractors.

The figure proposed for DB2027 concerning ICT Services is broken down as 70% pertaining to ICT Services provided by Commission services and 30% pertaining to ICT Services provided by external contractors.

The above figures concerning costs incurred and projected are in line with the historical consumption since 2022.

Costs concerning Movable Property and Current Operating expenses are reduced by EUR 67 600 (-22.9%) compared to the 2026 budget in consideration of the actual costs of 2025, considering that the majority of expenses related to furniture in relation to the Agency's move from COV2 to SB34 has already been committed in previous years, and taking into account technical installations and associated expenses, office supplies, documentation and correspondence, charges and insurances and legal costs.

5.2.3 - Title 3

Title 3 is decreased by EUR 404 645 (-15.5%) compared to the 2026 voted budget (in line with the limits set out in the Budget Circular 2026), and it is decreased by EUR 107 525 (-4.7%) compared to the 2025 final budget. Specifically:

External Audits: compared to 2026, this budget for 2027 is decreased by EUR 25 000 and is expected to cover around 25 audits in 2027.

Missions: Programme Management: compared to 2026, this budget remains unchanged in order to cover expected missions needs for 2027.

Communication, Information and Linguistic services: compared to 2026, the budget is decreased by EUR 337 951 (-22.0%) for 2027 in line with savings identified due to certain consultants identified for funding under the operational budget in 2027; the provision for 2027 is therefore aimed at covering external experts for internal and external communications, specific communication activity contracts (including licenses, web services and promotional items) as well as translation costs for operational units.

Experts and external meetings: compared to 2026, this budget is reduced by EUR 41 694 (-41.0%) based on past consumption trends.

Overall, the total draft budget request of 2027 is increased by EUR 1 349 784 (+2.6%) compared to the 2026 voted budget and by EUR 3 766 949 (+7.6%) compared to the final budget of 2025.

6 - Other information

6.1 - Buildings

6.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	North Light (SB34)	Bd. Simon Bolivar 34 1000 Bruxelles	3 747,26	4 039,22	7 786,48	1 869 604	1 year	SLA with OIB	No	
TOTAL			3 747,26	4 039,22	7 786,48	1 869 604				0

6.1.2 - Current Building(s) Other comments

6.1.3 - Building projects in the planning phase

6.1.4 - Building projects submitted to the European Parliament and the Council

6.2 - Evaluation

In accordance with the requirements of the Article 25 of Council Regulation (EC) No 58/2003, which lays down the statute for executive agencies, an external evaluation on the operation of each agency must be carried out every three years.

The evaluation covering the period 1 April 2021 to 31 March 2024, finds that EISMEA effectively ensured operational continuity, achieving consistently high budget execution rates and strong performance across core KPIs. Beneficiary and expert satisfaction was high, and programme delivery under Horizon Europe, the Single Market Programme and I3 was generally smooth. Efficiency gains materialised, supported by digitalisation and streamlined processes, although staffing shortages, recruitment delays and IT transitions created operational pressures.

The Agency largely operated coherently within its mandate, though evolving governance, particularly regarding the EIC Fund, required continuous role clarification. Coordination with parent DGs improved, yet internal communication and feedback to unsuccessful applicants remain areas for further strengthening. Overall, EISMEA demonstrated strong performance in managing its programme portfolio.

2.6 European Education and Culture Executive Agency (“EACEA”)

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
COMMISSION IMPLEMENTING DECISION (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU	12 February 2021	The European Education and Culture Executive Agency is established from 1 April 2021 until 31 December 2028. The European Education and Culture Executive Agency shall be entrusted with the implementation of the following (parts of) Union programmes: Creative Europe; Erasmus; European Solidarity Corps; Citizens, Equality, Rights and Values; Neighbourhood, development and international cooperation instrument (NDICI); Instrument for pre-accession assistance (IPA III). As well as with the implementation of the legacy of the following (parts of) Union programmes: Creative Europe Erasmus+ European Solidarity Corps Europe for Citizens EU Aid Volunteers the Instrument for Pre-accession Assistance (IPA II) the European Neighbourhood Instrument the Instrument for Development Cooperation the Partnership Instrument for cooperation with third the 10th and 11th European Development Funds the following programmes which were previously entrusted to the Education, Audio-visual and Culture Executive Agency in the period 2000-2013: the programme of cooperation with the United States of America in the field of higher education and vocational education and training (2006-2013); (ii) the agreement between the European Community and the Government of Canada establishing a cooperation framework in the fields of higher education, training and youth (2006-2013); (iii) the action programme in the field of lifelong learning (2007-2013); (iv) the ‘Culture’ programme (2007-2013); (v) the ‘Europe for Citizens’ programme to promote active European citizenship (2007-2013); (vi) the ‘Youth in Action’ programme (2007-2013); (vii) the support programme for the European audiovisual sector (MEDIA 2007) (2007-2013); (viii) the Erasmus Mundus (II) action programme 2009-2013 for the enhancement of quality in higher education and the promotion of intercultural understanding through cooperation with third countries; (ix) the audiovisual cooperation programme with professionals from third countries (MEDIA Mundus) (2011- 2013); (x) projects in the field of higher education eligible for funding under the provisions on aid for economic cooperation with the developing countries in Asia ; (xi) projects in the fields of higher education and youth eligible for funding under the provisions of the Instrument for Pre-Accession Assistance (IPA); xii) projects in the field of primary, secondary and higher education and youth eligible

		for funding under the provisions of the European Neighbourhood and Partnership Instrument; (xiii) projects in the field of higher education eligible for funding under the provisions of the financing instrument for development cooperation ; (xiv) projects in the field of higher education and youth eligible for funding under the provisions of the financing instrument for cooperation with industrialised and other high-income countries and territories

1.2 - Seat

Brussels

1.3 - Budget Line

07 01 02 75 : European Education and Culture Executive Agency — Contribution from Erasmus+

07 01 03 75 : European Education and Culture Executive Agency — Contribution from the European Solidarity Corps

07 01 04 75 : European Education and Culture Executive Agency — Contribution from Creative Europe

07 01 05 75 : European Education and Culture Executive Agency — Contribution from Citizens, Equality, Rights and Values

14 01 01 75 : European Education and Culture Executive Agency — Contribution from the Neighbourhood, Development and International Cooperation Instrument — Global Europe

15 01 01 75 : European Education and Culture Executive Agency — Contribution from IPA

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
Of which Officials seconded by the Commission	34	33	97,06 %	34	34
Temporary Agents (recruited by the executive agency)	114	114	100,00 %	118	124
Total Establishment Plan Posts	148	147	99,32 %	152	158
Contract Agents	427	418	97,89 %	444	460
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	575	565	98,26 %	596	618

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
1. EU contribution to the executive agency	75 344 350	79 674 288
2. EEA/EFTA contribution	1 705 808	1 801 749
3. Other External Assigned Revenues (excl. EEA/EFTA and NGEU)	4 187 342	4 880 824
Total	81 237 500	86 356 861

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	66 759 600	66 759 600	71 409 716	71 409 716
Title 2 - Infrastructure and operating expenditure	8 744 000	8 744 000	9 067 845	9 067 845
Title 3 - Programme support expenditure	5 733 900	5 733 900	5 879 300	5 879 300
Total	81 237 500	81 237 500	86 356 861	86 356 861

2 - Information on the functioning

2.1 - Lifecycle EU programmes managed

In 2027, the executive agency is in the 21st year of its operational lifetime and manages the following programmes

Name of the EU programme	The executive agency is phasing in for this programme	The executive agency is fully operational for this programme	The executive agency is phasing out for this programme
Erasmus+		x	
Creative Europe		x	
European Solidarity Corps		x	
Citizens, Equality, Rights and Values		x	
Neighbourhood, Development and International Cooperation Instrument (NDICI)		x	
Instrument for Pre-accession assistance (IPA III)		x	
Erasmus+			x
Creative Europe			x
European Solidarity Corps			x
Europe for Citizens			x
EU Aid Volunteers			x
European Neighbourhood Instrument (ENI)			x
Development Cooperation Instrument (DCI)			x
Partnership Instrument (PI)			x
Instrument for Pre-Accession Assistance (IPA II)			x
Pan-African Programme		x	x

2.2 - Operational appropriations managed

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Completion of Creative Europe Programme						
07 05 99 01 - Completion of previous actions and programmes related to media, culture and language (prior to 2021)						
Operational Budget	0	4 577 838	p.m.	p.m.	p.m.	p.m.
<i>Of which managed by the executive agency</i>		4 577 838				

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Completion of Development Cooperation Instrument (DCI)						
14 02 99 02 - Completion of previous development cooperation instruments (prior to 2021)						
Operational Budget	0	475 280 541	p.m.	378 500 000	p.m.	271 100 000
<i>Of which managed by the executive agency</i>		1 108 965		0		0
Completion of the Union Programme for Education, Training, Youth and Sport (Erasmus+)						
07 03 99 01 - Completion of previous Erasmus programmes (prior to 2021)						
Operational Budget	0	7 852 258	p.m.	p.m.	p.m.	p.m.
<i>Of which managed by the executive agency</i>		7 579 348				
Completion of European Neighbourhood Instrument (ENI)						
14 02 99 01 - Completion of previous actions in the area of European Neighbourhood Policy and relations with Russia (prior to 2021)						
Operational Budget	0	494 762 938	p.m.	287 552 478	p.m.	219 726 113
<i>Of which managed by the executive agency</i>		0				
Completion of European Solidarity Corps (ESC)						
07 04 99 01 - Completion of the European Solidarity Corps (2018 to 2020)						
Operational Budget	0	0	p.m.	p.m.	p.m.	p.m.
<i>Of which managed by the executive agency</i>						
Completion of EU Aid Volunteers initiative (EUAV)						
07 04 99 02 - Completion of the EU Aid Volunteers initiative — Strengthening the Union’s capacity to respond to humanitarian crises (2014 to 2020)						
Operational Budget	0	0	p.m.	p.m.	p.m.	p.m.
<i>Of which managed by the executive agency</i>						

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Completion IPAH						
15 02 99 01 - Completion of previous instruments for pre-accession assistance (prior to 2021)						
Operational Budget	0	417 764 643	p.m.	316 249 035	p.m.	194 367 864
<i>Of which managed by the executive agency</i>		189 197				
Completion of Partnership instrument for cooperation with third countries (PI)						
14 02 99 03 - Completion of relations with third countries under the Partnership Instrument and the financing instrument for cooperation with industrialised countries (prior to 2021)						
Operational Budget	0	16 445 993	p.m.	10 000 000	p.m.	2 710 000
<i>Of which managed by the executive agency</i>		147 970				
Completion of Rights, Equality and Citizenship programme						
07 06 99 01 - Completion of previous Europe for Citizens programmes and European citizens' initiatives (prior to 2021)						
Operational Budget	0	0	p.m.	p.m.	p.m.	p.m.
<i>Of which managed by the executive agency</i>						
Creative Europe						
07 05 01 - Culture strand						
Operational Budget	108 183 247	64 787 471	121 721 256	111 165 876	129 078 437	130 084 906
<i>Of which managed by the executive agency</i>	95 140 475	48 502 652	95 835 640	97 557 107	103 262 750	104 151 122
07 05 02 - Media strand						
Operational Budget	189 909 615	201 803 657	213 758 213	192 254 518	226 405 577	216 042 660
<i>Of which managed by the executive agency</i>	178 664 072	189 749 223	207 388 565	192 220 645	203 800 000	196 130 639
07 05 03 - Cross-sectoral strand						
Operational Budget	29 773 565	28 923 361	34 030 185	27 545 140	34 830 793	33 287 077
<i>Of which managed by the executive agency</i>	29 748 214	28 702 865	33 239 189	27 545 140	30 791 757	32 555 117

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
07 03 01 02 - Promoting learning mobility of individuals and groups, and cooperation, inclusion and equity, excellence, creativity and innovation at the level of organisations and policies in the field of education and training — Direct management						
Operational Budget	508 654 825	495 405 103	644 133 179	708 100 000	749 040 388	784 867 414
<i>Of which managed by the executive agency</i>	476 483 500	468 299 165	586 890 079	706 908 538	689 117 157	738 042 338
07 03 02 - Promoting non-formal and informal learning mobility and active participation among young people, and cooperation, inclusion, creativity and innovation at the level of organisations and policies in the field of youth						
Operational Budget	408 898 370	380 346 129	440 307 038	411 000 000	481 913 345	440 636 392
<i>Of which managed by the executive agency</i>	70 260 000	60 000 000	70 790 000	67 675 333	78 476 020	74 161 491
07 03 03 - Promoting learning mobility of sport staff, and cooperation, inclusion, creativity and innovation at the level of sport organisations and sport policies						
Operational Budget	75 676 325	74 520 108	81 483 341	78 000 000	94 773 517	89 536 729
<i>Of which managed by the executive agency</i>	60 929 262	61 928 523	64 583 341	64 483 466	75 117 076	74 049 148
European Solidarity Corps (ESC)						
07 04 01 - European Solidarity Corps						
Operational Budget	139 697 739	131 221 631	142 523 651	131 000 000	145 443 374	129 997 892
<i>Of which managed by the executive agency</i>	15 033 683	16 093 229	23 460 000	25 036 505	23 940 599	23 134 236
Pre-Accession Assistance (IPA III)						
15 02 01 01 - Preparation for accession						
Operational Budget	623 562 112	747 370 354	723 569 824	462 229 527	623 569 824	669 782 330
<i>Of which managed by the executive agency</i>				1 230 979		
15 02 01 02 - Erasmus+ — Contribution from IPA III						
Operational Budget	57 222 000	51 719 480	58 631 408	55 518 863	58 443 486	58 513 777
<i>Of which managed by the executive agency</i>	33 399 910	25 253 622	33 085 140	33 837 599	33 085 140	34 527 480
15 02 02 01 - Preparation for accession						
Operational Budget	880 117 248	351 962 069	910 633 847	767 960 222	850 341 835	798 346 436

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
<i>Of which managed by the executive agency</i>						
14 02 01 20 - West Africa						
Operational Budget	1 313 129 548	1 026 146 346	1 046 567 133	1 032 836 817	1 116 003 702	1 138 872 003
<i>Of which managed by the executive agency</i>		5 181 184	8 250 000	4 804 264		5 262 170
14 02 01 21 - East and Central Africa						
Operational Budget	1 276 465 017	1 064 924 065	1 012 402 953	1 025 583 870	1 083 866 110	1 117 733 894
<i>Of which managed by the executive agency</i>		5 026 851	8 500 000	4 610 912		5 739 596
14 02 01 22 - Southern Africa and Indian Ocean						
Operational Budget	749 793 034	571 690 668	549 447 744	580 008 232	590 889 445	633 824 837
<i>Of which managed by the executive agency</i>		4 378 152	8 250 000	3 872 135		5 007 253
14 02 01 50 - Erasmus+ — NDICI — Global Europe contribution						
Operational Budget	290 049 724	240 500 000	290 049 724	276 719 412	290 049 724	282 299 793
<i>Of which managed by the executive agency</i>	174 983 640	115 500 000	187 470 970	170 736 862	187 470 970	181 415 792
Citizens, Equality, Rights and Values Programme						
07 06 01 - Equality and rights						
Operational Budget	40 181 708	21 484 157	50 013 550	33 643 288	52 239 645	33 014 489
<i>Of which managed by the executive agency</i>	7 848 972	2 335 439	0	6 616 030	7 800 000	1 783 981
07 06 02 - Citizens' engagement and participation in the democratic life of the Union						
Operational Budget	89 389 934	58 501 735	73 775 165	61 432 830	58 604 965	68 580 107
<i>Of which managed by the executive agency</i>	84 720 000	53 961 918	61 925 000	56 790 161	51 925 000	60 172 377
07 06 04 - Union values						
Operational Budget	70 148 489	76 499 067	121 762 466	89 426 175	150 734 234	128 791 139
<i>Of which managed by the executive agency</i>	59 053 268	66 938 485	106 975 000	83 236 634	137 700 000	118 788 013

	Executed Budget 2025		Budget 2026		Draft Budget 2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
TOTAL operational budget managed by the agency	1 286 264 996	1 165 454 626	1 496 642 924	1 547 162 310	1 622 486 469	1 654 920 753

3 - Human Resources

3.1 - Staffing when created extended

Source: Specific Financial Statement

Staff	2021	2022	2023	2024	2025	2026	2027
Temporary Agents (Officials seconded by the Commission)	34	34	34	34	34	34	34
Temporary Agents (recruited by the agency)	86,8	92,2	97,6	103	108,4	113,9	119,3
Executive Agency's total Establishment Plan Posts	120,8	126,2	131,6	137	142,4	147,9	153,3
Contract Agents (*)	362,3	378,5	394,8	411,1	427,3	443,6	459,9
Seconded National Experts (SNE)							
Total staff of the Executive Agency	483	504,7	526,4	548,1	569,8	591,5	613,1

(*) Estimated full time equivalent units (FTE) on the basis of average costs

3.2 - Detailed situation

3.2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025		2026	2027
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Draft Budget Request
AD 16				
AD 15	1		1	1
AD 14	13	8	13	13
AD 13	8	5	8	8
AD 12	20	18	20	20
AD 11	17	17	19	21
AD 10	15	7	17	19
AD 9	15	15	15	17
AD 8	14	10	14	14
AD 7	15	11	15	15
AD 6	10	30	10	10
AD 5	1	7	1	1
TOTAL AD	129	128	133	139
AST 11	1	1	1	1
AST 10	1	0	1	1
AST 9		0		0
AST 8	5	5	5	7
AST 7	10	6	10	9

Function Group and Grade	2025		2026	2027
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Draft Budget Request
AST 6	2	7	2	1
AST 5				
AST 4				
AST 3				
AST 2				
AST 1				
TOTAL AST	19	19	19	19
AST/SC 6				
AST/SC 5				
AST/SC 4				
AST/SC 3				
AST/SC 2				
AST/SC 1				
TOTAL AST/SC	0	0	0	0
TOTAL	148	147	152 ⁽¹⁾	158 ⁽¹⁾
Of which Officials seconded by the Commission	34	33	34	34

(1) The establishment plan posts include 5 posts in 2027 and 5 posts in 2026 financed from NGEU and programmes outside the Union budget.

3.2.2 - Contract Agents financed from the EU budget contribution

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	191	174	208	224
Function Group III	189	198	189	189
Function Group II	45	44	45	45
Function Group I	2	2	2	2
Contract Agents	427	418	444	460

3.2.3 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen 2027
Financed from participation of candidate countries and/or third countries	15	15	15	15

3.2.4 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL		0		0

3.2.5 - Use of interim staff by the agency

EACEA has recourse to interim agency staff mainly to replace long-term absences and surcharges.

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	30	27	25
Total (appropriations)	1.980.000	2.000.000	2.000.00

3.3 - Impact of the creation of the Executive Agency on the human resources of the Commission

3.3.1 - Freed staff in the parent DG

3.3.1.1 - At creation

In accordance with Article 12 § 6c of Council Regulation 58/2003, tasks transferred from Commission services to executive agencies free Commission resources for redeployment to other priorities in the annual allocation of human resources. In accordance with the budgetary procedure and the principle of transparency, the Commission informs the Budgetary Authority on the estimated number of posts that could be freed and redeployed.

Parent DG	Total staff to be freed and frozen	Staff freed and frozen by end 2025	Staff to be freed and frozen in 2026	Staff to be freed in 2027
DG1				
DG2				
Total				

3.3.1.2 - At extension of the mandate of the executive agency

In accordance with Article 12 § 6c of Council Regulation 58/2003, tasks transferred from Commission services to executive agencies free Commission resources for redeployment to other priorities in the annual allocation of human resources. In accordance with the budgetary procedure and the principle of transparency, the Commission informs the Budgetary Authority on the estimated number of posts that could be freed and redeployed.

Parent DG	Total staff to be freed (as planned at extension)	Staff freed by end 2025	Staff to be freed in 2026	Staff to be freed in 2027
Total				

3.3.1.3 - Following a decrease of the total number of seconded officials to executive agency ('unfrozen' posts)

Parent DG	Number of posts freed, following a decrease of the total number of seconded officials to the Executive agency		
	By end 2025	In 2026	In 2027
Total			

3.3.2 - Frozen posts in the Commission Establishment Plan

In accordance with Article 18 § 2b of Council Regulation 58/2003 and Article 38.c of the Staff Regulations, a number of posts corresponding to the number of Commission officials seconded to executive agencies is without budgetary coverage in the establishment plan of the Commission and generates a corresponding reduction of administrative appropriations in the Commission Budget (see "Abatement agencies executives" in Draft Budget Working Document II).

This number is subject to fluctuations over time, depending on the stage in the lifetime of the executive agency. Moreover, this number can vary also following the application of Article 38.c of the Staff Regulations: "() at the end of every six months, the official concerned may request that his secondment is terminated", and the time span between his/her mobility and his/her replacement.

Parent DG	Number of posts to be frozen (as planned)	Number of posts frozen in 2026	Number of posts frozen in 2027

EAC		30	30
CNECT		2	2
JUST		2	2
Total		34	34

4 - Financial Resources

4.1 - Indicative contribution table

Indicative EU budget contribution to the agency (as foreseen in the Specific Financial Statements as included in the Commission proposal submitted to the Committee for Executive Agencies and to the Budgetary Authority on 10 December 2020 ⁸⁷)	2021	2022	2023	2024	2025	2026	2027
	54,255	57,766	61,407	65,181	69,094	73,150	77,354
Agency contribution as voted by the Budgetary Authority							
Initial Budget (EUR-27)	50,803	57,766	63,249	67,136	72,379	75,344	
Budget after transfers and / or amending budgets (EUR-27)	53,379	57,227	63,249	67,136	72,379		
Operating budget of the agency							
Initial Budget (EUR-27)	50,803	57,766	63,249	67,136	72,379	75,344	
Budget after transfers and / or amending budgets (EUR-27)	52,812	57,227	63,249	67,136	72,379		

4.2 - Revenues

REVENUES		2025	2026	2027	VAR 2027/2026 (%)
		Executed Budget	Budget	Draft Budget	
1. EU contribution to the executive agency					
Budget Line	Programme				
07 01 02 75	ERASMUS_PLUS	34 322 952	35 833 037	38 073 805	6,25 %
07 01 03 75	ESC_2021	1 561 340	1 501 546	1 469 709	-2,12 %
07 01 04 75	CREATIVEEU	19 303 407	20 069 949	21 243 580	5,85 %
07 01 05 75	RIGHTS_2021	8 814 957	9 348 280	10 073 400	7,76 %
14 01 01 75	NDICI	6 822 536	6 997 808	7 178 835	2,59 %
15 01 01 75	IPAIH	1 553 813	1 593 730	1 634 959	2,59 %
Sub Total		72 379 005	75 344 350	79 674 288	5,75 %
2. EEA/EFTA contribution					
Budget Line	Programme				
07 01 02 75	ERASMUS_PLUS	957 610	945 992	1 005 148	6,25 %
07 01 03 75	ESC_2021	3 279	3 153	3 086	-2,12 %
07 01 04 75	CREATIVEEU	538 565	529 847	560 831	5,85 %
14 01 01 75	NDICI	190 349	184 742	189 521	2,59 %

⁸⁷ As foreseen in the Communication to the Commission C(2020)7876, which was based on the political agreement at the European Council of 17-21 July 2020, an update was needed following the political agreement reached on 10 November 2020 between the European Parliament and the Council.

15 01 01 75	IPAIH	43 351	42 074	43 163	2,59 %
Sub Total		1 733 154	1 705 808	1 801 749	5,62 %
3. Other External Assigned Revenues (excl. EEA/EFTA and NGEU)					
Budget Line	Programme				
07 01 02 75	ERASMUS_PLUS	1 131 186	4 127 546	3 043 442	-26,27 %
07 01 03 75	ESC_2021	110 604	59 796	104 682	75,07 %
07 01 04 75	CREATIVEEU				
07 01 05 75	RIGHTS_2021				
14 01 01 75	NDICI				
15 01 01 75	IPAIH				
Sub Total		1 241 790	4 187 342	3 148 124	89,24 %
TOTAL REVENUES		75 353 949	81 237 500	86 356 861	6,30 %

4.3 - Expenditure

4.3.1 - Commitment appropriations

EXPENSES	EXPENSES			
	Executed Budget 2025	Budget 2026	Draft Budget 2027	VAR 2027/2026 (%)
Title 1 - Staff expenditure	61 926 599	66 759 600	71 409 716	6,97 %
Remunerations, Allowances and Charges	59 384 707	64 289 600	68 928 316	7,22 %
- Of which establishment plan posts	23 155 606	24 912 200	26 992 113	8,35 %
- Of which external personnel	36 229 101	39 377 400	41 936 203	6,50 %
Professional Development and Social expenditure	2 541 892	2 470 000	2 481 400	0,46 %
Title 2 - Infrastructure and operating expenditure	8 458 101	8 744 000	9 067 845	3,70 %
Building expenditure	4 334 721	4 375 400	4 460 735	1,95 %
ICT expenditure	2 991 136	3 170 000	3 360 000	5,99 %
Movable Property and Current Operating expenditure	1 132 244	1 198 600	1 247 110	4,05 %
Title 3 - Programme support expenditure	4 672 969	5 733 900	5 879 300	2,54 %
Programme Management expenditure	4 672 969	5 733 900	5 879 300	2,54 %
Common Support Services expenditure				
TOTAL	75 057 669	81 237 500	86 356 861	6,30 %

4.3.2 - Payment appropriations

EXPENSES	EXPENSES			
	Executed Budget 2025	Budget 2026	Draft Budget 2027	VAR 2027/2026 (%)
Title 1 - Staff expenditure	61 211 587	66 759 600	71 409 716	6,97 %
Remunerations, Allowances and Charges	58 970 240	64 289 600	68 928 316	7,22 %
- Of which establishment plan posts	23 155 606	24 912 200	26 992 113	8,35 %
- Of which external personnel	35 814 634	39 377 400	41 936 203	6,50 %

Professional Development and Social expenditure	2 241 347	2 470 000	2 481 400	0,46 %
Title 2 - Infrastructure and operating expenditure	7 962 027	8 744 000	9 067 845	3,70 %
Building expenditure	4 215 224	4 375 400	4 460 735	1,95 %
ICT expenditure	2 771 220	3 170 000	3 360 000	5,99 %
Movable Property and Current Operating expenditure	975 583	1 198 600	1 247 110	4,05 %
Title 3 - Programme support expenditure	1 304 238	5 733 900	5 879 300	2,54 %
Programme Management expenditure	1 304 238	5 733 900	5 879 300	2,54 %
Common Support Services expenditure				
TOTAL	70 477 852	81 237 500	86 356 861	6,30 %

4.4 - Outturn

First estimate of the 2025 surplus that should be reimbursed to the EU budget (as general revenue): 691.801,38 EUR

5 - Justification of needs

5.1 - Human Resources

5.1.1 - Number of staff requested

The number of staff requested for 2026 is in line with the Financial Statement accompanying the mandate– Commission Decision C(2021) 951 which received a positive opinion of the CEA on 2 February 2021.

5.1.2 - Number of contracts agents financed from the participation of candidate countries and/or third countries

5 temporary agents and 15 contract agents could be financed for 2027 on credits from third and EFTA countries for the programmes Erasmus+ and Creative Europe.

5.1.3 - Salary assumption for calculating salary lines (% applied)

Salaries for 2027 have been calculated on the basis of January 2026 average costs per FTE multiplied by the number of FTE foreseen for 2027. The calculation takes into account the effect of the promotion exercise and a vacancy rate of around 4 % for temporary agents and 5 % for contract agents, and an indexation rate of around 2,2% as from April 2026 and 2,3% for 6 months in 2026.

5.1.4 - Vacancy rate as of end 2025

On 31 December 2025, the vacancy rate amounted to around 1,75% of the total authorised staff (both for contract and temporary agents).

5.1.5 - Standard abatement('abatement forfaitaire')

The calculation takes into account the effect of the promotion exercise as well as an indexation rate of around 2,2% as from April 2026 and 2,3% for 6 months in 2027. A vacancy rate of 4 % for temporary agents and of 5 % for contract agents are taken into consideration.

5.2 - Financial Resources

5.2.1 - Title I

Compared with 2026, Title I increases by 7 % in value. There are two main reasons. First, the number of authorized staff is higher in 2027 (633) than in 2026 (611): +6 AT and + 16 AC funded by VOB credits, which represents an increase by 3,6 % of the staff. Second, the salary indexation is higher than forecasted in the Specific Financial Statement: more than 2,3% instead of 2 %. Other reasons for this increase are the structure of the staff, the establishment plan and the new promotion quota 20 posts (15 AC and 5 AT) could be potentially funded by EARN/EFTA credits. The other lines are not significantly impacted.

5.2.2 - Title 2

Compared with 2026, Title II increases by 3,7 %, which is more than the expected inflation (2%). This can be explained by inflation and the indexation of contracts which the Agency cannot avoid, higher IT costs, notably attributable to the DG DIGIT SLA, as well as by the adaptation of resources to the growth of staff.

5.2.3 - Title 3

The bulk of the budget for this item is represented by the audit line (1,3 M€), which is not increasing, and the IT line in support of the programs (3,4 M€). The amount for the latter is higher than anticipated due to the partial use of this line for an initially unplanned framework contract.

6 - Other information

6.1 - Buildings

6.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	SB34	Brussels	5 126,24	5 525,64	10 651,88	2 025 515	indefinite duration (art.26 of the SLA)	Commission building put at disposal of the Agency on the basis of an SLA with OIB		
TOTAL			5 126,24	5 525,64	10 651,88	2 025 515				0

6.1.2 - Current Building(s) Other comments

The building costs are adapted to OIB and DG HR contribution (notably annual indexation).

6.1.3 - Building projects in the planning phase

N.A

6.1.4 - Building projects submitted to the European Parliament and the Council

N.A

6.2 - Evaluation

During 2025, the European Commission carried out the specific triennial evaluation of EACEA (covering the period from 2021 to April 2024). This exercise was coordinated by DG RTD and the report drafted with the support of an external contractor. The final report has being finalised (Q4 – 2025), while Commission services (DG EAC) are working on the Staff Working Document (Q1 – 2026), that has been selected by the Regulatory Scrutiny Board.

PART III – BODIES CREATED UNDER RESEARCH AND INNOVATION

1 MAIN BUDGETARY TRENDS

Chapter 1.1. presents the 'main budgetary trends' for bodies created in the field of research and innovation under the articles of the Treaty on the Functioning of the European Union.

Section 1.1.1 presents the budgetary and staffing highlights for 2027 for the European Institute of Innovation and Technology (EIT), including as well as a table on Commission budget implementation for EIT in 2025, which is followed by a table on staffing (establishment plan posts, contract agents and seconded national experts actually filled by year-end 2025).

Section 1.1.2 presents the budgetary and staffing highlights for 2027 for the 9 joint undertakings (JU) established under the so-called 'Single Basic Act'⁸⁸ as well as EuroHPC and the European Cybersecurity Industrial, Technology and Research Competence Centre. Furthermore, this section presents an overview table on the EU budget implementation of these bodies in 2025, which is followed by an overview table on staffing (establishment plan posts, contract agents and seconded national experts funded by EU budget and actually filled by year-end 2025).

Chapter 1.2. presents the budgetary and staffing highlights for Fusion4Energy (F4E), the joint undertaking created under the Euratom Treaty for the ITER project.

1.1 Bodies having legal personality created in the field of research and innovation under Article 173 and 187/188 TFEU

1.1.1 European Institute of Innovation and Technology (EIT)

The European Institute of Innovation and Technology (EIT) will continue to operate by providing grants to its Knowledge and Innovation Communities (KICs): large-scale European partnerships which address specific societal challenges by bringing together education, research and business organisations (the so-called knowledge triangle). The EIT contributes to Europe's priorities such as the new Green Deal and channels innovations through eight KICs intervening in different areas: climate, digitalisation, renewable energy, health, sustainable raw material, food, manufacturing, and urban mobility. The Commission proposes to reduce the 2027 budget contribution for the EIT compared to 2026 (-10,3%) following careful assessment of the EIT operations. No changes to the establishment plan are proposed.

Budget line	Authorised appropriations 2025		Commitments made in 2025			Payments made in 2025		
	Commitments	Payments	Total	Of which voted budget	of which assigned revenues*	Total	Of which voted budget	of which assigned revenues*
01 02 03 03	413,7	347,6	413,7	409,9	3,8	347,6	343,8	3,8

* Excluding external assigned revenue

Establishment Plan Posts		Contract Agents		Seconded National Experts		Total personnel	
Authorised 2025	Actually filled 31/12/2025	Authorised 2025	Actually filled 31/12/2025	Authorised 2025	Actually filled 31/12/2025	Authorised 2025	Actually filled 31/12/2025
46	45	26	29	2	1	74	75

More details can be found in EIT individual budgetary statement in section 2.

1.1.2 Budgetary and staffing highlights 2026: Joint Undertakings under TFEU

While the overall contribution to the joint undertakings compared to the initial programming was impacted by the EUR 2,1 billion reduction of Horizon Europe programme envelope in the Mid Term Revision of the MFF, the 8,7 % increase compared to 2026 is the net impact of a steep increase in the profile of the Clean Aviation joint undertaking and EuroHPC joint undertaking. As a principle, the staffing level is in line with the legislative financial statements accompanying the Commission proposals and the adjustments made after the Mid Term Revision of the MFF.

The following table provides an overview of the Article 187 TFEU bodies⁸⁹ at the time of presenting the 2027 Draft Budget. Further information can be found in the individual budgetary statements (section 2.1):

(commitment appropriations, in million EUR, rounded figures at current prices)

Name	Draft budget 2027	Budget 2026	Difference 2027 /

⁸⁸ Council Regulation (EU) 2021/2085.

⁸⁹ Figures include ECCC and exclude F4E which is presented separately.

	EU contribution	EU contribution	2026
Horizon Europe ¹			
Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	89,0	87,5	1,72 %
<i>establishment plan posts</i>	<i>36</i>	<i>36</i>	<i>0</i>
Circular Bio-based Europe Joint Undertaking	128,1	138,1	-7,22 %
<i>establishment plan posts</i>	<i>13</i>	<i>13</i>	<i>0</i>
Clean Aviation Joint Undertaking	326,0	118,6	174,95 %
<i>establishment plan posts</i>	<i>36</i>	<i>36</i>	<i>0</i>
Chips Joint Undertaking	460,4	474,2	-2,92 %
<i>establishment plan posts</i>	<i>24</i>	<i>24</i>	<i>0</i>
European High Performance Computing Joint Undertaking	714,0	496,7	43,75 %
<i>establishment plan posts</i>	<i>27</i>	<i>27</i>	<i>0</i>
Clean Hydrogen Joint Undertaking	124,9	123,6	1,08 %
<i>establishment plan posts</i>	<i>27</i>	<i>27</i>	<i>0</i>
Innovative Health Initiative Joint Undertaking	111,5	189,1	-41,02 %
<i>establishment plan posts</i>	<i>39</i>	<i>39</i>	<i>0</i>
Europe's Rail Joint Undertaking	48,9	74,0	-33,87 %
<i>establishment plan posts</i>	<i>12</i>	<i>11</i>	<i>1</i>
Global Health EDCTP3 Joint Undertaking	59,7	139,6	-57,26 %
<i>establishment plan posts</i>	<i>25</i>	<i>25</i>	<i>0</i>
Smart Networks and Services Joint Undertaking ²	113,5	121,6	-6,65 %
<i>establishment plan posts</i>	<i>7</i>	<i>7</i>	<i>0</i>
Subtotal	2 176	1 963	10,85 %
<i>establishment plan posts</i>	<i>246</i>	<i>245</i>	<i>1</i>
Digital Europe Programme			
European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC) ³	91,8	122,8	-25,27 %
<i>establishment plan posts</i>	<i>12</i>	<i>12</i>	<i>0</i>
Subtotal	91,8	122,8	-25,27 %
<i>establishment plan posts</i>	<i>12</i>	<i>12</i>	<i>0</i>
Total	2 267,8	2 085,8	8,73%
<i>establishment plan posts</i>	<i>258</i>	<i>257</i>	<i>1</i>

1. The EU contribution to the Horizon Europe bodies in 2026 and 2027 is based on voted budget appropriations.

2. The EuroHPC joint undertaking is financed by Horizon Europe, the Digital Europe programme and the Connecting Europe Facility.

3. The Chips JU is financed from Horizon Europe and the Digital Europe programmes.

4. The ECCC is financed from Horizon Europe and the Digital Europe programme.

2025 EU budget implementation overview

In EUR million

Joint undertakings TFEU	Authorised appropriations 2025		Commitments made in 2025			Payments made in 2025		
	Commitments	Payments	Total	Of which voted budget	of which assigned revenues*	Total	Of which voted budget	of which assigned revenues*
Innovative Health Initiative	209,6	103,3	209,6	209,6	0,0	103,3	103,3	0,0
Global Health EDCTP3	176,9	102,9	176,9	176,9	0,0	102,9	102,9	0,0
EuroHPC	329,3	8,3	404,3	404,3	0,0	8,3	8,3	0,0

Chips	808,7	803,2	808,7(**)	808,7	0,0	703,2	703,2	0,0
Smart Networks and Services	121,8	121,2	121,8	121,8	0,0	121,2	121,2	0,0
Single European Sky ATM Research	87,7	90,6	87,7	87,7	0,0	90,6	90,6	0,0
Clean Aviation	403,4	342,8	403,4	403,4	0,0	342,8	342,8	0,0
Europe's Rail	87,9	30,9	87,9	87,9	0,0	30,9	30,9	0,0
Clean Hydrogen	122,1	49,1	122,1	88,4	33,7	49,1	49,1	0,0
Circular Bio-based Europe	117,1	153,4	117,1	117,1	0,0	153,5	153,5	0,0
European Cybersecurity Competence Centre	118,7	188,0	102,4	102,4	0,0	191,6	191,6	0,0
Total	2 583,1	1 993,8	2 641,8	2 608,1	33,7	1 897,4	1 897,4	0,0

* Excluding external assigned revenue

** In addition, EUR 19,9 million carried over from previous years

2025 staffing overview

Joint undertakings TFEU *	Establishment Plan Posts		Contract Agents		Seconded National Experts		Total personnel	
	Authorised 2025	Actually filled 31/12/2025	Authorised 2025	Actually filled 31/12/2025	Authorised 2025	Actually filled 31/12/2025	Authorised 2025	Actually filled 31/12/2025
Innovative Health Initiative	39	37	15	12	0	0	54	49
Global Health EDCTP3	26	25	8	7	0	0	34	32
EuroHPC	27	27	27	24	0	0	54	51
Chips	22	19	26	25	2	0	50	44
Smart Networks and Services	7	7	10	9	0	0	17	16
Single European Sky ATM Research	37	36	1	1	2	1	40	38
Clean Aviation	36	36	5	4	0	0	41	40
Europe's Rail	10	10	20	19	2	2	32	31
Clean Hydrogen	27	27	1	1	3	2	31	30
Circular Bio-based Europe	13	13	16	15	0	0	29	28
European Cybersecurity Competence Centre	10	8	27	25	1	0	38	35
Total	254	245	156	142	10	5	420	394

* Figures include ECCC and exclude F4E which is presented separately

1.2 Fusion for energy (F4E)

This section on 'main budgetary trends' presents the budgetary and staffing highlights for 2027 for F4E in text and tables. Furthermore, this section presents a table on Commission budget implementation for F4E in 2025, which is followed by a table on staffing issues (establishment plan posts, contract agents and seconded national experts actually filled by year-end 2025)

Budgetary and staffing highlights 2027: F4E

For the DB2027, the EU contribution to the ITER-F4E Joint Undertaking amounts to EUR 654,7 million in line with the level initially foreseen in the financial programming and will allow to fulfil JU obligations in 2027 in line with the revised ITER baseline.

For 2027, F4E requests a total of 467 FTEs, of which 296 establishment plan posts (31 permanent and 265 temporary posts) and 171 external personnel positions (149 contract agents (CA) and 22 seconded national experts (SNE)). The total staff number stays at same levels as in 2026 despite the reduction of 9 establishment plan posts and 6 contract agent positions offset by additional 15 positions for seconded national experts.

Name	Draft budget 2027	Budget 2026	Difference
	EU contribution	EU contribution	2027 / 2026
International Thermonuclear Experimental Reactor (ITER)			
European Joint Undertaking for ITER - Fusion for Energy (F4E)	654,7	844,0	-22,42 %
<i>establishment plan posts</i>	296	305	-9

2025 EU budget implementation overview

(in million EUR)

Budget line	Authorised appropriations 2025		Commitments made in 2025			Payments made in 2025		
	Commitments	Payments	Total	Of which voted budget	of which assigned revenues*	Total	Of which voted budget	of which assigned revenues*
01 04 01 00	483,4	638,9	481,6	480,1	1,5	637,2	635,7	1,5

* Excluding external assigned revenue

2025 staffing overview

Establishment Plan Posts		Contract Agents		Seconded National Experts		Total personnel	
Authorised 2025	Actually filled 31/12/2025	Authorised 2025	Actually filled 31/12/2025	Authorised 2025	Actually filled 31/12/2025	Authorised 2025	Actually filled 31/12/2025
305	279	155	152	7	6	467	437

2 INDIVIDUAL BUDGETARY FINANCIAL STATEMENTS

2.1 Bodies having legal personality created in the field of research and innovation under Article 173 and 187/188 TFEU

2.1.1 European Institute of Innovation and Technology - EIT

European Institute of Innovation and Technology - EIT

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
REGULATION (EU) 2021/819 of the European Parliament and of the Council on the European Institute of Innovation and Technology (recast) ¹	20 May 2021.	The overall mission of the European Institute of Innovation and Technology (EIT) is to boost sustainable European economic growth and competitiveness by reinforcing the innovation capacity of the Member States and the Union. In particular, the EIT reinforces the Union's innovation capacity and addresses societal challenges through the integration of the knowledge triangle of higher education, research and innovation. The EIT operates through its Knowledge and Innovation Communities (KICs): large-scale European partnerships which address specific societal challenges by bringing together education, research and business organisations. The EIT provides grants to the KICs, monitors their activities, supports cross-KIC collaboration and disseminates results and good practices.
DECISION (EU) 2021/820 of the European Parliament and of the Council on the Strategic Innovation Agenda of the European Institute of Innovation and Technology (EIT) 2021-2027: Boosting the Innovation Talent and Capacity of Europe and repealing Decision No 1312/2013/EU ²	20 May 2021	The Strategic Innovation Agenda (SIA) lays down the priority fields and the long-term strategy and financial needs for the EIT. For the period 2021-2027, the SIA should ensure alignment with the objectives of Horizon Europe as well as the strategic multiannual planning, monitoring and other requirements of that programme, and foster synergies with other relevant programmes. It also outlines the planned higher education, research and innovation activities and the respective budget breakdown. It sets the time schedule for the selection and designation of new KICs for the next programming period.
Regulation (EU) 2021/695 of the European Parliament and of the Council of 28 April 2021 establishing Horizon Europe – the Framework Programme for Research and Innovation, laying down its rules for participation and dissemination, and repealing Regulations (EU) No 1290/2013 and (EU) No 1291/2013 ³	28 April 2021	The financial contribution from Horizon Europe to the EIT is implemented in accordance with the Regulation of the European Parliament and of the Council establishing the Horizon Europe. The EIT funding, primarily through its Knowledge and Innovation Communities (KICs) and by expanding its Regional Innovation Scheme, should aim to strengthen innovation ecosystems that tackle global challenges.
Council Decision (EU) 2021/764 of 10 May 2021 establishing the Specific Programme implementing Horizon Europe – the Framework Programme for Research and Innovation, and repealing Decision 2013/743/EU ⁴	10 May 2021	Horizon Europe will strengthen the Union's scientific and technological bases in order to help tackle the major global challenges of our time and contribute to achieving the Sustainable Development Goals (SDGs). At the same time, the programme will boost the Union's competitiveness, including that of its industries. Horizon Europe will help deliver on the Union's strategic priorities and support the development and implementation of Union policies. In a swiftly changing world, Europe's success increasingly depends on its ability to transform excellent scientific results into innovation that have a real beneficial impact on our economy and quality of life and create new markets with more skilled jobs. Horizon Europe – the Framework Programme for Research and Innovation is to be implemented through specific programmes which define the detailed rules for their implementation, fix their duration and provide for the means deemed necessary.

¹ OJ L 189, 28.5.2021, p.61-90

² OJ L 189, 28.5.2021, p.91-118

³ OJ L 170, 12.05.2021, p.1-68

⁴ OJ L 1671, 12.5.2021, p.1-80

1.2 - Seat

Budapest, Hungary

1.3 - Budget Line

01 02 03 03 European Institute of Innovation and Technology (EIT)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	41	41	100,00 %	45	45
TOTAL AST	5	4	80,00 %	5	5
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	46	45	97,83 %	50	50
Contract Agents	26	29	111,54 %	22	22
Seconded National Experts	2	1	50,00 %	2	2
TOTAL Staff	74	75	101,35 %	74	74

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

1.5.1.1 - General revenues

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
EU contribution	422 864 440	379 354 666
Other Revenue	80 879 523	11 957 268
Total	503 743 963	391 311 934

1.5.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	2026	2027
	Revenues estimated by the agency	Budget Forecast
Additional EU funding stemming from contribution agreements (FFR Art.7)	52 142 128	4 120 000
Total	52 142 128	4 120 000

1.5.2 - Expenditure Overview

Expenditure	2026	2027

	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	10 244 195	10 244 195	10 469 748	10 469 958
Title 2 - Infrastructure and operating expenditure	1 484 230	1 484 230	1 513 899	1 513 899
Title 3 - Operational expenditure	492 015 538	442 862 500	379 234 241	213 433 990
Title 4 - Unused Appropriations not required in current Year				
Total	503 743 963	454 590 925	391 217 888	225 417 847

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1		1		1		1		1
AD 14										
AD 13										
AD 12		1				2		3		3
AD 11		4		5		3		5		5
AD 10		7		6		7		8		8
AD 9		11		11		12		9		9
AD 8		9		7		6		7		7
AD 7		5		4		6		5		5
AD 6		3		6		7		7		7
AD 5				1		1		0		0
TOTAL AD	0	41	0	41	0	45	0	45	0	45
AST 11										
AST 10										
AST 9										
AST 8										
AST 7								1		1
AST 6		1		1		2		2		2
AST 5		3		2		2		1		1
AST 4		1		0		0		1		1
AST 3				1		1		0		0
AST 2										
AST 1										

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
TOTAL AST	0	5	0	4	0	5	0	5	0	5
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		46		45		50		50		50
GRAND TOTAL	46		45		50		50		50	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	16	21	12	12
Function Group III	10	8	10	10
Function Group II				
Function Group I				
Contract Agents	26	29	22	22

2.2.2 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	2	1	2	2

3 - Financial Resources

3.1 - Revenues

3.1.1 - General revenues

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 REVENUE FROM FEES AND CHARGES					
2 EU CONTRIBUTION	413 701 301	422 864 440	379 354 666	379 354 666	-10,29 %
<i>- Of which assigned revenues deriving from previous years' surpluses</i>					

REVENUES	General revenues				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)	83 978 727	80 879 523	11 863 221	11 957 268	-85,22 %
- Of which EEA/EFTA (excl. Switzerland)	11 273 168	10 994 475	9 863 221	9 957 268	-9,43 %
- Of which candidate countries	72 705 559	69 885 048	2 000 000	2 000 000	-97,14 %
4 OTHER CONTRIBUTIONS					
5 ADMINISTRATIVE OPERATIONS	158 312				
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)					
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
7 CORRECTION OF BUDGETARY IMBALANCES					
TOTAL	497 838 340	503 743 963	391 217 887	391 311 934	-22,32 %

(1) The expenditure table is based on the EFTA coefficient based on the year 2026 as the 2027 coefficient was not known when the fiche was prepared. The difference between the revenue and the expenditure tables is due to the automatic update of the EFTA co-efficient in the revenue table.

3.1.2 - Additional EU funding: contribution, grant and service level agreements

REVENUES	Additional EU funding: contribution, grant and service level agreements				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Additional EU funding stemming from grant agreements (FFR Art.7)					
Additional EU funding stemming from contribution agreements (FFR Art.7)	8 900 000	52 142 128	4 120 000	4 120 000	-92,10 %
Additional EU funding stemming from service level agreements (FFR Art. 43.2)					
TOTAL	8 900 000	52 142 128	4 120 000	4 120 000	-92,10 %

3.2 - Expenditure

3.2.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	9 242 998	10 244 195	10 469 748	10 469 748	2,20 %
Salaries & allowances	7 119 869	7 985 017	8 165 636	8 165 636	2,26 %
- Of which establishment plan posts	5 394 831	5 955 214	6 089 960	6 089 960	2,26 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
<i>- Of which external personnel</i>	1 725 038	2 029 803	2 075 676	2 075 676	2,26 %
Expenditure relating to Staff recruitment	5 986	25 590	26 102	26 102	2,00 %
Mission expenses	149 057	150 000	153 000	153 000	2,00 %
Socio-medical infrastructure	22 300	25 662	26 175	26 175	2,00 %
Training	83 006	42 000	42 840	42 840	2,00 %
External Services	1 826 179	1 978 426	2 017 995	2 017 995	2,00 %
Receptions, events and representation	2 000	2 000	2 000	2 000	0,00 %
Social welfare	34 601	35 500	36 000	36 000	1,41 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 336 639	1 484 230	1 513 899	1 513 899	2,00 %
Rental of buildings and associated costs	280 240	294 840	300 737	300 737	2,00 %
Information, communication technology and data processing	633 778	652 400	665 448	665 448	2,00 %
Movable property and associated costs	13 688	9 900	10 098	10 098	2,00 %
Current administrative expenditure	72 027	130 500	133 110	133 110	2,00 %
Postage / Telecommunications	800	800	800	800	0,00 %
Meeting expenses	10 624	9 500	9 690	9 690	2,00 %
Running costs in connection with operational activities	325 482	386 290	394 016	394 016	2,00 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	490 263 339	492 015 538	379 234 241	379 234 241	-22,92 %
KICs and knowledge triangle integration	484 788 220	490 718 538	376 725 041	376 725 041	-23,23 %
EIT cross-cutting activities	5 475 119	1 297 000	2 509 200	2 509 200	93,46 %
Supporting the innovation capacity of higher education					
Title 4 - Unused Appropriations not required in current Year	21 474 142				

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
TOTAL	522 317 118	503 743 963	391 217 888	391 217 888	-22,34 %

3.2.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	9 701 010	10 244 195	10 469 958	10 469 958	2,20 %
Salaries & allowances	7 119 869	7 985 017	8 165 636	8 165 636	2,26 %
- <i>Of which establishment plan posts</i>	5 394 831	5 955 214	6 089 960	6 089 960	2,26 %
- <i>Of which external personnel</i>	1 725 038	2 029 803	2 075 676	2 075 676	2,26 %
Expenditure relating to Staff recruitment	9 016	25 590	26 102	26 102	2,00 %
Mission expenses	141 046	150 000	153 000	153 000	2,00 %
Socio-medical infrastructure	36 563	25 662	26 175	26 175	2,00 %
Training	42 195	42 000	42 840	42 840	2,00 %
External Services	2 313 879	1 978 426	2 017 995	2 017 995	2,00 %
Receptions, events and representation	1 662	2 000	2 000	2 000	0,00 %
Social welfare	36 780	35 500	36 210	36 210	2,00 %
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	1 434 664	1 484 230	1 513 899	1 513 899	2,00 %
Rental of buildings and associated costs	387 147	294 840	300 737	300 737	2,00 %
Information, communication technology and data processing	673 201	652 400	665 448	665 448	2,00 %
Movable property and associated costs	16 973	9 900	10 098	10 098	2,00 %
Current administrative expenditure	11 962	130 500	133 110	133 110	2,00 %
Postage / Telecommunications	696	800	800	800	0,00 %
Meeting expenses	12 992	9 500	9 690	9 690	2,00 %
Running costs in connection with operational activities	331 693	386 290	394 016	394 016	2,00 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Information and publishing					
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	434 913 337	442 862 500	213 433 990	213 433 990	-51,81 %
KICs and knowledge triangle integration	432 654 684	440 686 307	211 524 790	211 524 790	-52,00 %
EIT cross-cutting activities	2 238 403	2 176 193	1 909 200	1 909 200	-12,27 %
Supporting the innovation capacity of higher education	20 250				
Title 4 - Unused Appropriations not required in current Year	16 895 577				
TOTAL	462 944 588	454 590 925	225 417 847	225 417 847	-50,41 %

3.3 - Budget Outturn

First estimate of the 2025 surplus to be reimbursed to the EU budget: 502,412.22 EUR.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The EIT requests to convert 4 contracted agent posts from EIT's Establishment Plan into temporary agent posts. While we acknowledge that the EIT is not making a request for quantitative increase, we cannot accommodate the current request.

The rejection is based on insufficient or incorrect justification of the needs. In particular, the EIT refers to IAS audit 2017-2019 that called for reinforcing staffing capacity and the need of EIT to consider options that would increase the proportion of staff allocated to operational functions. However, the conversion of CA posts to TA or SNE post to CAFGIV does not achieve this objective as CA and SNE can be assigned to operational functions too.

Furthermore, the 2025 examination of workload distribution and utilisation showed a need to re-allocate posts between the Monitoring and Supervision Unit and the Grant Assurance Section. So again, nothing that would support the conversions/ change of the categories of staff as intended by the legislator.

Therefore, the Commission final assessment on the EIT request for the conversion of 4 contracted agent posts from the EIT's Establishment Plan into temporary agent posts is negative.

Financial Resources

EIT's mission is to facilitate technological innovation to foster Europe's global competitiveness. EIT contributes to Europe's priorities such as the Competitiveness Compass and the Start-up and Scale-up Strategy and channels innovations through ten Knowledge and Innovation Communities (KICs) operating in different areas: climate, digitisation, renewable energy, health, sustainable raw material, food, manufacturing, urban mobility, culture and creativity and water.

In 2027, the EIT will continue to contribute to the objectives of HE, foster the integration of the knowledge triangle, increase the impact of KICs, support the innovation and entrepreneurship capacity of higher education, and create synergies with other EU programmes and instruments. Furthermore, the EIT will reinforce existing activities contributing to the political priorities of the Commission.

We consider the EIT's assessment on the financial resources required for 2027 justified and we do not find reasons to challenge the budgeting proposed. We take note that due to issues with one of the KICs, the EIT has requested a lower amount for appropriations in 2027, in line with the principle of sound financial management.

4.1 - Human Resources - EIT request

4.1.1 - Number of staff requested

The EIT and its Knowledge and Innovation Communities (KICs) drive innovation across Europe by integrating business, education, and research, aiming to find solutions to pressing global challenges, through its Regional Innovation Scheme (EIT RIS) which boosts the innovation capacity of eligible local innovation ecosystems, and fostering closer interactions between local knowledge triangle actors, including through the establishment of on-the-ground CLCs, EIT RIS Hubs and EIT Community Hubs. Given its strong results in delivering innovation, skills and creating sustainable innovation ecosystems, the EIT has significant untapped potential to further contribute to reach Europe's full innovation potential and reap the social and economic benefits of the twin green/digital transition. The EIT's mandate and ambition has been continuously increased without an adequate increase in staff resources to manage these (see table above).

In terms of profiles, as from 2027, 4 contracted agent posts of the EIT's Establishment Plan will need to be transformed into temporary agent posts as follows:

Specific Objective: Increase the impact of KICs and knowledge triangle integration

Managing the existing KICs and launching new KICs in 2028, if/as tasked²⁷

Facilitating EIT Community initiatives and providing shared services towards the KICs and exchanges of experiences and good practices between KICs

Increasing the regional impact of KICs with a view to closing the innovation divide

Two posts are requested to be upgraded to temporary posts for the above tasks, in particular:

KIC Programme Officer (1 posts, TA/AD6 grade) – EIT Water, EIT Culture & Creativity

Support KICs in the delivery of its strategy.

Develop and improve overall supervision, management, and control systems.

Verify reporting documents submitted by the KIC ensuring compliance with financial and procurement rules.

Contribute to the assessment of KIC business plans, reports, and payments.

Provide regular (standardised) and ad hoc (tailor-made) reports and data analysis for the EIT Governing Board, EIT management, and other internal and external stakeholders.

Support the implementation of the EIT monitoring strategy and contribute to reviews and analytical reports.

EIT Community Programme Officer (1 posts, TA/AD6) – EIT Community activities cross-cutting objectives and shared services

Develop shared services with the KICs while enhancing and monitoring EIT Community collaboration.

Provide horizontal EIT Community support on strategic initiatives, including legal support, such Women Entrepreneurship, Shared Services and Higher Education Initiative, deliver on the New European Innovation Agenda.

Specific Objective: Increase the innovation capacity of the higher education sector by promoting institutional change in higher education institutions (HEIs)

Supporting the innovation capacity of higher education by involving additional Higher Education Institutions in EIT and KIC activities.

Managing the related budget.

Two additional posts are required for the above-mentioned tasks, as follows:

Education Programme Officers (2 posts, 2 TA/AD6 grade)

Coordinate the EIT's new action to strengthen the innovation capacity of Higher Education Institutions (HEIs).

Design and continuously improve the conceptual framework, set common criteria for action, and oversee them while calls are organised by the KICs.

Contribute to the development of quality procedures, indicators, and benchmarks for monitoring (and assessment) of activity performance.

Manage and carry out continuous monitoring and evaluation of the action. The EIT will closely monitor organization of the calls and selection of the process, to ensure strategic priorities and objectives are met.

Support Operational Units regarding the specific action with business plan assessments, amendments of business plans, and grant reports.

Ensure coordination among KICs and that synergies with other programmes are explored.

Work with KICs to develop and implement programmes contributing to re-skilling and up-skilling the workforce of the industries of the future (including the STEM Tech Talent Induction)

4.1.2 - Vacancy rate as of end 2025

At the end of 2025, 75 posts (45 temporary agents, 29 contract agents and 1 SNE) were filled. Altogether 13 new staff members took up duty at the EIT and 5 left in 2025, taking the total number of staff to 75. Compared to the 68 at the end of 2024, this corresponds to an increase of 10.29% from 2024 to 2025.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

The salary costs are estimated based on the assumption that all the employees will be recruited by the end of 2026. The standard abatement applied is 2%.

4.1.4 - Salary assumption for calculating salary line (% applied)

Estimates of the cost of human resources are based on actual staff costs at the EIT and the salary categories defined by the Staff Regulations. To ensure adequacy to the cost of life in the host country, the correction coefficient in force in Hungary applies to the salaries. The budget appropriations covering staff expenditure for year 2027 are based on the estimate of a total of 50 temporary agents (45 AD and 5 AST) and 29 contract agents and 0 SNE.

4.1.5 - Correction coefficient used

The correction coefficient rate applied is the one established for year 2026, namely 76.6%

4.1.6 - Exchange rate used (if applicable)

As per Table 10.2: Calculation of correction coefficients at 1st July 2025 (Intra-EU staff) of the Eurostat Report on the 2025 annual update of remuneration and pensions of EU officials, the applicable exchange rate to be used for Hungary is 398.8.

4.2 - Financial Resources - EIT Request

4.2.1 - Title 1

The overall Title 1 staff expenditure is foreseen to increase by 2.20%, i.e., by 225,762.75 EUR. The increase is mainly linked to the standard annual adjustment of the country correction coefficient. The remainder of the Title 1 is estimated based on actual needs, taking into consideration the 2025 executed budget, the total number of staff and their allowances.

4.2.2 - Title 2

The overall Title 2 infrastructure and operating expenditure is foreseen to increase by 2%, namely by 29,668.60 EUR. It takes into account the price indexation of the building tax and rental fees of the office building in Brussels. In 2027, the EIT does not plan to implement any significant projects or purchases of furniture. IT equipment will be purchased in line with the procurement plan.

4.2.3 - Title 3

Title 3 amounts to 379,234,241 EUR, representing 97% of the overall budget for the financial year 2027. In 2027, the EIT will continue the implementation of its Strategic Innovation Agenda 2021-2027, contribute to the overall achievement of

Horizon Europe's scientific, economic, technological, and societal impacts and the implementation of the European Commission's policies and programmes, including New European Innovation Agenda. EIT is also putting into practice its overall strategy and processes to analyse and assess results and impacts of all EIT Community activities, continuing the EIT's culture of lessons learnt and evaluation.

The Title 3 budget will be used to implement the following operational activities:

KIC impact

Ensuring effective and compliant grant management by implementing the Horizon Europe and EIT Regulation, and the SIA provisions.

In 2027, the main focus will be on managing the 2026-2027 Grant Cycles as follows:

Carry out the assessment of the continuous and periodic reporting on the 2026-2027 grant agreements (including the 2026-2027 MoC grant agreements);

Utilise and fine-tune IT systems supporting Grant Cycle and Business Intelligence for 2026-2027 grants;

Sign the Partnership Agreement and 2027-2029 grant agreements WATER KIC;

Finalisation of 2025 ex post audits (incl. recovery orders, if applicable);

Provide horizontal support for the management of experts.

Operating an effective monitoring and evaluation strategy and plan to maximise EIT KIC impact, ensuring that EIT KICs become financially sustainable.

In 2027, the EIT will continue to implement its monitoring strategy, focusing primarily on KICs' internal processes in line with the KIC operational model and HE framework. In line with its supervision framework, the EIT will devote specific attention to KICs with emerging strategic concerns, as well as duly follow up on previously detected issues, requiring for example close supervision of EIT Culture & Creativity, a recently established KIC with a newly developed control environment. The EIT Monitoring and Evaluation Strategy adopted in 2022 will be revised in 2027 to be aligned with the EIT post-2027 Regulation and SIA, and the revised strategy will guide the development of the 2027-29 Monitoring Plan(s).

EIT impact

2.1 Delivering impactful education and skill development programmes by nurturing more innovation and entrepreneurial talent and transforming higher education by building their innovation capacity.

In 2027, the EIT will continue to promote and support institutional change in higher education institutions (HEIs) and their integration into innovation ecosystems and contribute to closing the skills gap identified in the EU STEM strategy in synergy with European Universities initiative. In addition, the EIT will continue to implement targeted EIT Community actions that promote knowledge triangle integration and contribute to the Union of Skills, such as the EIT Girls Go STEM and STEM Induction initiatives. It will also implement the new education strategy for EIT, continue the implementation of the improved EIT Label model and facilitate synergies with other relevant programmes and shared services, exchange of experiences and best practices between the KICs.

2.2 Increasing the regional impact of the EIT Community by delivering the EIT Regional Innovation Scheme and focusing additional outreach support activities on EU candidate countries, including Ukraine, Moldova, Armenia, Türkiye and Western Balkan countries, as well as the EU Outermost Regions.

The EIT will continue its Regional Innovation Scheme (RIS) and monitor its implementation by KICs in line with the EIT RIS Implementation Framework and the EIT RIS Expert Group. A new EIT Community Hub is also planned to be established in Kosovo by the end of 2028. In 2027-2029, the EIT Community will continue supporting the Ukrainian innovation ecosystems, whilst support to Moldova will be boosted through the establishment of the EIT Community Hub to be established in 2026. An EIT Community Hub is also planned for Armenia to better contribute towards EU policy priorities.

2.3 Effective dissemination of results produced by EIT Community.

The EIT will effectively disseminate EIT Community results using the following overarching KPIs:

Best practices, policy papers, and lessons learnt are identified and disseminated by KICs through appropriate means (e.g. publications, online repositories, fact sheets, targeted workshops, etc.), including the EIT Knowledge Centre.

The EIT will continue its participation with EIT KICs in the DG RTD Working Group and collaboration within the framework of the EIT-KICs IP Working Group and Innovation Panel.

2.4 Supporting KICs in their post-15-year transitions by implementing the post-15 Memorandum of Cooperation (MoC) and KICs’ continuous by delivery of impact

The EIT will sustain collaboration beyond year 15 with the ‘first-wave’ KICs (InnoEnergy, Climate KIC and 28Digital) under the 2025-2027 Memorandum of Cooperation framework, with the closure of the pilot grants for the 2025 MoC activities and the implementation of the 2026-2027 grant.

Strategic agenda-aligned results and impact of KICs under the MoC over 15 years.

Number of current KIC activity areas continues beyond 15 years thanks to an effective sustainability mechanism.

Lessons learnt (from post-15-year KIC's operations, and derived from relevant evaluations, assessment and reviews) integrated into the subsequent (post-2027) KIC cooperation framework and respective grant calls.

2.5 Enhancing the impact of the EIT Ecosystem by:

implementing the EIT 2027 Awards concept that will recognise the most promising innovators and entrepreneurs in Europe and also increasing the EIT’s visibility;

jointly organising the Prize for Women Innovators with the EIC;

delivering the 2027 EIT Education & Skills Days as a flagship annual event showcasing the EIT’s role in strengthening Europe’s skills base and talent pipeline, in line with EU priorities such as the Union of Skills and Europe’s competitiveness agenda;

positioning the EIT as a key EU actor at the intersection of education, innovation, and business, bringing together policymakers, education providers, industry, and innovators to address Europe’s skills gaps.

EIT Community Initiatives cooperation.

Global Outreach activities using the EIT Global Outreach Strategic Framework;

Synergies and complementarities with other programmes.

4.2.4 - Title 4

In 2027 the EIT is planning to receive 4,120,000 EUR from the contribution agreement CRM Facility concluded with DG INTPA.

4.3 - Ad hoc grants and delegation agreements

The following summary table gives an overview of the ongoing and planned contribution agreements

Contribution Agreement	Signature date	Value	Duration	Responsible DG	Aim
1. European Solar Academy Contribution Agreement	Signed on 1 December 2023 (amended on 10 April 2024)	EUR 9,000,000	4 years	European Commission, DG EMPL	Support of the European Solar Academy

2. European Raw Materials Academy Contribution Agreement	Signed in September 2024	EUR 10,000.000	4 years	European Commission, DG EMPL	Support the upskilling and reskilling, by education and training providers in EU Member States, of the workforce required in the EU for, among others, exploration, extraction, processing, and recycling of raw materials, including SMEs.
3. European Advanced Materials Academy Contribution Agreement	Signed in September 2024	EUR 10,000.000	5 years	European Commission, DG RTD	Provide support to the training of a new generation of scientist and the upskilling and reskilling by education and training providers in EU Member States of the workforce required in the EU for the design, development and application of advanced materials, embedding the features of safe and sustainable by design and circularity.
4. Green Growth Greenland Contribution Agreement	To be Signed in 2026	EUR 2,100.00	3 years	European Commission Office in Greenland	Advance the increased use of renewable energy and clean fuels production and geological knowledge of Greenland's CRM resources and enhance the development of sustainable raw material value chains through Data acquisition prioritization strategy, CRM mapping and integration into a new and proper database and capacity building of the Government of Greenland.

5. EIT AHEAD (African Higher Education and Development) Contribution Agreement	Q1 2026	EUR 30,000.000	6 years	European Commission, DG INTPA	Study and Research in Africa- Partnerships component: Improve the innovation capacity of HEIs in Africa and its affiliated research centres within Global Gateway priority areas.
6. IPA III Türkiye ecosystem strengthen SRI) Contribution Agreement	To be signed in 2026	EUR 1,300.000	5 years	European Commission, EU Delegation Office, Türkiye (under the auspices of DG ENEST)	Enhance the Turkish innovation ecosystem and supporting the internalization of Turkish start-ups, including by strengthening the capacity of the EIT Community Hub in Türkiye.
7. Critical Raw Materials Facility Contribution Agreement	Signed in September 2024 and amended in December 2025 (2nd amendment is expected in Q1 2026)	EUR 19,000.000	6 years	European Commission, DG INTPA	Develop and integrate sustainable raw materials value chains between the EU and selected natural resource- rich partner countries.
8. European Wind Academy Contribution Agreement	Signed by end of 2025	EUR 5,000.000	48 months	European Commission, DG EMPL	Support Member State actions to upskill and reskill workers in the wind energy value chain, thus promoting the competitiveness of the sector, the development of the wind value chain and the modernisation of its industry.
9. European Hydrogen Academy Contribution Agreement	Signed by end of 2025	EUR 5,000.000	48 months	European Commission, DG EMPL	Support Member State actions to upskill and reskill workers in the hydrogen value chain, thus promoting the competitiveness of the sector, the development of the hydrogen value chain and the modernisation of its industry.

In addition to the 2027 Authorised contract agents, EIT is entitled to 4 non-statutory CA FGIV linked to the contribution agreements (Advanced Material Academy (2 CAs), Solar Academy (1 CA), Critical Raw Materials Facility (1 CA) and 1 non-statutory CA FGIV covered from the 3rd countries credits already included before the extra allocation in 2024.

5 - Other information

5.1 – Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Infopark, Building E	Budapest	2 328,00	479,00	2 807,00		20 years (30.11.2029)		The Hungarian Government covers the rental fee of the EIT premises for 20 years (Host Agreement)	
2	EIT Liaison Office	Brussels	124,00		124,00	29 435	9 years until 30.09.2027		N/A	
3	EIT Liaison Office	Brussels	100,00		100,00	25 266	9 years until 31.12.2033 with possibility of termination	Total rented surface area is 392m2, of which 292m2 sub-let by EUAA)	N/A	
TOTAL			2 552,00	479,00	3 031,00	54 701				0

5.1.2 - Current building(s) Other comments

Not applicable.

5.1.3 - Building projects in the planning phase

Not applicable.

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - European schools

Not applicable.

5.3 - Evaluation

An evaluation of the EIT was completed by the Commission in 2017.

In its Opinion, the Commission clearly recognises the achievements of the EIT, and its Innovation Communities highlighted in the EIT Mid-term Evaluation Report (https://ec.europa.eu/education/sites/education/files/2017-eit-interim-evaluation_en.pdf), namely:

- The EIT/KICs model is highly relevant and now starts to deliver concrete results
- The EIT and its Innovation Communities add value beyond national initiatives, building new types of cooperation links and facilitating cross-border interactions
- The EIT educational programmes attract high calibre students
- The co-location centre model has been instrumental for widening the Innovation Communities' geographical scope to EU's moderate innovation performers
- The EIT and its Innovation Communities fit well within the EU innovation landscape by providing support to innovation through the Knowledge Triangle Integration
- The EIT Innovation Communities adopted diversified efforts and strategies to achieve financial sustainability

The Commission also recognised the importance of the role of the EIT in supporting the Innovation Communities to implement their innovation model.

At the same time, the document indicates certain areas where there is room for improvement, e.g.:

- Integration of the EIT graduates in innovation and entrepreneurship activities of the Innovation Communities is under-exploited: education activities did not generate so far a significant number of student-led start-ups
- Further efforts are needed for the Innovation Communities to become fully integrated into the local innovation ecosystems
- Impact is mainly limited to the partners, graduates and start-ups that have directly cooperated with the EIT Innovation Communities, and less clear evidence is found on the systemic impacts of the EIT
- The potential of the EIT and its Innovation Communities to contribute to EU policy-making in specific fields has not been utilised at its best
- Synergies existing at implementation level between the EIT and other EU innovation policy initiatives and instruments are not sufficiently reflected at programming level; the EIT should work in close coordination with research and innovation activities and the financial instruments of H2020 and COSME
- Achieving fully self-financing after 15 years may be challenging for the EIT Innovation Communities

The Commission's review of the EIT acknowledges the uniqueness of the EIT model among the EU and Member States' innovation support initiatives in tackling relevant societal challenges through the Knowledge Triangle Integration. The Commission also highlights the following:

- The EIT and its Innovation Communities contributed to H2020 objectives on "societal challenges" and on "Leadership in enabling and industrial technologies"
- EIT Innovation Communities brought solutions closer to the market and paved the way for industrial and commercial implementation in areas of societal challenges
- The EIT Innovation Communities have been successful in involving the diversity of actors in the knowledge triangle, thus contributing to reduce the fragmentation in their sectoral ecosystems
- The flexibility of the EIT model is suitable and allows for testing potential new initiatives in the area of innovation support
- The EIT Innovation Communities' management costs have been significantly lowered over time, following the EIT's efforts to limit their weight on the respective accounts
- The cross-innovation community interactions, through the active support of the EIT, have been steadily increasing

Finally, the Opinion re-affirms the recommendations of the independent evaluation and commits the Commission, together with EIT and its Innovation Communities to:

- Measure and report more extensively on activities and achievements related to EU policy priorities in thematic areas
- Further improve and review the system for monitoring to better measure and capture results and impact
- Reduce the administrative burden for the EIT and its EIT Innovation Communities
- Explore way to further extent the multi-annuity of the EIT grant agreements

The Midterm Horizon 2020 ex-post evaluation was launched in 2022 and will be concluded in 2024. The EIT is part of four HE evaluation studies: Innovative Europe, Digital Europe, Resilient Europe and Green Transition. The evaluation is ongoing. Several studies feature EIT and the KICs as follows:

- Innovative Europe integrates case studies on Cooperation and coordination between EIC-EIT-EIE; Provision of business support and business acceleration services – EIT KICs and EIC; EIT KICs Innovation spillover effects; EIT KICs impacts of RIS country activities, EIT benchmarking and EIT added value
- Resilient Europe includes a case study on EIT Health
- Green Transition – case studies on EIT Climate-KIC, EIT Food, EIT InnoEnergy and EIT UM
- Digital and Industrial Transition – case studies on EIT Manufacturing, EIT RM and EIT Digital

5.4 - Privileges and immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
According to the Host Agreement ratified by the Hungarian Parliament on 20 December 2010 (publication reference 2010éviCLXVI.törvény, MagyarKözlöny, 2010évi197szám), which enters in force on 22 January 2011	According to the Host Agreement ratified by the Hungarian Parliament on 20 December 2010 (publication reference 2010éviCLXVI.törvény, MagyarKözlöny, 2010évi197szám), which enters in force on 22 January 2011	The EIT has signed cooperation agreements with international schools and kindergartens and school bus transport companies in Budapest.

2.1.2 - Innovative Health Initiative Joint Undertaking - IMI3

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
COUNCIL REGULATION (EU) 2021/2085 of 19 November 2021 and published in the Official Journal on 30 November 2021(date of entry into force of the Single Basic Act (SBA) establishing the Innovative Health Initiative Joint Undertaking (IHI JU)	30/11/21	The Innovative Health Initiative Joint Undertaking (IHI JU) is a public-private partnership, based in Brussels, that is focused on funding health research and innovation. Under the Single Basic Act (Article 174.9), the Innovative Health Initiative Joint Undertaking shall be the legal and universal successor in respect of all contracts, including employment contracts and grant agreements, liabilities and acquired property of the Innovative Medicines Initiative 2 Joint Undertaking established by Council Regulation (EU) No 557/2014 of 6 May 2014, which it shall replace and succeed. IHI JU core goals are to translate health research and innovation into tangible benefits for patients and society and ensure that Europe remains at the cutting edge of interdisciplinary, sustainable, patient-centric health research. IHI JU facilitates collaboration between the key players involved in health research, including universities, research centres, life sciences industries, small and medium-sized enterprises (SMEs), patient organisations, regulators, etc. The Strategic Research and Innovation Agenda (SRIA) details the areas IHI should work on and helps to guide IHI's decisions on which ideas should be turned into call topics. The SRIA also flags up potential synergies with other initiatives. The general IHI JU objectives set by the Single Basic Act are: - turn health research and innovation into real benefits for patients and society; -deliver safe, effective health innovations that cover the entire spectrum of care – from prevention to diagnosis and treatment – particularly in areas where there is an unmet public health need; -make Europe's health industries globally competitive. The legislation also includes the following specific objectives, which are described in more detail in the Strategic Research and Innovation Agenda (SRIA). -Improve our understanding of the factors that affect our health and the development and treatment of certain diseases. -Integrate fragmented health research and innovation efforts by bringing together health industry sectors and other stakeholders. This will enable the development of tools, data, platforms, technologies and processes that will in turn facilitate the prevention, diagnosis, treatment and management of diseases, especially in areas where there is an unmet public health need. -Demonstrate the feasibility of integrated healthcare solutions that draw on various technologies from different sectors and address the needs of the people who will use them, such as patients and healthcare professionals. -Make better of opportunities to gather health data and use it in research and care, all while respecting relevant privacy legislation. -Develop ways of assessing the value of innovative, integrated health care solutions to patients, carers, healthcare professionals and organisations, and other stakeholders.

1.2 - Seat

Brussels, Belgium

1.3 - Budget line

01 02 02 11: Cluster 'Health' — Innovative Health Initiative Joint Undertaking

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	35	33	94,29 %	35	35
TOTAL AST	4	4	100,00 %	4	4
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	39	37	94,87 %	39	39
Contract Agents	15	12	80,00 %	14	13
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	54	49	90,74 %	53	52

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
EU contribution	191 899 891	180 361 311	113 083 862	200 211 382
Other Revenue	63 447 973	19 719 783	8 131 847	9 133 539
Total	255 347 864	200 081 094	121 215 709	209 344 921

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	7 435 000	7 435 000	7 450 000	7 450 000
Title 2 - Infrastructure and operating expenditure	3 008 300	3 000 624	2 970 000	2 970 000
Title 3 - Operational expenditure	238 915 275	189 645 469	92 962 976	200 000 000
Total	249 358 575	200 081 093	103 382 976	210 420 000

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13										
AD 12		2		1		2		2		2
AD 11		2		2		2		2		2
AD 10		1		2		1		1		1
AD 9		6		4		6		6		6
AD 8		6		1		6		6		6
AD 7		4		7		4		4		4
AD 6		10		3		10		10		10
AD 5		3		12		3		3		3
TOTAL AD	0	35	0	33	0	35	0	35	0	35
AST 11										
AST 10										
AST 9										
AST 8		1		1		1		1		1
AST 7										
AST 6										
AST 5										
AST 4		3		3		3		3		3
AST 3										
AST 2										
AST 1										
TOTAL AST	0	4	0	4	0	4	0	4	0	4
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		39		37		39		39		39
GRAND TOTAL	39		37		39		39		39	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	5	4	5	5
Function Group III	10	8	9	8
Function Group II				
Function Group I				
Contract Agents	15	12	14	13

(1) The number of staff requested for 2027 includes the technical adjustments to JU staffing endorsed by the Corporate Management Board and the assessment of the effectiveness of the JUs operations taking due account of the efficiencies due to the setting up of the Common Back Office. A reduction of 1 FTE is foreseen in 2027. Until 31.3.2027 the total number of authorized CA FG III is 9.

2.2.2 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with appropriations stemming from contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027
Financed from participation of candidate countries and/or third countries				

2.2.3 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL				

2.2.4 - Use of interim staff by the Joint Undertaking

The IHI JU's policy on hiring interim staff is intended to (i) ensure business continuity and (ii) manage peaks in workload and (iii) absences throughout the year, including those due to maternity leave and/or long-term sick leave impacting temporary and contract agents.

Interims are also employed to support IHI JU staff when positions become vacant. The constraints of the rigid legal framework governing the selection and recruitment process, can require up to 9 months to fill in a vacant position thus, the use of interim staff is vital to maintaining uninterrupted operations until the vacant positions are filled in.

Moreover, in recent years, the IHI JU has faced a reduction in its human resources, coupled with the dual challenge of managing (i) a complex and substantial legacy from IMI2 JU projects, and (ii) new IHI projects. This has led to an increase in the number of interim staff to address these challenges and ensure the successful achievement of the organization's objectives. In line with these principles, in 2025 the IHI Office expanded the number of interim positions from 2 to 6 to ensure business continuity for i) Call coordination ii) Legal Services iii) Governance and member relations. This is foreseen to continue in 2026/2027.

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	6	6	7
Total (appropriations)	6	6	7

2.2.5 - Use of the service providers by Joint Undertaking

Please insert in the table below the number of all service providers for each of the years in the full FTEs (for instance 2 people working 50% = 1 service provider)

Service providers*	2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)			
Total (appropriations)			

3 - Financial Resources

3.1 - Revenues

3.1.1 - Revenues Commitment Appropriations

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	211 417 493	191 899 891	113 083 861	113 083 862	-41,07 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	1 908 441	2 233 577	20 913 671	20 913 672	836,33 %
- Of which frontloading (Title 1 and Title 2)	1 794 585	2 805 000	1 563 000	1 563 000	-44,28 %
- Of which Operational (Title 3)	207 714 467	186 861 314	90 607 190	90 607 190	-51,51 %
2 THIRD PARTIES CONTRIBUTION	5 960 111	4 760 746	2 899 542	2 921 847	-38,63 %
- Of which EEA/EFTA (excl. Switzerland)	5 960 111	4 760 746	2 899 542	2 921 847	-38,63 %
- Of which third countries					100,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	4 507 161	5 221 660	5 210 000	5 210 000	-0,22 %
- Of which Administrative (Title 1 and Title 2)	4 507 161	5 221 660	5 210 000	5 210 000	-0,22 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	109 842 116	53 465 567			-100,00 %
- Of which administrative		418 687			-100,00 %
- Of which operational	109 842 116	53 046 880			-100,00 %
7 OTHER					
TOTAL	331 726 881	255 347 864	121 193 403	121 215 709	-52,53 %

As the exact percentages of the EFTA contribution for 2027 were not known at the time this financial statement was prepared, the "Joint Undertaking request" columns in the "Revenue" and "Expenditure" tables were based on a proxy, i.e. the EFTA coefficients applicable in 2026. The possible discrepancies between the "Joint undertaking request" and the "Budget Forecast" columns, and between the "Revenue" and the "Expenditure" tables are due to the subsequent automatic update of the EFTA coefficient in the "Revenue" tables only.

(1) EFTA % used for 2026 and 2027 is 2.60% for HE and 2.19% for H2020.

(2) EFTA % used for 2025 is 2.75% for HE and 2.33% for H2020.

(3) 2027 HE fresh credits: EUR 3,554,581. Frontloaded HE credits: EUR 17,359,090.

(4) Breakdown of EFTA: EUR 543 755,45 for administrative credits and EUR 2 355 786,94 for operational credits.

3.1.2 - Revenues Payment Appropriations

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	172 205 116	180 361 311	200 211 382	200 211 382	11,01 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	1 908 441	2 233 577	3 554 581	3 554 581	59,14 %
- Of which frontloading (Title 1 and Title 2)	992 477	2 741 132	1 529 504	1 529 504	-44,20 %
- Of which Operational (Title 3)	169 304 198	175 386 602	195 127 297	195 127 297	11,26 %
2 THIRD PARTIES CONTRIBUTION	4 790 636	4 473 416	4 998 618	3 923 539	-12,29 %
- Of which EEA/EFTA (excl. Switzerland)	4 790 636	4 473 416	4 998 618	3 923 539	-12,29 %
- Of which third countries					100,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	4 567 807	5 217 812	5 210 000	5 210 000	-0,15 %
- Of which Administrative (Title 1 and Title 2)	4 567 807	5 217 812	5 210 000	5 210 000	-0,15 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	20 668 126	10 028 555			-100,00 %
- Of which administrative	337 731	125 000			-100,00 %
- Of which operational	20 330 395	9 903 555			-100,00 %
7 OTHER					
TOTAL	202 231 685	200 081 094	210 420 000	209 344 921	4,63 %

(1) EFTA % used for 2026 and 2027 is 2.60% for HE and 2.19% for H2020.

(2) EFTA % used for 2025 is 2.75% for HE and 2.33% for H2020.

(3) Breakdown of EFTA (Horizon Europe): EUR 92 419,10 for administrative credits and EUR 3 801 169,59 for operational credits. For H2020: EUR 33 496,14 for administrative credits and EUR 1 071 533,42 for operational credits.

3.2 - Financial contributions from EU budget and the other partners and in kind contributions

FINANCIAL CONTRIBUTIONS OVERVIEW	2021-2024 executed	2025	2026	2027	TOTAL
FINANCIAL CONTRIBUTIONS FROM EU (contribution to administrative costs)	18,780,000	4,924,923	5,092,812	5,210,000	34,007,735
FINANCIAL CONTRIBUTIONS FROM EU (contribution to operational costs that includes cost claims and pre-financing)	724,000,000	173,743,520	179,741,914	200,000,000	1,277,485,434
FINANCIAL CONTRIBUTIONS FROM INDUSTRY (contribution to administrative costs)	18,973,644	4,924,923	5,092,812	5,210,000	34,201,379

MISCELLANEOUS (recoveries of administrative and operational costs, ex post audits)	14,087,593	1,278,743	16,000,000	20,000,000	51,366,336
IN KIND CONTRIBUTIONS FROM INDUSTRY (validated)	995,247,338	163,770,981	100,000,000	70,000,000	1,329,018,319

3.3 - Expenditure

3.3.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	6 696 015	7 435 000	7 450 000	7 450 000	0,20 %
Salaries & allowances	5 818 929	6 588 000	6 855 000	6 855 000	4,05 %
- Of which establishment plan posts	5 096 555	5 504 000	5 727 000	5 727 000	4,05 %
- Of which external personnel	722 374	1 084 000	1 128 000	1 128 000	4,06 %
Expenditure relating to Staff recruitment	17 556	5 000	5 000	5 000	0,00 %
Mission expenses	44 507	135 000	135 000	135 000	0,00 %
Socio-medical infrastructure	157 893	242 000	240 000	240 000	-0,83 %
Training	91 413	80 000	80 000	80 000	0,00 %
External Services	547 617	375 000	125 000	125 000	-66,67 %
Receptions, events and representation	18 100	10 000	10 000	10 000	0,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 714 177	3 008 300	2 970 000	2 970 000	-1,27 %
Rental of buildings and associated costs	684 906	620 000	620 000	620 000	0,00 %
Information, communication technology and data processing	1 170 340	1 228 300	1 252 000	1 252 000	1,93 %
Movable property and associated costs		5 000	5 000	5 000	0,00 %
Current administrative expenditure	109 346	124 000	124 000	124 000	0,00 %
Postage / Telecommunications	22 250	49 000	49 000	49 000	0,00 %
Meeting expenses	43 180	92 000	60 000	60 000	-34,78 %
Running costs in connection with operational activities	176 323	270 000	270 000	270 000	0,00 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Information and publishing	319 268	300 000	300 000	300 000	0,00 %
Studies	188 564	320 000	290 000	290 000	-9,38 %
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	322 805 098	238 915 275	92 962 976	92 962 976	-61,09 %
TOTAL	332 215 290	249 358 575	103 382 976	103 382 976	-58,54 %

(1) The breakdown of total commitment appropriations execution: EUR 222,373,176 from final adopted budget, EUR 109,560,737 from re-activation, EUR 281,379 from assigned revenue.

3.3.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	6 572 979	7 435 000	7 450 000	7 450 000	0,20 %
Salaries & allowances	5 818 929	6 588 000	6 855 000	6 855 000	4,05 %
- Of which establishment plan posts	5 096 555	5 504 000	5 727 000	5 727 000	4,05 %
- Of which external personnel	722 374	1 084 000	1 128 000	1 128 000	4,06 %
Expenditure relating to Staff recruitment	16 956	5 000	5 000	5 000	0,00 %
Mission expenses	45 038	135 000	135 000	135 000	0,00 %
Socio-medical infrastructure	154 955	242 000	240 000	240 000	-0,83 %
Training	64 961	80 000	80 000	80 000	0,00 %
External Services	454 040	375 000	125 000	125 000	-66,67 %
Receptions, events and representation	18 100	10 000	10 000	10 000	0,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 912 150	3 000 624	2 970 000	2 970 000	-1,02 %
Rental of buildings and associated costs	697 468	620 000	620 000	620 000	0,00 %
Information, communication technology and data processing	1 365 335	1 220 624	1 252 000	1 252 000	2,57 %
Movable property and associated costs		5 000	5 000	5 000	0,00 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Current administrative expenditure	45 903	124 000	124 000	124 000	0,00 %
Postage / Telecommunications	18 585	49 000	49 000	49 000	0,00 %
Meeting expenses	43 180	92 000	60 000	60 000	-34,78 %
Running costs in connection with operational activities	90 403	270 000	270 000	270 000	0,00 %
Information and publishing	325 710	300 000	300 000	300 000	0,00 %
Studies	325 566	320 000	290 000	290 000	-9,38 %
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	192 746 557	189 645 469	200 000 000	200 000 000	5,46 %
TOTAL	202 231 686	200 081 093	210 420 000	210 420 000	5,17 %

(1) The breakdown of total payment appropriations execution: EUR 181,563,560 from final approved budget, EUR 20,348,411 from carry overs and EUR 319,715 from assigned revenue.

3.4 - Budget Outturn

First estimate of the 2025 surplus that remains within the Joint Undertaking:

1. EUR 3,031,230 in payment appropriations, with the following breakdown:

EUR 2,261,584 unused payment appropriations of operational activities to be carried over to financial year 2026.

EUR 769,646 unused payment appropriations of administrative activities. These appropriations will be carried over to financial year 2026 depending on operational needs.

2. EUR 5,431,635 in commitment appropriations with the following breakdown:

EUR 3,564,932 unused commitment appropriations of operational activities related to programme Horizon Europe, to be carried over to financial year 2026.

EUR 983,563 unused commitment appropriations stemming from recoveries related to closed programmes, FP7 and H2020.

EUR 883,140 unused commitment appropriations of administrative activities. Out of it, 50% representing the EC part, will be carried over to financial year 2026.

4 - Justification of needs

-1 - Commission assessment

Human Resources

DG RTD does not have comments on the JU request which is in line with the current MFF staffing of the JU as endorsed by the CMB (Ares (2024)9152446)

Financial Resources

DG RTD does not have comment on the budget request which complies with the JU financial programming.

The EU contribution in the revenues tables contains the commitments for the year and the frontloading of the commitments for the remaining years of the JU beyond 2027. The indicative yearly distribution of the frontloaded commitments for the remaining years of the JU in the period beyond 2027 is included under section 4.2.1.

4.1 - Human Resources - Joint Undertaking Request

4.1.1 - Number of staff requested

Until 31.3.2027, the total number of staff will be 53, of which 39 temporary agents and 14 contract agents, at the same level as in 2026. After that, the technical adjustments to the JU's staffing endorsed by the Corporate Management Board in 2024 and the assessment of the effectiveness of the JU's operations taking due account of the efficiencies due to the setting up of the Common Back Office, will generate a reduction of 1 FTE in 2027 as indicated in table 2.2.1, making the total number of staff 52.

The IHI staff will be assigned to implement the research agenda of IHI JU and reinforce its project management tasks under the new program Horizon Europe.

4.1.2 - Vacancy rate as of end 2025

At the end of 2025:

- Total vacancy rate 7.54 %
- TAs vacancy rate 5,13%
- CAs vacancy rate 14.28%

4.1.3 - Standard abatement ('abatement forfaitaire') applied

Year	2026	2027
TA	141,000	146,700
CA	77,400	80,700

4.1.4 - Salary assumption for calculating salary line (% applied)

As defined in budget circular for DB2027

4.1.5 - Correction coefficient used

4.1.6 - Exchange rate used (if applicable)

4.2 - Financial Resources - joint Undertaking Request

4.2.1 - Title 1

Title 1 covers staff expenditure. In 2027, the staff costs will increase by 4.1%, mainly due to promotions and indexations. The missions and socio-medical expenditures will remain stable. The external staff budget will remain stable with regards to the fresh credits (EUR 125,000). Notably, additional budget was carried over to this chapter in 2025 and 2026, to meet specific operational requirements.

Breakdown of the frontloaded HE administrative budget:					
	2028	2029	2030	2031	Total frontloaded
HE	3,801,000	4,570,000	4,662,000	4,777,426	17,810,426
H2020	681,000	frontloaded in 2020			

4.2.2 - Title 2

Title 2 encompasses rent and associated costs, IT, office supplies, communications, and expert consultations. The budget for this section will see a modest 1.3% decrease, driven primarily by a shift toward online meetings. Additionally,

expenditure on external services related to SUMMA has been reduced following the system's successful launch in January 2026.

4.2.3 - Title 3

Title 3 covers operational costs associated with Horizon Europe calls and the remuneration of evaluation experts. As 2027 marks the final year for launching calls under this program, the reduction in fresh credits aligns with the planned allocations established in the Single Basic Act.

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	White Atrium	Brussels	1 269,00	206,00	1 475,00	620 000	The same as other JUs occupying the building.		none	
TOTAL			1 269,00	206,00	1 475,00	620 000				0

5.1.2 - Current building(s) Other comments

The indicated surface area relates to the space currently paid by IHI JU office to the building owner. IHI JU pays to the owner the rent and related charges. In addition to the space to be used exclusively by IHI JU office, the IHI JU has access to 733,4 m2 meeting room facilities. These facilities are shared with the other JUs housed in the same building.

5.1.3 - Building projects in the planning phase

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - Evaluation

5.3 - Privileges and immunities

Joint undertaking privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
A host agreement has been signed in 2012	As stated in article 8 of the Council Regulation setting up the IMI JU (73/2008 of 20/12/2007) the Protocol on the Privileges and Immunities of the European Communities shall apply to the IHI JU and its staff.	

The Innovative Health Initiative Joint Undertaking (IHI JU) is the legal successor of Innovative Medicines Initiative 2 Joint Undertaking (IMI2 JU).

2.1.3 Global Health EDCTP3 Joint Undertaking - GH

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Global Health EDCTP3 Joint undertaking and repealing Regulations (EC) No 219/2007, (EU) No 557/2014, (EU) No 558/2014, (EU) No 559/2014, (EU) No 560/2014, (EU) No 561/2014 and (EU) No 642/2014, OJ L 427, 30.11.2021	30/11/21	General objectives (long-term objectives) of the initiative (Article 99(1) of the SBA): • To reduce the socio-economic burden of infectious diseases in sub-Saharan Africa through the development and uptake of new or improved health technologies against infectious diseases; • To increase health security in sub-Saharan Africa and globally by strengthening the Research & Innovation (R&I)-based capacities for preparedness and response to control infectious diseases. Specific objectives of the initiative (Article 99(2) of the SBA): 1. Advance the development and use of new or improved health technologies for tackling infectious diseases by supporting the conduct of clinical trials in sub-Saharan Africa. 2. Facilitate better alignment of R&I funders around a common strategic research and innovation agenda to increase the cost-effectiveness of European public investments. 3. Strengthen research and innovation capacity and the national health research systems in sub-Saharan Africa for tackling infectious diseases. 4. Strengthen capacity in sub-Saharan Africa for epidemic preparedness through effective and rapid research response to develop essential diagnostics, vaccines and therapeutics for early detection and control of (re-)emerging diseases of epidemic potential. The Joint Undertakings are set up to operate until 31 December 2027, with their last calls launched at the latest by 31 December 2027. In line with the criteria for European Partnerships in the Annex III of the Horizon Europe Regulation, the Single Basic Act includes specific provisions for their evaluation, phasing-out and renewal. This includes an obligation for the Governing Board to submit a plan for the phasing out of the Joint Undertaking from Horizon Europe funding and an assessment of the most effective policy intervention mode for any future action as part of periodic reviews and evaluations.

1.2 - Seat

Brussels, Belgium

1.3 - Budget line

01 02 02 12: Cluster 'Health' — Global Health EDCTP3 Joint Undertaking

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate (%)	Authorised Budget	Draft Budget
TOTAL AD	23	23	100,00 %	23	23

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate (%)	Authorised Budget	Draft Budget
TOTAL AST	3	2	66,67 %	2	2
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	26	25	96,15 %	25	25
Contract Agents	8	7	87,50 %	8	8
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	34	32	94,12 %	33	33

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
EU Contribution	139 634 063	138 148 905	59 679 735	114 312 873
Other Revenue	23 696 117	67 595 887	2 713 609	42 691 989
Total	163 330 180	205 744 792	62 393 344	157 004 862

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	4 870 000	4 870 000	4 922 000	4 922 000
Title 2 - Infrastructure and operating expenditure	2 317 857	2 317 857	2 060 000	2 060 000
Title 3 - Operational expenditure	151 719 561	198 556 935	30 600 412	150 000 000
Title 4 - Unused appropriations			24 798 996	
Total	158 907 418	205 744 792	62 381 408	156 982 000

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13										
AD 12		2		2		2		2		2
AD 11		1		1		1		1		1
AD 10										
AD 9										
AD 8		7		7		7		7		7
AD 7		4		4		4		6		6
AD 6		7		7		7		6		6
AD 5		1		1		1				
TOTAL AD	0	23	0	23	0	23	0	23	0	23
AST 11										
AST 10										
AST 9										
AST 8										
AST 7										
AST 6										
AST 5		1		1		1		2		2
AST 4		1		1		1				
AST 3		1								
AST 2										
AST 1										
TOTAL AST	0	3	0	2	0	2	0	2	0	2
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		26		25		25		25		25
GRAND TOTAL	26		25		25		25		25	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	4	4	4	6
Function Group III	4	3	4	2
Function Group II				
Function Group I				
Contract Agents	8	7	8	8

2.2.2 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with appropriations stemming contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027
Financed from participation of candidate countries and/or third countries	3	2	3	3

In accordance with the ARES document ref. ARES(2024)9152446, the Corporate Management Board (CMB) decided at its December 2024 meeting that three (3) more contract agent positions (FTE) will be added to Global Health EDCTP3 from 2025 onwards, bringing the total number of staff to 36.

In this respect, the staff establishment plan of the adopted WP 2026 already includes three (3) contract agents that are financed from third countries contribution.

Finally, the recruitment process was finalised by the end of 2025: two contract agents took up their duties in 2025 and the third one will start in the first quarter of 2026.

2.2.3 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL		0		0

2.2.4 - Use of interim staff by the Joint Undertaking

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	4	2	1
Total (appropriations)	74 824	148 174	76 000

The policy in place in Global Health EDCTP3 in relation to hiring interim staff mainly consists in temporarily replace non-recruited temporary agents, contract agents, or in case of turnover and/or on long-term sick leave, maternity leave, etc.

In 2025, the JU recruited four interims' staff in order to assist and ensure business continuity until the recruitment process of the new staff members was completed. Some of the tasks were related to the organisation and development of the EDCTP3 communication activities and events such as the EDCTP Forum in Kigali, support to the Operational and Administration & Finance Teams due to the staff turnover and to assist in some tasks related to the process of IT

migration & autonomy of the JU among others. The final number of appropriations was lower than expected since none of the recruited interims performed their missions during the whole year.

In 2026 and 2027, the budget allocated to interim staff is expected to be reduced by half each year, considering that the JU expects to have finalised all its recruitment, but still maintaining a margin for possible extra support, in particular in the context of the organisation of the EDCTP Forum 2027 that will take place in Madrid (Spain).

2.2.5 - Use of the service providers by Joint Undertaking

Please insert in the table below the number of all service providers for each of the years in the full FTEs (for instance 2 people working 50% = 1 service provider)

Service providers*	2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	0,5	0,5	
Total (appropriations)	19 491	46 435	

To compensate the lack of IT Officer at EU-Rail, EU-Rail requested the BOA IT the possibility to run a pilot with the objective to assess the possibility to further externalize the ICT tasks to a contractor IT Service Provider. Global Health EDCTP3 volunteered to coordinate the pilot, together with EU-Rail, as the JU also has a shared interest in focusing the task associated to its own IT to less basic support task and the more strategic activities (like CyberSecurity and Strategic internal tool for Programme Monitoring and Evaluation tool). Therefore, for 6 months, both JUs would contract dedicated external staff from Inetum as a pilot project for extended externalized services to identify all services requiring less ICT expertise and therefore could be externalized beyond what is already done with the BOA IT.

Dedicated staff have been contracted from 01/12/2025 to 31/06/2026 in hybrid presence (onsite + telework) and the repartition key will be 50/50 between the two JUs.

This pilot exercise will be used to identify efficiency gains that could include savings from new ways of working with a potential implementation of such services for all the JUs in the coming years.

3 - Financial Resources

3.1 - Revenues

3.1.1 - Revenues Commitment Appropriations

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	176 882 121	139 634 063	59 679 735	59 679 735	-57,26 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	6 579 100	6 762 044	29 854 772	29 854 772	341,51 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	170 303 021	132 872 019	29 824 963	29 824 963	-77,55 %
2 THIRD PARTIES CONTRIBUTION	41 578 258	20 717 494	2 701 673	2 713 609	-86,90 %
- Of which EEA/EFTA (excl. Switzerland)	4 864 258	3 515 494	1 551 673	1 563 609	-55,52 %
- Of which third countries	36 714 000	17 202 000	1 150 000	1 150 000	-93,31 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	26 134 725				

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which Administrative (Title 1 and Title 2)					
- Of which Operational (Title 3)	26 134 725				
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	18 307 531	2 978 623			-100,00 %
- Of which administrative					
- Of which operational	18 307 531	2 978 623			-100,00 %
7 OTHER					
TOTAL	262 902 635	163 330 180	62 381 408	62 393 344	-61,80 %

(1) In DB2027, the revenue table is based on the EFTA coefficient based on the year 2026 (2,60%) as the 2027 coefficient was not known when the fiche was prepared. The difference between the revenue and the expenditure tables is due to the automatic update of the EFTA co-efficient in the revenue table.

(2) Please note that the amount of EUR 132 872 019 that appears in Budget 2026 - of which operational (Title 3) is not correct because it does not include the budget cut due to the AI Gigafactories contribution (EUR 4 422 761) in 2026. Therefore, the correct amount should be EUR 128 449 258. Since the JU cannot modify this figure, we informed DG RTD accordingly.

(3) EUR 1 150 000 from third parties contribution will be used to cover staff administrative costs from 2027 to 2031.

(4) Breakdown of EFTA is EUR 776 224,07 for administrative credits and EUR 775 449,04 for operational credits.

3.1.2 - Revenues Payment Appropriations

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	102 894 710	138 148 905	114 312 873	114 312 873	-17,25 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	6 579 100	6 762 044	3 897 668	3 897 668	-42,36 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	96 315 610	131 386 861	110 415 205	110 415 205	-15,96 %
2 THIRD PARTIES CONTRIBUTION	2 929 605	58 647 871	39 956 135	39 978 997	-31,83 %
- Of which EEA/EFTA (excl. Switzerland)	2 829 605	3 591 871	2 972 135	2 994 997	-16,62 %
- Of which third countries	100 000	55 056 000	36 984 000	36 984 000	-32,82 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	17 697 237	8 948 016			-100,00 %
- Of which Administrative (Title 1 and Title 2)					
- Of which Operational (Title 3)	17 697 237	8 948 016			-100,00 %

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	83 164		2 712 992	2 712 992	100,00 %
- Of which administrative			2 712 992	2 712 992	100,00 %
- Of which operational	83 164				
7 OTHER					
TOTAL	123 604 716	205 744 792	156 982 000	157 004 862	-23,69 %

(1) In DB 2027, the revenue table is based on the EFTA coefficient based on the year 2026 (2,60%) as the 2027 coefficient was not known when the fiche was prepared. The difference between the revenue and the expenditure tables is due to the automatic update of the EFTA co-efficient in the revenue table.

(2) The breakdown of the EUR 36 984 000 (of third parties contribution - of which third countries) is: EUR 36 714 000 for operational costs and EUR 270 000 for administrative costs.

(3) EUR 36 984 000 is related to UK contributions.

(4) Breakdown of EFTA is: EUR 101 339,36 for administrative credits and 2 870 795,32 for operational credits.

3.2 - Financial contributions from EU budget and the other partners and in kind contributions

CONTRIBUTIONS OVERVIEW (commitment appropriations)	Executed Budget 2025	Budget 2026	Draft budget 2027
FINANCIAL CONTRIBUTIONS FROM THE EU (EFTA and third parties included)	218 460 379	155 928 795	62 381 408
Title 1 and Title 2 (financial)	6 860 025	7 187 857	31 780 996
Title 3 (financial)	211 600 354	148 740 938	30 600 412
Title 4 (financial)			
MEMBERS OTHER THAN THE UNION	15 020 765	-	-
Title 1 and Title 2 (financial)			
Title 3 (financial)	15 020 765		
Title 3 (in-kind)*			
Title 4 (in-kind)			
CONTRIBUTING PARTNERS	11 113 960	-	-
Title 1 and Title 2 (financial)			
Title 3 (financial)	11 113 960		
Title 3 (in-kind)*			
Title 4 (in-kind)			
TOTAL CONTRIBUTIONS	244 595 104	155 928 795	62 381 408

* The in-kind contributions are not planned to be in the form of Title 3 projects non-funded eligible costs (IKOP). The contribution of the JU members will be as IKAA linked to the Programme, and with target to be in line with expected contributions as per SBA.

3.3 - Expenditure

3.3.1 - Commitment appropriations

EXPENSES	Commitment appropriations			
	Executed Budget	Budget 2026	Draft Budget 2027	VAR

	2025		Agency Request	Budget Forecast	2027/2026 (%)
Title 1 - Staff expenditure	4 274 918	4 870 000	4 922 000	4 922 000	1,07 %
Salaries & allowances	3 836 737	4 387 000	4 387 000	4 387 000	0,00 %
<i>- Of which establishment plan posts</i>	<i>3 092 312</i>	<i>3 217 000</i>	<i>3 313 000</i>	<i>3 313 000</i>	<i>2,98 %</i>
<i>- Of which external personnel</i>	<i>744 425</i>	<i>1 170 000</i>	<i>1 074 000</i>	<i>1 074 000</i>	<i>-8,21 %</i>
Expenditure relating to Staff recruitment					
Mission expenses	217 025	123 000	200 000	200 000	62,60 %
Socio-medical infrastructure					
Training	57 255	60 000	60 000	60 000	0,00 %
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure	163 901	300 000	275 000	275 000	-8,33 %
Title 2 - Infrastructure and operating expenditure	2 085 558	2 317 857	2 060 000	2 060 000	-11,12 %
Rental of buildings and associated costs	736 820	464 000	430 000	430 000	-7,33 %
Information, communication technology and data processing	320 024	400 000	400 000	400 000	0,00 %
Movable property and associated costs	14 403	50 000	30 000	30 000	-40,00 %
Current administrative expenditure	38 425	70 000	50 000	50 000	-28,57 %
Postage / Telecommunications	6 700	50 000	30 000	30 000	-40,00 %
Meeting expenses	4 969	50 000	50 000	50 000	0,00 %
Running costs in connection with operational activities	267	30 000	30 000	30 000	0,00 %
Information and publishing	359 247	450 000	400 000	400 000	-11,11 %
Studies	369 781	390 000	350 000	350 000	-10,26 %
Other infrastructure and operating expenditure	234 922	363 857	290 000	290 000	-20,30 %
Title 3 - Operational expenditure	256 042 610	151 719 561	30 600 412	30 600 412	-79,83 %
Title 4 - Unused appropriations	500 000		24 798 996	24 798 996	100,00 %
Unused administrative appropriations	500 000		24 798 996	24 798 996	100,00 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Unused operational appropriations					
TOTAL	262 903 086	158 907 418	62 381 408	62 381 408	-60,74 %

(1) In budget 2025, among the new revenue collected and considering the evolution of budget needs and budget forecast expected until year-end, EUR 500 000 were allocated in Title 4 – Unused administrative appropriations BL 400). These EUR 500 000 were immediately transferred to the Work Programme 2026 for reactivation (in revenue) and re-allocation to the next year JU's operational activities with the objective to mitigate part of the impact of the budget reduction following the AI Giga Factories contribution.

(2) In DB 2027, the revenue table is based on the EFTA coefficient based on the year 2026 (2,60%) as the 2027 coefficient was not known when the fiche was prepared. The difference between the revenue and the expenditure tables is due to the automatic update of the EFTA co-efficient in the revenue table.

3.3.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	4 444 760	4 870 000	4 922 000	4 922 000	1,07 %
Salaries & allowances	3 914 907	4 387 000	4 387 000	4 387 000	0,00 %
- Of which establishment plan posts	3 092 312	3 217 000	3 313 000	3 313 000	2,98 %
- Of which external personnel	822 595	1 170 000	1 074 000	1 074 000	-8,21 %
Expenditure relating to Staff recruitment					
Mission expenses	218 589	123 000	200 000	200 000	62,60 %
Socio-medical infrastructure					
Training	35 777	60 000	60 000	60 000	0,00 %
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure	275 487	300 000	275 000	275 000	-8,33 %
Title 2 - Infrastructure and operating expenditure	1 915 344	2 317 857	2 060 000	2 060 000	-11,12 %
Rental of buildings and associated costs	783 623	464 000	430 000	430 000	-7,33 %
Information, communication technology and data processing	288 653	400 000	400 000	400 000	0,00 %
Movable property and associated costs	100 038	50 000	30 000	30 000	-40,00 %
Current administrative expenditure	20 572	70 000	50 000	50 000	-28,57 %
Postage / Telecommunications	5 423	50 000	30 000	30 000	-40,00 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Meeting expenses	4 969	50 000	50 000	50 000	0,00 %
Running costs in connection with operational activities	267	30 000	30 000	30 000	0,00 %
Information and publishing	153 987	450 000	400 000	400 000	-11,11 %
Studies	203 049	390 000	350 000	350 000	-10,26 %
Other infrastructure and operating expenditure	354 763	363 857	290 000	290 000	-20,30 %
Title 3 - Operational expenditure	116 037 369	198 556 935	150 000 000	150 000 000	-24,45 %
Title 4 - Unused appropriations					
Unused administrative appropriations					
Unused operational appropriations					
TOTAL	122 397 473	205 744 792	156 982 000	156 982 000	-23,70 %

(1) In DB 2027, the revenue table is based on the EFTA coefficient based on the year 2026 (2,60%) as the 2027 coefficient was not known when the fiche was prepared. The difference between the revenue and the expenditure tables is due to the automatic update of the EFTA co-efficient in the revenue table.

3.4 - Budget Outturn

First estimate of the 2025 surplus that remains within the joint undertaking: EUR 1 224 919.

In accordance with the first estimate as presented under section 6.1 of this document, the 2025 outturn of Global Health EDCTP3 is equal to EUR 1 224 919.

The total outturn of 2025 is the difference between:

- The total revenues collected in 2025 for EUR 123 622 392 (recovery orders cashed in 2025).
- The total amount actually paid in 2025 for an amount of EUR 122 397 473 in accordance with our 2025 executed budget (of which EUR 6 360 104 of administrative payments and EUR 116 037 369 of operational payments).

This information is also reported in the Global Health EDCTP3 JU Annual Accounts 2025 (budget implementation) currently under preparation with our Accounting Officer of the BOA Accounting.

4 - Justification of needs

-1 - Commission assessment

Human Resources

DG RTD does not have comments on the JU request which is in line with the current MFF staffing of the JU as endorsed by the CMB (Ares (2024)9152446)

Financial Resources

DG RTD does not have comment on the budget request which complies with the JU financial programming.

The EU contribution in the revenues tables contains the commitments for the year and the frontloading of the commitments for the remaining years of the JU beyond 2027. The indicative yearly distribution of the frontloaded commitments for the remaining years of the JU in the period beyond 2027 is included under section 4.2.1.

4.1 - Human Resources - Joint Undertaking Request

4.1.1 - Number of staff requested

By 2027, the total establishment plan is expected to reach 36 staff members, comprising 25 temporary agents and 8 contract agents, with 33 posts financed from the EU budget and allocation of 3 posts attributed to third countries' participation. The objective is to attain full staff by Q1 2026, with all recruitment processes completed and onboarding confirmed up to March 2026.

Therefore, the JU is expected to have full staff capacity by Q1 2026 without prejudice to possible staff turnover.

The staff will be assigned to implement the research agenda of Global Health EDCTP3 and reinforce its project management tasks under the Horizon Europe program.

In accordance with the Staff Regulations of Officials of the European Union and the Conditions of Employment of Other Servants (CEOS), the proposed update of the Establishment Plan aims to ensure a balanced distribution of posts by function group and grade for both Temporary Agents (TA) and Contract Agents (CA), in line with the Agency's operational needs and workforce planning. The adjustment reflects the evolution and increased complexity of certain functions and is necessary to maintain a coherent and sustainable career structure, in accordance with inter-agency practice and the principle of equivalence between duties, responsibilities and grades.

The availability of posts at appropriate grades constitutes a prerequisite for the implementation of merit-based promotion decisions resulting from the annual appraisal exercise. The proposed changes do not entail an increase in the overall number of posts, but a redistribution within the authorised ceiling, and are therefore justified in the interest of the service.

4.1.2 - Vacancy rate as of end 2025

At the end of 2025:

Total vacancy rate (TA + CA): 94% (34/36 recruited).

AD vacancy rate: 100% (23/23 recruited).

AST vacancy rate: 100% (2/2 recruited).

CA vacancy rate: 82% (9/11 recruited).

4.1.3 - Standard abatement ('abatement forfaitaire') applied

n/a

4.1.4 - Salary assumption for calculating salary line (% applied)

The budget for the salary costs in 2027 is updated in accordance with Single Basic Act establishing the Joint Undertakings under Horizon Europe and the Legislative Financial Statement for Global Health EDCTP3. For the assumption for the calculation of salaries, the JU started from the expectation of full staff (turnover and recruitments ongoing as the DB 2027 is prepared in January 2026) and to which an indexation rate of +2,2% is applied from 1 July 2026 and of +2,3% is applied as from 1 July 2027 in accordance with the instructions provided in the Budget Circular for 2027 (Agency Instructions).

4.1.5 - Correction coefficient used

n/a

4.1.6 - Exchange rate used (if applicable)

n/a

4.2 - Financial Resources - joint Undertaking Request

4.2.1 - Title 1

The request of commitment appropriations in Title 1 will be for the year 2027 and the frontloading of the commitments for the remaining years of the JU in the period beyond 2027.

As an indicative amount, regarding WP 2027, the estimated expenditure under Title 1 amounts to EUR 4 922 000. This represents around 70% of the Global Health EDCTP3 administrative budget for 2027.

Most of this amount covers the salaries & allowances of the staff after the expected indexation with the assumption that the JU will be fully staffed in 2026.

Different staff missions and other staff expenditure such as training and different associated costs to the signed service level agreements related to Title 1 are also included.

Moreover, the financial resources are covered through financial contributions from the Union (including EFTA) and the JU plans to reactivate unused payment appropriations from 2024 for an estimated amount of around EUR 2,7 Mio.

Finally, the indicative yearly distribution of frontloading commitments in Title 1 for the remaining years of the JU in the period beyond 2027 is expected to be:

2028: EUR 4 906 000.

2029: EUR 4 746 000.

2030: EUR 3 800 000.

2031: EUR 2 530 000.

4.2.2 - Title 2

The request for commitment appropriations in Title 2 will be for the year 2027 and the frontloading of the commitments for the remaining years of the JU in the period beyond 2027.

As an indicative amount, regarding WP 2027, the estimated expenditure under Title 2 amounts to EUR 2 060 000. This represents around 30% of the Global Health EDCTP3 administrative budget for 2027.

The required budget resources are needed to cover the costs on housing for the year 2027, administrative and ICT support services and potential supplies, meetings' organisation, communications and events activities (the EDCTP Forum will take place in Madrid in April 2027) and different service contracts and service level agreements supporting the JU operations.

Moreover, the financial resources are covered through financial contributions from the Union (including EFTA).

Finally, the indicative yearly distribution of frontloading commitments in Title 2 for the remaining years of the JU in the period beyond 2027 is expected to be:

2028: EUR 1 846 000.

2029: EUR 1 793 000.

2030: EUR 1 570 000.

2031: EUR 1 472 000.

4.2.3 - Title 3

Based on the available information, the last call of JU will be launched in 2027.

2027 draft preliminary budget foresees operational expenditure related to Horizon Europe' calls of around EUR 30 600 412 and REA Experts' costs of EUR 1,1 Mio.

This amount is in the line with the updated Financial Programming table: a cut of EUR 10 000 000 in 2027 after the MFF midterm revision is included as well as the cut due to the contribution to AI Gigafactories (EUR 2 275 144).

Moreover, the payment appropriations will be consumed mainly by prefinancing payments from the 2026 (around EUR 81 Mio). The estimated interim and final payments amount to EUR 69 Mio from the previous launched Calls.

Finally, following the committed amount for REA Expert costs, the same amount is expected as payments (around EUR 1 million).

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	White Atrium Building (TO56), 2nd floor.	Brussels	974,00		974,00	251 552	From 1 February 2025 to 31 January 2032.		none	
TOTAL			974,00	0,00	974,00	251 552				0

5.1.2 - Current building(s) Other comments

Out of the ten JUs listed in the Single Basic Act, eight have the same location and share the same building in Brussels. SESAR 3 JU is located elsewhere in Brussels and EuroHPC is based in Luxembourg.

The eight JUs located in Brussels are sharing the ‘White Atrium’ Building (TO56), Avenue de la Toison d’Or 56-60, 1060 Brussels, Belgium.

There is a new contract signed from 1 February 2025 to 31 January 2032.

The surface area indicated relates to the space currently occupied by Global Health EDCTP3 office on the 2nd floor from 1 October 2024 until 31 January 2032.

In addition to the space exclusively used by Global Health EDCTP3 office, JU has access to 733,4 m2 meeting room facilities. These facilities are shared with the other JUs housed in the same building.

On top of that, the JU has access to 7 parking spaces.

5.1.3 - Building projects in the planning phase

n/a

5.1.4 - Building projects submitted to the European Parliament and the Council

n/a

5.2 - Evaluation

The Commission shall carry out an interim and a final evaluation of each Joint Undertaking feeding into the Horizon Europe evaluations, as specified in Article 52 of the Horizon Europe Regulation.

5.3 - Privileges and immunities

Joint undertaking privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
A host agreement has been signed in 2024.	As stated in article 172 of the Council Regulation setting up the EDCTP3 GH JU (2085/2021 of 19/11/2021) the Protocol on the Privileges and Immunities of the European Communities shall apply to the EDCTP3 GH JU and its staff.	

2.1.4 European High Performance Computing Joint Undertaking - EUROHPC2

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Council Regulation (EU) 2021/1173 of 13 July 2021 on establishing the European High Performance Computing Joint Undertaking and repealing Regulation (EU) 2018/1488	13.07.2021	The main expected outcomes for the proposed EuroHPC Joint Undertaking until 2033 would include: – A federated, secure and hyper-connected European HPC and data infrastructure with mid-range supercomputers and at least two top class exascale and two top class post-exascale systems (at least one of each category built with European technology); – Hybrid computing infrastructures integrating advanced computing systems – notably quantum simulators and quantum computers – in HPC infrastructures; – A secure cloud-based HPC and data infrastructure for European private users; – HPC-powered capacities and services based on European public data spaces for scientists, industry and the public sector; – Next generation technology building blocks (hardware and software) and their integration into innovative HPC architectures for exascale and post-exascale systems; – Centres of Excellence in HPC applications and industrialisation of HPC software, with novel algorithms, codes and tools optimised for future generations of supercomputers; – Large-scale industrial pilot test-beds and platforms for HPC and data applications and services in key industrial sectors; – National HPC Competence Centres, ensuring a wide coverage of HPC in the EU, with specific services and resources for industrial innovation (including SMEs); – A significant increase for Europe's workforce in HPC skills and know-how; – Reinforced data storage, processing capacities, and new services, in areas of public interest across the Member States.
Corrigendum to Council Regulation (EU) 2021/1173 of 13 July 2021 on establishing the European High Performance Computing Joint Undertaking and repealing Regulation (EU) 2018/1488	4 May 2023	Key corrections related to in-kind contributions by the Private Members or their constituent entities and affiliated entities.
Council Regulation (EU) 2024/1732 amending Regulation (EU) 2021/1173 as regards a EuroHPC initiative for start-ups in order to boost European leadership in trustworthy artificial intelligence	17 June 2024	New activity pillar for the Joint Undertaking, in the area of Artificial Intelligence. This new objective will allow the Joint Undertaking to support the further development of a highly competitive and innovative AI startup and research ecosystem in Europe, including the development and uptake of European AI solution, by operating AI Factories.
Council Regulation (EU) 2026/150 amending Regulation (EU) 2021/1173 to create the AI Gigafactory Pillar and the Quantum Pillar	16 January 2026	Europe's AI Factories initiative to the next level with the AI Gigafactories initiative, and the transfer of the Quantum Flagship implementation from the Commission to the JU.

1.2 - Seat

The seat of EuroHPC Joint Undertaking is Luxembourg.

1.3 - Budget line

01 02 02 41: Cluster 'Digital, Industry and Space' European High-Performance Computing Joint Undertaking (EuroHPC)

02 03 03 02: European High-Performance Computing joint undertaking (EuroHPC)

02 04 02 11: High-Performance Computing Joint Undertaking (EuroHPC)

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate (%)	Authorised Budget	Draft Budget
TOTAL AD	25	25	100,00 %	25	25
TOTAL AST	2	2	100,00 %	2	2
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	27	27	100,00 %	27	27
Contract Agents	27	24	88,89 %	27	27
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	54	51	94,44 %	54	54

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
EU contribution	496 704 000	845 068 260	713 997 631	816 462 382
Other Revenue	217 935 978	276 942 063	174 338 989	501 297 268
Total	714 639 978	1 122 010 323	888 336 620	1 317 759 650

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	9 070 000	9 070 000	11 833 500	11 833 500
Title 2 - Infrastructure and operating expenditure	4 000 000	4 000 000	5 279 000	5 279 000
Title 3 - Operational expenditure	1 146 400 677	1 051 340 322	853 432 823	1 300 447 537
Total	1 159 470 677	1 064 410 322	870 545 323	1 317 560 037

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

n Group and	2025	2026	2027

	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15		1		1		1		1		1
AD 14										
AD 13										
AD 12		1		1		1		1		1
AD 11		1		1		1		1		1
AD 10		1		0		2		3		3
AD 9		4		5		5		6		6
AD 8		6		6		7		6		6
AD 7		7		6		7		6		6
AD 6		4		5		1		1		1
AD 5										
TOTAL AD	0	25	0	25	0	25	0	25	0	25
AST 11										
AST 10										
AST 9										
AST 8										
AST 7										
AST 6										
AST 5						1		2		2
AST 4		2		2		1				
AST 3										
AST 2										
AST 1										
TOTAL AST	0	2	0	2	0	2	0	2	0	2
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		27		27		27		27		27
GRAND TOTAL	27		27		27		27		27	

(1) Requested grades take into account career progression in line with the applicable rules.

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	17	17	20	22
Function Group III	9	7	6	4
Function Group II	1	0	1	1
Function Group I				
Contract Agents	27	24	27	27

2.2.2 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with appropriations stemming contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027
Financed from participation of candidate countries and/or third countries	1	0	3	3

2.2.3 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL		0	0	0

2.2.4 - Use of interim staff by the Joint Undertaking

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	6	6.5	11.5
Total (appropriations)	345.000	390.000	675.000

The JU makes use of interim staff to temporarily replace temporary and contract agent staff on maternity leave, recruitment gaps, or if long-term sick leave arises. In addition, as from 2027, the JU will need to engage more interims to cope with the higher workload linked to the enlarged Gigafactories and Flagship Quantum mandate of the JU, for which the JU has been requested to implement an additional EUR 1 Billion of high-priority activity in 2026 and 2027, without any additional staff been allocated to the JU. Project Support and Admin Support interims will be needed to manage the extra workload, as confirmed by the Member States in the regulatory amendment of 16 January 2026.

2.2.5 - Use of the service providers by Joint Undertaking

Service providers*	2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	1.5	2	3
Total (appropriations)	140.000	230.000	350.000

3 - Financial Resources

3.1 - Revenues

3.1.1 - Revenues Commitment Appropriations

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	404 255 872	496 704 000	737 608 062	713 997 631	43,75 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	8 315 632	7 949 550	33 851 504	33 851 504	325,83 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	395 940 240	488 754 450	703 756 558	680 146 127	39,16 %
2 THIRD PARTIES CONTRIBUTION	4 000 000	58 369 753	58 666 996	82 442 849	59,25 %
- Of which EEA/EFTA (excl. Switzerland)		12 269 753	17 766 996	17 307 849	41,06 %
- Of which third countries	4 000 000	46 100 000	40 900 000	65 135 000	41,29 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	375 309 162	148 704 300	91 896 140	91 896 140	-38,20 %
- Of which Administrative (Title 1 and Title 2)					
- Of which Operational (Title 3)	375 309 162	148 704 300	91 896 140	91 896 140	-38,20 %
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	350 593 626	10 861 925			-100,00 %
- Of which administrative	1 257 588	4 911 925			-100,00 %
- Of which operational	349 336 038	5 950 000			-100,00 %
7 OTHER					
TOTAL	1 134 158 660	714 639 978	888 171 198	888 336 620	24,31 %

As the exact percentages of the EFTA contribution for 2027 were not known at the time this financial statement was prepared, the "Joint Undertaking request" columns in the "Revenue" and "Expenditure" tables were based on a proxy, i.e. the EFTA coefficients applicable in 2026. The possible discrepancies between the "Joint undertaking request" and the "Budget Forecast" columns, and between the "Revenue" and the "Expenditure" tables are due to the subsequent automatic update of the EFTA coefficient in the "Revenue" tables only.

(1) The Revenue Commitment Appropriations for 2027 administrative budget are EUR 17 112 500. Under the frontloading (Title 1 and Title 2) line, we request to frontload the estimated 2028 administrative budget over EUR 17 625 875 and the split between HE and DEP programme is as follows: The HE support amounts to EUR 17 464 497 and the DEP support amounts to EUR 17 273 878 including Efta contributions. The Revenue Commitment Appropriations for the operational budget include the HE, DEP and CEF2 funds to cover actions under the AI Factories, AI Gigafactories, Quantum, Technology, Application, Federation, International and Skills and Usage Pillars. The estimated HE funds amount to EUR 335 999 456; the estimated DEP funds by including the outstanding DEP support amount to EUR 365 537 226 and the estimated CEF funds amount to EUR 60 000 000. The PS contributions to AI Factories amount to EUR 91 896 140.

(2) For 2026 Budget, due to the amendment of the JU regulation 2021/1173 adopted in January 2026, the EuroHPC JU will implement two additional new pillars: AI Gigafactories and Quantum. Therefore additional funds will be added to our initial approved request for funds. The additional amounts foreseen for 2026 including the third parties contributions are as follows: the HE funds amounts to EUR 497 000 000; the DEP funds amount to EUR 36 535 000 and the CEF2 funds amount to EUR 60 000 000.

(3) For 2025 Budget, the total executed Commitment Appropriations amount to EUR 1 087 770 462. The executed support budget amounts to EUR 9 557 690, including the reactivation credits from the previous years of EUR 1 257 588. The operational executed budget amounts to EUR 1 078 212 772 including the PS commitment appropriations of EUR 375 309 162 and the reactivated credits from the previous years of EUR 349 336 038.

(4) The 40 900 000 R0 HE contribution is added under OTHER due to a technical problem in the system.

3.1.2 - Revenues Payment Appropriations

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	8 315 632	845 068 260	850 446 247	816 462 382	-3,38 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	8 315 632	7 949 550	16 675 618	16 675 600	109,77 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	0	837 118 710	833 770 629	799 786 782	-4,46 %
2 THIRD PARTIES CONTRIBUTION		13 890 088	436 882	20 620 360	48,45 %
- Of which EEA/EFTA (excl. Switzerland)		13 890 088	436 882	20 620 360	48,45 %
- Of which third countries					
3 IN CASH THIRD PARTY CONTRIBUTIONS	26 211 327	46 663 847	278 930 481	278 930 481	497,74 %
- Of which Administrative (Title 1 and Title 2)					
- Of which Operational (Title 3)	26 211 327	46 663 847	278 930 481	278 930 481	497,74 %
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	371 364 480	216 388 128	187 746 427	187 746 427	-13,24 %
- Of which administrative	1 477 938	4 911 925			-100,00 %
- Of which operational	369 886 542	211 476 203	187 746 427	187 746 427	-11,22 %
7 OTHER				14 000 000	100,00 %
TOTAL	405 891 439	1 122 010 323	1 317 560 037	1 317 759 650	17,45 %

(1) We estimate the Revenue Payment Appropriations for 2027 as follows: for the administrative budget we will request the 2027 payment appropriations for the amount of EUR 17 112 500. For the operational budget to cover the ongoing and the new actions in 2027 we estimate the amounts of: EU Legacy funds amount to EUR 14 000 000; EU HE funds amount to EUR 340 129 704; EU DEP funds amount to EUR 441 840 925; EU CEF2 funds amount to EUR 37 800 000; PS Legacy funds amount to EUR 3 000 000; PS DEP funds amount to 275 930 500. Also we foresee to reactivate unused appropriation funds from previous years for an amount of EUR 187 746 427.

(2) For 2025 budget, the total executed Payment appropriations were EUR 421 530 140. The EU fresh Credits executed for the administrative budget were EUR 7 954 332 and the EU fresh (C1) credits for the H2020 were EUR 16 000 000.

(3) The 14 000 000 R0 contribution from HE is added under OTHER due to a technical problem in the system.

3.2 - Financial contributions from EU budget and the other partners and in kind contributions

3.3 - Expenditure

3.3.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	7 029 587	9 070 000	11 833 500	11 833 500	30,47 %
Salaries & allowances	5 964 543	7 500 000	9 400 000	9 400 000	25,33 %
- <i>Of which establishment plan posts</i>	<i>4 004 558</i>	<i>4 500 000</i>	<i>5 600 000</i>	<i>5 600 000</i>	<i>24,44 %</i>
- <i>Of which external personnel</i>	<i>1 959 985</i>	<i>3 000 000</i>	<i>3 800 000</i>	<i>3 800 000</i>	<i>26,67 %</i>
Expenditure relating to Staff recruitment	11 500	10 000	8 500	8 500	-15,00 %
Mission expenses	300 000	300 000	390 000	390 000	30,00 %
Socio-medical infrastructure	177 923	480 000	550 000	550 000	14,58 %
Training	96 162	150 000	180 000	180 000	20,00 %
External Services	345 537	390 000	875 000	875 000	124,36 %
Receptions, events and representation					
Social welfare	34 244	140 000	290 000	290 000	107,14 %
Other Staff related expenditure	99 678	100 000	140 000	140 000	40,00 %
Title 2 - Infrastructure and operating expenditure	2 528 103	4 000 000	5 279 000	5 279 000	31,98 %
Rental of buildings and associated costs	129 646	300 000	490 000	490 000	63,33 %
Information, communication technology and data processing	597 833	950 000	935 000	935 000	-1,58 %
Movable property and associated costs	14 720	200 000	180 000	180 000	-10,00 %
Current administrative expenditure	155 610	230 000	230 000	230 000	0,00 %
Postage / Telecommunications					
Meeting expenses	70 000	80 000	110 000	110 000	37,50 %
Running costs in connection with operational activities	191 696	350 000	975 000	975 000	178,57 %
Information and publishing	256 933	390 000	429 000	429 000	10,00 %
Studies					
Other infrastructure and operating expenditure	1 111 665	1 500 000	1 930 000	1 930 000	28,67 %
Title 3 - Operational expenditure	1 078 212 772	1 146 400 677	853 432 823	853 432 823	-25,56 %
TOTAL	1 087 770 462	1 159 470 677	870 545 323	870 545 323	-24,92 %

(1) For the 2026 Budget, the operational budget is increased with additional amounts due to the adoption of the Council Regulation (EU) 2026/150 which amended the JU Regulation (EU) 2021/1173 by introducing the AI Gigafactories and Quantum Pillars.

(2) The 2027 total expenditure commitment appropriations do not include the amount of EUR 17 625 875 foreseen for the 2028 administrative budget. Therefore, there is a discrepancy of EUR 17.6 million between the Revenue Commitment Appropriations and the Expenditure Commitment Appropriations.

3.3.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	6 938 571	9 070 000	11 833 500	11 833 500	30,47 %
Salaries & allowances	5 964 543	7 500 000	9 400 000	9 400 000	25,33 %
- <i>Of which establishment plan posts</i>	4 004 558	4 500 000	5 600 000	5 600 000	24,44 %
- <i>Of which external personnel</i>	1 959 985	3 000 000	3 800 000	3 800 000	26,67 %
Expenditure relating to Staff recruitment	16 911	10 000	8 500	8 500	-15,00 %
Mission expenses	241 767	300 000	390 000	390 000	30,00 %
Socio-medical infrastructure	168 212	480 000	550 000	550 000	14,58 %
Training	100 479	150 000	180 000	180 000	20,00 %
External Services	317 314	390 000	875 000	875 000	124,36 %
Receptions, events and representation					
Social welfare	33 774	140 000	290 000	290 000	107,14 %
Other Staff related expenditure	95 571	100 000	140 000	140 000	40,00 %
Title 2 - Infrastructure and operating expenditure	2 493 700	4 000 000	5 279 000	5 279 000	31,98 %
Rental of buildings and associated costs	38 673	300 000	490 000	490 000	63,33 %
Information, communication technology and data processing	579 035	950 000	935 000	935 000	-1,58 %
Movable property and associated costs	14 720	200 000	180 000	180 000	-10,00 %
Current administrative expenditure	287 215	230 000	230 000	230 000	0,00 %
Postage / Telecommunications					
Meeting expenses	66 857	80 000	110 000	110 000	37,50 %
Running costs in connection with operational activities	366 559	350 000	975 000	975 000	178,57 %
Information and publishing	242 121	390 000	429 000	429 000	10,00 %
Studies					

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other infrastructure and operating expenditure	898 520	1 500 000	1 930 000	1 930 000	28,67 %
Title 3 - Operational expenditure	412 097 869	1 051 340 322	1 300 447 537	1 300 447 537	23,69 %
TOTAL	421 530 140	1 064 410 322	1 317 560 037	1 317 560 037	23,78 %

(1) For the 2027 Budget the payment appropriations under Title 3 include the EU and the Participating States contributions. We estimate to reactivate unused payment appropriations from previous years for an amount of EUR 187 746 427. Moreover we estimate to request 30% of the 2026 commitment appropriations assigned for the AI Gigafactories and 80% of the 2026 commitment appropriations assigned for the Quantum pillar. As fresh payment appropriations (C1) for 2027 we estimate the following amounts: EU legacy EUR 14 000 000; EU HE EUR 340 129 704; EU DEP EUR 441 840 925; EU CEF2 EUR 37 800 000 and PS legacy EUR 3 000 000; PS DEP EUR 275 930 500.

3.4 - Budget Outturn

First estimate of the 2025 surplus that remains within the joint undertaking: 0 EUR

4 - Justification of needs

-1 - Commission assessment

Human Resources

The JU has requested 4 additional SNE's compared to 2026. The Commission does not support this request and proposes to keep the number of staff at the level of 2026.

Financial Resources

The financial resources requested include additional 299 M EUR redeployed from other DEP and HE to finance the AIGF initiative.

In addition to this, the financial contribution for 2027 includes additional 40.9 M EUR contribution from third countries participation in HE.

4.1 - Human Resources - Joint Undertaking Request

4.1.1 - Number of staff requested

The number of staff requested for 2027 is stable and aligned with the various LFS of the Commission (54 staff including TA and CA). In addition, the JU has been granted by the Commission one additional FTE (CA FGIV) related to the participation of third countries (UK) in Horizon Europe. Two additional FTEs (CA FGIV) are also part of a temporary agreement with DG INTPA to implement on behalf of the Commission a delegation/contribution agreement to support Euro-Latin American HPC cooperation. All three additional FTEs are of temporary nature and outside the regular establishment plan of the JU.

Necessary adjustments have been made in relation to the new JU's mandate, which required adapting the organisation to the needs of the new activities within the constraints of the establishment plan in terms of responsibilities of staff, as well as difficulty in attracting competencies in Artificial Intelligence and Quantum computing. Adjustments aim to optimise the grading by reducing the number of group III contract staff (thanks to additional process efficiencies, simplifications and automation, requiring fewer assistants within the JU) and increasing the group IV staff, more suited for operational tasks, such as project control, project monitoring and project governance and reporting responsibilities.

Therefore, the JU is not requesting more staff despite the clear additional workload resulting from the 2024 and 2026 successive regulation amendments to our 2021 Regulation, which introduced new pillars for AI Factories, AI Gigafactories and the Quantum Flagship programme. To manage these additional tasks, while implementing the existing activities, and considering the impossibility of adding staff, the JU foresees the following resources planning:

- Four SNEs to reinforce governance and project support activities in the new AI pillars, considering that other JUs have succeeded to onboard a very limited number of SNEs as well.
- Introduction of a traineeship programme (no trainees currently exist at the JU).
- Re-organising the workload to ensure that core essential responsibilities are performed by staff, while other auxiliary support tasks can be done by project interims (up to 12 FTEs planned for 2027). At the JUs, interims remain very low compared to other similar EU bodies. External service providers are planned to remain low in 2027 (3 FTEs, 1 receptionist, 2 IT and cybersecurity support functions).

4.1.2 - Vacancy rate as of end 2025

5.5%. The JU expects to be fully staffed in 2027.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

N/A

4.1.4 - Salary assumption for calculating salary line (% applied)

Salaries are calculated based on real salary costs together with the projection that in 2027 we plan salary costs for all staff and every month of the year.

4.1.5 - Correction coefficient used

100%

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - joint Undertaking Request

4.2.1 - Title 1

2027 is the first year in which we plan HR-related expenses at cruising speed, with minimum vacancies, and, for the first time, trainees and SNEs to receive additional support for the growing mandate. In addition, linked to the growing maturity of the JU, new costs arise, such as contributions to the European Schools. At the same time, other costs in Title 1 remain stable (missions and training only increase proportionally) or decrease (recruitment).

In relation to the 2028 payment credits for the administrative budget the full amount of EUR 17 million should be paid in 2028, given that the majority of the payments will be made during the year.

4.2.2 - Title 2

Title 2 includes expenditure items which need reinforcement due to the larger and fully staffed JU (more space needed for SNEs, interims and trainees, as well as meeting rooms), legal external services (due to the absence of additional staff and the request to implement the AI Gigafactories, specialised external legal advice is needed to minimise legal risks vis-à-vis the private sector's stakeholders and Participating States), external experts to support evaluations, reviews and technical advice for the AI Gigafactories and for the newly created Quantum Technical Advisory Group), and communications, events and meetings (more sites and a larger number of stakeholders will require additional engagement effort).

At the same time, other expenditure items remain stable or even decrease, such as Current Administrative costs, Movable property, ICT and cybersecurity (as a significant part of the necessary investments already start in 2026).

4.2.3 - Title 3

It should be noted that the C1 budget request for 2027 includes only the 2027 needs. Under the topic "of which frontloading (Title 1 and Title 2)", it is requested to frontload in 2027 the estimated 2028 HR and administrative support expenditure.

All in all, the JU will not consume the maximum amount for the current MFF administrative expenses (titles 1 and 2), set in the JU Regulation at EUR 92 million. Therefore, the remaining amount of EUR 20.5 million is to be assigned to Title 3 – Operations, in 2027.

All operational budgetary credits correspond to the revised planning of the European Commission for 2027, to fund the growing mandate. The key priority, also in terms of budget volume, remains the AI Gigafactories. The JU expects to execute all foreseen budget which is distributed as follows:

The Revenue Commitment Appropriations for the operational budget include the HE, DEP and CEF2 funds to cover actions under the AI Factories, AI Gigafactories, Quantum, Technology, Application, International, Federation and Skills and Usage Pillars.

- Estimated HE funds are EUR 335 999 456.
- Estimated DEP funds including the outstanding DEP support are EUR 365 537 226 and
- Estimated CEF funds are EUR 60 000 000.
- Estimated PS contributions to AI Factories are EUR 91 896 140.

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Drosbach Building	12E rue Guillaume Kroll L-1882 Luxembourg	1 400,00		1 400,00	33 000	Until 31/12/2027 (tacit extension)	Hosting Agreement	Luxembourg	
TOTAL			1 400,00	0,00	1 400,00	33 000				0

5.1.2 - Current building(s) Other comments

The Luxembourg Authorities are providing the JU offices free of charge for the time being. The JU covers the running cost and other charges (electricity, water etc.).

5.1.3 - Building projects in the planning phase

None

5.1.4 - Building projects submitted to the European Parliament and the Council

None

5.2 - Evaluation

N/A

5.3 - Privileges and immunities

Joint undertaking privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
As stated in the article 18 of the Council Regulation (EU) 2018/1488 setting up the EuroHPC Joint Undertaking, the Protocol on the Privileges and Immunities of the	As stated in the article 18 of the Council Regulation (EU) 2018/1488 setting up the EuroHPC Joint Undertaking, the Protocol on the Privileges and Immunities of the European Communities applies to the EuroHPC Joint Undertaking and	None

Joint undertaking privileges	Privileges granted to staff	
European Communities applies to the EuroHPC Joint Undertaking and its staff.	its staff.	

2.1.5 Chips Joint Undertaking - CHIPS

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
COUNCIL REGULATION (EU) 2023/1782 of 25 July 2023 amending Regulation (EU) 2021/2085 establishing the Joint Undertakings under Horizon Europe, as regards the Chips Joint Undertaking. COUNCIL REGULATION (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe and repealing Regulations (EC) No 219/2007, (EU) No 557/2014, (EU) No 558/2014, (EU) No 559/2014, (EU) No 560/2014, (EU) No 561/2014 and (EU) No 642/2014 Council Regulation 561/2014 of 6 May 2014 setting up the ECSEL Joint Undertaking (OJ L 169/152) Council Regulation 72/2008 setting up the ENIAC Joint Undertaking (OJ L 30/21, 04/02/2008) Council Regulation (EC) No. 74/2008 on the establishment of ARTEMIS Joint Undertaking to implement a Joint Technology Initiative in Embedded Computing Systems (OJ L 30/52, 04/02/2008)	19/11/2021	The Chips (ex-Key Digital Technologies) Joint Undertaking is the successor of the ECSEL Joint Undertaking, which itself was the successor of both the ENIAC and ARTEMIS joint undertakings. The Chips (ex-Key Digital Technologies) Joint Undertaking shall have the following general objectives: (a) reinforce the Union's strategic autonomy in electronic components and systems to support future needs of vertical industries and the economy at large. The overall target is to contribute towards doubling the value of the design and production of electronic components and systems in Europe by 2030, in line with the weight of the Union in products and services; (b) establish Union scientific excellence and innovation leadership in emerging components and systems technologies, including in activities related to lower TRLs; and promote the active involvement of SMEs, which shall represent at least one third of the total number of participants in indirect actions and at least 20 % of public funding should go to them; (c) ensure that components and systems technologies address Europe's societal and environmental challenges. The target is to align with the Union policy on energy efficiency and contribute towards the reduction of energy consumption by 32,5 % in 2030. In addition to the objectives set out above, the Key Digital Technologies Joint Undertaking shall have the following specific objectives: (a) support research and development for establishing design and production capabilities in Europe for strategic application areas; (b) launch a balanced portfolio of large and small projects supporting the fast transfer of technologies from the research to the industrial environment; (c) foster a dynamic Union-wide ecosystem based on digital value-chains with simplified access to newcomers; (d) support research and development for enhancing component technologies that guarantee security, trust and energy- efficiency for critical infrastructures and sectors in Europe; (e) foster mobilisation of national resources and ensure coordination of Union and national research and innovation programmes in the field of electronic components and systems; (f) establish coherence between the Strategic Research and Innovation Agenda of the Key Digital Technologies Joint Undertaking and Union policies so that electronics components and systems technologies contribute efficiently.
Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a framework of measures for strengthening Europe's semiconductor ecosystem (Chips Act) COM/2022/46 final	08/02/2022	1. The general objective of the Initiative is to support large-scale technological capacity building and innovation throughout the Union to enable development and deployment of cutting-edge and next generation semiconductor and quantum technologies that will reinforce the Union advanced design, systems integration and chips production capabilities, as well as contribute to the achievement of the twin digital and green transition. 2. The Initiative shall have the following five operational objectives: (a) building up advanced large-scale design capacities for integrated semiconductor technologies. This operational objective shall be achieved through: (1) building up an innovative virtual platform, available across the Union, integrating existing and new design facilities with extended libraries and Electronic Design Automation (EDA) tools; (2) upgrading the design capacity with ongoing innovative developments, such as processor architectures based on the open-source Reduced Instruction Set Computer Architecture (RISC-V); (3) enlarging the semiconductor ecosystem by integrating the vertical market sectors, contributing to the green, digital and innovation agendas of the Union. (b) enhancing existing and developing new advanced pilot lines. This operational objective shall be achieved through: (1) strengthening technological capabilities in next generation chips

		production technologies, by integrating research and innovation activities and preparing the development of future technology nodes, including leading-edge nodes below two nanometres, Fully Depleted Silicon on Insulator (FD-SOI) at 10 nanometres and below, and 3D heterogeneous systems integration and advanced packaging; (2) supporting large scale innovation through access to new or existing pilot lines for experimentation, test, and validation of new design concepts integrating key functionalities, such as novel materials and architectures for power electronics fostering sustainable energy and electro mobility, lower energy consumption, security, higher levels of computing performance or integrating breakthrough technologies such as neuromorphic and embedded artificial intelligence (AI) chips, integrated photonics, graphene and other 2D material based technologies; (3) providing support to Integrated Production Facilities and Open EU Foundries through priority access to the new pilot lines. (c) building advanced technology and engineering capacities for accelerating the innovative development of quantum chips. (d) creating a network of competence centres across the Union, in order to (1) strengthen capacities and offer a wide range of expertise to the stakeholders, including end-user SMEs and start-ups, facilitating access to and effective use of the above capacities and facilities; (2) address the skills shortage, attracting and mobilising new talent and supporting the emergence of a suitably skilled workforce for strengthening the semiconductor sector, including via reskilling and upskilling of workers. (e) undertaking activities, to be described collectively as a ‘Chips Fund’ activities to facilitate access to debt financing and equity by start-ups, scale-ups and SMEs and other companies in the semiconductor value chain, through a blending facility under the InvestEU Fund and via the European Innovation Council, with a view to: (1) improving the leverage effect of the Union budget spending and achieving a higher multiplier effect in terms of attracting private-sector financing. (2) providing support to companies facing difficulties in accessing finance, and addressing the need to underpin the economic resilience of the Union and its Member States; (3) accelerating investment in the field of semiconductor manufacturing technologies and chip design and to leveraging funding from both the public and the private sectors, while increasing the security of supply for the whole semiconductor value chain.

1.2 - Seat

Brussels

1.3 - Budget line

01 02 02 42: Cluster ‘Digital, Industry and Space’ Chips Joint Undertaking

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	22	19	86,36 %	22	22
TOTAL AST	0	0	N/A	0	2
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	22	19	86,36 %	22	24

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
Contract Agents	26	25	96,15 %	26	26
Seconded National Experts	2	0	0,00 %	2	0
TOTAL Staff	50	44	88,00 %	50	50

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
EU contribution	474 249 143	641 338 311	460 419 530	325 496 749
Other Revenue	9 975 988	9 993 867	90 314 722	230 984 792
Total	484 225 131	651 332 178	550 734 252	556 481 541

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	7 433 750	7 433 750	7 570 000	7 775 000
Title 2 - Infrastructure and operating expenditure	2 370 000	2 370 000	2 430 000	2 525 000
Title 3 - Operational expenditure	507 158 624	658 310 726	520 542 404	546 106 359
Total	516 962 374	668 114 476	530 542 404	556 406 359

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 13		1				1				
AD 12		1								
AD 11				2		2		3		3
AD 10		6		7		7		6		6
AD 9		2		1		1		2		2
AD 8		2		1		3		3		3
AD 7		1		3		2		1		1
AD 6				0				1		1
AD 5		8		4		5		5		5
TOTAL AD	0	22	0	19	0	22	0	22	0	22
AST 11										
AST 10										
AST 9										
AST 8										
AST 7										
AST 6										
AST 5										
AST 4								2		2
AST 3										
AST 2										
AST 1										
TOTAL AST	0	0	0	0	0	0	0	2	0	2
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		22		19		22		24		24
GRAND TOTAL	22		19		22		24		24	

(1) In 2025 there has been a reclassification from AD9 to AD10

(2) In 2025, the former AD13 retired on 30 September 2025 and will now be recruited a new TA in 2026 as AD5

(3) In 2026 there is 1 AD8, 3 AD7 and 7 AD5. The total remains the same

(4) In 2026 there are 2 AST 4 posts.

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	8	9	10	10
Function Group III	18	16	16	16
Function Group II				
Function Group I				
Contract Agents	26	25	26	26

(1) For 2025, according to the Chips JU GB 2025.123 decision, the approved allocation of posts was 16 FG III and 11 FG IV agents

2.2.2 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with appropriations stemming contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027
Financed from participation of candidate countries and/or third countries	0	0	1	1

2.2.3 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	2	0	2	0

(1) For 2026 the number of approved SNE positions is 0

2.2.4 - Use of interim staff by the Joint Undertaking

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	6	4	4
Total (appropriations)	250.000	150.000	150.000

2.2.5 - Use of the service providers by Joint Undertaking

Service providers*	2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	0	0	0
Total (appropriations)	0	0	0

3 - Financial Resources

3.1 - Revenues

3.1.1 - Revenues Commitment Appropriations

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	808 651 169	474 249 143	535 582 996	460 419 530	-2,92 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	7 437 075	7 661 912	26 392 390	26 392 390	244,46 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	801 214 094	466 587 231	509 190 606	434 027 140	-6,98 %
2 THIRD PARTIES CONTRIBUTION			12 041 518	78 651 256	100,00 %
- Of which EEA/EFTA (excl. Switzerland)			12 041 518	12 151 256	100,00 %
- Of which third countries				66 500 000	100,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	2 975 592	2 941 125	3 000 000	3 000 000	2,00 %
- Of which Administrative (Title 1 and Title 2)	2 975 592	2 941 125	3 000 000	3 000 000	2,00 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	51 768 424	7 034 863			-100,00 %
- Of which administrative	607 649				
- Of which operational	51 160 775	7 034 863			-100,00 %
7 OTHER				8 663 466	100,00 %
TOTAL	863 395 185	484 225 131	550 624 514	550 734 252	13,74 %

As the exact percentages of the EFTA contribution for 2027 were not known at the time this financial statement was prepared, the "Joint Undertaking request" columns in the "Revenue" and "Expenditure" tables were based on a proxy, i.e. the EFTA coefficients applicable in 2026. The possible discrepancies between the "Joint undertaking request" and the "Budget Forecast" columns, and between the "Revenue" and the "Expenditure" tables are due to the subsequent automatic update of the EFTA coefficient in the "Revenue" tables only.

(1) EFTA rates 2027: HE 2,60%, DEP 2,64%. HE support, 457.506. HE operational 6.923.684. DEP support 232.214. DEP operational 4.428.114.

(2) HE operational includes C7 appropriations (8.663.466) and UK top up (66.500.00). They do not contain any EFTA rate

(3) Ec and private members participate in administrative budget with a ratio 70/30

(4) 2027 only administrative contributions: HE 3.500.000,00 DEP 3.500.000,00 and they include EFTA. Total contributions with frontloading: HE 18.053.896, DEP 9.028.214

(5) 2027 operational contributions: HE C1 266.295.544 + C7 8.663.466 + UK top-up 66.500.000, DEP C1 167.731.586

(6) In 2026, the JU received the following contributions (including EFTA): Admin 6.862.625 (HE 3.006.144 + DEP 3.856.481), operational 500.123.761 (HE 327.778.086 + DEP 172.345.675). Figures cannot be written on the appropriate cells because they are prefilled and grey, non-editable

(7) In 2025, the JU received the following contributions (including EFTA): Admin 6.943.048 (HE 3.208.946 + DEP 3.734.102), operational 856.023.944 (HE 503.579.458 + DEP 352.444.486). Figures cannot be written on the appropriate cells because they are prefilled and grey, non-editable

(8) Operational contributions include 8 663 466 EUR of C7 and 66 500 000 EUR of R0.

3.1.2 - Revenues Payment Appropriations

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	703 194 636	641 338 311	325 496 749	325 496 749	-49,25 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	7 437 075	7 661 912	6 821 283	6 821 283	-10,97 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	695 757 561	633 676 399	318 675 466	318 675 466	-49,71 %
2 THIRD PARTIES CONTRIBUTION			8 503 251	8 578 433	100,00 %
- Of which EEA/EFTA (excl. Switzerland)			8 503 251	8 578 433	100,00 %
- Of which third countries					100,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	2 975 592	2 941 125	3 000 000	3 000 000	2,00 %
- Of which Administrative (Title 1 and Title 2)	2 975 592	2 941 125	3 000 000	3 000 000	2,00 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	165 619 109	7 052 742	219 406 359	219 406 359	3 010,94 %
- Of which administrative	607 649		300 000	300 000	100,00 %
- Of which operational	165 011 460	7 052 742	219 106 359	219 106 359	3 006,68 %
7 OTHER					
TOTAL	871 789 337	651 332 178	556 406 359	556 481 541	-14,56 %

(1) Operational appropriations: DEP 97.427.903, HE 221.247.563

(2) EFTA rates: HE 2,6% DEP2,64%

(3) The EFTA contributions are split between admin (178.717) and operational (HE 5.752.437 + DEP 2.572.097)

(4) The admin contributions are from HE (3.411.306) and DEP (3.409.977)

(5) In 2025 the JU received the following contributions from the EC (including EFTA): Administrative 6.943.048 (HE 3.208.946 + DEP 3.734.102) Operational 724.394.617 (HE 506.719.135 + DEP 217.675.482). The figures cannot be entered in the respective cells because they are prefilled, grey and not-editable.

(6) In 2026 the JU received the following contributions from the EC (including EFTA): Administrative 6.862625 (HE 3.006.144 + DEP 3.856.481), Operational 651.257.984 (HE 379.261.984 + DEP 271.996.000). The figures cannot be entered in the respective cells because they are prefilled, grey and not-editable.

3.2 - Financial contributions from EU budget and the other partners and in kind contributions

Third-party contributions (commitment appropriations)	Executed budget 2025	Estimated Budget 2026	Draft budget 2027
Financial contributions to the administrative costs of			

JU covered by the Participant States			
Financial contributions to the administrative costs by the Private members	2 975 592,00€	2 941 125,00€	3 000 000,00€
Financial contributions to operational costs by the Participating States	676 470 833,71€*	481 336 610,35€	167.455.168,55€
In-kind contributions to operational activities by the Private members	532 264 318,01€	755 557 919,67€	314.530.366,58€ HE
In-kind contributions to operational activities by Participating States			
TOTAL appropriations co-financed	1 211 710 743,72€	1 239 835 655,02€	484 985 535,13€

*Cumulative H2020 NFA contribution

3.3 - Expenditure

3.3.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	7 187 260	7 433 750	7 570 000	7 570 000	1,83 %
Salaries & allowances	6 950 260	7 253 750	7 370 000	7 370 000	1,60 %
- <i>Of which establishment plan posts</i>	6 300 000	6 600 000	6 700 000	6 700 000	1,52 %
- <i>Of which external personnel</i>	650 260	653 750	670 000	670 000	2,49 %
Expenditure relating to Staff recruitment	21 000	10 000	10 000	10 000	0,00 %
Mission expenses	95 000	70 000	80 000	80 000	14,29 %
Socio-medical infrastructure	60 000	50 000	55 000	55 000	10,00 %
Training	61 000	50 000	55 000	55 000	10,00 %
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 698 000	2 370 000	2 430 000	2 430 000	2,53 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Rental of buildings and associated costs	950 000	700 000	710 000	710 000	1,43 %
Information, communication technology and data processing	800 000	800 000	820 000	820 000	2,50 %
Movable property and associated costs	10 000	0			
Current administrative expenditure	140 000	100 000	105 000	105 000	5,00 %
Postage / Telecommunications	3 000	20 000	20 000	20 000	0,00 %
Meeting expenses	95 000	70 000	75 000	75 000	7,14 %
Running costs in connection with operational activities					
Information and publishing	600 000	600 000	620 000	620 000	3,33 %
Studies					
Other infrastructure and operating expenditure	100 000	80 000	80 000	80 000	0,00 %
Title 3 - Operational expenditure	906 777 592	507 158 624	520 542 404	520 542 404	2,64 %
TOTAL	916 662 852	516 962 374	530 542 404	530 542 404	2,63 %

(1) In 2027, the title expenditure is split between HE (C1 273.219.238 + C7 8.663.466 + UK Top-up 66.500.000) and DEP (C1 172.159.700)

(2) The expenditure table is based on the EFTA coefficient based on the year 2026 as the 2027 coefficient was not known when the fiche was prepared. Any difference between the revenues and the expenditure table may be due to the automatic update of the EFTA coefficient in the revenue table

3.3.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	5 993 066	7 433 750	7 775 000	7 775 000	4,59 %
Salaries & allowances	5 785 615	7 253 750	7 555 000	7 555 000	4,15 %
- Of which establishment plan posts	5 200 000	6 600 000	6 855 000	6 855 000	3,86 %
- Of which external personnel	585 615	653 750	700 000	700 000	7,07 %
Expenditure relating to Staff recruitment	4 211	10 000	10 000	10 000	0,00 %
Mission expenses	92 051	70 000	90 000	90 000	28,57 %
Socio-medical infrastructure	50 000	50 000	60 000	60 000	20,00 %
Training	61 189	50 000	60 000	60 000	20,00 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 043 189	2 370 000	2 525 000	2 525 000	6,54 %
Rental of buildings and associated costs	716 474	700 000	730 000	730 000	4,29 %
Information, communication technology and data processing	637 884	800 000	840 000	840 000	5,00 %
Movable property and associated costs	5 462	0			
Current administrative expenditure	100 282	100 000	110 000	110 000	10,00 %
Postage / Telecommunications	9 145	20 000	25 000	25 000	25,00 %
Meeting expenses	79 114	70 000	80 000	80 000	14,29 %
Running costs in connection with operational activities					
Information and publishing	422 590	600 000	650 000	650 000	8,33 %
Studies					
Other infrastructure and operating expenditure	72 238	80 000	90 000	90 000	12,50 %
Title 3 - Operational expenditure	373 250 010	658 310 726	546 106 359	546 106 359	-17,04 %
TOTAL	381 286 265	668 114 476	556 406 359	556 406 359	-16,72 %

3.4 - Budget Outturn

First estimate of the 2025 surplus that remains within the joint undertaking: EUR 354.030.004,79

4 - Justification of needs

-1 - Commission assessment

Human Resources

The number of staff requested remains at the level of 2026. There are two SNE's positions that are changed into two establishment plan positions AST4.

Financial Resources

The financial resources requested are in line with the financial programming for 2027.

In addition, the financial contribution for 2027 includes 66.5 M EUR contribution from third countries participation in HE.

4.1 - Human Resources - Joint Undertaking Request

4.1.1 - Number of staff requested

In 2027 no new posts are foreseen compared to the 2026 staff establishment plan

4.1.2 - Vacancy rate as of end 2025

The vacancy rate at the end of 2025 was 11,7% (1 CA, 5 TA).

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.4 - Salary assumption for calculating salary line (% applied)

The estimation of the cost of human resources is based on the actual staff costs at Chips JU. The budget appropriations covering staff expenditure for year 2027 are based on the estimated (average Full Time Equivalents on a yearly basis) of 24 TA and 27 CA. Remuneration and social costs are estimated in accordance with the EU staff regulations and rules applicable, including pension rights.

Furthermore, the latest estimate points to a salary update of +2.2% to be applied to be applied as from 1 July 2026 and of +2.3% to be applied as of 1 July 2027.

4.1.5 - Correction coefficient used

4.1.6 - Exchange rate used (if applicable)

4.2 - Financial Resources - joint Undertaking Request

4.2.1 - Title 1

Main cost categories

1100 – Staff salaries and allowances

This appropriation is intended to cover the cost of remuneration of temporary and contract staff in accordance with the Staff Regulations. It also covers the costs of the employer's social security contributions in accordance with the applicable Staff Regulations, as well as the cost of non-statutory staff like interim and trainees who are contracted for a short period. Salaries are proportionally expected to increase to fulfil the CHIPS staff establishment plan

1300 – Mission expenses

The mission's appropriation is intended to cover expenditure on transport, payment of daily mission allowances and ancillary or exceptional expenses incurred by staff in interest of the service. The amount hereby proposed is meant to cover mission needs in 2027 considering the inflation when compared to 2026 as well as the new staff.

The total remaining commitments from EC contributions for the admin budget (titles 1 and 2) including EFTA is EUR 27.082.110. This amount is expected to be allocated in future years as follows:

2027:	7.000.000	(6.821.947 without EFTA)
2028:	7.000.000	(6.821.947 without EFTA)
2029:	7.000.000	(6.821.947 without EFTA)
2030:	6.082.110	(5.926.549 without EFTA)

4.2.2 - Title 2

Main cost categories

2000 – Rental of buildings and associated costs

In 2027, the rental, security, cleaning and maintenance costs are estimated to increase due to the indexation.

2100 – IT and technical support costs

Costs are estimated to increase due to the higher number of staff and the subsequent need for new hardware, SLAs adjustments and new IT tools.

2800 – Communication activities

In 2027, the communication activities will be more focused on the further branding, promotion and visibility of the new CHIPS JU. Most of the available appropriations will be used to cover the annual Chips JU EFECES event.

4.2.3 - Title 3

Main cost categories

3300 – Chips projects under Horizon Europe programme

This shall exclusively cover costs related to commitments and payments for KDT and Chips JU projects under Horizon Europe programme and studies by public procurement related to operational activities in line with Chips Annual Work Programme and upon approval of the Governing Board.

3500 – Chips projects under Digital Europe programme

This shall exclusively cover costs related to commitments and payments for Chips projects under Digital Europe programme and studies by public procurement related to operational activities in line with Chips Annual Work Programme and upon approval of the Governing Board.

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	White Atrium	Brussels	1 538,00	32,00	1 570,00	650 000	Until 2026	Usufruit	BE	
TOTAL			1 538,00	32,00	1 570,00	650 000				0

5.1.2 - Current building(s) Other comments

A large-scale refurbishment is planned for 2025. The exact cost is not known yet.

5.1.3 - Building projects in the planning phase

N/A

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - Evaluation

N/A

5.3 - Privileges and immunities

Joint undertaking privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
The Chips JU and its staff are granted with the benefit of the provisions listed in the Protocol No 7 on the privileges and immunities of the European Union, annexed to the TEU and the TFEU and has signed with Belgium a Headquarters agreement.	As stated in the article 39 of the Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings, the Protocol No 7 on the privileges and immunities of the European Union, annexed to the TEU and the TFEU, shall apply to the joint undertakings and their staff. On 2 February 2012, a Headquarters agreement has been signed with Belgium, in accordance with the provisions of Article 17 of Council Regulation setting up the ENIAC (72/2008 of 20/12/2007), the predecessor JU of KDT JU that was the direct predecessor of Chips JU.	N/A

2.1.6 Smart Networks and Services Joint Undertaking - SNS

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe		The objectives on the initiative include: - the consolidation of European industrial capabilities in the connectivity domain and for future generation of systems (6G) in a context of fierce competition from Asia and the US; - the support for the emergence of alternative suppliers, as called for in the cybersecurity toolbox communication; - the development of European technological capabilities in related domains (connected devices and service platforms) where European industry is less prominent, but which are vital to ensure a secure and autonomous European supply chain; - the support to the Green Deal initiative, through innovative technologies enabling very low energy connectivity platforms and very low energy digital use cases running on top of these platforms; - the deployment of connectivity platforms for strategic use cases (automotive) paving the way towards future 6G systems.

1.2 - Seat

Brussels

1.3 - Budget line

01 02 02 43: Cluster 'Digital, Industry and Space' — Smart Networks and Services Joint Undertaking

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	7	7	100,00 %	7	7
TOTAL AST	0	0	N/A	0	0
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	7	7	100,00 %	7	7
Contract Agents	10	9	90,00 %	10	10
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	17	16	94,12 %	17	17

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026	2027

	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
EU contribution	121 557 178	138 169 477	113 471 106	117 987 474
Other Revenue	11 773 021	23 351 746	18 819 717	99 896 124
Total	133 330 199	161 521 223	132 290 823	217 883 598

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	2 362 047	2 362 047	2 665 000	2 665 000
Title 2 - Infrastructure and operating expenditure	1 010 000	1 456 896	1 205 000	1 205 000
Title 3 - Operational expenditure	129 958 151	157 702 280	123 424 826	213 990 000
Total	133 330 198	161 521 223	127 294 826	217 860 000

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts ⁽¹⁾	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13										
AD 12		1		1		1		1		1
AD 11										
AD 10										
AD 9								2		2
AD 8		5		5		5		3		3
AD 7										
AD 6										
AD 5										
TOTAL AD	0	7	0	7	0	7	0	7	0	7

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts ⁽¹⁾	Permanent Posts	Temporary Posts
AST 11										
AST 10										
AST 9										
AST 8										
AST 7										
AST 6										
AST 5										
AST 4										
AST 3										
AST 2										
AST 1										
TOTAL AST	0	0	0	0	0	0	0	0	0	0
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		7		7		7		7		7
GRAND TOTAL	7		7		7		7		7	

(1) The upgrade of two positions from AD8 to AD9 in 2027 is justified by the increased scope of responsibilities as the SNS JU programme is managing a large portfolio of projects with more complex security conditions, which entail additional, new tasks compared to previous years. Moreover, this upgrade is crucial for staff retention and motivation, which in turn is critical for the business continuity and operational capacity of SNS JU.

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	7	6	7	7
Function Group III	2	2	2	2
Function Group II	1	1	1	1
Function Group I				
Contract Agents	10	9	10	10

2.2.2 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with appropriations stemming contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027
Financed from participation of candidate countries and/or third countries				

2.2.3 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL				

2.2.4 - Use of interim staff by the Joint Undertaking

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	3,2	2,7	3
Total (appropriations)	246 300	205 000	250 000

2.2.5 - Use of the service providers by Joint Undertaking

Service providers*	2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	0,16	1,8	2,5
Total (appropriations)	21 700	250 000	350 000

3 - Financial Resources

3.1 - Revenues

3.1.1 - Revenues Commitment Appropriations

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027 ⁽¹⁾		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	121 836 972	121 557 178	113 471 106	113 471 106	-6,65 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	2 034 080	1 916 436	7 834 747	7 834 747	308,82 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	119 802 892	119 640 742	105 636 359	105 636 359	-11,71 %
2 THIRD PARTIES CONTRIBUTION	7 350 517	9 160 487	13 950 248	13 972 943	52,53 %
- Of which EEA/EFTA (excl. Switzerland)	3 350 517	3 160 487	2 950 248	2 972 943	-5,93 %
- Of which third countries	4 000 000	6 000 000	11 000 000	11 000 000	83,33 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	779 382	791 992	804 852	804 852	1,62 %
- Of which Administrative (Title 1 and Title 2)	779 382	791 992	804 852	804 852	1,62 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	6 629 387	1 820 542	4 041 922	4 041 922	122,02 %
- Of which administrative	985 734	613 792			-100,00 %
- Of which operational	5 643 653	1 206 750	4 041 922	4 041 922	234,94 %
7 OTHER					
TOTAL	136 596 258	133 330 199	132 268 128	132 290 823	-0,78 %

As the exact percentages of the EFTA contribution for 2027 were not known at the time this financial statement was prepared, the "Joint Undertaking request" columns in the "Revenue" and "Expenditure" tables were based on a proxy, i.e. the EFTA coefficients applicable in 2026. The possible discrepancies between the "Joint undertaking request" and the "Budget Forecast" columns, and between the "Revenue" and the "Expenditure" tables are due to the subsequent automatic update of the EFTA coefficient in the "Revenue" tables only.

(1) As per the instructions of the Commission and considering 2027 is the last year of this MFF 2021-2027, the EU contribution in the revenue table reports the commitments planned for 2027 (fresh C1 Title 1 and Title 2) and the commitments planned for the years 2028-2031 (frontloading Title 1 and Title 2). The total administrative EU and EFTA amounts to EUR 8 038 450. The SNS JU implements Horizon Europe only. Title 3 refers to operational costs related to projects implemented under Horizon Europe. Third parties' contribution (EFTA) 2027 is calculated as 2,6% of the administrative EU contribution (fresh credit) Title 1 and Title 2 and 2,6% of the operational EU contribution Title 3. This rate is provisional and will be updated by mid-2026. The third countries contribution refers to the United Kingdom, EUR 21 million in three years (2025-2027). The commitment appropriations are in the annual budget of the respective years as indicated in the table.

3.1.2 - Revenues Payment Appropriations

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027 ⁽¹⁾		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	121 249 430	138 169 477	117 987 474	117 987 474	-14,61 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	2 034 080	1 916 436	2 987 474	2 987 474	55,89 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	119 215 350	136 253 041	115 000 000	115 000 000	-15,60 %
2 THIRD PARTIES CONTRIBUTION	3 334 359	3 592 406	24 067 674	24 091 272	570,62 %
- Of which EEA/EFTA (excl. Switzerland)	3 334 359	3 592 406	3 067 674	3 091 272	-13,95 %
- Of which third countries			21 000 000	21 000 000	
3 IN CASH THIRD PARTY CONTRIBUTIONS	779 382	791 992	804 852	804 852	1,62 %
- Of which Administrative (Title 1 and Title 2)	779 382	791 992	804 852	804 852	1,62 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	985 734	18 967 348	75 000 000	75 000 000	295,42 %
- Of which administrative	985 734	1 060 688			-100,00 %
- Of which operational		17 906 660	75 000 000	75 000 000	318,84 %
7 OTHER					
TOTAL	126 348 905	161 521 223	217 860 000	217 883 598	34,89 %

(1) Third parties contribution (EFTA) 2027 is calculated as 2,6% of the administrative EU contribution (fresh credit) Title 1 and Title 2 and 2,6% of the operational EU contribution Title 3. This rate is provisional and will be updated by mid-2026. Title 3 refers to operational payments related to projects under Horizon Europe only. The total operational payment appropriations are significantly higher than in previous years because these will cover the pre-financing close to EUR 200 million of a large call planned for 2027.

3.2 - Financial contributions from EU budget and the other partners and in kind contributions

Third-party contributions (commitment appropriations)	Executed budget 2025	Budget 2026	Draft budget 2027
Financial contribution to the administrative costs of JU covered by the Participant States			
Financial contributions to the administrative costs by the Private members	779 382	791 992	804 852
Financial contributions to operational costs by the Participating States			

In-kind contributions to operational activities by the Private members - IKOP	18 900 000	19 000 000	19 000 000
In-kind contributions to operational activities by the Private members - IKAA	80 150 000	109 750 000	109 750 000
In-kind contributions to operational activities by Participating States			
TOTAL appropriations co-financed	99 829 382	129 541 992	129 554 852

The IKOP 2025 is a lineal estimation of the projects that are ongoing in 2025. The actual IKAA 2025 will only be available at 31/5/2026. The amount reported is therefore an estimation.

The IKOP 2026 and 2027 is a lineal estimation of the projects that will be ongoing in the respective years. The IKAA 2026 and 2027 is that reported in the Bi-Annual Work Programme 2026-2027.

3.3 - Expenditure

3.3.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027 ⁽ⁱ⁾		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	2 418 046	2 362 047	2 665 000	2 665 000	12,83 %
Salaries & allowances	2 049 400	2 000 000	2 250 000	2 250 000	12,50 %
- Of which establishment plan posts	1 210 892	1 200 000	1 300 000	1 300 000	8,33 %
- Of which external personnel	838 508	800 000	950 000	950 000	18,75 %
Expenditure relating to Staff recruitment					
Mission expenses	30 297	45 000	50 000	50 000	11,11 %
Socio-medical infrastructure	802	5 000	5 000	5 000	0,00 %
Training	11 883	20 000	20 000	20 000	0,00 %
External Services	246 726	205 047	250 000	250 000	21,92 %
Receptions, events and representation	2 632	5 000	5 000	5 000	0,00 %
Social welfare	60 084	65 000	67 000	67 000	3,08 %
Other Staff related expenditure	16 222	17 000	18 000	18 000	5,88 %
Title 2 - Infrastructure and operating expenditure	1 437 088	1 010 000	1 205 000	1 205 000	19,31 %
Rental of buildings and associated costs	195 698	227 000	230 000	230 000	1,32 %
Information, communication technology and data processing	537 287	400 000	370 000	370 000	-7,50 %
Movable property and associated costs					

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027 ⁽¹⁾		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Current administrative expenditure	223 329	300 000	510 000	510 000	70,00 %
Postage / Telecommunications	8 000	0	1 000	1 000	100,00 %
Meeting expenses	11 215	3 000	14 000	14 000	366,67 %
Running costs in connection with operational activities	89 402	80 000	80 000	80 000	0,00 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure	372 157				
Title 3 - Operational expenditure	132 741 125	129 958 151	123 424 826	123 424 826	-5,03 %
TOTAL	136 596 259	133 330 198	127 294 826	127 294 826	-4,53 %

(1) The discrepancy between Revenue commitments and Expenditure commitments is EUR 4 168 450, which is the frontloaded amount related to the period 2028-2031. The salaries 2027 are estimated based on an occupancy rate of 100% and the upgrade of two AD positions. In 2026, the occupancy rate will be lower than 100%. Two vacancies will be filled in May 2026 in the best scenario. This explains the annual increase.

3.3.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	2 404 493	2 362 047	2 665 000	2 665 000	12,83 %
Salaries & allowances	2 051 248	2 000 000	2 250 000	2 250 000	12,50 %
- Of which establishment plan posts	1 212 116	1 200 000	1 300 000	1 300 000	8,33 %
- Of which external personnel	839 132	800 000	950 000	950 000	18,75 %
Expenditure relating to Staff recruitment					
Mission expenses	40 844	45 000	50 000	50 000	11,11 %
Socio-medical infrastructure	802	5 000	5 000	5 000	0,00 %
Training	11 883	20 000	20 000	20 000	0,00 %
External Services	218 838	205 047	250 000	250 000	21,92 %
Receptions, events and representation	2 632	5 000	5 000	5 000	0,00 %
Social welfare	60 084	65 000	67 000	67 000	3,08 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other Staff related expenditure	18 162	17 000	18 000	18 000	5,88 %
Title 2 - Infrastructure and operating expenditure	1 450 641	1 456 896	1 205 000	1 205 000	-17,29 %
Rental of buildings and associated costs	204 820	227 000	230 000	230 000	1,32 %
Information, communication technology and data processing	553 364	400 000	370 000	370 000	-7,50 %
Movable property and associated costs	75 000	74 000			-100,00 %
Current administrative expenditure	378 140	312 896	510 000	510 000	62,99 %
Postage / Telecommunications	8 000		1 000	1 000	100,00 %
Meeting expenses	10 000	3 000	14 000	14 000	366,67 %
Running costs in connection with operational activities	70 180	80 000	80 000	80 000	0,00 %
Information and publishing					
Studies					
Other infrastructure and operating expenditure	151 137	360 000	0	0	-100,00 %
Title 3 - Operational expenditure	122 493 772	157 702 280	213 990 000	213 990 000	35,69 %
TOTAL	126 348 906	161 521 223	217 860 000	217 860 000	34,88 %

3.4 - Budget Outturn

First estimate of the 2025 surplus that remains within the joint undertaking: EUR 102 569 386.

The 2025 surplus that remains within the joint undertaking is EUR 102 569 386 (payment appropriations unused or lapsing appropriations). The reason is that the pre-financing related to the calls of 2025 had to be postponed to 2026 due to the delay of launching the calls of 2025. The delay was due to the late availability of the applicable security provisions from the Commission. In a case where the pre-financings were made in 2025 for approximately EUR 102 081 722 as planned, the 2025 surplus would have been significantly lower EUR 487 664.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The JU has requested 4 additional Contract Agents when compared with 2026. This request is not supported by the Commission.

Financial Resources

The requested financial resources are in line with the Financial Programming for 2027.

4.1 - Human Resources - Joint Undertaking Request

4.1.1 - Number of staff requested

The authorised staff of SNS JU are 17, consisting of 7 Temporary Agents (including the ED) and 10 Contract Agents. The staff supports the implementation of the SNS JU total budget which is approximately EUR 881,5000 for operational expenditure (grants) and approximately EUR 18,5000 for administrative expenditure on the period 2021- 2031.

The SNS JU presents again the request of four additional contract agents staff FG IV, one covering the Internal Control/Audit area, one covering the Human Resources area and two Project Officers. This reinforcement is required to ensure effective and efficient implementation of the SNS JU mandate and to cope with the very high workload expected for 2027. It also aims to a proper segregation of duties given that the staff members cover several different functions with high risk of conflicting situations.

Internal control and audit - Currently this function is mentioned in the job description of the SNS JU Legal Officer. However, given the tasks related to internal control and audit in the JU, and considering the budgeted amount concerning the operational budget linked to the SNS JU calls for proposals (approx. EUR 881,5000 for the period 2021-2027) an SNS JU Internal Control/Audit Officer position is necessary. The volume of transactions and the budget involved is significant and deserves to be subject to a proper internal control and audit function dedicated full time.

The SNS JU Legal Officer provides advice in several areas like grants, procurement, Human Resources, governance, other specific administrative and finance matters etc. The fact that, according to the Staff Establishment Plan, the JU Legal Officer must also ensure the role of internal control coordinator and ex-post audit manager represents a high risk for the JU not to comply with the key EU Financial Regulation's principle of segregation of duties and a potential conflict of interest.

Besides putting in place the general relevant internal control framework, the internal control officer must co-ordinate all the ex-post audit exercises related to the SNS JU grant agreements but also to the administrative expenditure. This requires an important regular coordination effort with several stakeholders including external auditors, Central Audit Services, the Internal Audit Services and the European Court of Auditors and also OLAF, if and when required. The internal control officer shall also be part of the JUs Internal Control and Audit Network which also requires close coordination and continuous follow up in order to benefit from the unique experience of more consolidated JUs in the implementation of the EU budget.

In conclusion, this function and the related tasks require one full FTE to ensure that best practices are applied and in order for the Authorising Officer to implement the budget in line with the sound financial management and with the required level of assurance in compliance with the EU Financial Regulation. On that basis, it is requested an additional position for a CA FG IV – Internal Control and Audit Officer.

Human Resources - As to the need for an HR Officer it should be considered that currently all the HR functions are covered by the Administrative assistant (CA FG III) and the Team Leader Administration and Finance with the support of the Legal Officer as to HR legal aspects. The HR services to be provided are several and are based on the Annex II Templates Joint Undertakings Page 32 areas covered by the European Commission for its staff, also in line with the Commission HR Strategy, namely: Selection and recruitment; Administration; Learning and development; Career Guidance; Performance.

The services to be provided in the areas above are very articulated and a close follow-up is also needed in terms of the IT tools to be used to manage these services, e.g. Sysper. Part of these services are to be provided based on a specific need at a certain time (selections and recruitment), while others are recurrent and must be provided yearly (e. g. appraisal, reclassification etc.).

The administrative assistant is currently providing approximately 0,5 FTE effort (as FG III) on HR while the Team Leader Administration and Finance is coordinating all HR policy matters. However, besides these coordination/policy tasks (specifically mentioned in the TL Admin and Finance Job description), and because of the current staffing, the Team Leader is involved in practice in most part of HR tasks and follows up closely all aspects of the HR areas above.

In conclusion, to carry out the tasks above which do not correspond neither to the job description of the administrative assistant nor to the one of the Team leader administration and finance, it is requested an additional position for a CA FG IV – Human Resources Officer.

Two Project Officers positions (contract agents staff FG IV) within the Program unit to address the growing demands in the programmatic activities. The JU manages an increasing portfolio of research projects (79 active projects in 2025 + 21 additional projects will start implementation in 2026), it has become evident that additional capacity is required to maintain the high standards of oversight and programmatic support necessary for our operations. This expansion has

highlighted the need for two dedicated professionals to provide additional support, ensuring the smooth coordination of our activities, streamlining project timelines, and reinforcing the quality assurance mechanisms that underpin the success of our SNS research initiatives.

This role will focus on overseeing several ongoing and future research projects, acting as a key liaison between stakeholders, researchers, and administrative staff. The new Project Officers will be responsible for ensuring adherence to project deliverables, monitoring progress, and providing critical support in managing budgets and reporting requirements. The Project Officers will also play a key role in reporting on the results of reviews and evaluation activities, preparing input for the Annual Activity Report, and following up on Key Performance Indicators (KPI) data and portfolio analysis. Particularly, in 2027 a large call will be launched and this will generate additional work to the Programmes Unit. The budget of the call will be around EUR 230 million. A high number of proposals is expected, duplicating the workload for the Programmes Units that monitors all phases from the launch of the call to the signature of the grant agreements. Furthermore, the higher activity foreseen for 2027 will lead to a very high expected stakeholders' activity that needs to be managed by internal staff.

In summary, the addition of two Project Officers will strengthen SNS JU capacity to deliver high-quality results and maintain compliance with organizational and regulatory standards. The estimated cost of the four additional positions may amount to EUR 330 000 and is not included in the budget tables. The costs will be included in the budget 2027 subject to the prior approval by the Budget Authorities.

4.1.2 - Vacancy rate as of end 2025

In 2025, the JU staff consisted of 17 positions (7 Temporary Agents and 10 Contract Agents) from January until August. As of September, there was a vacancy Contractual Agent FGIV that was recruited in 2025 and that will be filled in February 2026. The total number of authorised number of staff is 17. Therefore, on 31 December 2025 the occupancy rate was 94% and the vacancy rate is 0,6%.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.4 - Salary assumption for calculating salary line (% applied)

The salaries 2027 are estimated based on an occupancy rate of 100% and the upgrade of two AD positions. In 2026, there are two vacancies which will be filled in April/May 2026 in the best scenario. In the context of full occupancy, the salary increase would have been 4%.

The staff members will receive external support from interim staff (Title 1 External services) and intra-muro external experts (Title 2 Current administrative expenditure) that will be contracted by the JU through framework contracts.

4.1.5 - Correction coefficient used

4.1.6 - Exchange rate used (if applicable)

4.2 - Financial Resources - joint Undertaking Request

4.2.1 - Title 1

The budget of Title 1 (Staff related expenditure) 2027 amounts to EUR 2 665 000. The calculation of the salary costs is made within a context of full employment and the upgrade of two TA positions in 2027. Interim staff will be contracted to support the staff members.

4.2.2 - Title 2

The budget of Title 2 (Infrastructure and operating expenditure) 2027 amounts to EUR 1 205 000. It covers mainly the ICT costs and the building rental and charges as well as the intra-muro contractors that will support the staff members of the JU in a highly demanding work scenario.

Considering that 2027 is the last year of this MFF, the administrative EU contribution in the revenue tables reports the commitments for 2027 (fresh credits C1) and the commitments for the period 2028-2031 (frontloading) for Title 1 and Title 2 as per the financial planning of the Commission. In that sense, the budget of the joint undertaking for the period 2028-2031 will consist only of payment appropriations. The commitment appropriations needed in that period will be re-activated from 2027.

The table below is an indicative yearly distribution of the administrative frontloaded amount of EUR 4,8 million.

It is to be considered that the administrative budget needs for the period 2028-2031 will expectedly exceed the cited amount by EUR 3 million in an scenario with higher level of activity, as foreseen in the Phasing Out Plan of SNS JU approved by the Governing Board in 2025. In that case, the total administrative budget 2021-2031 will still respect the ceiling established in the Single Basic Act of EUR 18.5 million.

2028	2029	2030	2031	TOTAL
1.702.356	1.540.961	1.231.614	387.906	4.847.273

4.2.3 - Title 3

The budget of Title 3 Grants/Projects 2027 amounts to EUR 123 424 826. The funds will be used to finance the projects resulting from the call of 2027 and the evaluator and monitoring experts. The SNS JU implements one programme only, Horizon Europe.

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	White Atrium - 1st floor	Ave. Toison d'Or 56-60 - 1060 Brussels	477,00	62,00	539,00	117 317	1/2/2025-31/1/2032	Office, archives and common meeting rooms	Belgium	
2	White Atrium Garage (-3rd floor)	Same as above		6,00	6,00	10 203	1/2/2025-31/1/2032	Garage	Belgium	
TOTAL			477,00	68,00	545,00	127 520				0

5.1.2 - Current building(s) Other comments

5.1.2 Current building(s) Other comments

The SNS JU is located at the White Atrium building and is one of the Contracting Authority of a usufruct contract together with the other 7 JUs hosted in the White atrium building.

5.1.3 - Building projects in the planning phase

5.1.3 Building projects in the planning phase

None.

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - Evaluation

The main findings of the latest evaluation available are as follows:

The SNS JU has successfully closed its 2025 Calls for Proposals, setting a record with 175 submissions - surpassing all previous Calls and marking a new milestone for the JU.

This strong response highlights the growing momentum around connectivity research and innovation from 5G/6G advanced, towards 6G, and underscores the strategic importance of the SNSJU in shaping Europe’s future networks and services.

Earlier in 2025, the SNS JU launched two Calls for Proposals across three dedicated workstreams:

- Stream B and C: advancing 6G research and innovation
- Stream D: supporting advanced 5G/6G trials in key vertical sectors

The retained projects will strengthen the existing SNS JU portfolio, bringing the total number of funded projects to over 100. This milestone represents a crucial step towards Europe’s 6G vision, contributing to a more connected, secure, and sustainable digital future.

Proposals received per stream:

- 144 proposals for Stream B - Advanced research for disruptive and evolutionary 6G technologies.
- 3 proposals for Stream C - Development of a 6G Telco Cloud and service platform experimental infrastructure.
- 28 proposals for Stream D - Large-scale trials and pilots with vertical industries.

These 2025 Calls for Proposals follow the successful implementation of previous rounds, which have already allocated over EUR 500 million of EU public investment to advance 5G and 6G research and innovation across Europe.

<https://www.linkedin.com/feed/update/urn:li:activity:7376488099691798529>

5.3 - Privileges and immunities

Joint undertaking privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care

2.1.7 Single European Sky ATM Research Joint Undertaking - SESAR3

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Council Regulation (EC) 219/2007 on the establishment of a Joint Undertaking to develop the new generation European air traffic management system (SESAR) (OJ L 64/1, 2.3.2007)	27/02/2007	Established under Article 171 of the Treaty, the Joint Undertaking's aim is to ensure the modernisation of the European air traffic management system by coordinating and concentrating all relevant research and development efforts in the Union. It shall be responsible for the execution of the ATM Master Plan and in particular for carrying out the following tasks: - organising and coordinating the activities of the development phase of the SESAR project in accordance with the ATM Master Plan, by combining and managing under a single structure public and private sector funding, - ensuring the necessary funding for the activities of the Development phase of the SESAR Project in accordance with the ATM Master Plan, - ensuring the involvement of the stakeholders of the air traffic management sector in Europe, in particular: air navigation service providers, airspace users, professional staff associations, airports, and manufacturing industry; as well as the relevant scientific institutions or the relevant scientific community, - organising the technical work of research and development, validation and study, to be carried out under its authority while avoiding fragmentation of such activities, - ensuring the supervision of activities related to the development of common products duly identified in the ATM Master Plan and if necessary, to organise specific invitations to tender. fs
Council Regulation (EC) 1361/2008 amending Regulation (EC) No 219/2007 on the establishment of a joint undertaking to develop the new generation European air traffic management system (SESAR) (OJ L 352/12, 31.12.2008)	16/12/2008	The main changes introduced by this regulation concern the alignment of the SESAR Joint Undertaking (SESAR JU) to the new legal model of the other Joint Undertaking. In particular as of 01.01.2009 the SESAR JU is under the Protocol of Privileges and Immunities of the Community; this implies that the SESAR JU will be VAT exempted as of 16.02.2008 with an important positive effect on the resources available for the research programme
Council Regulation Council Regulation (EU) No 721/2014 of 16 June 2014 amending Regulation (EC) No 219/2007 on the establishment of a Joint Undertaking to develop the new generation European air traffic management system (SESAR) as regards the extension of the Joint Undertaking until 2024.	16/06/2014	Established under Article 187 of the Treaty on the Functioning of the European Union, the Council Regulation 721/2014 extends the SESAR JU to the 2024 and defines the Union contribution within the EU “Horizon 2020” Framework Programme, entrusts it to launch a new programme to address the remaining elements of Master Plan step 2, those of step 3 and with Exploratory Research to go beyond this timeframe and concept. The proposal (COM (2013) 503) for the extension of the SESAR JU beyond 2016 was adopted on 16 June 2014.
Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe and repealing Regulations (EC) No 219/2007, (EU) No 557/2014, (EU) No 558/2014, (EU) No 559/2014, (EU) No 560/2014, (EU) No 561/2014 and (EU) No 642/2014 (“Single Basic Act”) and in particular Recitals (30), Articles 16(2)(e) and 27 thereof.	19/11/2021	Under Article 188 of the Treaty on the Functioning of the European Union, the Council Regulation (EU) 2021/2085 establishes the Single European Sky ATM Research 3 Joint Undertaking (also referred to as “SESAR 3 JU”). In particular, SESAR 3 JU shall have the following objectives: - strengthen and integrate the Union’s research and innovation capacity in the ATM sector, making it more resilient and scalable to fluctuations in traffic while enabling the seamless operation of all aircraft; - strengthen, through innovation, the competitiveness of manned and unmanned air transport in the Union, and ATM services’ markets to support economic growth in the Union; - develop and accelerate the market uptake of innovative solutions to establish the Single European Sky airspace as the most efficient and environmentally friendly sky to fly in the world; - develop a research and innovation ecosystem covering the entire ATM and U-space airspace value chains allowing to build the Digital European Sky defined in the European ATM Master plan, enabling the collaboration and coordination needed between air navigation services providers and airspace users to ensure a single harmonised

		Union ATM system for both manned and unmanned operations; - develop and validate ATM solutions supporting high levels of automation; - develop and validate the technical architecture of the Digital European Sky; - support an accelerated market deployment of innovative solutions through demonstrators; - coordinate the prioritisation and planning for the Union's ATM modernisation efforts, based on a consensus-led process among the ATM stakeholders; and - facilitate the development of standards for the industrialisation of SESAR solutions.

1.2 - Seat

Brussels, Belgium

1.3 - Budget line

01 02 02 51 : Cluster 'Climate, Energy and Mobility' — Single European Sky ATM Research 3 Joint Undertaking

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	31	31	100,00 %	31	31
TOTAL AST	6	5	83,33 %	5	5
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	37	36	97,30 %	36	36
Contract Agents	1	1	100,00 %	1	1
Seconded National Experts	2	1	50,00 %	1	1
TOTAL Staff	40	38	95,00 %	38	38

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
EU contribution	87 465 694	101 090 998	88 973 192	101 308 604
Other Revenue	16 241 217	89 516 239	19 140 623	39 764 549
Total	103 706 911	190 607 237	108 113 815	141 073 153

1.5.2 - Expenditure Overview

Expenditure	2026	2027

	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	7 387 169	7 193 952	7 631 126	7 631 126
Title 2 - Infrastructure and operating expenditure	3 372 801	2 368 335	3 448 000	3 448 000
Title 3 - Operational expenditure	92 698 705	179 449 031	82 286 034	129 874 281
Title 4 - Unused Appropriations not required in current Year	248 236	1 595 919	14 730 860	99 485
Total	103 706 911	190 607 237	108 096 020	141 052 892

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15								1		1
AD 14		1		1		1				
AD 13		2		1		2		3		3
AD 12		3		4		3		3		3
AD 11		5		1		5		4		4
AD 10		2		3		4		7		7
AD 9		7		7		6		6		6
AD 8		6		6		5		4		4
AD 7		3		5		3		1		1
AD 6		2				2		2		2
AD 5				3						
TOTAL AD	0	31	0	31	0	31	0	31	0	31
AST 11										
AST 10						1		1		1
AST 9		1		1						
AST 8										
AST 7		1				1		1		1
AST 6		1		1						
AST 5		2				2		2		2
AST 4		1		2		1		1		1
AST 3				1						
AST 2										
AST 1										

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
TOTAL AST	0	6	0	5	0	5	0	5	0	5
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		37		36		36		36		36
GRAND TOTAL	37		36		36		36		36	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	1	1	1	1
Function Group III				
Function Group II				
Function Group I				
Contract Agents	1	1	1	1

2.2.2 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with appropriations stemming from contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027
Financed from participation of candidate countries and/or third countries	1	1	1	1

2.2.3 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	2	1	1	1

2.2.4 - Use of interim staff by the Joint Undertaking

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	1	4	4
Total (appropriations)	103 942	255 000	260 610

The use of interim staff at the SESAR 3 JU is justified mainly by three specific operational needs. The first and most common reason is the replacement of an absent employee, such as in cases of illness, maternity leave, parental leave, or other temporary absences.

The second reason is a temporary increase in workload, which could occur during activity peaks in areas such as Call Coordination, Grant Management and Communication.

The third reason involves occasional or specific tasks that require additional temporary workforce. For instance, the SESAR 3 JU might need interim staff to complete a time-limited project in the context of digitalisation or to handle specific clerical tasks that are not part of its routine operations.

In 2025, interim staff were engaged for a total of 20 months, equivalent to 1.33 FTE throughout the year, to support peak activities in Communications and Grant Management and filling a post of Support Services during a maternity leave.

2.2.5 - Use of the service providers by Joint Undertaking

Please insert in the table below the number of all service providers for each of the years in the full FTEs (for instance 2 people working 50% = 1 service provider)

Service providers*	2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	3,5	4	4
Total (appropriations)	548 841	602 256	615 666

3 - Financial Resources

3.1 - Revenues

3.1.1 - Revenues Commitment Appropriations

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	87 689 782	87 465 694	88 973 192	88 973 192	1,72 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	3 172 824	3 767 397	16 087 212	16 087 212	327,01 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	84 516 958	83 698 297	72 885 980	72 885 980	-12,92 %
- Of which C2 Administrative (Title 1 and Title 2)					
- Of which C2 Operational (Title 3)					
2 THIRD PARTIES CONTRIBUTION	12 078 135	11 868 744	11 979 971	11 997 766	1,09 %

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which EEA/EFTA (excl. Switzerland)	2 411 469	2 202 078	2 313 303	2 331 098	5,86 %
- Of which third countries	9 666 666	9 666 666	9 666 668	9 666 668	0,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	7 142 858	7 142 857	7 142 857	7 142 857	0,00 %
- Of which Administrative (Title 1 and Title 2)	7 142 858	7 142 857	7 142 857	7 142 857	0,00 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	57 713 326				
- Of which administrative					
- Of which operational	57 713 326				
7 OTHER	1 185 146	-2 770 384			
TOTAL	165 809 247	103 706 911	108 096 020	108 113 815	4,25 %

As the exact percentages of the EFTA contribution for 2027 were not known at the time this financial statement was prepared, the "Joint Undertaking request" columns in the "Revenue" and "Expenditure" tables were based on a proxy, i.e. the EFTA coefficients applicable in 2026. The possible discrepancies between the "Joint undertaking request" and the "Budget Forecast" columns, and between the "Revenue" and the "Expenditure" tables are due to the subsequent automatic update of the EFTA coefficient in the "Revenue" tables only.

(1) This amount is composed of administrative EFTA € 87 253 and € 2 324 216 EFTA operational revenue (2.75% rate applied) for HE programme

(2) UK top-up contribution 1st instalment (29Mio) to be received split between years 2025,2026 and 2027

(3) Out of which € 99 995 for H2020 programme & € 1 085 151 for HE programme

(4) Other Members and EUROCONTROL Contributions for HE programme (€ 3 571 429 each)

(5) Out of which € 1 184 329 related to ex-post audit corrections (including € 51 219 for U-Space Delegation Agreement)

(6) This amount is composed of administrative EFTA € 97 952 and €2 104 126 EFTA operational revenue (2.60% rate applied) for HE programme

(7) UK top-up contribution 2nd instalment (29Mio) to be received split between years 2025,2026 and 2027

(8) Other Members and EUROCONTROL Contributions for HE programme (€ 3 571 429 each)

(9) This amount is composed of administrative EFTA € 418 267 and €1 895 035 EFTA operational revenue (2.60% rate applied) for HE programme. It includes the € 2 770 384 cut for AI Giga Factories' contribution

(10) UK top-up contribution 3rd instalment (29Mio) to be received split between years 2025,2026 and 2027

(11) Other Members and EUROCONTROL Contributions for HE programme (€ 3 571 429 each)

(12) Out of which EUR 16 432 to cover 1 CA position (Title 1) and EUR 9 650 234 for operational expenditure (Title 3)

(13) Out of which EUR 91 300 to cover 1 CA position (Title 1) and EUR 9 575 366 for operational expenditure (Title 3)

(14) Out of which EUR 93 126 to cover 1 CA position (Title 1) and EUR 9 573 542 for operational expenditure (Title 3)

3.1.2 - Revenues Payment Appropriations

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	90 587 212	101 090 998	101 308 604	101 308 604	0,22 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	3 172 824	3 767 397	3 842 717	3 842 717	2,00 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	87 414 388	97 323 601	97 465 887	97 465 887	0,15 %
- Of which C2 Administrative (Title 1 and Title 2)					
- Of which C2 Operational (Title 3)					
2 THIRD PARTIES CONTRIBUTION	12 157 814	12 295 032	12 300 692	12 320 953	0,21 %
- Of which EEA/EFTA (excl. Switzerland)	2 491 148	2 628 366	2 634 024	2 654 285	0,99 %
- Of which third countries	9 666 666	9 666 666	9 666 668	9 666 668	0,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	6 314 587	7 142 857	7 142 857	7 142 857	0,00 %
- Of which Administrative (Title 1 and Title 2)	6 314 587	7 142 857	7 142 857	7 142 857	0,00 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	939 432	69 928 350	20 300 739	20 300 739	-70,97 %
- Of which administrative	939 432				
- Of which operational		69 928 350	20 300 739	20 300 739	-70,97 %
7 OTHER	769 549	150 000			
TOTAL	110 768 594	190 607 237	141 052 892	141 073 153	-25,99 %

(1) including the transfer of € 900 000 transferred by DG MOVE to REA for the experts' evaluators for calls IR02 & ER03

(2) This amount is composed of € 87 253 administrative EFTA and € 2 403 895 operational EFTA related to HE programme (rate 2.75% applied)

(3) UK top-up contribution 1st instalment (29Mio) to be received split between years 2025, 2026 and 2027

(4) This amount corresponds to € 100 606 recoveries from audit adjustments under H2020 programme and € 74 708 under HE programme, € 542 199 recovery of contribution to the MIM under HE programme, € 51 219 recovery from audit adjustments under U-Space Delegation Agreement, € 1 428 for administrative recoveries from suppliers under HE programme and -€ 611 regularisation of late interests paid in 2022 for delayed cash contribution from another member.

(5) This amount is composed of € 97 952 administrative EFTA and € 2 530 414 operational EFTA related to HE programme (rate 2.60% applied)

(6) UK top-up contribution 1st instalment (29Mio) to be received split between years 2025, 2026 and 2027

(7) Other Members and EUROCONTROL Contributions for HE programme (€ 3 571 429 each)

(8) This amount is composed of € 99 911 administrative EFTA and € 2 534 113 operational EFTA related to HE programme (rate 2.60% applied)

(9) UK top-up contributions 3rd and last instalment (29Mio) to be received split between years 2025, 2026 and 2027

(10) Other Members and EUROCONTROL Contributions for HE programme (€ 3 571 429 each)

(11) Joint procurement activity (4 Joint Undertakings) for the organisation and participation in the TRA conference

(12) Out of which EUR 16 432 to cover 1 CA position (Title 1) and EUR 9 650 234 for operational expenditure (Title 3)

(13) Out of which EUR 91 300 to cover 1 CA position (Title 1) and EUR 9 575 366 for operational expenditure (Title 3)

(14) Out of which EUR 93 126 to cover 1 CA position (Title 1) and EUR 9 573 542 for operational expenditure (Title 3)

3.2 - Financial contributions from EU budget and the other partners and in kind contributions

HORIZON EUROPE PROGRAMME					
	2025	2026	2027		
	Executed	Budget 2026	Draft Budget 2027		
1. FINANCIAL CONTRIBUTION FROM EU (EFTA included)	93 078 360	103 719 364	103 942 628		
Administrative	3 260 077 (1)	3 865 349 (4)	3 942 628 (5)		
Operational	89 818 283 (2)	99 854 015 (4)	100 000 000 (5)		
1. FINANCIAL CONTRIBUTION THIRD COUNTRIES	9 666 666	9 666 666	9 666 668		
Administrative	16 432 (13)	91 300 (13)	93 126 (14)		
Operational	9 650 234 (3)	9 575 366 (3)	9 573 542 (3)		
2. PRIVATE MEMBERS CONTRIBUTIONS (INDUSTRY)	49 112 531	177 568 119	139 077 042		
of which administrative financial contribution	3 543 173	3 571 429	3 571 429		
of which contribution in kind	45 569 358	173 996 690 (8)	135 505 613 (8)		
IKOP (6)	20 184 858	34 020 798	8 505 200		
IKAA (7)	25 384 500 (12)	139 975 892 (10)	127 000 413 (11)		
3. EUROCONTROL CONTRIBUTIONS	53 447 746	72 547 598	38 138 471		
of which administrative financial contribution	2 771 414	3 571 429	3 571 429		
of which contribution in kind	50 676 332	68 976 169	34 567 042		
IKOP (6)	33 761 018	46 912 169	11 728 042		
IKAA (7)	16 915 314 (9)	22 064 000 (10)	22 839 000 (11)		
TOTAL CONTRIBUTIONS					
FINANCIAL	109 059 613	120 528 888	120 752 154		
Administrative costs	9 591 096	11 099 507	11 178 612		
Operational costs	99 468 517	109 429 381	109 573 542		
IN-KIND OPERATIONAL	96 245 690	242 972 859	170 072 655		
TOTAL CUMULATIVE	459 226 746	822 728 494	1 113 553 302		
(1) 2.75% EFTA rate applied					
(2) 2.75% EFTA rate applied and including € 900 000 transferred to REA for experts' evaluation					
(3) UK top-up contribution 2nd instalment (29Mio) to be received split between years 2025,2026 and 2027.					
(4) 2.60% EFTA rate applied. For operational financial contribution from the EU, € 2 770 384 for AI Giga Factories' contribution has been deducted					
(5) 2.60% EFTA rate applied					
(6) Only validated figures					
(7) Only validated figures					
(8) With the assumption for IR1, ER1 and ER2 of 80% execution in 2026 and 20% in 2027.					
(9) Certified in 2025 but related to 2024 costs					
(10) To be certified in 2026 and related to 2025 costs					
(11) To be certified in 2027 and related to 2026 costs					
(12) Certified in 2025 but related to 2024 costs. € 70 282 702 were reported but still to be certified					
(13) Costs of one CA covered by third countries contribution (Title 1)					
(14) Costs of one CA covered by third countries contribution (Title 1)					

3.3 - Expenditure

3.3.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	6 998 391	7 387 169	7 631 126	7 631 126	3,30 %
Salaries & allowances	6 505 076	6 855 919	7 088 126	7 088 126	3,39 %
- Of which establishment plan posts	6 117 900	6 274 104	6 400 000	6 400 000	2,01 %
- Of which external personnel	387 176	581 815	688 126	688 126	18,27 %
Expenditure relating to Staff recruitment	4 592	5 000	6 000	6 000	20,00 %
Mission expenses	275 000	277 500	284 000	284 000	2,34 %
Socio-medical infrastructure					
Training	27 589	40 000	41 000	41 000	2,50 %
External Services	146 847	158 750	162 000	162 000	2,05 %
Receptions, events and representation					
Social welfare					
Other Staff related expenditure	39 287	50 000	50 000	50 000	0,00 %
Title 2 - Infrastructure and operating expenditure	3 115 742	3 372 801	3 448 000	3 448 000	2,23 %
Rental of buildings and associated costs	194 100	199 850	203 000	203 000	1,58 %
Information, communication technology and data processing	1 638 108	2 126 318	2 170 000	2 170 000	2,05 %
Movable property and associated costs		5 000	6 000	6 000	20,00 %
Current administrative expenditure	647 196	451 633	466 000	466 000	3,18 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Postage / Telecommunications					
Meeting expenses	23 161	25 000	26 000	26 000	4,00 %
Running costs in connection with operational activities					
Information and publishing	613 177	565 000	577 000	577 000	2,12 %
Studies					
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	155 405 495	92 698 705	82 286 034	82 286 034	-11,23 %
Studies/Development conducted by the SJU	155 405 495	92 698 705	82 286 034	82 286 034	-11,23 %
Studies/Development conducted by the Members					
Title 4 - Unused Appropriations not required in current Year	289 619	248 236	14 730 860	14 730 860	5 834,22 %
- Of which Administrative	289 619	248 236	12 662 336	12 662 336	5 000,93 %
- Of which Operational			2 068 524	2 068 524	100,00 %
TOTAL	165 809 247	103 706 911	108 096 020	108 096 020	4,23 %

3.3.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	6 660 724	7 193 952	7 631 126	7 631 126	6,08 %
Salaries & allowances	6 325 700	6 754 252	7 088 126	7 088 126	4,94 %
- Of which establishment plan posts	5 964 971	6 274 104	6 400 000	6 400 000	2,01 %
- Of which external personnel	360 729	480 148	688 126	688 126	43,32 %
Expenditure relating to Staff recruitment	1 592	5 000	6 000	6 000	20,00 %
Mission expenses	181 753	219 225	284 000	284 000	29,55 %
Socio-medical infrastructure					
Training	22 589	32 600	41 000	41 000	25,77 %
External Services	114 938	142 875	162 000	162 000	13,39 %
Receptions, events and representation					
Social welfare					
Other Staff related expenditure	14 152	40 000	50 000	50 000	25,00 %
Title 2 - Infrastructure and operating expenditure	3 854 189	2 368 335	3 448 000	3 448 000	45,59 %
Rental of buildings and associated costs	192 537	193 363	203 000	203 000	4,98 %
Information, communication technology and data processing	2 462 898	1 362 647	2 170 000	2 170 000	59,25 %
Movable property and associated costs	13 497	5 000	6 000	6 000	20,00 %
Current administrative expenditure	508 196	386 075	466 000	466 000	20,70 %
Postage / Telecommunications					
Meeting expenses	13 408	17 500	26 000	26 000	48,57 %
Running costs in connection with operational activities					
Information and publishing	663 653	403 750	577 000	577 000	42,91 %
Studies					
Other infrastructure and operating expenditure					

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 3 - Operational expenditure	34 416 439	179 449 031	129 874 281	129 874 281	-27,63 %
Studies/Development conducted by the SJU	34 416 439	179 449 031	129 874 281	129 874 281	-27,63 %
Studies/Development conducted by the Members					
Title 4 - Unused Appropriations not required in current Year	65 837 243	1 595 919	99 485	99 485	-93,77 %
- Of which Administrative		1 595 919	99 485	99 485	-93,77 %
- Of which Operational	65 837 243				
TOTAL	110 768 595	190 607 237	141 052 892	141 052 892	-26,00 %

3.4 - Budget Outturn

First estimate of the 2025 surplus that remains within the joint undertaking: EUR 147 052 596

SESAR 3 JU - H2020 + HE

<i>all figures in EUR</i>	2025	2024

REVENUE RECEIVED FOR THE YEAR

Contribution from the European Union HE	93,078,360	83,226,489
Contribution from the European Union H2020		3,082,224
Assigned revenue CEF Funds (management fees)		0
Contribution from third countries	9,666,666	
Contribution from Eurocontrol HE	2,771,414	5,071,429
Contribution from Eurocontrol H2020		307,283
Contributions from other Members H2020		3,317,736
Contributions from other Members HE	3,543,173	
Other sources of contribution and revenue HE	770,160	23,134
Other sources of contribution and revenue H2020	(611)	2,769,511
TOTAL REVENUE (1)	109,829,162	97,797,806

TOTAL PAYMENTS MADE FOR THE YEAR

Staff Expenditure HE	(6,660,724.08)	0.00
Staff Expenditure H2020		(6,192,940.64)
Administrative Expenditure HE	(3,854,190.36)	0.00
Administrative Expenditure H2020		(2,528,468.86)
Operational Expenditure HE	(32,013,717.86)	(26,193,479.07)
Operational Expenditure H2020	(2,402,720.59)	(2,860,417.89)
TOTAL EXPENDITURE (2)	(44,931,353)	(37,775,306)

EXCHANGE RATE DIFFERENCES

BUDGET SURPLUS of the year (3)=(1)-(2) HE	67,301,141	62,127,573
BUDGET SURPLUS of the year (3)=(1)-(2) H2020	(2,403,332)	(2,105,074)
Total Budget Surplus previous year (4) HE	68,661,264	6,533,691
Total Budget Surplus previous year (4) H2020	13,493,522	15,598,596
NEW TOTAL BUDGET SURPLUS (5)=(3)+(4) HE	135,962,405	68,661,264
NEW TOTAL BUDGET SURPLUS (6)=(3)+(4) H2020	11,090,191	13,493,522
TOTAL BUDGET OUTTURN (7)=(5)+(6)	147,052,596	82,154,786

The increase of 2025 budget outturn (€ 67 301 141) compared to 2024 is due to an anticipated low payment execution in operational expenditure. SESAR 3 JU has organised only two big calls for proposals over the programming period (IR1, 181,35M€ in 2023 and IR2, 230M€ in 2026), while CA and PA are transferred on a yearly basis, following the Legislative Financial Statement (LFS). Considering the low payments need in Operational costs (mainly interim payments

on ER1, ER3 and IR1), 71.3M€ were placed in T5 unused appropriations not required in the current year. In 2026, the remaining cash balance (€ 135 962 405) will partially cover the prefinancing payments of IR2 & ER3 calls (€ 147 600 000).

For Horizon 2020 Programme:

The decrease of 2025 budget outturn (€ 2 403 332) compared to 2024 is due to the reimbursement to the Commission for the unspent prefinancing received for U-Space Delegation Agreement. The remaining cash balance (€ 11 090 191) will be either reimbursed to the Commission or transferred to and deducted from the Horizon Europe Programme as foreseen by the Single Basic Act.

4 - Justification of needs

-1 - Commission assessment

Commission assessment

The Commission supports the request made by the SESAR 3 Joint Undertaking (hereafter ‘S3JU’). The 2027 budget request provides for sufficient human and financial resources to allow the S3JU to carry out the activities in line with its programming.

Human Resources

The S3JU initially requested 40 staff for 2027 (36 TAs, 1 CA financed by EU budget, 1 SNE, 2 CAs financed outside the EU budget). This is one more than what is foreseen in the legislative financial statement (LFS), complemented by the note on Technical adjustments to JU staffing - Ares(2024)9152446, which provides for a maximum of 39 positions. The S3JU requested one additional CA financed by third-country contributions, as they anticipated managing increased call amounts stemming from contributions from associated countries such as Switzerland and Canada. However, DG BUDG does not accept this reinforcement request because at this stage it is not clear that SESAR JU will be responsible for the implementation of additional budget stemming from the association of these countries to Horizon Europe. In consequence, DG MOVE has corrected the total staff for 2027 to 39 FTEs.

The differences in grades observed with the establishment plan posts are in line with the LFS projection. The reclassification of executive director’s post from AD14 to AD15 was agreed with DG HR in 2025 and the change was reflected in the approved Bi-annual Work programme 2026-2027.

The staff vacancy rate (for TA, CA, and SNE) at the end of 2025 was 0%, with all authorised staff being in place.

Financial Resources

The planned appropriations are adequate to cover the S3JU's activities over the year, as outlined in the multi-annual work programme 2022-2031 and the Bi-annual Work programme 2026-2027.

Administrative expenditures: to cover its administrative expenditures in 2027, the S3JU will request the Horizon Europe commitment appropriations for the year as well as the frontloading of the commitments for the remaining years beyond 2027, in line with the LFS.

Operational expenditures:

Digital European Sky programme/Horizon Europe fund:

The S3JU’s 2027 budget request includes an appropriate level of commitment appropriations to cover the final instalment of the second Industrial Research call (“IR2”) which was launched on 15th of January 2025 (total call amount of EUR 230 M), the instalments of third Industrial Research call (“IR3”) and fourth Exploratory Research call (“ER4”) respectively, as well as to support other actions (such as scientific committee, strategic studies and advice, programme support). The request for the commitment appropriations is reduced compared to the LFS amount to take into account the MFF review of Horizon Europe contribution over the period 2025-2027, as well as the AI Gigafactories cut applied over the period 2026-2027.

The S3JU’s 2027 budget request includes an appropriate level of payment appropriations so that the S3JU can meet its payment obligations, namely: the pre-financing payments of the third Industrial Research grants (“IR3”), the interim and final payments of the first and second Industrial Research grants, Exploratory Research grants (“ER1”, “ER2”, “ER3”), plus some payments linked to other operational and support actions. This also corresponds to the LFS.

4.1 - Human Resources - Joint Undertaking Request

4.1.1 - Number of staff requested

The 2026 Staff Establishment Plan (SEP) reflects the figures outlined in the Legislative Financial Statement for 2021–2027. The recent decision by the Commission’s Corporate Management Board (CMB, Ares(2024)915446 dated 19 December 2024) requesting a reduction of – 1 FTE financed from the EU budget was implemented in March 2025.

An additional full-time equivalent Contract Agent FGIV has been allocated as of September 2025 to manage the increased delegated budget resulting from the UK association. This CA is financed by external assigned revenues, and not by EU contribution. Therefore, the 2026 establishment plan consists of a total of 39 positions: 36 Temporary Agents, 2 Contract Agents, and 1 Seconded National Experts (SNEs).

The SESAR 3 JU requested one additional CA positions financed with third-country contribution for 2027, considering the increasing participation of third countries (CH, CA). This request is, however, not accepted by DG BUDG, therefore the total number of staff remains at the 2026 level, i.e. 39 positions.

The Back Office Arrangements amongst Joint Undertakings do not apply to SESAR 3 JU (Art. 158 of the SBA): nevertheless, the SESAR 3 JU actively participates in relevant BOA, such as providing one accountant (out of three for all JU’s), while it cannot fully benefit from other BOA due to its location in EUROCONTROL’s premises.

Consequently, the 2027 Staff Establishment Plan (SEP) accounts for 39 positions: 36 Temporary Agents, 2 Contract Agents, and 1 Seconded National Expert.

4.1.2 - Vacancy rate as of end 2025

The staff vacancy rate (for TA, CA, and SNE) at the end of 2025 is 0%.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

NA

4.1.4 - Salary assumption for calculating salary line (% applied)

The salaries are based on the 2025 actual salaries, considering assumptions regarding annual step increases, reclassifications and a very low vacancy rate. Regarding salary expenditure increases due to salary updates, the rate indicated in the budget circular for 2027 have been applied: 2.2% to be applied as from 1 July 2026, and + 2.3% to be applied as from 1 July 2027.

4.1.5 - Correction coefficient used

NA

4.1.6 - Exchange rate used (if applicable)

NA

4.2 - Financial Resources - joint Undertaking Request

4.2.1 - Title 1

As set out in the Legal Framework Statement (LFS), S3JU is expected to request all remaining administrative commitment appropriations in 2027. Budget lines under Chapter 11, “Salaries and allowances,” increase by 2% compared with 2026, in line with the 2027 Budget Circular.

The table below presents the planning of the administrative commitment appropriations, including the indicative use of the frontloaded appropriations.

Remaining contributions (frontloading)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
EU contributions	0	3.648.000	2.721.095	3.260.077	3.865.349	16.505.479					30.000.000
Use of EU contributions 2023	0	0	2.721.095	926.905							3.648.000
Use of EU contributions 2024				2.721.095							2.721.095
Use of EU contributions 2025				144.800	3.115.277						3.260.077
Use of EU contributions 2026					963.358	2.901.991					3.865.349
Use of EU contributions 2027						1.451.009	3.160.359	2.335.168	2.253.460	1.596.260	10.796.255
											24.290.776

The current estimation of EUR 5.7 million representing unused CA appropriations (calculated as per the phase-out scenario) will be transferred by the JU to the operational budget to finance grants under an IR3 call.

4.2.2 - Title 2

Title 2 expenditure in 2027 remains stable, as 2026 had already decreased compared with 2025 due to the one-off SUMMA onboarding fee and the MySESAR (SharePoint project) investment. Consequently, only 2% inflation adjustment is applied for 2027.

4.2.3 - Title 3

The Horizon 2020 programme was finalised in 2024; however full closure is expected once ex-post audits corrections are fully implemented. It is estimated that this will not occur before 2027 due to on-going Horizon 2020 audits for other EU granting authorities, which may have an impact on SESAR projects in case of extrapolation of audit findings.

Horizon Europe Programme:

As set out in the Legal Framework Statement (LFS), S3JU is expected to request all remaining operational commitment appropriations in 2027.

In 2027, commitment appropriations of EUR 82 379 161 are foreseen for:

- EUR 18 931 306 for the final instalment of IR2
- EUR 46 688 704 to initiate ER4 and IR3 projects (allocation to be confirmed)
- EUR 16 759 151 for other support actions, including EUR 10 180 651 as the final Programme Support instalment

In 2027, payment appropriations amount to EUR 129 967 407, of which EUR 20 300 739 will be financed from unused appropriations from previous years, covering:

- EUR 32 824 054 for ER4 and IR3 prefinancing (allocation to be confirmed)
- EUR 4 391 764 for IR1 final payments
- EUR 69 000 000 for IR2 interim payments
- EUR 15 601 927 for ER1, ER2 and ER3 interim/final payments
- EUR 1 500 000 for the Synergy Call with EU Rail (final payment)
- EUR 6 649 662 for other support actions

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	KEPLER	Rue de la Fusée, 96 - 1130 Haren (Brussels) - Belgium	1 757,00	111,65	1 868,65	117 000	Until 2031	logistic service under the back office arrangements of the SBA		
TOTAL			1 757,00	111,65	1 868,65	117 000				0

5.1.2 - Current building(s) Other comments

Since February 2023, the SESAR 3 JU has moved to the EUROCONTROL premises. The accommodation by EUROCONTROL and the associated services are part of the Back Office Arrangements foreseen in article 158 of the SBA.

The agreement with EUROCONTROL for the provision of logistics services, which include the facilities, does not take the form of a rental contract. The fee paid to EUROCONTROL for their logistic services cannot be considered as a rent, but as a compensation in the framework of the SESAR 3 JU-EUROCONTROL agreement.

5.1.3 - Building projects in the planning phase

N/A

5.1.4 - Building projects submitted to the European Parliament and the Council

N/A

5.2 - Evaluation

In May 2017, the EC published the interim evaluation of the H2020 programme which covers the first two years of its implementation.

A final evaluation of the Horizon 2020 programme (2014-2020) and an interim evaluation of the Horizon Europe programme (2021-2023) are currently ongoing.

5.3 - Privileges and immunities

Joint undertaking privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
VAT exemption as of 16.10.2008, Administrative Agreement with the Belgian Authorities since 30.03.2009	Protocol of Privileges and Immunities applicable to staff with regard to VAT.	

2.1.8 Clean Aviation Joint Undertaking - CLEANSKY3

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Approval by Council Regulation N°- 71/2008 of 20/12/2007- setting up the Clean Sky Joint Undertaking (OJ L 30/1, 04/02/2008)	20/12/2007	The Clean Sky Joint Undertaking shall contribute to the implementation of the Seventh Framework Programme and in particular Theme 7, Transport (including Aeronautics) of the Specific Programme Cooperation. The objectives of the Clean Sky Joint Undertaking shall be the following: - accelerating in the EU the development, validation and demonstration of clean Air Transport technologies for earliest possible deployment; - ensuring coherent implementation of European research efforts aiming at environmental improvements in the field of Air Transport; - creating a radically innovative Air Transport System based on the integration of advanced technologies and full scale demonstrators, with the target of reducing the environmental impact of air transport through significant reduction of noise and gaseous emissions, and improvement of the fuel economy of aircrafts; - accelerating the generation of new knowledge, innovation and the uptake of research proving the relevant technologies and fully integrated system of systems, in the appropriate operational environment, leading to strengthened industrial competitiveness.
Council Regulation N° 558/2014 of 6 May 2014 establishing the Clean Sky 2 Joint Undertaking (OJ L 169/77)	06/05/2014	The Clean Sky 2 Joint Undertaking shall contribute to the implementation of the Framework Programme for Research and Innovation (2014-2020) (“Horizon 2020”) , and in particular the Smart, Green and Integrated Transport Challenge under Part III — Societal Challenges. The Clean Sky 2 Joint Undertaking shall have the following objectives: - to contribute to the finalisation of research activities initiated under Regulation (EC) No 71/2008; - to contribute to improving the environmental impact of aeronautical technologies, including those relating to small aviation, as well as to developing a strong and globally competitive aeronautical industry and supply chain in Europe. This can be realised through speeding up the development of cleaner air transport technologies for earliest possible deployment, and in particular the integration, demonstration and validation of technologies capable of: - increasing aircraft fuel efficiency, thus reducing CO 2 emissions by 20 to 30 % compared to ‘state-of-the-art’ aircraft entering into service as from 2014; - reducing aircraft NO x and noise emissions by 20 to 30 % compared to ‘state-of-the-art’ aircraft entering into service as from 2014.
Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Clean Aviation Joint undertaking and repealing Regulations (EC) No 219/2007, (EU) No 557/2014, (EU) No 558/2014, (EU) No 559/2014, (EU) No 560/2014, (EU) No 561/2014 and (EU) No 642/2014, OJ L 427, 30.11.2021,	30/11/2021	In accordance with Article 57(1) of the SBA, the initiative’s main objective is to contribute to reduce the ecological footprint by accelerating the development of climate neutral aviation technologies for earliest possible deployment, therefore significantly contributing to the achievement of the general goals of the European Green Deal, i.e.: at least 55% emissions reduction by 2030, and climate neutrality by 2050 . The second general objective is to ensure that aeronautics-related R&I activity contributes to the global competitiveness of the EU aviation industry by accelerating and optimising the R&I process. Without a strong European supply chain, Europe has no leverage to pursue an ambitious environmental policy. The third objective is to advance the European aviation research and innovation capacity.

1.2 - Seat

Brussels, Belgium

1.3 - Budget line

01 02 02 52 : Cluster ‘Climate, Energy and Mobility’ — Clean Aviation Joint Undertaking

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	32	32	100,00 %	32	32
TOTAL AST	4	4	100,00 %	4	4
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	36	36	100,00 %	36	36
Contract Agents	5	4	80,00 %	4	4
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	41	40	97,56 %	40	40

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
EU contribution	118 553 771	201 354 520	325 960 843	145 106 917
Other Revenue	100 584 541	177 087 020	45 536 674	167 291 278
Total	219 138 312	378 441 540	371 497 517	312 398 195

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	6 866 330	7 000 012	6 872 000	6 872 000
Title 2 - Infrastructure and operating expenditure	3 557 033	3 963 153	3 121 000	3 121 000
Title 3 - Operational expenditure	204 959 881	272 885 398	343 459 695	248 583 197
Total	215 383 244	283 848 563	353 452 695	258 576 197

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025		2026	2027	
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Requested by the Agency	Draft Budget Request

	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13										
AD 12		3		1		3		3		3
AD 11		1		1		3		4		4
AD 10		6		5		4		4		4
AD 9		7		4		7		6		6
AD 8		4		10		7		9		9
AD 7		6		7		4		3		3
AD 6		4		3		3		2		2
AD 5										
TOTAL AD	0	32	0	32	0	32	0	32	0	32
AST 11										
AST 10								1		1
AST 9		1		1		1				
AST 8								1		1
AST 7		2		1		2		1		1
AST 6										
AST 5		1		1		1				
AST 4				1				1		1
AST 3										
AST 2										
AST 1										
TOTAL AST	0	4	0	4	0	4	0	4	0	4
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		36		36		36		36		36
GRAND TOTAL	36		36		36		36		36	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	3	1	2	3
Function Group III	2	3	2	1
Function Group II				
Function Group I				
Contract Agents	5	4	4	4

2.2.2 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with appropriations stemming from contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027
Financed from participation of candidate countries and/or third countries	2	2	2	2

2.2.3 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL			0	0

2.2.4 - Use of interim staff by the Joint Undertaking

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	6	6	6,5
Total (appropriations)	125 057*	303 200	350 000

CAJU hires interim staff to temporarily replace temporary agents or contract agents in different support functions in the JU, at peaks of workload as well as on long-term sick leave, maternity leave etc. No major changes are foreseen in the number of interim staff nor in the interim staff hiring policy. A minor increase of 0,5 FTE is estimated for 2027 to support work related to MFF.

* Total cost was EUR 293 057, of which EUR 168 000 was frontloaded and charged on 2024 budget.

2.2.5 - Use of the service providers by Joint Undertaking

Service providers*	2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	1	1	1
Total (appropriations)	94 000	100 000	100 000

CAJU covers outsourced services and business continuity in specific cases with service providers with highly specialised profiles for short or medium term periods.

3 - Financial Resources

3.1 - Revenues

3.1.1 - Revenues Commitment Appropriations

REVENUES	Revenues Commitment Appropriations

	Executed Budget 2025 ⁽⁴⁾	Budget 2026 ⁽⁵⁾	Draft Budget 2027 ⁽⁶⁾		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	403 415 384	118 553 771	325 960 843	325 960 843	174,95 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	4 345 711	4 545 985	22 296 423	22 296 423	390,46 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	399 069 673	114 007 786	303 664 420	303 664 420	166,35 %
2 THIRD PARTIES CONTRIBUTION	43 093 923	34 984 767	40 474 982	40 540 174	15,88 %
- Of which EEA/EFTA (excl. Switzerland)	11 093 923	2 984 767	8 474 982	8 540 174	186,13 %
- Of which third countries	32 000 000 ⁽⁹⁾	32 000 000 ⁽⁹⁾	32 000 000 ⁽⁹⁾	32 000 000 ⁽⁹⁾	0,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	4 553 916	4 764 181	4 996 500	4 996 500	4,88 %
- Of which Administrative (Title 1 and Title 2)	4 553 916	4 764 181	4 996 500	4 996 500	4,88 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	11 473 014	60 835 593			-100,00 %
- Of which administrative	651 265	895 003 ⁽²⁾			-100,00 %
- Of which operational	10 821 749	59 940 590 ⁽²⁾			-100,00 %
7 OTHER					100,00 %
TOTAL	462 536 237	219 138 312	371 432 325	371 497 517	69,53 %

(1) Budget 2025 and 2026: From the 32 000 000 EUR (Third countries), the JU allocates 100.000 EUR to cover the administrative costs for 2 FTE supported by the Commission (Third countries). As requested, these 2 FTEs (200 000 EUR) are financed 50% by the Third countries contributions (UK) and 50% by the Members.. The remaining amount (31 900 000 EUR) will cover the operational expenditures of the JU.

(2) The unused appropriations from previous years consist of 8 696 484 EUR from H2020 (120 975 for Admin, 8 575 508 for Op., all reactivated in HE Op) and 40 342 233 EUR from HE (580 751 for Admin, 39 761 483 for Op).

(4) Budget 2025: According to the adopted budget and WP, the EU contribution (excl EFTA 2.75%) should be 4 334 711 EUR for Admin and 399 080 673 EUR

(5) Budget 2026: According to the adopted budget and WP, the EU contribution (excl EFTA 2.60%) should be 4 545 985 EUR for Admin and 110 252 720 EUR (reduction for GIGA factories included)

(6) Budget 2027: According to the adopted budget and WP, the EU contribution (excl EFTA 2.60%) should be 4 772 417 EUR for Admin (including the cut of 684 934 EUR to match the updated ceiling MFF) and 303 664 420 EUR (Including the reduction for GIGA factories and the cut of 16 682 506 EUR to match the updated ceiling of the MFF)

(7) Breakdown of EFTA: EUR 579 707 for administrative credits and EUR 7 895 274,92 for operational credits.

(9) From the 32 000 000 EUR (Third countries), the JU allocates 100.000 EUR to cover the administrative costs for 2 FTE supported by the Commission (Third countries) for 2027. An additional EUR 400.000 has also been deducted to fund the FTEs from 2028 to 2031

3.1.2 - Revenues Payment Appropriations

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	342 789 895	201 354 520	145 106 917	145 106 917	-27,93 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	4 345 711	4 545 985	4 772 417	4 772 417	4,98 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	338 444 184	196 808 535	140 334 500	140 334 500	-28,69 %
2 THIRD PARTIES CONTRIBUTION	9 526 722	37 235 218	67 672 780	67 701 801	81,82 %

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which EEA/EFTA (excl. Switzerland)	9 426 722	5 235 218	3 772 780	3 801 801	-27,38 %
- Of which third countries	100 000 ⁽²⁾	32 000 000 ⁽²⁾	63 900 000 ⁽⁷⁾	63 900 000	99,69 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	4 553 916	4 764 181	4 996 500	4 996 500	4,88 %
- Of which Administrative (Title 1 and Title 2)	4 553 916	4 764 181	4 996 500	4 996 500	4,88 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	105 769 171	135 087 621	94 592 977	94 592 977	-29,98 %
- Of which administrative	2 774 486	1 644 351 ⁽³⁾	209 548 ⁽⁴⁾	209 548	-87,26 %
- Of which operational	102 994 685	133 443 270 ⁽³⁾	94 383 429 ⁽⁴⁾	94 383 429	-29,27 %
7 OTHER				63 900 000	100,00 %
TOTAL	462 639 704	378 441 540	312 369 174	312 398 195	-17,45 %

(2) From the 32 000 000 EUR (Third countries), the JU allocates 100.000 EUR to cover the administrative costs for 2 FTE supported by the Commission (Third countries). As requested, these 2 FTEs (200 000 EUR) are financed 50% by the Third countries contributions (UK) and 50% by the Members. The remaining amount (31 900 000 EUR) will cover the operational expenditures of the JU.

(3) The unused appropriations from previous years consist of 8 841 662 EUR from H2020 (266 154 for Admin, 8 575 508 for Op., all reactivated to HE Op) and 126 245 959 EUR from HE (1 644 351 for Admin and 124 601 608 for Op).

(4) The unused PA credits (Expenditures) in 2026 (Admin: 209 548 EUR / Oper.: 94 383 429 EUR) are carried over to 2027.

(5) EUR 63 900 000 is related to UK contributions.

(6) Breakdown of EFTA: EUR 124 082,84 for administrative credits and EUR 3 648 697 for operational credits.

(7) 63.900.000 EUR (Third countries) corresponds to 31.900.000 EUR not requested in 2025 and 32.000.000 EUR for 2027. From the 32 000 000 EUR (Third countries), the JU allocates 100.000 EUR to cover the administrative costs for 2 FTE supported by the Commission (Third countries) for 2027. An additional EUR 400.000 has also been deducted to fund the FTEs from 2028 to 2031.

3.2 - Financial contributions from EU budget and the other partners and in kind contributions

Third-party contributions (commitment appropriations)	Executed budget 2025	Budget 2026	Draft budget 2027
Financial contribution to the administrative costs of JU covered by the Participant States			
Financial contributions to the administrative costs by the Private members	4 553 916	4 664 181	4 896 500
Financial contributions to operational costs by the Participating States			
In-kind contributions to operational activities by the Private members	518 633 950		
In-kind contributions to operational activities by Participating States			
Total appropriations co-financed	523 187 866	4 664 181	4 896 500

Please note the in-kind contributions details are as follows:

EUR 87 560 653 estimated IKOP

EUR 80 236 383 validated and certified IKAA

EUR 350 836 914 reported and validated IKAA that will be certified in cycle 2024-2025 with deadline for submissions 31 May 2026

There are no estimations for 2026 and 2027 as the IKAA Plans are not allocated to years, only the total for whole project duration is given.

3.3 - Expenditure

3.3.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	6 392 568	6 866 330	6 872 000	6 872 000	0,08 %
Salaries & allowances	5 648 423	5 862 000	5 990 000	5 990 000	2,18 %
- Of which establishment plan posts	5 083 581	5 275 800	5 391 000	5 391 000	2,18 %
- Of which external personnel	564 842	586 200	599 000	599 000	2,18 %
Expenditure relating to Staff recruitment	281 284	200 000	200 000	200 000	0,00 %
Mission expenses	235 000	253 717	250 000	250 000	-1,47 %
Socio-medical infrastructure	70 000	50 000	50 000	50 000	0,00 %
Training					
External Services	125 057	470 613	350 000	350 000	-25,63 %
Receptions, events and representation	32 804	30 000	32 000	32 000	6,67 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	2 796 172	3 557 033	3 121 000	3 121 000	-12,26 %
Rental of buildings and associated costs	699 899	700 000	700 000	700 000	0,00 %
Information, communication technology and data processing	417 670	825 000	700 000	700 000	-15,15 %
Movable property and associated costs	13 450	15 000	15 000	15 000	0,00 %
Current administrative expenditure	47 270	15 000	15 000	15 000	0,00 %
Postage / Telecommunications	10 000	15 000	15 000	15 000	0,00 %
Meeting expenses	80 000	110 000	110 000	110 000	0,00 %
Running costs in connection with operational activities					
Information and publishing	883 820	620 000	663 000	663 000	6,94 %
Studies	644 063	1 257 033	903 000	903 000	-28,16 %
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	414 797 180	204 959 881	343 459 695	343 459 695	67,57 %
Clean Sky 1	414 797 180 ⁽¹⁾	204 959 881 ⁽¹⁾	343 459 695 ⁽¹⁾	343 459 695	67,57 %
Clean Sky 2					
TOTAL	423 985 920⁽²⁾	215 383 244	353 452 695⁽³⁾	353 452 695	64,10 %

(1) Operational expenditure for Clean Aviation projects

(2) The difference between the Revenue table and the Expenditure (Commitment appropriations) comes from the fact that CAJU has not executed 100% of the budget. These unused appropriations are carried over in following year.

(3) DB 2027: The difference between the Revenue table and the Expenditure (Commitment appropriations) comes from the fact that CAJU has not executed 100% of the budget. The unused appropriations (Fontload Admin: 17 979 630 EUR) will be carried over to 2028.

3.3.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	6 520 272	7 000 012	6 872 000	6 872 000	-1,83 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Salaries & allowances	5 648 423	5 862 000	5 990 000	5 990 000	2,18 %
- Of which establishment plan posts	5 083 581	5 275 800	5 391 000	5 391 000	2,18 %
- Of which external personnel	564 842	586 200	599 000	599 000	2,18 %
Expenditure relating to Staff recruitment	216 090	281 229	200 000	200 000	-28,88 %
Mission expenses	185 493	268 718	250 000	250 000	-6,97 %
Socio-medical infrastructure	41 323	58 330	50 000	50 000	-14,28 %
Training					
External Services	393 444	492 474	350 000	350 000	-28,93 %
Receptions, events and representation	35 499	37 261	32 000	32 000	-14,12 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	3 582 907	3 963 153	3 121 000	3 121 000	-21,25 %
Rental of buildings and associated costs	753 228	703 222	700 000	700 000	-0,46 %
Information, communication technology and data processing	605 362	883 840	700 000	700 000	-20,80 %
Movable property and associated costs	18 541	15 000	15 000	15 000	0,00 %
Current administrative expenditure	32 440	34 434	15 000	15 000	-56,44 %
Postage / Telecommunications	10 514	17 243	15 000	15 000	-13,01 %
Meeting expenses	79 022	110 000	110 000	110 000	0,00 %
Running costs in connection with operational activities					
Information and publishing	904 428	798 647	663 000	663 000	-16,98 %
Studies	1 179 372	1 400 767	903 000	903 000	-35,54 %
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	327 937 300	272 885 398	248 583 197	248 583 197	-8,91 %
Clean Sky 1	327 937 300	272 885 398	248 583 197	248 583 197	-8,91 %
Clean Sky 2					
TOTAL	338 040 479⁽¹⁾	283 848 563⁽²⁾	258 576 197⁽³⁾	258 576 197	-8,90 %

(1) The difference between the Revenue table and the Expenditure (Payment appropriations) comes from the fact that CAJU has not executed 100% of the budget. These unused appropriations are carried over in following year..

(2) The difference between the Revenue table and the Expenditure (Payment appropriations) comes from the fact that CAJU has not executed 100% of the budget. These unused appropriations 2026 (Admin: 209 548 EUR / Oper. 94 383 429 EUR) will be carried over to 2027 (see 2027 Revenues PA - UNUSED APPROPRIATIONS FROM PREVIOUS YEARS)

(3) The difference between the Revenue table and the Expenditure (Payment appropriations) comes from the fact that CAJU has not executed 100% of the budget. These unused appropriations 2027 (Admin: 209 548 EUR / Oper. 53 583 430 EUR) might be carried over to 2028.

3.4 - Budget Outturn

First estimate of the 2025 surplus remains within the joint undertaking: EUR 135 810 490.

4 - Justification of needs

-1 - Commission assessment

Human Resources

DG RTD does not have comment on the JU request which is in line with the current MFF staffing of the JU as endorsed by the CMB (Ares (2024)9152446)

Financial Resources

DG RTD does not have comment on the budget request which complies with the JU financial programming.

The EU contribution in the revenues tables contain the commitments for the year and the frontloading of the commitments for the remaining years of the JU beyond 2027. The indicative yearly distribution of the frontloaded commitments for the remaining years of the JU in the period beyond 2027 is included under section 4.2.1.

4.1 - Human Resources - Joint Undertaking Request

4.1.1 - Number of staff requested

CAJU requests for 2027 in the Establishment Plan 36 temporary agent (TA) FTEs.

Regarding contract agent (CA) posts the number of FTEs requested for 2027 (6 FTEs) reflects the following adjustments:

- as of 2025 onwards reduction of one contract agent in function group IV following the technical adjustment in the mid-term revision of the MFF
- for years 2025, 2026 and 2027 increase of two contract agent FTEs in function group IV. These two FTEs relate to the participation of third countries in Horizon Europe that are funded 50% by the Third country contributions (UK) and 50% by the Members.

4.1.2 - Vacancy rate as of end 2025

End 2025 the vacancy rate was 0 %

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.4 - Salary assumption for calculating salary line (% applied)

The salary assumption is based on the latest estimates of salary updates; indexation of +2,2 % to be applied as from 1 July 2026, and +2,3 % to be applied as from 1 July 2027.

4.1.5 - Correction coefficient used

Belgium 100 %

4.1.6 - Exchange rate used (if applicable)

4.2 - Financial Resources - joint Undertaking Request

4.2.1 - Title 1

The staff expenditures include the estimated salary updates for 2025 and 2026, and the estimated reclassifications foreseen in 2027 for TA as well as a general 2 % increase on 2026 voted budget for non-salary related expenditure in title 1.

The indicative yearly distribution of the frontloaded commitments title 1 and 2 (adm) for the remaining years of the JU in the period beyond 2027:

2028	2029	2030	2031
5.096.430	5.200.000	4.200.000	3.483.200

4.2.2 - Title 2

Title 2 includes expenditures relating to infrastructure (rental costs, IT expenditures and equipment) and operational expenditures (communications activities and miscellaneous administrative expenditure). A general ceiling of 2 % increase on 2026 voted budget has been applied in title 2.

4.2.3 - Title 3

Title 3 includes costs relating to Horizon Europe (HE) programme activities and tasks assigned to the joint undertaking in accordance with its establishing Council Regulation. Since 2025, the total amount is allocated to Clean Aviation programme:

- 2026: a total of EUR 192 648 113 to cover the call 4 (using multi annual instalments).
- 2027: a total of EUR 343 459 695 to cover activities relating to calls 4 and 5 (using multi annual instalments).

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	White Atrium	ToisonD'Or 56-60, Brussels 1060	1 677,35		1 677,35	650 567	2024 - 2031		Belgium	
TOTAL			1 677,35	0,00	1 677,35	650 567				0

5.1.2 - Current building(s) Other comments

Eight JUs (with the arrival of SNS and Global Health) are located in the same building "White Atrium", Av. De la Toison d'Or 56-60 in Brussels (1060), Belgium.

The JUs had launched a negotiated procedure in 2023 in accordance with the Financial Regulation Annex I, Art. 11.1.B(ii) and 11.2.(g), with the objective to select the future building for the period 2024-2031, and selected the "White Atrium".

A new usufruct contract has been concluded in 2024 for the period 2025-2031.

The rent includes building charges.

5.1.3 - Building projects in the planning phase

Not applicable for CAJU.

5.1.4 - Building projects submitted to the European Parliament and the Council

Not applicable.

5.2 - Evaluation

In line with Article 52 of the Horizon Europe (HE) Regulation and Article 50(4) of the SBA, the European Commission carried out an interim evaluation of HE, the EU Missions and the European Partnerships (including Clean Aviation). The interim evaluation was completed and published in April 2025 and covers programme implementation up to **2023**.

For Clean Aviation, the evaluation also included the ex-post evaluation of Clean Sky 2, the predecessor programme under Horizon 2020, and fed into the broader assessment of institutionalised partnerships, examining JU's alignment with HE objectives, its contribution to EU climate and competitiveness priorities, and its added value. The assessment also covered aspects such as but not limited to additionality, directionality, international positioning as well as transparency/openness of the implementation of the partnership.

Overall, the interim evaluation concluded that HE, including its partnerships, is being implemented broadly as planned and remains highly relevant to EU policy priorities. For Clean Aviation, early results show strong stakeholder interest, timely call implementation, and good alignment between funded actions and strategic objectives.

In accordance with Article 50(4) of the SBA, a final ex-post evaluation of Clean Aviation will be carried out after programme completion.

5.3 - Privileges and immunities

Joint undertaking privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
The Clean Sky 2 Joint Undertaking signed with the Belgian authorities the host agreement on the 25th of July 2014; therefore the Protocol on the Privileges and Immunities applies directly.	As stated in the article 18 of the Council Regulation setting up the Clean Sky 2 Joint Undertaking (558/2014 of 06/05/2014) the Protocol on the Privileges and Immunities of the European Communities shall apply to the Clean Sky JU and its staff	The European Schools will provide for Clean Sky needs

2.1.9 Europe's Rail joint undertaking- S2R2

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Council Regulation No 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe (incl Europe's Rail JU) and repealing Regulations (EC) No 219/2007, (EU) No 557/2014, (EU) No 558/2014, (EU) No 559/2014, (EU) No 560/2014, (EU) No 561/2014 and (EU) No 642/2014 (of 16 June 2014 establishing the Shift2Rail JU)	19/11/2021	The objective of Europe's Rail Joint Undertaking should be to deliver a high capacity integrated European railway network by eliminating barriers to interoperability and providing solutions for full integration, covering traffic management, vehicles, infrastructure and services, aiming to achieve faster uptake and deployment of projects and innovations. That should exploit the huge potential for digitalisation and automation to reduce rail's costs, increase its capacity and enhance its flexibility and reliability, and should be based upon a solid reference functional system architecture shared by the sector, in coordination with the European Union Agency for Railways. 1. In addition to the objectives set out in Articles 4 and 5 (of the Council Regulation No 2021/2085 applicable to all Joint Undertakings under Horizon Europe), the Europe's Rail Joint Undertaking shall have the following general objectives: (a) contribute towards the achievement of the Single European Railway Area; (b) ensure a fast transition to more attractive, user-friendly, competitive, affordable, easy to maintain, efficient and sustainable European rail system, integrated into the wider mobility system; (c) support the development of a strong and globally competitive European rail industry. 2. In addition to the objectives set out in paragraph 1, the Europe's Rail Joint Undertaking shall have the following specific objectives: (a) facilitate research and innovation activities to deliver an integrated European railway network by design, eliminating barriers to interoperability and providing solutions for full integration, covering traffic management, vehicles, infrastructure also including integration with national gauges, such as 1 520, 1 000 or 1 668 mm railway, and services, and providing the best answer to the needs of passengers and businesses, accelerating uptake of innovative solutions to support the Single European Railway Area, while increasing capacity and reliability and decreasing costs of railway transport; (b) deliver a sustainable and resilient rail system by developing a zero-emission, silent rail system and climate resilient infrastructure, applying circular economy to the rail sector, piloting the use of innovative processes, technologies, designs and materials in the full life-cycle of rail systems and developing other innovative solutions to guided surface transport; (c) develop through its System Pillar a unified operational concept and a functional, safe and secure system architecture, with due consideration of cyber-security aspects, focused on the European railway network to which Directive (EU) 2016/797 of the European Parliament and of the Council (39) applies, for integrated European rail traffic management, command, control and signalling systems, including automated train operation which shall ensure that research and innovation is targeted on commonly agreed and shared customer requirements and operational needs and is open to evolution; (d) facilitate research and innovation activities related to rail freight and intermodal transport services to deliver a competitive green rail freight fully integrated into the logistic value chain, with automation and digitalisation of freight rail at the core; (e) develop demonstration projects in interested Member States; (f) contribute to the development of a strong and globally competitive European rail industry; (g) enable, promote and exploit synergies with other Union policies, programmes, initiatives, instruments or funds in order to maximise its impact and added value.

1.2 - Seat

Brussels

1.3 - Budget line

01 02 02 53: Cluster 'Climate, Energy and Mobility' — Europe's Rail Joint Undertaking

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	10	10	100,00 %	11	12
TOTAL AST	0	0	N/A	0	0
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	10	10	100,00 %	11	12
Contract Agents	20	19	95,00 %	19	18
Seconded National Experts	2	2	100,00 %	2	1
TOTAL Staff	32	31	96,88 %	32	31

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
EU contribution	73 965 936	78 832 117	48 916 690	88 959 064
Other Revenue	12 056 245	14 934 267	57 916 219	15 071 393
Total	86 022 181	93 766 384	106 832 909	104 030 457

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	3 942 130	3 942 130	4 183 572	4 183 572
Title 2 - Infrastructure and operating expenditure	1 548 209	1 548 208	1 746 428	1 566 428
Title 3 - Operational expenditure - S2R				
Title 4 - Operational expenditure - EU-RAIL	80 531 842	88 276 046	93 700 000	98 262 666
Title 5 - Unused Appropriations not required in current Year			7 193 126	
Total	86 022 181	93 766 384	106 823 126	104 012 666

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13										
AD 12										
AD 11		2				2		2		2
AD 10		1		1		1		1		1
AD 9		1		2		1		1		1
AD 8				1				1		1
AD 7		4				5		5		5
AD 6		1		4		1		1		1
AD 5				1						
TOTAL AD	0	10	0	10	0	11	0	12	0	12
AST 11										
AST 10										
AST 9										
AST 8										
AST 7										
AST 6										
AST 5										
AST 4										
AST 3										
AST 2										
AST 1										
TOTAL AST	0	0	0	0	0	0	0	0	0	0
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		10		10		11		12		12

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
GRAND TOTAL	10		10		11		12		12	

(1) One additional AD8 post requested to cater for the long-term sick leave of the Head of Corporate Services, due to which EU-Rail is not in position to sustain properly its business continuity. The Head of Corporate Services is in charge of budget, procurement, financial management, legal matters, ICT as well as supervision of the Back Office Arrangement on accounting for all the JUs.

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	15	14	14	16
Function Group III	5	5	5	2
Function Group II				
Function Group I				
Contract Agents	20	19	19	18

(1) FG IV: 15 CAs FGIV including one from external revenues

2.2.2 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with appropriations stemming from contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027
Financed from participation of candidate countries and/or third countries	1	1	1	1

The total costs for 1 CA staff member will be approximately 122.000€ per year

2.2.3 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	2	2	2	1

(1) 1 SNE Contract for the all year 2027 and 1 SNE contract going till 31/08/2027

2.2.4 - Use of interim staff by the Joint Undertaking

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total(FTE)	3.7	2	2
303.869	303.869	163.152	168.047

The policy in place in the JU in relation to hiring interim staff mainly consists in temporarily replace temporary agents, contract agents in case of turnover and/or on long-term sick leave, maternity leave etc. In 2025, EU-RAIL has faced registered outflows in several departments (legal, communication and operation teams). The higher interim percentage was mainly due to vacancies temporarily filled by interims, which helped ensure business continuity until the recruitment process was ongoing and completed. In 2026 and 2027 the interim percentage is to cover potential turnover and support the major events organised by EU-Rail this year.

2.2.5 - Use of the service providers by Joint Undertaking

Please insert in the table below the number of all service providers for each of the years in the full FTEs (for instance 2 people working 50% = 1 service provider).

Service providers*	2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	0.5	0.5	0
Total (appropriations)	19.491	46.435	0

To compensate the lack of IT Officer at EU-Rail, the JU in the context of the BOA IT run a pilot with the objective to assess the possibility to further externalize the ICT tasks to a contractor IT Service Provider. Global Health EDCTP3 volunteered to coordinate the pilot, together with EU-Rail, as the JU also has high interest in focusing the task associated with its own IT to less basic support task and more strategic activities (like CyberSecurity and Strategic internal tool for Programme Monitoring and Evaluation tool). Therefore, for 6 months, both JUs will contract dedicated external staff from Inetum as a pilot project for extended externalized services to identify all services requiring less ICT expertise and therefore could be externalized beyond what is already done with the BOA IT.

Dedicated staff have been contracted from 01/12/2025 to 31/06/2026 in hybrid presence (onsite + telework) and the repartition key will be 50/50 between the two JUs.

This pilot exercise will be used to identify efficiency gains that could include savings from new ways of working with the potential implementation of such services for all the JUs in the coming years.

3 - Financial Resources

3.1 - Revenues

3.1.1 - Revenues Commitment Appropriations

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	87 888 739	73 965 936	48 916 690	48 916 690	-33,87 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	2 450 261	2 553 771	10 182 383	10 182 383	298,72 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	85 438 478	71 412 165	38 734 307	38 734 307	-45,76 %
- Of which C2 Administrative (Title 1 and Title 2)					
- Of which C2 Operational (Title 3)					

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
2 THIRD PARTIES CONTRIBUTION	12 083 607	11 528 869	10 938 501	10 948 284	-5,04 %
- <i>Of which EEA/EFTA (excl. Switzerland)</i>	2 416 940	1 862 202	1 271 834	1 281 617	-31,18 %
- <i>Of which third countries</i>	9 666 667	9 666 667	9 666 667	9 666 667	0,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	2 537 000	2 620 169	2 676 000	2 676 000	2,13 %
- Of which Administrative (Title 1 and Title 2)	2 537 000	2 620 169	2 676 000	2 676 000	2,13 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	45 587 746	250 000	44 291 935	44 291 935	
- <i>Of which administrative</i>	3 164 261	250 000			-100,00 %
- <i>Of which operational</i>	42 423 485		44 291 935	44 291 935	100,00 %
7 OTHER		-2 342 793			-512,61 %
TOTAL	148 097 092	86 022 181	106 823 126	106 832 909	24,19 %

As the exact percentages of the EFTA contribution for 2027 were not known at the time this financial statement was prepared, the "Joint Undertaking request" columns in the "Revenue" and "Expenditure" tables were based on a proxy, i.e. the EFTA coefficients applicable in 2026. The possible discrepancies between the "Joint undertaking request" and the "Budget Forecast" columns, and between the "Revenue" and the "Expenditure" tables are due to the subsequent automatic update of the EFTA coefficient in the "Revenue" tables only.

(1) Note that in 2026 there is a cut off 2.342.793€ due to the AI Gigafactories contributions in Operational Commitment Appropriations (Title 3) from European Commission. Therefore, the final amount for 2026 is 69.069.371€.

(2) Of which Administrative EFTA (Title 1 & 2) for 66.398€ and of which Operational EFTA (Title 3) = 1.795.804€. Corresponding to the grant total = 1.862.202

3.1.2 - Revenues Payment Appropriations

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	30 905 930	78 832 117	88 959 064	88 959 064	12,85 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	2 450 261	2 553 771	2 608 187	2 608 187	2,13 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	28 455 669	76 278 346	86 350 877	86 350 877	13,21 %
- Of which C2 Administrative (Title 1 and Title 2)					
- Of which C2 Operational (Title 3)					
2 THIRD PARTIES CONTRIBUTION	10 516 580	11 716 302	11 979 602	11 997 393	2,40 %
- Of which EEA/EFTA (excl. Switzerland)	849 913	2 049 635	2 312 936	2 330 727	13,71 %
- Of which third countries	9 666 667	9 666 667	9 666 666	9 666 666	0,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	2 537 000	2 967 965	2 676 000	2 676 000	-9,84 %
- Of which Administrative (Title 1 and Title 2)	2 537 000	2 620 169	2 676 000	2 676 000	2,13 %
- Of which Operational (Title 3)		347 796			-100,00 %
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	38 788 226	250 000	398 000	398 000	59,20 %
- Of which administrative	3 532 735	250 000	398 000	398 000	59,20 %
- Of which operational	35 255 491				
7 OTHER					
TOTAL	82 747 736	93 766 384	104 012 666	104 030 457	10,95 %

(1) 347.796,10€ relates to the project Smart cities

3.2 - Financial contributions from EU budget and the other partners and in kind contributions

CONTRIBUTIONS OVERVIEW (commitment appropriations)	Executed Budget 2025	Budget 2026	Draft budget 2027
FINANCIAL CONTRIBUTIONS FROM THE EU (EFTA and third parties included)	99.972.346	83.152.012	59.855.191
Title 1 and Title 2 (financial)	2.517.643	2.620.169	10.447.125
Title 3 (financial)	97.454.703	80.531.843	49.408.066
Title 4 (financial)			
MEMBERS OTHER THAN THE UNION	2.537.000	2.620.169	2 676 000
Title 1 and Title 2 (financial)	2.537.000	2.620.169	2 676 000
Title 3 (financial)			
Title 3 (in-kind)			
Title 4 (in-kind)			
TOTAL CONTRIBUTIONS	102.509.346	85.772.181	59.855.191

3.3 - Expenditure

3.3.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	3 806 230	3 942 130	4 183 572	4 183 572	6,12 %
Salaries & allowances	3 371 483	3 472 130	3 691 343	3 691 343	6,31 %
- Of which establishment plan posts	1 445 000	1 596 500	1 827 005	1 827 005	14,44 %
- Of which external personnel	1 926 483	1 875 630	1 864 338	1 864 338	-0,60 %
Expenditure relating to Staff recruitment					
Mission expenses	120 000	120 000	125 675	125 675	4,73 %
Socio-medical infrastructure					
Training	13 310	50 000	52 366	52 366	4,73 %
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure	301 437	300 000	314 188	314 188	4,73 %
Title 2 - Infrastructure and operating expenditure	1 548 698	1 548 209	1 746 428	1 746 428	12,80 %
Rental of buildings and associated costs	371 299	378 000	445 877	445 877	17,96 %
Information, communication technology and data processing	580 856	245 000	306 587	306 587	25,14 %
Movable property and associated costs	5 000	10 000	10 473	10 473	4,73 %
Current administrative expenditure	24 818	15 000	15 709	15 709	4,73 %
Postage / Telecommunications	5 575	15 000	15 709	15 709	4,73 %
Meeting expenses	40 664		25 000	25 000	100,00 %
Running costs in connection with operational activities	86 483	110 000	115 202	115 202	4,73 %
Information and publishing	324 003	550 000	576 012	576 012	4,73 %
Studies					
Other infrastructure and operating expenditure	110 000	225 209	235 859	235 859	4,73 %
Title 3 - Operational expenditure - S2R					
Title 4 - Operational expenditure - EU-RAIL	143 223 788	80 531 842	93 700 000	93 700 000	16,35 %
Title 5 - Unused Appropriations not required in current Year	2 865 808		7 193 126	7 193 126	100,00 %
- Of which Administrative - S2R					
- Of which Operational - S2R					
- Of which Administrative - EU-Rail	2 865 808		7 193 126	7 193 126	100,00 %
- Of which Operational - EU-Rail					
TOTAL	151 444 524	86 022 181	106 823 126	106 823 126	24,18 %

(1) Unused appropriation will be used in 2026

3.3.2 - Payment appropriations

EXPENSES	Payment appropriations

	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	3 625 467	3 942 130	4 183 572	4 183 572	6,12 %
Salaries & allowances	3 264 024	3 472 130	3 691 346	3 691 346	6,31 %
- <i>Of which establishment plan posts</i>	1 372 702	1 596 500	1 827 009	1 827 009	14,44 %
- <i>Of which external personnel</i>	1 891 322	1 875 630	1 864 337	1 864 337	-0,60 %
Expenditure relating to Staff recruitment					
Mission expenses	69 816	120 000	125 675	125 675	4,73 %
Socio-medical infrastructure					
Training	17 319	50 000	52 365	52 365	4,73 %
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure	274 308	300 000	314 186	314 186	4,73 %
Title 2 - Infrastructure and operating expenditure	1 962 011	1 548 208	1 566 428	1 566 428	1,18 %
Rental of buildings and associated costs	714 153	378 000	445 877	445 877	17,96 %
Information, communication technology and data processing	316 420	245 000	306 587	306 587	25,14 %
Movable property and associated costs	409	10 000	10 473	10 473	4,73 %
Current administrative expenditure	17 891	15 000	15 709	15 709	4,73 %
Postage / Telecommunications	3 650	15 000	15 709	15 709	4,73 %
Meeting expenses	17 443		25 000	25 000	100,00 %
Running costs in connection with operational activities	328 460	110 000	115 202	115 202	4,73 %
Information and publishing	261 174	550 000	396 012	396 012	-28,00 %
Studies					
Other infrastructure and operating expenditure	302 411	225 208	235 859	235 859	4,73 %
Title 3 - Operational expenditure - S2R					
Title 4 - Operational expenditure - EU-RAIL	62 218 660	88 276 046	98 262 666	98 262 666	11,31 %
Title 5 - Unused Appropriations not required in current Year	12 187 693				
- <i>Of which Administrative - S2R</i>					
- <i>Of which Operational - S2R</i>					
- <i>Of which Administrative - EU-Rail</i>	2 544 723				
- <i>Of which Operational - EU-Rail</i>	9 642 970				
TOTAL	79 993 831	93 766 384	104 012 666	104 012 666	10,93 %

(1) Unused appropriation will be used in 2026

(2) Unused appropriation will be used in 2026

3.4 - Budget Outturn

First estimate of the 2025 surplus that remains within the joint undertaking: EUR –20 653 397.

In accordance with the first estimate as presented under section 6.1 of this document, the 2025 outturn of EU-Rail is equal to EUR -20 651 664.

The total outturn of 2025 is the difference between:

- The total revenues collected in 2025 for EUR 47 152 740 (recovery orders cashed in 2025).
- The total amount actually paid in 2025 for an amount of EUR 67 806 137 in accordance with our 2025 executed budget (of which EUR 5 587 477 of administrative payments and EUR 62 218 660 of operational payments).

This overall loss is mainly due to the high value of payments made on C2 fund sources (unused appropriations from previous years re-entered in the estimate of revenue and expenditure in accordance with the JU FR art.6\$5) for an amount of EUR 38,8k versus EUR 29k payments made from fresh credits received in 2025.

This information will be also reported in the Annual Accounts 2025 (budget implementation) currently under preparation with our Accounting Officer of the BOA Accounting.

4 - Justification of needs

-1 - Commission assessment

The request for 2027 is necessary to allow the JU to continue the activities started in 2022 in relation to the calls launched and the projects awarded and signed, and in accordance with the multi-annual approach. The JU will monitor its operational activities and implement the multi-annuality by instalments as indicated in the SBA.

In line with the multi-annual Work Programme, in 2027 the JU expects to launch one call for proposals which will cover the remaining part of the Commission assessment.

The request for 2027 is necessary to allow the JU to continue the activities started in 2022 in relation to the calls launched and the projects awarded and signed, and in accordance with the multi-annual approach. The JU will monitor its operational activities and implement the multi-annuality by instalments as indicated in the SBA.

In line with the multi-annual Work Programme, in 2027 the JU expects to launch one call for proposals which will cover the remaining part of the cost of activities to be conducted by 2030/2031, to ensure that EU-Rail technological and operational solutions are ready for industrialisation and future deployment. Further, a series of activities from the wave 2 demonstrations will be concluded in 2027, such as 'Regional mixed traffic including rolling stock and infrastructure maintenance' and 'Decision support and automation for national and international rail networks', providing input for wave 3 demonstration activities. All this will lead to a more competitive rail sector and to modal shift, delivering on the Commission's top political priorities.

Human Resources

The staff establishment plan is established in accordance with the LFS annexed to the Council Regulation No 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe and complemented by the note on Technical adjustments to JU staffing - Ares(2024)9152446. The plan submitted by EU-Rail JU for 2027 includes 12 TAs (11 financed by EU budget and 1 financed from external assigned revenues), 19 CAs (18 financed by EU budget and 1 financed from external assigned revenues) and 1 SNE position. The 16 CA function group IV all have a legal or financial profile.

It is noted that since 2022 the JU was reinforced with 3 additional contract agents - in comparison with the LFS - related to the transfer of the accounting services from DG BUDG to JUs, as part of the Back Office Arrangements for the accounting services. Further, as a result of the MFF review, EU-RAIL human resources were adjusted in 2025 as follows: reduction of 1 FTE financed by the EU budget and reinforcement by 2 FTEs financed from third-countries contribution to Horizon Europe (one CA and one TA).

Further, for 6 months, Global Health EDCTP3 and EU-Rail contracted dedicated external staff from 01/12/2025 to 31/06/2026 as a pilot project for extended externalized services to identify all services requiring less ICT expertise and therefore could be externalized beyond what is already done with the BOA IT. The Commission takes note that this pilot exercise will be used to identify efficiency gains that could include savings from new ways of working with the potential implementation of such services for all the JUs in the coming years.

The Commission notes as well that in 2026 and 2027 the interim percentage is expected to cover potential turnover that the JU might experience and provide support to organisation of major events organised by EU-Rail.

Financial Resources

The 2027 budget request includes an appropriate level of commitment appropriations to cover two new calls for proposals within the second multi-annual Work Programme 2025-2026, as well as other operational activities in accordance with the EU-Rail Multi-Annual Action Plan. The request for the commitment appropriations is reduced compared to the LFS

amount to take into account the MFF review of Horizon Europe contribution over the period 2025-2027, as well as the AI gigafactories cut over the period 2026-2027.

The 2027 Budget includes the adequate level of payment appropriations so EU-RAIL JU can meet its payment obligations under EU-RAIL programme. It is noted that the 2027 budget includes unused payment appropriations for administrative expenditure from previous years.

The Commission supports this budget request which is based on a revision of actual needs.

In addition, the estimated expenditure for the year 2027 will cover the necessary expenditures on housing, administrative and IT support services, supplies, meetings' organization, communications and events activities, and audits supporting the JU operations.

4.1 - Human Resources - Joint Undertaking Request

4.1.1 - Number of staff requested

Reflects the data in the Legislative Financial Statements that represent part of the SBA legal framework applicable to the JU.

Further to the termination of DG Budget's accounting services to Joint Undertakings and the communication made by the Commission services to take over this function as part of the back-office arrangements (BOA) based on SBA Article 13, EU-Rail took over as the lead JU for this part of BOA. The Commission services confirmed that 3 additional contract agents that are already recruited to increase the reinforcement of the BOA, for activities previously performed by DG Budget not linked with the JU operational activities and therefore on top of the 17 contract agents foreseen in the LFS attached to the Commission Proposal for a Council Regulation establishing EU-Rail.

The Staff Establishment Plan includes the authorised additional TA position from 2025 following the EU-Rail request to be financed by Third countries participating in Horizon Europe in accordance with the European Commission procedures.

To be noted that:

- EU-Rail requested for 2 additional CA FG IV positions to be financed by Third countries participating to Horizon Europe in accordance with the European Commission procedures, was not accepted by the European Commission for the DB2026, but is therefore formalised in this present document.

- Instead, the request of 1 TA AD7 position financed by Third countries was accepted by the European Commission since the DB 2025 and included in the DB2026 as well.

- As of 2025 and in accordance with European Commission request, 1 CA FG IV position is not financed by the EU Budget but from third countries participating to Horizon Europe.

4.1.2 - Vacancy rate as of end 2025

By the end of 2025, the vacancy rate was 3%, with recruitment of one CA FG IV head being launched to support the financial team. All the temporary agent posts were occupied. The additional temporary post granted from R0 credits has been recruited in January 2026 and is now in duty.

Hence, in 2026 EU-RAIL JU demonstrates full occupancy as regards posts.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

Standard abatement ('abatement forfaitaire') applied

4.1.4 - Salary assumption for calculating salary line (% applied)

The budget for the salary cost in 2027 is updated in accordance with Single Basic Act establishing the Joint Undertakings under Horizon Europe and the Legislative Financial Statement for Europe's Rail JU. For the assumption for calculation of salary, the JU started from the budget execution reports of 2025 (actuals) and the expectation of full staff (turnover and recruitments ongoing) and to which an indexation rate for 2026 and 2027, in accordance with the instructions provided in the Budget Circular for 2027 (Agency Instructions).

4.1.5 - Correction coefficient used

n/a

4.1.6 - Exchange rate used (if applicable)

n/a

4.2 - Financial Resources - joint Undertaking Request

4.2.1 - Title 1

The estimated expenditure under Title 1 amounts to EUR 4 183 572. This represents 71% of the Europe's Rail JU Administrative budget for 2027.

Most of this amount covers the Salaries & allowances of the JU staff. The financial resources are covered through financial contributions divided equally between the Union (including EFTA contribution) and the Other Members. With particular regard to the salaries, it is in accordance with the Legislative Financial Statement and establishment plan of Europe's Rail JU and decision to implement BOA Accounting under the lead and coordination of EU-Rail (12 TAs, 19 CAs and 1 SNEs).

Title 1 is built under the assumption that Europe's Rail be fully staffed.

Unused Appropriations 2027 Of which Administrative - EU-Rail

Based on the info we have at the moment the unused commitment appropriations amounting to 7.193.126€ is distributed as follows:

2028 - 2.786.000,00

2029 - 1.943.000,00

2030 - 1.665.000,00

2031 - 799.126,00

Nevertheless, it is to be noted that the unused could be reassigned between 2027-2031 depending on the new MFF.

4.2.2 - Title 2

The estimated expenditure under Title 2 amounts to EUR 1 646 429. This represents 29% of the Europe's Rail JU Administrative budget for 2027.

The required budget resources are needed to cover the costs for the year 2027 on housing, administrative and IT support services, supplies, meetings' organization, communications and events activities, and audits supporting the JU operations. The financial resources are covered through financial contributions divided equally between the Union (including EFTA contribution) and the Other Members (this being valid for Title 1 as well).

4.2.3 - Title 3

In accordance with its plans to launch the operational activities and the first multi-annual Work Programme 2022-2024 of Europe's Rail Programme at the beginning of 2022, the JU has been launching 4 calls for proposals between 2022 and 2024, among which the first call 2022-1 that was launched with multi-annual instalments and covered by the implementation of commitment appropriations of 2022, 2023 and 2024 for a total of EUR 233M of co-funding and EUR 421M of Total Project Costs. In fact, in accordance with the SBA (see legal basis of section 1.1), the JU is monitoring its call operational activities and implement the multi-annuality by instalments as indicated in the aforementioned Council Regulation. The JU also launched several tenders among which a single framework contract to perform the activities established in the SBA about the System Pillar activities for a total of EUR 45M and for 6 years duration.

With the second multi-annual Work Programme 2025-2026, the JU has launched two new calls for proposals using also the commitment appropriations of 2025 for operational activities to support the second call with multi-annual instalment for FPs of 148,2M value, for a forth call on exploratory research of 5,9 M value, as well as tenders for System Pillar activities and other for 11,7M value in accordance with the EU-Rail Multi-Annual Action Plan.

The last programme call for in accordance with the latest Multi-Annual Work Programme approved by the EU-Rail Governing Board on 24 June 2025⁹⁴ launched in 2027.

2027 draft preliminary budget foresees operational expenditure related to Horizon Europe' calls of around EUR 85 Mio.

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	White Atrium building, 2nd Floor	Avenue de la Toison d'Or 56-60 B1060 Brussels Belgium	918,00	118,00	1 036,00	240 000	Until 31.01.2032			
TOTAL			918,00	118,00	1 036,00	240 000				0

5.1.2 - Current building(s) Other comments

Out of the nine JUs listed in the Single Basic Act, 8 share the same building. Two JUs have been progressively joining the same location in the course of 2023, while one (SESAR 3 JU) is located elsewhere.

The eight JUs currently sharing their headquarters are located in the 'White Atrium' building (WA), Avenue de la Toison d'Or 56-60 in Brussels, Belgium (1060). The current contract ends at the end of 2024.

By regulation, all Joint Undertakings shall have their seat in the Brussels Region.

In May 2022 the Clean Hydrogen JU, in agreement with the other eight JUs, mandated a private company to survey the Brussels market of offices buildings in view of establishing its future headquarters for the period 2025 – 2032. The study was carried out in June 2022. The market study reveals that the WA offers competitive renting conditions (total occupation cost/sqm/year) for a grade B building in comparison to current market conditions but also that a possible reduction of space could reduce the total cost of occupation over time, mostly by maximising open spaces (the study considers 50% of open spaces and 50% of closed offices).

Therefore, the CH 2 JU has launched in February 2023 a negotiated procedure in accordance with the Financial Regulation Annex I, Articles 11.1.B(ii) and 11.1.(g), with the objective to open a selection of possible building for the period 2024-2031, including the option to stay in the White Atrium building.

The result of the negotiated procedure in 2023 confirmed the selection of the White Atrium building. All the JUs has signed a new Usufruct Agreement for the White Atrium building in January 2025.

5.1.3 - Building projects in the planning phase

n/a

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - Evaluation

The Commission shall carry out an interim and a final evaluation of each Joint Undertaking feeding into the Horizon Europe evaluations, as specified in Article 52 of the Horizon Europe Regulation. The European Commission published the "Horizon Europe and the green transition interim evaluation support study : partnership evaluation report" in 2024

⁹⁴ <https://rail-research.europa.eu/wp-content/uploads/2026/01/Europes-Rail-Multiannual-Work-Programme.pdf>

(<https://op.europa.eu/en/publication-detail/-/publication/e6cc1f91-6421-11ef-a8ba-01aa75ed71a1/language-en>) that will feed the Horizon Europe Interim Evaluation including the evaluation report of EU-Rail, planned for 2025.

5.3 - Privileges and immunities

Joint undertaking privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
The Europe’s Rail JU is granted with the benefit of the provisions listed in the Protocol on the Privileges and Immunities of the European Communities	As stated in the article 39 of the Council Regulation setting up Joint Undertakings under Horizon Europe (2021/2085 of 19 November 2021), the Protocol N°7 on the privileges and immunities of the European Union, annexed to the Treaty on European Union and the TFEU, shall apply to the Joint Undertakings and their staff.	

1 – Overview**1.1 - Creation/modification (legal base)**

Decision	Date	Mission/ Tasks / Functions
Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe (OJ L 427/17) and repealing Regulations (EC) No 219/2007, (EU) No 557/2014, (EU) No 558/2014, (EU) No 559/2014, (EU) No 560/2014, (EU) No 561/2014 and (EU) No 642/2014, OJ L 427, 30.11.2021	30/11/2021	The general objectives of the proposed Clean Hydrogen Joint Undertaking will be (Article 73(1) of the SBA): - to contribute to the objectives set out in the 2030 Climate Target Plan, and the European Green Deal, by raising the EU's ambition on reducing greenhouse gas emissions to at least 55% below 1990 levels by 2030, and climate neutrality by 2050; - to contribute to the implementation of the 2020 European Commission's Hydrogen Strategy for a climate neutral Europe; - to strengthen the competitiveness of the Union clean hydrogen value chain, with a view to supporting, notably the SMEs involved, accelerating the market entry of innovative competitive clean solutions; - to stimulate clean hydrogen production, distribution, storage and end use applications. The Clean Hydrogen Joint Undertaking shall also have the following specific objectives (Article 73(2) of the SBA): - improve through research and innovation the cost-effectiveness, reliability, quantity and quality of clean hydrogen solutions, including production, distribution, storage and end uses developed in the Union such as more efficient and cheaper hydrogen electrolyzers and cheaper transport and industrial applications; - strengthen the knowledge and capacity of scientific and industrial actors along the Union's hydrogen value chain; - carry out demonstrations of clean hydrogen solutions with the view to local, regional and Union-wide deployment, addressing renewable production, distribution, storage, and use for transport and energy-intensive industries as well as other applications; - increase public and private awareness, acceptance, and uptake of clean hydrogen solutions, in particular through cooperation with other European partnerships under Horizon Europe
Council Regulation No 559/2014 of 6 May 2014 setting up the FCH 2 Joint Undertaking (OJ L 169/108) Regulation repeals Council Regulation No 521/2008 of 30 May 2008 setting up the FCH Joint Undertaking under FP7 (OJ L 153/1, 12/06/2008). Ongoing actions were transferred to FCH 2 JU	06/05/2014	The FCH Joint Undertaking shall contribute to the objectives of the Joint Technology Initiative on Fuel Cells and Hydrogen, through the development of a strong, sustainable and globally competitive fuel cells and hydrogen sector in the Union. It shall, in particular: -reduce the production cost of fuel cell systems to be used in transport applications, while increasing their lifetime to levels competitive with conventional technologies, -increase the electrical efficiency and the durability of the different fuel cells used for power production, while reducing costs, to levels competitive with conventional technologies, -increase the energy efficiency of production of hydrogen from water electrolysis while reducing capital costs, so that the combination of the hydrogen and the fuel cell system is competitive with the alternatives available in the marketplace, and -demonstrate on a large scale the feasibility of using hydrogen to support integration of renewable energy sources into the energy systems, including through its use as a competitive energy storage medium for electricity produced from renewable energy sources.

1.2 - Seat

Brussels, Belgium

1.3 - Budget line

01 02 02 54: Cluster ‘Climate, Energy and Mobility’ — Clean Hydrogen Joint Undertaking

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	17	17	100,00 %	17	17
TOTAL AST	10	10	100,00 %	10	10
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	27	27	100,00 %	27	27
Contract Agents	1	1	100,00 %	1	1
Seconded National Experts	3	2	66,67 %	3	3
TOTAL Staff	31	30	96,77 %	31	31

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
EU contribution	123 588 321	132 982 836	124 926 945	145 363 683
Other Revenue	8 208 309	27 526 055	8 223 086	33 131 436
Total	131 796 630	160 508 891	133 150 031	178 495 119

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	5 097 000	5 097 000	5 253 000	5 253 000
Title 2 - Infrastructure and operating expenditure	3 699 630	3 699 630	3 847 000	3 847 000
Title 3 - Operational expenditure	123 000 000	159 222 973	108 694 046	169 366 048
Total	131 796 630	168 019 603	117 794 046	178 466 048

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025		2026	2027	
	Authorized Budget	Actually Filled as of 31/12/2025	Authorized Budget	Requested by the Agency	Draft Budget Request

	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13		1		1		1		1		1
AD 12		1		1		1		1		1
AD 11								1		1
AD 10		2		2		2		1		1
AD 9		3		3		2		2		2
AD 8		3		3		2		3		3
AD 7		4		4		5		4		4
AD 6		2		2		3		3		3
AD 5										
TOTAL AD	0	17	0	17	0	17	0	17	0	17
AST 11										
AST 10		1		1		1		1		1
AST 9		1		1		1		1		1
AST 8		1		1						
AST 7		1		1		1		1		1
AST 6		2		2		3		5		5
AST 5		3		3		2				
AST 4		1		1		2		2		2
AST 3										
AST 2										
AST 1										
TOTAL AST	0	10	0	10	0	10	0	10	0	10
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		27		27		27		27		27
GRAND TOTAL	27		27		27		27		27	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	1	1	1	1
Function Group III				
Function Group II				
Function Group I				
Contract Agents	1	1	1	1

2.2.2 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with appropriations stemming from contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027
Financed from participation of candidate countries and/or third countries	4	2	3	3

2.2.3 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	3	2	3	3

(1) One of these SNEs is financed under EARN/N credits.

2.2.4 - Use of interim staff by the Joint Undertaking

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total(FTE)	2	2	2
Total(appropriations)	121 805	140 000	140 000

Interim staff are used to cover temporary vacancies due to sickness, maternity/parental leave or staff leaving the JU (until a replacement is recruited). Therefore, it is not possible at this stage to determine the exact number of FTEs under interim contracts in 2027 at this stage. The Clean Hydrogen JU indicatively foresees 2 positions of interim in 2027, in FTEs. Budgetary information about the use of interim contracts is provided in Title 1 under the budget line 1500 External services, which also includes allowances of trainees (up to 2 traineeships foreseen in 2027, representing 1 FTE).

2.2.5 - Use of the service providers by Joint Undertaking

Please insert in the table below the number of all service providers for each of the years in the full FTEs (for instance 2 people working 50% = 1 service provider)

Service providers*	2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	10	10	10
Total (appropriations)	1 272 793	1 310 977	1 350 307

As per the procurement rules, the procurement of external services is related to activities to be performed by and deliverables to be received from contractors as part of services delivered. The value of the related contracts is expressed in function of the activities performed and deliverables submitted to JU, but we do not have detailed and comprehensive

information on the related number of FTEs. For instance, in the field of ICT (Title 2), our IT infrastructure is procured by external service providers, but the breakdown of the related costs does not enable us to determine the number of FTEs involved. Providing a figure of FTEs in relation to some of the services is partial and only covers the part of services directly related to the Clean Hydrogen JU's operations (i.e. it does not include administrative expenditure related to services such as IT infrastructure provision, building security etc.). This includes the following services representing a total of 10 FTEs: support to Grant Management (5 FTEs), support to Knowledge Management (3 FTEs), support to Communications (2 FTEs). The services were established in 2024 and ramped up during that year.

3 - Financial Resources

3.1 - Revenues

3.1.1 - Revenues Commitment Appropriations

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	88 378 873	123 588 321	124 926 945	124 926 945	1,08 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	3 742 515	3 880 292	18 987 329	18 987 329	389,33 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	84 636 358	119 708 029	105 939 616	105 939 616	-11,50 %
2 THIRD PARTIES CONTRIBUTION	102 430 419	3 398 679	3 248 101	3 273 086	-3,70 %
- Of which EEA/EFTA (excl. Switzerland)	2 430 419	3 398 679	3 248 101	3 273 086	-3,70 %
- Of which third countries	100 000 000				
3 IN CASH THIRD PARTY CONTRIBUTIONS	3 845 434	3 987 000	4 150 000	4 150 000	4,09 %
- Of which Administrative (Title 1 and Title 2)	3 845 434	3 987 000	4 150 000	4 150 000	4,09 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	7 924 529	822 630	800 000	800 000	-2,75 %
- Of which administrative	1 882 580	822 630	800 000	800 000	-2,75 %
- Of which operational	6 041 949				
7 OTHER					
TOTAL	202 579 255	131 796 630	133 125 046	133 150 031	1,03 %

As the exact percentages of the EFTA contribution for 2027 were not known at the time this financial statement was prepared, the "Joint Undertaking request" columns in the "Revenue" and "Expenditure" tables were based on a proxy, i.e. the EFTA coefficients applicable in 2026. The possible discrepancies between the "Joint undertaking request" and the "Budget Forecast" columns, and between the "Revenue" and the "Expenditure" tables are due to the subsequent automatic update of the EFTA coefficient in the "Revenue" tables only.

(1) In 2027, three contract agents and one SNE are foreseen, with an estimated annual cost of approximately EUR 257 000 for the four full-time equivalents (FTEs), to be covered by the annual administrative budget and, if necessary, by carry-over administrative appropriations from previous years.

(2) For the 2026 budget, it should be noted that the commitment appropriations (CA) presented correspond to the initial amounts and do not reflect the final amounts adopted following the Gigafactories cut applied during the year.

(3) Breakdown of EFTA: EUR 493 670,55 for administrative credits and EUR 2 754 430,02 for operational credits.

3.1.2 - Revenues Payment Appropriations

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	56 363 917	140 493 549	145 363 685	145 363 683	3,47 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	3 742 515	3 880 292	4 044 835	4 044 834	4,24 %

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	52 621 402	136 613 257	141 318 850	141 318 849	3,44 %
2 THIRD PARTIES CONTRIBUTION	48 519 519	18 032 028	24 608 090	3 808 528	-78,88 %
- Of which EEA/EFTA (excl. Switzerland)	1 519 519	3 832 028	3 779 456	3 808 528	-0,61 %
- Of which third countries	47 000 000	14 200 000	20 828 634		-100,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	3 845 434	3 987 000	4 150 000	4 150 000	4,09 %
- Of which Administrative (Title 1 and Title 2)	3 845 434	3 987 000	4 150 000	4 150 000	4,09 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	85 543 652	5 507 027	4 344 274	4 344 274	-21,11 %
- Of which administrative	1 283 580	822 630	800 000	800 000	-2,75 %
- Of which operational	84 260 072	4 684 397	3 544 274	3 544 274	-24,34 %
7 OTHER				20 828 634	100,00 %
TOTAL	194 272 522	168 019 604	178 466 049	178 495 119	6,23 %

(1) For the 2026 budget, it should be noted that the payment appropriations (PA) presented correspond to the initial amounts and do not reflect the final amounts adopted.

(2) EUR 20 828 634 is related to UK contributions

(3) Breakdown of EFTA: EUR 105 165,71 for administrative credits and EUR 3 674 290,1 for operational credits.

3.2 - Financial contributions from EU budget and the other partners and in kind contributions

3.3 - Expenditure

3.3.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	4 229 826	5 097 000	5 253 000	5 253 000	3,06 %
Salaries & allowances	3 927 608	4 818 000	4 966 000	4 966 000	3,07 %
- Of which establishment plan posts	3 716 865	4 300 000	4 430 000	4 430 000	3,02 %
- Of which external personnel	210 743	518 000	536 000	536 000	3,47 %
Expenditure relating to Staff recruitment	6 645	5 000	5 000	5 000	0,00 %
Mission expenses	85 500	72 000	85 000	85 000	18,06 %
Socio-medical infrastructure	11 217	10 000	10 000	10 000	0,00 %
Training	43 000	35 000	43 000	43 000	22,86 %
External Services	152 932	153 000	140 000	140 000	-8,50 %
Receptions, events and representation	2 924	4 000	4 000	4 000	0,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	4 469 556	3 699 630	3 847 000	3 847 000	3,98 %
Rental of buildings and associated costs	804 632	415 555	450 000	450 000	8,29 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Information, communication technology and data processing	753 232	522 500	718 500	718 500	37,51 %
Movable property and associated costs	249 827	5 000	5 000	5 000	0,00 %
Current administrative expenditure	22 048	9 895	12 000	12 000	21,27 %
Postage / Telecommunications	6 807	9 500	12 000	12 000	26,32 %
Meeting expenses	48 220	40 000	41 000	41 000	2,50 %
Running costs in connection with operational activities	1 327 307	1 497 180	1 458 500	1 458 500	-2,58 %
Information and publishing	678 243	800 000	820 000	820 000	2,50 %
Studies	579 240	400 000	330 000	330 000	-17,50 %
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	191 862 083	123 000 000	108 694 046	108 694 046	-11,63 %
TOTAL	200 561 465	131 796 630	117 794 046	117 794 046	-10,62 %

(1) For the 2026 budget, it should be noted that the commitment appropriations (CA) presented correspond to the initial amounts and do not reflect the final amounts adopted following the Gigafactories cut applied during the year.

3.3.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	4 155 344	5 097 000	5 253 000	5 253 000	3,06 %
Salaries & allowances	3 902 022	4 818 000	4 966 000	4 966 000	3,07 %
- Of which establishment plan posts	3 693 279	4 300 000	4 430 000	4 430 000	3,02 %
- Of which external personnel	208 743	518 000	536 000	536 000	3,47 %
Expenditure relating to Staff recruitment	8 061	5 000	5 000	5 000	0,00 %
Mission expenses	81 720	72 000	85 000	85 000	18,06 %
Socio-medical infrastructure	6 769	10 000	10 000	10 000	0,00 %
Training	23 664	35 000	43 000	43 000	22,86 %
External Services	129 664	153 000	140 000	140 000	-8,50 %
Receptions, events and representation	3 444	4 000	4 000	4 000	0,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	3 533 687	3 699 630	3 847 000	3 847 000	3,98 %
Rental of buildings and associated costs	416 344	415 555	450 000	450 000	8,29 %
Information, communication technology and data processing	804 138	522 500	718 500	718 500	37,51 %
Movable property and associated costs	827	5 000	5 000	5 000	0,00 %
Current administrative expenditure	17 804	9 895	12 000	12 000	21,27 %
Postage / Telecommunications	8 318	9 500	12 000	12 000	26,32 %
Meeting expenses	26 952	40 000	41 000	41 000	2,50 %
Running costs in connection with operational	1 206 477	1 497 180	1 458 500	1 458 500	-2,58 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
activities					
Information and publishing	960 837	800 000	820 000	820 000	2,50 %
Studies	91 990	400 000	330 000	330 000	-17,50 %
Other infrastructure and operating expenditure					
Title 3 - Operational expenditure	174 094 763	159 222 973	169 366 048	169 366 048	6,37 %
TOTAL	181 783 794	168 019 603	178 466 048	178 466 048	6,22 %

(1) For the 2026 budget, it should be noted that the payment appropriations (PA) presented correspond to the initial amounts and do not reflect the final amounts adopted.

3.4 - Budget Outturn

First estimate of the 2025 surplus that remains within the joint undertaking: 12 753 096 EUR

4 - Justification of needs

-1 - Commission assessment

Human Resources

DG RTD does not have comments on the JU request which is in line with the current MFF staffing of the JU as endorsed by the CMB (Ares (2024)9152446)

Financial Resources

DG RTD does not have comment on the budget request which complies with the JU financial programming.

The EU contribution in the revenues tables contains the commitments for the year and the frontloading of the commitments for the remaining years of the JU beyond 2027. The indicative yearly distribution of the frontloaded commitments for the remaining years of the JU in the period beyond 2027 is included under section 4.2.1.

4.1 - Human Resources - Joint Undertaking Request

4.1.1 - Number of staff requested

The establishment plan for Clean Hydrogen in 2027 will consist of 27 TA, 1 CA and 3 SNEs, in continuation of the situation in 2026.

In addition, 3 CA will be financed by third country contributions.

4.1.2 - Vacancy rate as of end 2025

The vacancy rate as of the end of 2025 was 3.2%, based on establishment plan posts (TA) and contract agents (CA). One position vacant at the end of 2025 is expected to be filled in early January 2026.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.4 - Salary assumption for calculating salary line (% applied)

The salary assumption was based on computation of each step and grade in 2027 taking into account the Staff Establishment Plan, the step advancements, the provision for reclassifications as per Staff Establishment Plan and applying annual increase of 2.2% to 2026 salary scale figures (for the first six months of 2026) and an additional 2.3% to that figure (for the last six months of 2027) in accordance with Budget Circular for 2027.

4.1.5 - Correction coefficient used

4.1.6 - Exchange rate used (if applicable)

4.2 - Financial Resources - joint Undertaking Request

4.2.1 - Title 1

Title 1 (Staff costs) represents 58% of the administrative budget for 2027. It covers salaries and allowances for staff and external personnel as presented in the establishment plan. It also includes mission expenses, training and socio-medical costs, expenditure related to recruitment, external services and reception, events, and representational costs.

Salaries and allowances for staff in the establishment plan (Temporary Agents) will increase by 3% compared to 2026. Salaries and allowances for external personnel (Contract Agents and Seconded National Experts) will also increase by 3% compared to the 2026 provisions.

Mission expenses will increase by 15% compared to the 2026 provision, reflecting both the higher need for missions observed in 2025 and the increase in the generally applied budgetary ceiling. Training expenditure will increase by 19% due to additional staff development activities required as the Organisation reaches full capacity in 2026, including staff away day and coaching activities supporting management development and team effectiveness.

Expenditure related to recruitment, socio-medical costs and representational costs will remain at 2026 levels, as no additional needs have been identified.

In line with the JU's phasing-out plan, the indicative annual distribution of the frontloaded commitment appropriations is as follows:

Commitments		Payments				
Year	Total (€)	2027	2028	2029	2030	2031
2027	19,481,000	4,150,000	4,127,000	4,127,000	4,077,000	3,000,000

4.2.2 - Title 2

Title 2 (Infrastructure and operating costs) represents 42% of the administrative budget for 2027 and will increase by 4% compared to 2026. The increase results mainly from structural adjustments in IT and administrative expenditure, partly offset by reductions in studies and operational support costs.

Rental and building costs are expected to increase by 8% in 2027 due to additional building adaptations linked to the refurbishment works. Current administrative and telecommunications expenditure will also increase as additional needs identified in 2025, and the full refurbishment planned for 2026 generate further requirements.

IT expenditure is increased in 2027, reflecting additional investment needs related to IT refurbishment and enhanced cybersecurity measures. However, no major changes are anticipated thereafter, as a revised baseline has already been established following the introduction of the new accounting system SUMMA in 2025.

Communication costs will increase by 3% due to the organisation of a dedicated Hydrogen Valleys event following the decoupling of H2Week from the PRD event. Meeting expenditure will increase by 2%, mainly covering catering and the reimbursement of travel costs for GB, SRG and SG members attending physical meetings.

These increases are partially offset by a 2% decrease in running costs related to operational activity contracts, as support services will continue under a new framework contract. The final specific contract under the current framework contract is expected to be signed in Q1 2026 and to run until mid-2027. Expenditure on strategic studies will also decrease in 2027, while expenditure on movable property will stabilise following completion of the refurbishment in 2026.

4.2.3 - Title 3

H2020: Payment appropriations cover four final payments.

Horizon Europe: An amount of EUR 108.69 million is foreseen for Horizon Europe (EUR 108.69 million confirmed during the 2027 budgetary process). Commitment appropriations will cover the 2027 call, JRC activities, other studies and experts (evaluators and reviewers).

Payment appropriations will cover the full pre-financing for grants expected to be signed at the end of 2027 deriving from the 2027 call.

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	White Atrium	Brussels, Belgium	1 136,36	17,89	1 154,25	272 213	End date: 1.1.2031	Long term lease	None	
TOTAL			1 136,36	17,89	1 154,25	272 213				0

5.1.2 - Current building(s) Other comments

Clean Hydrogen Joint Undertaking has occupied this building since 1 January 2025.

The end date according to the lease contract is 1/1/2031.

Clean Hydrogen JU is not the owner of the building.

5.1.3 - Building projects in the planning phase

Not applicable

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 - Evaluation

Article 171(3) of the Council Regulation setting up Clean Hydrogen Joint Undertaking (2021/2085 of 19/11/2021), evaluations of the joint undertaking's operations shall be carried out in a timely manner to feed into the overall

interim and final evaluations of Horizon Europe and the related decision-making process on Horizon Europe, its successor and other initiatives relevant to research and innovation, referred to in Article 52 of the Horizon Europe Regulation.

5.3 - Privileges and immunities

Joint undertaking privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
The JU signed with the Belgian authorities the host agreement on the 24th of April 2015; therefore the Protocol on the Privileges and Immunities applies directly.	As stated in the article 39 of the Council Regulation setting up the Clean Hydrogen Joint Undertaking (2021/2085 of 19/11/2021) the Protocol on the Privileges and Immunities of the European Communities shall apply to the Clean Hydrogen JU and its staff	

2.1.11 Circular Bio-based Europe - CBE

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Regulation n° (EU) 2018/121 of 23.01.2018 amending Council Regulation No 560/2014 of 6 May 2014 establishing the Bio-Based Industries Joint Undertaking (OJ 169/130)	06/05/2014	The Regulation sets up the Bio-based Industries Joint Undertaking (BBI JU) under Article 187 of the Treaty on the Functioning of the European Union (TFEU) for the implementation of the Joint Technology Initiative on Bio-based Industries (BBI JTI).
Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe and repealing Regulations (EC) No 219/2007, (EU) No 557/2014, (EU) No 558/2014, (EU) No 559/2014, (EU) No 560/2014, (EU) No 561/2014 and (EU) No 642/2014	30/11/2021	The Regulation sets up the Circular Bio-based Europe (CBE JU) under Article 187 of the Treaty on the Functioning of the European Union (TFEU) to contribute to the general and specific objectives of the Horizon Europe Regulation and has the following general objectives according to Article 46(1) of the SBA: (a) accelerate the innovation process and development of bio-based innovative solutions; (b) accelerate market deployment of the existing mature and innovative bio-based solutions; (c) ensure a high level of environmental performance of bio-based industrial systems.

1.2 - Seat

White Atrium

TO/56, 1049

Brussels, Belgium

1.3 - Budget line

01 02 02 61: Cluster ‘Food, Bioeconomy, Natural Resources, Agriculture and Environment’ — Circular Bio-based Europe Joint Undertaking

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	10	10	100,00 %	10	10
TOTAL AST	3	3	100,00 %	3	3
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	13	13	100,00 %	13	13
Contract Agents	16	15	93,75 %	16	15
Seconded National Experts	0	0	N/A	0	0
TOTAL Staff	29	28	96,55 %	29	28

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment	Payment	Commitment	Payment

	appropriations	appropriations	appropriations	appropriations
EU Contribution	138 111 922	130 683 536	128 140 912	114 995 972
Other Revenue	48 922 642	32 938 812	7 236 302	48 124 599
Total	187 034 564	163 622 348	135 377 214	163 1205 71

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	3 807 142	3 807 142	4 400 164	4 400 164
Title 2 - Infrastructure and operating expenditure	2 104 362	2 104 362	2 857 856	2 857 856
Title 3 - Operational expenditure	171 710 699	161 192 718	116 795 238	155 839 552
Total	177 622 203	167 104 222	124 053 258	163 097 572

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13										
AD 12		1		1		2		2		2
AD 11		1		1						
AD 10		2		1		2		2		2
AD 9		4		3		3		2		2
AD 8						1		2		2
AD 7		1		2		1				
AD 6								1		1
AD 5				1						
TOTAL AD	0	10	0	10	0	10	0	10	0	10
AST 11										
AST 10										
AST 9										
AST 8										
AST 7										
AST 6						1		1		1
AST 5		1		1		1		1		1

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST 4		1		1				1		1
AST 3		1		1		1				
AST 2										
AST 1										
TOTAL AST	0	3	0	3	0	3	0	3	0	3
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		13		13		13		13		13
GRAND TOTAL	13		13		13		13		13	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	10	10	10	10
Function Group III	6	5	6	5
Function Group II				
Function Group I				
Contract Agents	16	15	16	15

2.2.2 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with appropriations stemming from contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027
Financed from participation of candidate countries and/or third countries	1	1	1	1

CBE JU is also foreseeing the extra FTE funded from these contributions, for years 2028 to 2031.

2.2.3 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL		0		0

2.2.4 - Use of interim staff by the Joint Undertaking

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total(FTE)	3	2	3.5
Total(appropriations)	236 000	145 000	250 000

CBE JU makes use of interim agents to temporarily replace vacant posts (e.g. departure, sick leave) or to support the JU during exceptional peak workload periods.

Compared to 2025, the 2026 estimate slightly decreased because the need is covered by the use of service providers (see 2.2.5).

2.2.5 - Use of the service providers by Joint Undertaking

Please insert in the table below the number of all service providers for each of the years in the full FTEs (for instance 2 people working 50% = 1 service provider)

Service providers*	2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	0,2	1,2	1,2
Total (appropriations)	17 400	126 400	126 400

CBE JU makes use of service providers to cover some communication and representation activities, which was previously covered by interim staff.

3 - Financial Resources

3.1 - Revenues

3.1.1 - Revenues Commitment Appropriations

REVENUES	Revenues Commitment Appropriations			
	Executed Budget	Budget 2026	Draft Budget 2027	VAR

	2025		Agency Request	Budget Forecast	2027/2026 (%)
1 EU CONTRIBUTION	117 088 457	138 111 922	128 140 912	128 140 912	-7,22 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	2 443 500	2 832 117	14 305 397⁽⁴⁾	14 305 397	405,11 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	114 644 957	135 279 805	113 835 515⁽⁴⁾	113 835 515	-15,85 %
2 THIRD PARTIES CONTRIBUTION	28 219 933	28 096 189	3 581 663	3 607 292	-87,16 %
- Of which EEA/EFTA (excl. Switzerland)	3 219 933	3 346 189 ⁽³⁾	3 331 663	3 357 292	0,33 %
- Of which third countries	25 000 000	24 750 000 ⁽⁴⁾	250 000 ⁽⁴⁾	250 000	-98,99 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	2 560 696	2 955 752	3 629 010	3 629 010	22,78 %
- Of which Administrative (Title 1 and Title 2)	2 560 696	2 955 752⁽²⁾	3 629 010	3 629 010	22,78 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	33 494 236	17 870 701	0		-100,00 %
- Of which administrative	2 575 110	0	0		
- Of which operational	30 919 126	17 870 701	0		-100,00 %
7 OTHER					
TOTAL	181 363 322	187 034 564	135 351 585	135 377 214	-27,62 %

As the exact percentages of the EFTA contribution for 2027 were not known at the time this financial statement was prepared, the "Joint Undertaking request" columns in the "Revenue" and "Expenditure" tables were based on a proxy, i.e. the EFTA coefficients applicable in 2026. The possible discrepancies between the "Joint undertaking request" and the "Budget Forecast" columns, and between the "Revenue" and the "Expenditure" tables are due to the subsequent automatic update of the EFTA coefficient in the "Revenue" tables only.

(1) This is 50% of the total EUR 50 mio for HE ops budget (for 2025 & 2026). EUR 50k was reallocated to admin for both years for an extra FTE. A matching EUR 50k will be contributed for both years by the Industry member, to be paid in 2026. An additional EUR 250k has also been deducted to fund the FTE from 2027 to 2031.

(2) See footnote 1. Includes EUR 50k towards the new FTE funded from additional 3rd party contributions. The Industry member will pay the additional contributions of 2025 and 2026 (50k each) in 2026

(3) Operational contribution of Adopted Budget 2026 is equal to 125 867 444 EUR, which is less than in the pre-filled table. there is no possibility for CBE JU to change the amount in the table

(4) According to the HEARING Preparation 2026-2027.

(5) EUR 250 000 is related to UK contribution.

(6) Breakdown of EFTA: EUR 371 940,31 for administrative credits and EUR 2 959 723,38 for operational credits.

3.1.2 - Revenues Payment Appropriations

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	153 460 540	134 165 410	114 995 972	114 995 972	-14,29 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	2 443 500	2 832 117	3 488 314	3 488 314	23,17 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	151 017 040	131 333 293	111 507 658	111 507 658	-15,10 %
2 THIRD PARTIES CONTRIBUTION	4 268 737	28 474 025	3 039 895	3 062 894	-89,24 %
- Of which EEA/EFTA (excl. Switzerland)	4 218 737 ⁽¹⁾	3 474 025	2 989 895	3 012 894	-13,27 %
- Of which third countries	50 000 ⁽²⁾	25 000 000 ⁽⁴⁾	50 000 ⁽⁵⁾	50 000	-80,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS	2 560 696	2 955 752	3 629 010	3 629 010	22,78 %
- Of which Administrative (Title 1 and Title 2)	2 560 696 ⁽³⁾	2 955 752 ⁽⁴⁾	3 629 010	3 629 010	22,78 %
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	24 651 573	1 509 035	41 432 695	41 432 695	2 645,64 %
- Of which administrative	2 875 141	500 000			-100,00 %
- Of which operational	21 776 432	1 009 035	41 432 695	41 432 695	4 006,17 %
7 OTHER					
TOTAL	184 941 546	167 104 222	163 097 572	163 120 571	-2,38 %

(1) Operational EU Contribution of Budget 2025 is not in line with AMD 3 of the AWP 2025. The correct amount is 150 965 108 EUR.

(2) From additional 3rd countries' admin contribution relating to 2025 and 2026 (see footnote 1 to the Revenues Commitment Appropriations table).

(3) Includes EUR 50k (each year) to match additional 3rd countries' admin contribution 2025 and 2026. See footnote 2 to the Revenues Commitment Appropriations table.

(4) This is 50% of the original additional EUR 50 mio for HE ops budget (for 2025 & 2026). EUR 50k was reallocated to admin for each year for an extra FTE. A matching kEUR 50k will be contributed for both years by the Industry member, to be paid in 2026. An additional EUR 250k has also been deducted to fund the FTE from 2027 to 2031.

(5) Only admin contribution will be requested in 2027, remaining 24.7 mio OPE UK contribution will be requested in 2029.

(6) EUR 50 000 is related to UK contributions

(7) Breakdown of EFTA: EUR 90 696,16 for administrative credits and EUR 2 899 199,11 for operational credits.

3.2 - Financial contributions from EU budget and the other partners and in kind contributions

Third-party contributions (commitment appropriations)	Executed budget 2025 (1)	Budget 2026 (1)	Draft budget 2027 (2)
Financial contribution to the administrative costs of JU covered by the Participant States	2 560 696	2 955 752	14 927 337
Financial contributions to the administrative costs by the Private members	2 560 696	2 955 752	14 927 337
Financial contributions to operational costs by the Participating States	142 747 693	153 839 998	116 795 238
In-kind contributions to operational activities by the Private members (3) BBI	0	0	0

In-kind contributions to operational activities by the Private members (3) CBE	86 800 571	110 529 696	153 468 491
TOTAL CONTRIBUTIONS	234 669 656	270 281 198	300 118 403

(1)

2025 and 2026 budget financial contribution figures include additional amounts received from third countries (UK) as follows (for both years): EUR 24 950 000 operational CA and EUR 50 000 administrative CA (Title 1) (matched by an additional EUR 50,000 per year from the industry partner). In addition, EUR 250 000 was deducted from 2026 to fund the Title 1 administrative budget (for 1 extra FTE) for the years 2027 to 2031.

(2)

Administrative contributions up to 2031, including 1 extra FTE funded from UK funds / Industry partner (250k each)

(3)

For BBI:

No additional in-kind contribution is expected. All expected IKOP and IKAA have been reported in previous years.

For CBE:

Figures regarding planned IKAA since call 2022 were revised and will be submitted to the Governing Board in Q1.2026

2025: IKOP foreseen EUR 33 601 148, IKAA EUR 53 199 423 (total EUR 86 800 571)

2026: IKOP foreseen EUR 62 188 962, IKAA EUR 48 340 734 (total EUR 110 529 696)

2027: IKOP foreseen EUR 84 028 047, IKAA EUR 69 440 445 (total EUR 153 468 491)

3.3 - Expenditure

3.3.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	3 584 216	3 807 142	4 400 164	4 400 164	15,58 %
Salaries & allowances	3 295 619	3 365 642	3 943 782	3 943 782	17,18 %
- Of which establishment plan posts	3 267 409	3 330 642	3 905 827	3 905 827	17,27 %
- Of which external personnel	28 210	35 000	37 955	37 955	8,44 %
Expenditure relating to Staff recruitment	0	25 000	26 000	26 000	4,00 %
Mission expenses	69 114	60 000	80 000	80 000	33,33 %
Socio-medical infrastructure	167 717	276 500	269 982	269 982	-2,36 %
Training	41 766	70 000	70 000	70 000	0,00 %
External Services	0	0			
Receptions, events and representation	10 000	10 000	10 400	10 400	4,00 %
Social welfare					
Other Staff related expenditure					
Title 2 - Infrastructure and operating expenditure	3 158 028	2 104 362	2 857 856	2 857 856	35,81 %
Rental of buildings and associated costs	405 806	357 000	431 280	431 280	20,81 %
Information, communication technology and data processing	870 983	810 000	957 040	957 040	18,15 %
Movable property and associated costs	0	5 000	0	0	-100,00 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Current administrative expenditure	49 177	7 500	76 500	76 500	920,00 %
Postage / Telecommunications	8 000	41 500	8 000	8 000	-80,72 %
Meeting expenses	36 866	68 862	61 000	61 000	-11,42 %
Running costs in connection with operational activities	280 803	185 000	220 000	220 000	18,92 %
Information and publishing	772 631	384 500	555 500	555 500	44,47 %
Studies	458 445	245 000	548 536	548 536	123,89 %
Other infrastructure and operating expenditure	275 317 ⁽¹⁾	0	0	0	
Title 3 - Operational expenditure	173 418 694	171 710 699	116 795 238	116 795 238	-31,98 %
Previous years' calls					
Current year's call	173 418 694	153 839 998	116 795 238	116 795 238	-24,08 %
Unused appropriations from previous years		17 870 701			-100,00 %
- Of which Administrative					
- Of which Operational		17 870 701			-100,00 %
TOTAL	180 160 938	177 622 203	124 053 258	124 053 258	-30,16 %

(1) 275k reimbursement of unused H2020 administrative contributions as follows: 50% to EC, 50% to BIC

3.3.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	3 590 712	3 807 142	4 400 164	4 400 164	15,58 %
Salaries & allowances	3 295 619	3 365 642	3 943 782	3 943 782	17,18 %
- Of which establishment plan posts	3 267 409	3 330 642	3 905 827	3 905 827	17,27 %
- Of which external personnel	28 210	35 000	37 955	37 955	8,44 %
Expenditure relating to Staff recruitment	0	25 000	26 000	26 000	4,00 %
Mission expenses	65 759	60 000	80 000	80 000	33,33 %
Socio-medical infrastructure	170 568	276 500	269 982	269 982	-2,36 %
Training	51 567	70 000	70 000	70 000	0,00 %
External Services	0	0	0	0	
Receptions, events and representation	7 199	10 000	10 400	10 400	4,00 %
Social welfare	0	0	0	0	
Other Staff related expenditure	0	0	0	0	
Title 2 - Infrastructure and operating expenditure	2 545 439	2 104 362	2 857 856	2 857 856	35,81 %
Rental of buildings and associated costs	374 879	357 000	431 280	431 280	20,81 %
Information, communication technology and data processing	835 644	810 000	957 040	957 040	18,15 %
Movable property and associated costs	0	5 000	0	0	-100,00 %
Current administrative expenditure	41 389	7 500	76 500	76 500	920,00 %
Postage / Telecommunications	7 453	41 500	8 000	8 000	-80,72 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Meeting expenses	33 262	68 862	61 000	61 000	-11,42 %
Running costs in connection with operational activities	323 783	185 000	220 000	220 000	18,92 %
Information and publishing	314 336	384 500	555 500	555 500	44,47 %
Studies	339 376	245 000	548 536	548 536	123,89 %
Other infrastructure and operating expenditure	275 317 ⁽¹⁾	0			
Title 3 - Operational expenditure	154 878 131	161 192 718	155 839 552	155 839 552	-3,32 %
Previous years' calls	154 878 131	159 683 683	155 839 552	155 839 552	-2,41 %
Current year's call	0	0	0	0	
Unused appropriations from previous years		1 509 035			-100,00 %
- Of which Administrative		500 000 ⁽²⁾			-100,00 %
- Of which Operational		1 009 035			-100,00 %
TOTAL	161 014 282	167 104 222	163 097 572	163 097 572	-2,40 %

(1) 275k reimbursement of unused H2020 administrative contributions as follows: 50% to EC, 50% to BIC

(2) Unused administrative PA from previous years are by default included in title 3 operational expenditure - incorrect; will be used for administrative expenses

3.4 - Budget Outturn

First estimate of the 2025 surplus that remains within the Joint Undertaking.

Administrative:

CA: total EUR 1 191 683, of which EUR 1 191 683 for CBE and EUR 0 for BBI

PA: total EUR 1 916 902, of which EUR 1 916 902 for CBE and EUR 0 for BBI

Operational:

CA: total EUR 10 476 718, of which EUR 9 389 620 for CBE and EUR 1 087 098 for BBI

PA total EUR 22 352 682, of which EUR 16 991 884 for CBE and EUR 5 360 798 for BBI

4 - Justification of needs

-1 - Commission assessment

Human Resources

DG RTD does not have comment on the JU request which is in line with the current MFF staffing of the JU as endorsed by the CMB (Ares (2024)9152446)

Financial Resources

As a general principle, a ceiling of 2% increase of the 2026 voted budget should be respected for the non-salary related expenditure. The budget requested by CBE for title 2 shows an increase of 35,81%. According to JU, this increase is due to an underestimation of the needs in the initial budget 2026 due to a lack of visibility of potential reactivations from non-used credits from previous years.

Further explanations and justifications have been requested from the Joint-Undertakings to evaluate the variations of the budget appropriations in title 2 and also in title 1 for which an increase of 17,18% has been noted.

In relation with the budget Outturn (section 3.4), A surplus in the administrative appropriations of 1 191 683 (CA) and 1 916 902 (PA) has been indicated. Additional explanations regarding the measure taken in order to reduce the surplus have been requested from the JU.

The EU contribution in the revenues tables contains the commitments for the year and the frontloading of the commitments for the remaining years of the JU beyond 2027. The indicative yearly distribution of the frontloaded commitments for the remaining years of the JU in the period beyond 2027 is included under section 4.2.1.

4.1 - Human Resources - Joint Undertaking Request

4.1.1 - Number of staff requested

13 TAs and 15 CAs have been requested and approved from EU budget + 1 CA from third countries contributions.

4.1.2 - Vacancy rate as of end 2025

At the end of 2025, 13 TAs and 15 CAs were in place out of an establishment plan of 13 TAs and 16 CAs which means 96.55% occupancy rate.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

4.1.4 - Salary assumption for calculating salary line (% applied)

For the HR expenditure for the single year of 2027:

For both TAs and CAs the computation was made taking into account the respective grade/step of each staff member as well as potential reclassifications. For the 13 TAs this gives a total of EUR 2 290 377 (which corresponds to an average cost per TA of EUR 176 183 per year). For the 17 CAs (including the extra FTE from the third-party contributions) the total is EUR 1 564 050 (corresponding to an average cost per CA of EUR 92 003 per year).

The salary budget line also includes an amount of EUR 37 955 for interns (4 at an average cost of EUR 9 488).

Regarding the CBE total salaries, there are also the following costs:

- EUR 15 000 for the annual employer pension contributions
- EUR 36 400 for the annual administrative fee to PMO;

Other staff costs include:

- EUR 70 000 for training
- EUR 16 000 for medical costs
- EUR 26 000 for recruitment costs
- EUR 254 000 for EU School and creche fees and the school bus as well as staff public transportation scheme.

4.1.5 - Correction coefficient used

4.1.6 - Exchange rate used (if applicable)

4.2 - Financial Resources - joint Undertaking Request

4.2.1 - Title I

Frontloading of commitments 2028-2031

Heading	2028	2029	2030	2031
Title I and Title II	3.579.010	3.579.010	1.970.154	1.970.153

4.2.2 - Title 2

		C1		C2		C1 + C2	
Title	Heading	CAs	PAs	CAs	PAs	CAs	PAs
Chapter							
2	Other administrative expenditure	11.755.319	2.857.856	-	-	11.755.319	2.857.856
2 0	Rental of buildings and associated costs	1.773.999	431.280	-	-	1.773.999	431.280
2 1	Administrative information technology	3.936.626	957.040	-	-	3.936.626	957.040
2 2	Movable property and associated costs	-	-	-	-	-	-
2 3	Current administrative expenditure	314.670	76.500	-	-	314.670	76.500
2 4	Telecommunications and postal charges	32.907	8.000	-	-	32.907	8.000
2 5	Expenditure on formal meetings	250.913	61.000	-	-	250.913	61.000
2 6	External communication, information, publicity	2.284.957	555.500	-	-	2.284.957	555.500
2 7	Service contracts	2.256.313	548.536	-	-	2.256.313	548.536
2 9	Expert reviewers	904.934	220.000	-	-	904.934	220.000

4.2.3 - Title 3

		BBI		CBE	
Title	Heading/fund source	CAs	PAs	CAs	PAs
Chapter					
TOTALS		-	-	116.795.238	155.839.552
31	C1 current year call	-	-	115.895.238	-
30	C1 prior year call	-	-	-	154.939.552
31	C2 prior year calls	-	-	-	-
32	C1 Expert-evaluators	-	-	900.000	900.000

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	White Atrium TO 56	Avenue de la Toison d'Or (56-60) B-1060 Brussels Belgium	892,50	250,00	1 142,50	250 000	2025-2031	"Uso fructo" rental	Belgium	
TOTAL			892,50	250,00	1 142,50	250 000				0

5.1.2 - Current building(s) Other comments

In addition to the annual office rental cost, rental charges are invoiced quarterly. These averaged around EUR 100,000 per year.

5.1.3 - Building projects in the planning phase

N/A

5.1.4 - Building projects submitted to the European Parliament and the Council

N/A

5.2 - Evaluation

N/A

5.3 - Privileges and immunities

Joint undertaking privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
VAT Exemption	BE	

2.1.12 European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC)

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission / Tasks / Functions
REGULATION (EU) 2021/887 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 20 May 2021 establishing the European Cybersecurity Industrial, Technology and Research Competence Centre and the Network of National Coordination Centres		According to articles 3, 4 and 5 of the Regulation the Competence Centre and the Network have the following mission, objectives and tasks: Mission of the Competence Centre and the Network (Article 3) 1. The mission of the Competence Centre and the Network is to help the Union to: (a) strengthen its leadership and strategic autonomy in the area of cybersecurity by retaining and developing the Union's research, academic, societal, technological and industrial cybersecurity capacities in the Digital Single Market; (b) support Union technological capacities, capabilities and skills in relation to the resilience and reliability of the infrastructure of network and information systems; and (c) increase the global competitiveness of the Union's cybersecurity industry, ensure high cybersecurity standards throughout the Union and turn cybersecurity into a competitive advantage for other Union industries. 2. The Competence Centre and the Network shall undertake their tasks in collaboration with ENISA and the Community, as appropriate. 3. The Competence Centre shall, in accordance with the legislative acts establishing the relevant programmes, in particular Horizon Europe and the Digital Europe Programme, use relevant Union financial resources in such a way as to contribute to the mission set out in paragraph 1. Objectives of the Competence Centre (Article 4) 1. The Competence Centre shall have the overall objective of promoting research, innovation and deployment in the area of cybersecurity in order to fulfil the mission as set out in Article 3. 2. The Competence Centre shall have the following specific objectives: (a) enhancing cybersecurity capacities, capabilities, knowledge and infrastructure for the benefit of industry, in particular SMEs, research communities, the public sector and civil society, as appropriate; (b) promoting cybersecurity resilience, the uptake of cybersecurity best practices, the principle of security by design, and the certification of the security of digital products and services, in a manner that complements the efforts of other public entities; (c) contributing to a strong European cybersecurity ecosystem which brings together all relevant stakeholders. 3. The Competence Centre shall implement the specific objectives referred to in paragraph 2 by: (a) establishing strategic recommendations for research, innovation and deployment in cybersecurity in accordance with Union law and setting out strategic priorities for the Competence Centre's activities; (b) implementing actions under relevant Union funding programmes in accordance with the relevant work programmes and the Union legislative acts establishing those funding programmes; (c) fostering cooperation and coordination among the national coordination centres and with and within the Community; and (d) where relevant and appropriate, acquiring and operating ICT infrastructure and services where necessary to fulfil the tasks set out in Article 5 and in accordance with the respective work programmes set out in point (b) of Article 5(3). Tasks of the Competence Centre (Article 5) 1. In order to fulfil its mission and objectives, the Competence Centre shall have the following tasks: (a) strategic tasks; and (b) implementation tasks. 2. The strategic tasks referred to in point (a) of paragraph 1 shall consist of: (a) developing and monitoring the implementation of the Agenda; (b) through the Agenda and the multiannual work programme, while avoiding any duplication of activities with ENISA and taking into account the need to create synergies between cybersecurity and other parts of Horizon Europe and the Digital Europe Programme: (i) establishing priorities for the work of the Competence Centre. 3. The implementation tasks referred to in point (b) of paragraph 1 shall consist of: (a) coordinating and administrating the work of the Network and the Community in order to fulfil the mission set out in Article 3, in particular by supporting cybersecurity start-ups, SMEs, microenterprises, associations and civic technology projects in the Union and facilitating their access to expertise, funding, investment and markets; (b) establishing

		and implementing the annual work programme, in accordance with the Agenda and the multiannual work programme, for the cybersecurity parts (c) supporting, where appropriate, the achievement of Specific Objective 4 – ‘Advanced Digital Skills’ as set out in Article 7 of Regulation (EU) 2021/694, in cooperation with European Digital Innovation Hubs; (d) providing expert advice on cybersecurity industry, technology and research to the Commission when the Commission prepares draft work programmes pursuant to Article 13 of Decision (EU) 2021/764; (e) carrying out or enabling the deployment of ICT infrastructure and facilitating the acquisition of such infrastructure, for the benefit of society, industry and the public sector, at the request of Member States, research communities and operators of essential services, by means of, inter alia, contributions from Member States and Union funding for joint actions, in accordance with the Agenda, the annual work programme and the multiannual work programme; (f) raising awareness of the mission of the Competence Centre and the Network and of the objectives and tasks of the Competence Centre; (g) without prejudice to the civilian nature of projects to be financed from Horizon Europe, and in accordance with Regulations (EU) 2021/695 and (EU) 2021/694, enhancing synergies and coordination between the cybersecurity civilian and defence spheres, by facilitating the exchange of: (i) knowledge and information with regard to dual-use technologies and applications; (ii) results, requirements and best practices; and (iii) information with regard to the priorities of relevant Union programmes. 4. The Competence Centre shall carry out the tasks set out in paragraph 1 in close cooperation with the Network. 5. In accordance with Article 6 of Regulation (EU) 2021/695 and subject to a contribution agreement as defined in point (18) of Article 2 of the Financial Regulation, the Competence Centre may be entrusted with the implementation of the cybersecurity parts under Horizon Europe that are not co-funded by the Member States, in particular with regard to Section 3.1.3 of Pillar II of Annex I to Decision (EU) 2021/764.

1.2 - Seat

Bucharest, Romania

1.3 - Budget line

01 02 02 31: Cluster ‘Civil Security for Society’ — European Cybersecurity Industrial, Technology and Research Competence Centre

02 04 01 11: European Cybersecurity Industrial, Technology and Research Competence Centre

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	10	8	80,00 %	11	11
TOTAL AST	0	0	N/A	1	1
TOTAL AST/SC	0	0	N/A	0	0
Total Establishment Plan Posts	10	8	80,00 %	12	12
Contract Agents	27	25	92,59 %	27	27
Seconded National Experts	1	0	0,00 %	1	1
TOTAL Staff	38	33	86,84 %	40	40

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
EU Contribution	122 838 720	158 834 439	91 793 171	112 803 242
Other Revenue			2 450 878	3 011 847
Total	122 838 720	158 834 439	94 244 049	115 815 089

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	4 109 566	4 109 566	4 039 000	4 039 000
Title 2 - Infrastructure and operating expenditure	1 025 000	1 025 000	1 815 916	1 815 916
Title 3 - Operational expenditure	167 147 096	235 733 102	88 361 595	109 926 331
Total	172 281 662	240 867 668	94 216 511	115 781 247

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14		1		1		1		1		1
AD 13										
AD 12		2		2		2		2		2
AD 11		2		0		2		2		2
AD 10										
AD 9						1		3		3
AD 8		3		3		3		3		3
AD 7		2		2		2		4		
AD 6										
AD 5										
TOTAL AD	0	10	0	8	0	11	0	15	0	11
AST 11										
AST 10										

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AST 9										
AST 8										
AST 7										
AST 6										
AST 5						1		2		1
AST 4										
AST 3										
AST 2										
AST 1										
TOTAL AST	0	0	0	0	0	1	0	2	0	1
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL		10		8		12		17		12
GRAND TOTAL	10		8		12		17		12	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	21	19	21	21
Function Group III	2	2	4	4
Function Group II	4	4	2	2
Function Group I				
Contract Agents	27	25	27	27

(1) FGIV request - includes upgrading 2 FGII and 7 additional resources for the implementation of Horizon Europe

2.2.2 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with appropriations stemming from contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027
Financed from participation of candidate countries and/or third countries				

2.2.3 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	1	0	1	1

2.2.4 - Use of interim staff by the Joint Undertaking

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total(FTE)			
Total(appropriations)			

2.2.5 - Use of the service providers by Joint Undertaking

Service providers*	2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)			
Total (appropriations)			

3 - Financial Resources

3.1 - Revenues

3.1.1 - Revenues Commitment Appropriations

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	102 419 850	122 838 720	91 729 194	91 793 171	-25,27 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	4 406 175	5 002 500	5 704 322	5 704 322	14,03 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	98 013 675	117 836 220	86 024 872	86 088 849	-26,94 %
2 THIRD PARTIES CONTRIBUTION			2 487 316	2 450 878	100,00 %
- Of which EEA/EFTA (excl. Switzerland)			2 487 316	2 450 878	100,00 %
- Of which third countries					100,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS					
- Of which Administrative (Title 1 and Title 2)					
- Of which Operational (Title 3)					

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS					
- Of which administrative					
- Of which operational					
7 OTHER					
TOTAL	102 419 850	122 838 720	94 216 510	94 244 049	-23,28 %

As the exact percentages of the EFTA contribution for 2027 were not known at the time this financial statement was prepared, the "Joint Undertaking request" columns in the "Revenue" and "Expenditure" tables were based on a proxy, i.e. the EFTA coefficients applicable in 2026. The possible discrepancies between the "Joint undertaking request" and the "Budget Forecast" columns, and between the "Revenue" and the "Expenditure" tables are due to the subsequent automatic update of the EFTA coefficient in the "Revenue" tables only.

3.1.2 - Revenues Payment Appropriations

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	191 558 975	158 834 439	112 803 242	112 803 242	-28,98 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	4 406 175	5 002 500	5 704 322	5 704 322	14,03 %
- Of which frontloading (Title 1 and Title 2)					
- Of which Operational (Title 3)	187 152 800	153 831 939	107 098 920	107 098 920	-30,38 %
2 THIRD PARTIES CONTRIBUTION			3 058 757	3 011 847	100,00 %
- Of which EEA/EFTA (excl. Switzerland)			3 058 757	3 011 847	100,00 %
- Of which third countries					100,00 %
3 IN CASH THIRD PARTY CONTRIBUTIONS					
- Of which Administrative (Title 1 and Title 2)					
- Of which Operational (Title 3)					
4 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT					
5 INTERESTS GENERATED					
6 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS					
- Of which administrative					
- Of which operational					
7 OTHER					
TOTAL	191 558 975	158 834 439	115 861 999	115 815 089	-27,08 %

3.2 - Financial contributions from EU budget and the other partners and in kind contributions

3.3 - Expenditure

3.3.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	2 874 139	4 109 566	4 039 000	4 039 000	-1,72 %
Salaries & allowances	2 755 304	3 696 066	3 569 000	3 569 000	-3,44 %
- Of which establishment plan posts	1 386 726	1 752 066	1 580 000	1 580 000	-9,82 %
- Of which external personnel	1 368 578	1 944 000	1 989 000	1 989 000	2,31 %
Expenditure relating to Staff recruitment	99 609	183 500	100 000	100 000	-45,50 %
Mission expenses					
Socio-medical infrastructure					
Training					
External Services					
Receptions, events and representation					
Social welfare	19 226	110 000	250 000	250 000	127,27 %
Other Staff related expenditure		120 000	120 000	120 000	0,00 %
Title 2 - Infrastructure and operating expenditure	1 130 064	1 025 000	1 820 000	1 815 916	77,16 %
Rental of buildings and associated costs	96 325	70 000	130 000	130 000	85,71 %
Information, communication technology and data processing	679 506	380 000	600 000	600 000	57,89 %
Movable property and associated costs		100 000	90 000	90 000	-10,00 %
Current administrative expenditure	354 233	475 000	500 000	495 916	4,40 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure			500 000	500 000	100,00 %
Title 3 - Operational expenditure	147 762 454	167 147 096	160 157 511	88 361 595	-47,14 %
TOTAL	151 766 657	172 281 662	166 016 511	94 216 511	-45,31 %

(1) The 160 157 511 EUR includes HE contribution.

3.3.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	2 763 562	4 109 566	4 039 000	4 039 000	-1,72 %
Salaries & allowances	2 725 350	3 696 066	3 569 000	3 569 000	-3,44 %
- Of which establishment plan posts	1 358 020	1 752 066	1 580 000	1 580 000	-9,82 %
- Of which external personnel	1 367 330	1 944 000	1 989 000	1 989 000	2,31 %
Expenditure relating to Staff recruitment	7 912	183 500	100 000	100 000	-45,50 %
Mission expenses					
Socio-medical infrastructure	30 300	110 000	250 000	250 000	127,27 %
Training					
External Services					
Receptions, events and representation					
Social welfare					
Other Staff related expenditure		120 000	120 000	120 000	0,00 %
Title 2 - Infrastructure and operating expenditure	941 836	1 025 000	1 820 000	1 815 916	77,16 %
Rental of buildings and associated costs	486 349	70 000	130 000	130 000	85,71 %
Information, communication technology and data processing	287 481	380 000	600 000	600 000	57,89 %
Movable property and associated costs		100 000	90 000	90 000	-10,00 %
Current administrative expenditure	168 006	475 000	500 000	495 916	4,40 %
Postage / Telecommunications					
Meeting expenses					
Running costs in connection with operational activities					
Information and publishing					
Studies					
Other infrastructure and operating expenditure			500 000	500 000	100,00 %
Title 3 - Operational expenditure	178 324 164	235 733 102	162 003 000	109 926 331	-53,37 %
TOTAL	182 029 562	240 867 668	167 862 000	115 781 247	-51,93 %

(1) The 162 003 000 EUR includes HE contribution.

3.4 - Budget Outturn

First estimate of the 2025 surplus that remains within the joint undertaking: 0 EUR.

4 - Justification of needs

-1 - Commission assessment

Human Resources

The ECCC requested additional 5 TA's, 7 CA's and 1 SNE's. This request is not supported by the Commission.

Financial Resources

The financial contribution proposed by the Commission is lower compared to the financial programming due to the contribution from DEP to the AI Giga Factories initiative.

4.1 - Human Resources - Joint Undertaking Request

4.1.1 - Number of staff requested

To ensure the continued delivery of HEP objectives and maintain sound financial and operational management, the ECCC requests additional staff, as reflected in the HR tables.

For 2027 a total of 17 establishment plan positions are requested - 5 more from what was adopted for 2026 and 34 CA which is 7 more compared to 2026, and 2 SNEs, one more compared to 2026.

The Temporary Agents are requested to reinforce the Grant Management, Procurement (Cyberhubs), Finance and Human Resource Management areas, whereas the additional contract agents are requested to cover the already increased allocation of projects of Programme Officers and Financial Officers.

4.1.2 - Vacancy rate as of end 2025

Temporary Agents: 80% (8/10); Contact Agents: 93% (25/27); SNE: 0% (0/1).

4.1.3 - Standard abatement ('abatement forfaitaire') applied

N/A

4.1.4 - Salary assumption for calculating salary line (% applied)

Correction coefficient and annual update - 3%

4.1.5 - Correction coefficient used

72.9

4.1.6 - Exchange rate used (if applicable)

N/A

4.2 - Financial Resources - joint Undertaking Request

4.2.1 - Title 1

The Title 1 appropriations will cover staff related expenditures of the ECCC, amongst which:

- remuneration (salaries and allowances) for temporary and contractual staff in accordance with the Staff Regulations;
- training and recruitment expenditures;
- insurances and medical check-up of staff;
- other staff-related expenses

4.2.2 - Title 2

Title 2 appropriations will cover the following main expenditures:

- logistical expenditures, like utility costs, furniture and equipment, office supplies;
- IT infrastructure, equipment and data processing;
- current administrative expenditures, including expenditures foreseen to contract external support providers.

4.2.3 - Title 3

The Title 3 appropriations will cover the operational expenditures of the ECCC, including

- the Digital Europe Programme
- the Horizon Europe Programme
- evaluation and programme tools
- publications, communication and translation costs
- statutory, technical meetings and studies
- mission expenses related to the mandate of the ECCC

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	ECCC Permanent Premises - office	CAMPUS Centre, Politehnica, 6 Iuliu Maniu Blvd, 061344 Bucharest Romania	1 775,00	105,00	1 880,00	0	10 years provided that the mandate / existence of ECCC is extended.	-Free Sublease	Romania	
TOTAL			1 775,00	105,00	1 880,00	0				0

5.1.2 - Current building(s) Other comments

The ECCC headquarters is located in Bucharest. The ECCC moved to the Permanent Premises end of 2024 located at the Campus building (Politehnica Campus in Bucharest). The ECCC also concluded an Administrative Agreement with the EC Representation in Bucharest, enabling ECCC staff to use the premises of EC Representation within the scope of the Administrative Agreement.

5.1.3 - Building projects in the planning phase

5.1.4 - Building projects submitted to the European Parliament and the Council

5.2 – Evaluation

5.3 - Privileges and immunities

Joint undertaking privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care

2.2 European Joint Undertaking for ITER - Fusion for Energy (F4E) - F4E

1 – Overview

1.1 - Creation/modification (legal base)

Decision	Date	Mission/ Tasks / Functions
Council Decision (EURATOM) n° 198/2007 establishing the European Joint Undertaking for ITER and the Development of Fusion Energy and conferring advantages upon it (OJ L 90/58)	27/03/2007	The European Joint Undertaking for ITER and the Development of Fusion Energy (F4E) is established in Barcelona, Spain, for a period of 35 years starting on 19 April 2007 with the main tasks of provision: (a) EURATOM contribution to ITER International Fusion Energy Organization and to the Broader Approach activities with Japan for the rapid realisation of fusion energy; (b) programme activities for DEMO construction (demonstration fusion reactor) incl. International Fusion Materials Irradiation Facility (IFMIF); (c) components, equipment, materials and other resources (incl. financial and human resources) to ITER Organisation and to Broader Approach; F4E is supervising the preparation of ITER project site in Cadarache (France) and the coordination of scientific and technological research and development activities in support of EURATOM contribution to ITER Organisation and to the Broader approach with Japan
Council Decision (EURATOM) n° 791/2013 amending Decision n° 2007/198 (OJ L 349/100)	13/12/2013	This Council decision sets the EURATOM contribution for ITER activities carried out by the Joint Undertaking for the period 2014-2020.
Council Decision (EURATOM) n° 2015/224 amending Decision n° 2007/198 (OJ L 37/8)	10/02/2015	The F4E legal base was amended in order to improve the management and the governance of the Joint Undertaking and to take into account the amendments to the EURATOM Treaty introduced by the Lisbon Treaty. The reference to the provisions on the Court of Justice was updated. Administration and Management Committee, Procurement and Contracts Committee and Bureau to assist the Governing Board were created.
Council Decision (EURATOM) n° 2021/281 amending Decision n° 2007/198 (OJ L 62/41)	22/02/2021	This Council decision sets the EURATOM contribution for ITER activities carried out by the Joint Undertaking for the period 2021-2027 at EUR 5.614.000.000 (in current prices).

1.2 - Seat

Barcelona, Spain

1.3 - Budget line

01 04 01: Construction, operation and exploitation of the ITER facilities — European Joint Undertaking for ITER — and the Development of Fusion Energy

1.4 - Human Resources Overview

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget, whereas the number of Contract Agents / SNE only includes those financed under programmes financed within the EU Budget.

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
TOTAL AD	257	235	91,44 %	257	251
TOTAL AST	48	44	91,67 %	48	45
TOTAL AST/SC	0	0	N/A	0	0

Human Resources	2025			2026	2027
	Authorised Budget	Actually filled as of 31/12/2025	Occupancy rate(%)	Authorised Budget	Draft Budget
Total Establishment Plan Posts	305	279	91,48 %	305	296
Contract Agents	155	152	98,06 %	155	149
Seconded National Experts	7	6	85,71 %	7	22
TOTAL Staff	467	437	93,58 %	467	467

1.5 - Financial Resources Overview

1.5.1 - Revenues Overview

REVENUES	2026		2027	
	Revenues estimated by the agency		Budget Forecast	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
EU contribution	845 064 339	924 858 000	656 367 526	717 396 000
Other Revenue	178 570 000	162 400 000	369 781 477	177 070 000
Total	1 023 634 339	1 087 258 000	1 026 149 003	894 466 000

1.5.2 - Expenditure Overview

Expenditure	2026		2027	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	75 913 000	75 913 000	76 508 000	76 508 000
Title 2 - Infrastructure and operating expenditure	11 745 000	11 745 000	12 458 000	12 458 000
Title 3 - Operational expenditure	766 306 339	846 100 000	825 453 003	637 900 000
Title 4 - Earmarked Expenditure	169 670 000	153 500 000	111 730 000	167 600 000
Total	1 023 634 339	1 087 258 000	1 026 149 003	894 466 000

2 - Human Resources

2.1 - Establishment plan posts

The table below presents the number of posts in the establishment plans, including the posts assigned to programmes financed outside the EU budget.

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16										
AD 15										
AD 14	4	4	3	1	3	2	3	3	3	3
AD 13	5	9	2	4	7	10	5	9	5	9

Function Group and Grade	2025				2026		2027			
	Authorized Budget		Actually Filled as of 31/12/2025		Authorized Budget		Requested by the Agency		Draft Budget Request	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 12	7	27	6	24	5	30	3	34	3	34
AD 11	4	34	1	28	6	40	8	48	8	48
AD 10	5	54	8	62	4	50	2	42	2	42
AD 9		41	1	25		30		30		30
AD 8	1	22		25	1	20	1	17	1	17
AD 7	1	13	1	11		22	1	27	1	27
AD 6		26	1	32	1	26		18		18
AD 5										
TOTAL AD	27	230	23	212	27	230	23	228	23	228
AST 11	2									
AST 10	2				2		2		2	
AST 9	2	1	4		2	2	2	2	2	2
AST 8	1	2		2		5		6		6
AST 7		9		10	1	8	2	6	2	6
AST 6	2	8	2	4	2	5	2	5	2	5
AST 5	1	5	2	6	1	6		3		3
AST 4		6		2		6		8		8
AST 3		7		12		8		7		7
AST 2										
AST 1										
TOTAL AST	10	38	8	36	8	40	8	37	8	37
AST/SC 6										
AST/SC 5										
AST/SC 4										
AST/SC 3										
AST/SC 2										
AST/SC 1										
TOTAL AST/SC	0	0	0	0	0	0	0	0	0	0
TOTAL	37	268	31	248	35	270	31	265	31	265
GRAND TOTAL	305		279		305		296		296	

2.2 - External personnel

2.2.1 - Contract Agents

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group IV	88	89	88	83

Contract agents	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Function Group III	49	50	49	49
Function Group II	18	13	18	17
Function Group I				
Contract Agents	155	152	155	149

2.2.2 - Contract Agents financed from external revenues

In addition to the contract agents financed from the EU budget contribution as set out in the table above, the table below shows the number of contract agents financed with appropriations stemming from contributions paid by (potential) candidate and third countries:

Human Resources financed outside the EU budget	Foreseen in 2025	Recruited as of 31/12/2025	Foreseen in 2026	Foreseen in 2027
Financed from participation of candidate countries and/or third countries				5

The 2027 budget request includes 5 FGIV positions to be financed by the F4E Host State (Spain). Two of these positions relate to the Liaison Office and Service Provision, which are required in the long term, whilst the remaining three positions relate to the refurbishment of the F4E Headquarters and are only necessary during the project's duration.

Liaison Office and Service Provision:

Spain had committed to providing F4E with essential services and supplies via a liaison office (CIEMAT). However, as of April 2025, CIEMAT ceased to operate as the Liaison Office, resulting in the discontinuation of essential services such as fire prevention, access control, CCTV, and equipment shipment. This led to F4E having to urgently procure these services, thereby increasing its administrative workload. Meanwhile, Spain reduced its obligations without incurring any additional costs.

To address this situation, Spain has proposed providing funding to F4E to recruit two Contract Agents with the following profiles:

- Facility Management Officer
- Facility Specialist

The estimated annual costs of EUR 220 000, which include salaries, social contributions, and overheads, will be fully covered by Spain (non-EURATOM related revenue), rendering the provision budget-neutral for F4E. This arrangement will enable F4E to procure and manage the necessary services, ensuring the continuation of its operations without incurring additional costs.

Refurbishment of F4E Headquarters

In 2016, F4E and the Host State, Spain, agreed to designate the Torre B3 building, initially intended as a temporary headquarters, as the permanent headquarters until 2042. This decision was favourably received by the F4E Governing Board, contingent upon Spain's commitment to undertake the necessary renovations to meet the standards of a permanent headquarters. In 2021, the F4E Governing Board approved a cost split for the refurbishment works between the Host State and F4E (80% Spain, 20% F4E). Despite this agreement, no significant progress has been made on the refurbishment works over the past nine years. Therefore, F4E now intends to assume responsibility for planning and executing the office renovations, thereby releasing the Host State from these obligations. The condition for F4E to take on these responsibilities is that Spain covers all costs associated with hiring a dedicated project team at F4E to manage the refurbishment. F4E plans to recruit the following three Contract Agents:

- Project Manager,
- Project Architect,
- Contracts, Procurement, and Administration Officer.

The estimated costs for 2027 amount to EUR 350 000, comprising salaries, social contributions, and overheads, which will be fully covered by Spain (non-EURATOM related revenue) and thus will be budget-neutral for F4E. The estimated total costs for the project team are EUR 1.17 million over a period of 40 months. This arrangement will enable F4E to effectively manage and implement the refurbishment of its headquarters, ensuring the successful completion of the project.

2.2.3 - Seconded National Experts

Seconded National Experts	Authorised 2025	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
TOTAL	7	6	7	22

(1) For 2026 and 2027, additional 15 seconded national experts (SNEs) are requested for JT-60SA tokamak activities in Naka, Japan, within the Broader Approach (BA) agreement. It is under F4E mandate to implement the EURATOM obligations towards BA activities, including research and development activities and the provision of the necessary funding and staff. In addition, F4E collaborates with EUROfusion on fusion research through a Memorandum of Understanding and associated Multi-annual Programme Plans. There is no financial exchange between F4E and EUROfusion since EUROfusion financial needs are covered under the EUROfusion Grant Agreement.

(2) In 2026, the JT-60SA project is entering a new phase focused on scientific research and experimentation, enhancing the fusion research and preparing for the ITER project. F4E lacks sufficient in-house expertise for the JT-60SA operational phase. There are currently 4 SNEs at F4E located permanently in Japan working on the Broader Approach activities. Those SNEs correspond to the 4 cost-neutral positions granted by the Commission as from 2022. Three of them are accelerator specialists assigned to the IFMIF/EVEDA project in Rokkasho. Given that accelerator technologies are largely different to tokamak technologies, the specific skills of these SNEs are not relevant to the JT-60SA tokamak. The last SNE is currently assigned to the JT-60SA project as a Project Leader. This role is critical to the project overall and it is not an operational role so the resource cannot reasonably be reallocated. Therefore, it was assessed that appropriately skilled researchers from the European Fusion Laboratories (EFLs), that are part of the EUROfusion network, shall be directly involved in the JT-60SA exploitation. They can also then bring their learnings back to Europe for use in the labs and beyond towards exploitation of ITER.

(3) After evaluation of alternatives financial schemes via contracts, grants, partnerships, direct funding, external experts, it has been concluded that the co-funding by F4E and EUROfusion of seconded national experts for short-term period is considered as a preferred option, enabling cost-sharing and timely deployment of resources. EUROfusion will reimburse the salaries of the above 15 SNE's to the labs (as an indication the salaries of the experts would be around EUR 75 000) while F4E will cover the daily subsistence allowance and the monthly allowance for the staff seconded to Japan for this operational phase of the JT-60SA machine which is expected to finish at the end of 2027. The average annual cost of the allowances of the 15 SNEs requested for JT-60SA activities for 2027 is estimated at EUR 70 000.

2.2.4 - Use of interim staff by the Joint Undertaking

Interim agency staff ('intérimaires')	Recruited as of 31/12/2025	2026 estimate	Draft Budget 2027 estimate
Total(FTE)	15	11	13
Total(appropriations)	1 040 000	733 000	870 000

F4E hires interim staff to replace F4E staff during long-term illness, maternity and other cases of leave or to supplement staff on short-term basis during periods of increased workload.

2.2.5 - Use of the service providers by Joint Undertaking

Please insert in the table below the number of all service providers for each of the years in the full FTEs (for instance 2 people working 50% = 1 service provider)

Service providers*	2025	2026 estimate	Draft Budget 2027 estimate
Total (FTE)	305.5	282	282
Total (appropriations)	25 301 642	30 823 201	31 747 897

2025 authorised figures were 314 FTE and EUR 33 305 108. The total (FTE) and the related appropriations for 2027 are subject to more detailed analysis and may be updated in the draft SPD 2027 - 2031, which will be presented to the Commission by 30 June 2026 for opinion.

3 - Financial Resources

3.1 - Revenues

3.1.1 - Revenues Commitment Appropriations

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	481 415 795	845 064 339	656 367 526	656 367 526	-22,33 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	73 213 274	77 653 253	78 424 525	77 860 525	0,27 %
- Of which Operational (Title 3)	406 873 795	766 306 339	576 307 526	576 871 526	-24,72 %
- Of which recovery from the previous years Administrative	<i>1 328 726</i>	<i>1 104 747</i>	<i>1 635 475</i>	<i>1 635 475</i>	<i>48,04 %</i>
- Of which recovery from the previous years Operational					

REVENUES	Revenues Commitment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
2 THIRD PARTIES CONTRIBUTION	93 822 230	178 570 000	120 630 000	150 736 413	-15,59 %
- Of which third countries				30 106 413	100,00 %
- Of which ITER Host State contribution	85 622 230	169 670 000	111 730 000	111 730 000	-34,15 %
- Of which Membership contribution	8 200 000	8 900 000	8 900 000	8 900 000	0,00 %
3 MISCELLANEOUS REVENUE	207 963		570 000	570 000	100,00 %
5 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT	83 679 677				
6 CORRECTION OF BUDGETARY IMBALANCES					
7 INTERESTS GENERATED					
8 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	400 041 367		248 581 477	248 581 477	100,00 %
- Of which Administrative					
- Of which Operational	400 041 367		248 581 477	248 581 477	100,00 %
TOTAL	1 059 167 032	1 023 634 339	1 026 149 003	1 056 255 416	3,19 %

3.1.2 - Revenues Payment Appropriations

REVENUES	Revenues Payment Appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
1 EU CONTRIBUTION	637 147 490	924 858 000	717 960 000	717 396 000	-22,43 %
- Of which (fresh C1) Administrative (Title 1 and Title 2)	73 213 274	77 653 253	78 424 525	77 860 525	0,27 %
- Of which Operational (Title 3)	562 437 405	845 426 355	637 466 319	637 466 319	-24,60 %
- Of which recovery from the previous years Administrative	1 328 726	1 104 747	1 635 475	1 635 475	48,04 %
- Of which recovery from the previous years Operational	168 085	673 645	433 681	433 681	-35,62 %
2 THIRD PARTIES CONTRIBUTION	142 200 000	162 400 000	176 500 000	206 606 413	27,22 %
- Of which third countries				30 106 413	100,00 %
- Of which ITER Host State contribution	134 000 000	153 500 000	167 600 000	167 600 000	9,19 %
- Of which Membership contribution	8 200 000	8 900 000	8 900 000	8 900 000	0,00 %
3 MISCELLANEOUS REVENUE	207 963		570 000	570 000	100,00 %
5 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT	56 534 099				
6 CORRECTION OF BUDGETARY IMBALANCES					
7 INTERESTS GENERATED					
8 UNUSED APPROPRIATIONS FROM PREVIOUS YEARS	6 496 288				
- Of which Administrative					
- Of which Operational	6 496 288				
TOTAL	842 585 840	1 087 258 000	895 030 000	924 572 413	-14,96 %

3.2 - Financial contributions from EU budget and the other partners and in kind contributions

The F4E budget is composed of contributions from EURATOM, France as ITER Host State, and the F4E Members (EURATOM members). F4E receives additional contributions from ITER Organisation (IO) for the implementation of the changes in the ITER procurement at IO request (mainly from IO's Reserve Fund). For 2025, the revenues in payment appropriations to F4E budget were EURATOM (76.3%) and ITER Host State (15.9%), F4E members (1%), ITER Organization (6.7 %) and miscellaneous revenue (0.1%). There is no in-kind contribution to the F4E Budget, except the premises hosting the Joint Undertaking provided by Spain free of charge. For 2025, this service in-kind amounts to EUR 3.2 million.

3.3 - Expenditure

3.3.1 - Commitment appropriations

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	68 646 651	75 913 000	76 579 000	76 508 000	0,78 %
Salaries & allowances	60 769 397	67 310 000	67 983 000	67 983 000	1,00 %
- Of which establishment plan posts	46 994 288	52 256 000	51 610 000	51 610 000	-1,24 %
- Of which external personnel	13 775 109	15 054 000	16 373 000	16 373 000	8,76 %
Expenditure relating to Staff recruitment	827 037	873 000	890 000	890 000	1,95 %
Mission expenses	526 976	800 000	586 000	586 000	-26,75 %
Socio-medical infrastructure	850 740	827 000	968 000	968 000	17,05 %
Training	818 000	900 000	829 000	829 000	-7,89 %
External Services	1 060 257	733 000	870 000	870 000	18,69 %
Receptions, events and representation	2 000	5 000	2 000	2 000	-60,00 %
Social welfare	54 200	71 000	241 000	170 000	139,44 %
Other Staff related expenditure	3 738 044	4 394 000	4 210 000	4 210 000	-4,19 %
Title 2 - Infrastructure and operating expenditure	12 209 074	11 745 000	12 951 000	12 458 000	6,07 %
Rental of buildings and associated costs	2 099 446	1 906 000	2 185 000	2 185 000	14,64 %
Information, communication technology and data processing	6 178 634	6 307 000	6 433 000	5 940 000	-5,82 %
Movable property and associated costs	160 538	111 000	291 000	291 000	162,16 %
Current administrative expenditure	2 093 088	2 149 000	2 200 000	2 200 000	2,37 %
Postage / Telecommunications	537 273	486 000	657 000	657 000	35,19 %
Meeting expenses	822 975	512 000	856 000	856 000	67,19 %
Running costs in connection with operational activities					
Information and publishing	40 000	20 000	35 000	35 000	75,00 %
Studies					
Other infrastructure and operating expenditure	277 120	254 000	294 000	294 000	15,75 %
Title 3 - Operational expenditure	786 327 936	766 306 339	824 889 003	825 453 003	7,72 %
ITER construction including site preparation	726 548 667	685 116 339	677 572 003	678 136 003	-1,02 %
Technology for ITER and DEMO	5 071 833	12 000 000	10 917 000	10 917 000	-9,03 %
Technology for Broader approach	22 611 158	25 000 000	50 900 000	50 900 000	103,60 %
Technology for DONES	479 500	4 190 000	50 300 000	50 300 000	1 100,48 %
External Support Activities	26 773 162	31 000 000	26 200 000	26 200 000	-15,48 %

EXPENSES	Commitment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Other operational Expenditure	4 843 616	9 000 000	9 000 000	9 000 000	0,00 %
Title 4 - Earmarked Expenditure	111 392 234	169 670 000	111 730 000	111 730 000	-34,15 %
ITER construction -from ITER host state contribution	92 692 663	169 670 000	111 730 000	111 730 000	-34,15 %
Activities linked to ITER Organisation	18 699 571				
Other Earmarked Expenditure					
TOTAL	978 575 895	1 023 634 339	1 026 149 003	1 026 149 003	0,25 %

3.3.2 - Payment appropriations

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Title 1 - Staff expenditure	67 639 411	75 913 000	76 579 000	76 508 000	0,78 %
Salaries & allowances	60 897 382	67 310 000	67 983 000	67 983 000	1,00 %
- Of which establishment plan posts	47 001 659	52 256 000	51 610 000	51 610 000	-1,24 %
- Of which external personnel	13 895 723	15 054 000	16 373 000	16 373 000	8,76 %
Expenditure relating to Staff recruitment	910 351	873 000	890 000	890 000	1,95 %
Mission expenses	442 861	800 000	586 000	586 000	-26,75 %
Socio-medical infrastructure	775 617	827 000	968 000	968 000	17,05 %
Training	940 239	900 000	829 000	829 000	-7,89 %
External Services	913 412	733 000	870 000	870 000	18,69 %
Receptions, events and representation	207	5 000	2 000	2 000	-60,00 %
Social welfare	59 175	71 000	241 000	170 000	139,44 %
Other Staff related expenditure	2 700 167	4 394 000	4 210 000	4 210 000	-4,19 %
Title 2 - Infrastructure and operating expenditure	10 444 684	11 745 000	12 951 000	12 458 000	6,07 %
Rental of buildings and associated costs	1 463 550	1 906 000	2 185 000	2 185 000	14,64 %
Information, communication technology and data processing	5 674 420	6 307 000	6 433 000	5 940 000	-5,82 %
Movable property and associated costs	109 030	111 000	291 000	291 000	162,16 %
Current administrative expenditure	1 949 476	2 149 000	2 200 000	2 200 000	2,37 %
Postage / Telecommunications	323 543	486 000	657 000	657 000	35,19 %
Meeting expenses	633 423	512 000	856 000	856 000	67,19 %
Running costs in connection with operational activities					
Information and publishing	8 772	20 000	35 000	35 000	75,00 %
Studies					
Other infrastructure and operating expenditure	282 470	254 000	294 000	294 000	15,75 %
Title 3 - Operational expenditure	568 532 957	846 100 000	637 900 000	637 900 000	-24,61 %
ITER construction including site preparation	517 878 285	773 200 000	546 900 000	546 900 000	-29,27 %
Technology for ITER and DEMO	4 734 927	8 000 000	17 000 000	17 000 000	112,50 %

EXPENSES	Payment appropriations				
	Executed Budget 2025	Budget 2026	Draft Budget 2027		VAR 2027/2026 (%)
			Agency Request	Budget Forecast	
Technology for Broader approach	23 141 818	24 900 000	35 000 000	35 000 000	40,56 %
Technology for DONES	300 000	1 000 000	3 000 000	3 000 000	200,00 %
External Support Activities	17 642 450	31 000 000	27 000 000	27 000 000	-12,90 %
Other operational Expenditure	4 835 477	8 000 000	9 000 000	9 000 000	12,50 %
Title 4 - Earmarked Expenditure	142 236 023	153 500 000	167 600 000	167 600 000	9,19 %
ITER construction -from ITER host state contribution	132 666 825	153 500 000	167 600 000	167 600 000	9,19 %
Activities linked to ITER Organisation	9 569 198				
Other Earmarked Expenditure					
TOTAL	788 853 075	1 087 258 000	895 030 000	894 466 000	-17,73 %

3.4 - Budget Outturn

First estimate of the 2025 surplus that remains within the joint undertaking: EUR 2 069 156

4 - Justification of needs

-1 - Commission assessment

Human Resources

The Commission supports JU's request for additional resources. Detailed explanations have been provided in the notes prepared by F4E and sent to DG BUDG on 19 February 2026 (see [Ares\(2026\)2164163](#)).

For the exploitation of the JT-60 SA, F4E requests 15 SNE to operate the biggest tokamak of the world built in partnership with Japan, under the programme “Broader Approach”, one of the three missions of F4E assigned in the Commission Decision that established it. Eurofusion, the European Fusion Laboratories (EFL), which is working with F4E, will finance the salary costs and will provide with the scientists for this unique and very important mission. F4E will only finance the allowances of these highly qualified profiles for the duration of the machine's operation (period 2026/2027). The amount of the allowances to be paid is in line with the amounts defined in the Memorandum of Understanding signed between F4E and Eurofusion in 2021. The costs to support (EUR 1.1M) are insignificant compared to the costs incurred or to be incurred by Europe (EUR 400M already paid to build the tokamak + EUR 40M/year over the next five years). Europe will benefit from this major experience of the tokamak that will be instrumental for the operation phase of ITER and for all the laboratories currently operating tokamaks in Europe. The knowledge gained from this experience is essential in the context of fierce competition in fusion, given that the US and China are well ahead and trying to get access to the exploitation of the JT-60SA. The SNE provided by Eurofusion will directly contribute to the long-term objective of the EU in terms of research, innovation and competitiveness.

CIEMAT: F4E requests 5 CA (FGIV) to manage the buildings and refurbishments that should have been carried out by the Host State (Spain). As CIEMAT, a body which was in charge of this task, lost its delegation from the host state, F4E has become responsible for a number of tasks in the course of the last years, including ensuring the security of the buildings (fire prevention, access control and equipment shipment). The five positions are budgetary neutral, as F4E will use the Host State contribution to cover expenses such as salaries, social contributions and overheads.

Financial Resources

The Commission supports in principle the JU's request for financial resources. The instructions provided in the budget circular have been mostly respected.

The Commission introduced cuts on Chapter 18 “Social Welfare” of EUR 71 000 and on Chapter 22 “Information, communication technology and data processing” of EUR 493 000 to respect the 2% threshold for administrative expenditure not subject to salary indexation. The following expenditure has been excluded from the calculation of the 2% threshold due to its extraordinary nature:

- Chapter 14 Sociomedical infrastructure: New framework contract for medical services concluded end of 2025 considerably more expensive than previous framework contract. EUR 110 000
- Chapter 23 Movable property and associated costs: New service car for Cadarache (no vehicle purchases budgeted in 2026). EUR 50 000
- Overheads in relation to the request of 5 new Contract Agents – CIEMAT. These overheads will be financed by Spain. EUR 70 000 on several administrative Chapters.

F4E's operational budget is based on the preliminary 2027 Work Programme.

4.1 - Human Resources - Joint Undertaking Request

4.1.1 - Number of staff requested

For 2027, F4E requests 467 positions financed under EU budget, of which 296 establishment plan posts (31 officials and 265 temporary agents) and 171 external staff positions (149 contract agents (CA) and 22 seconded national experts (SNE)). Pursuant to the agreement on the staff reinforcement in 2023, 9 TA posts and 6 CA positions shall be returned to the European Commission. Included in the above figures, 4 FO AD posts shall be transformed into 4 TA AD posts, following the departure of 4 officials and in line with the F4E policy on the conversion of vacant permanent (FO) posts into TA posts of an equivalent grade.

Further, 15 new SNE positions are requested for qualified physicists and engineers to be seconded by EUROfusion to JT-60SA activities in Naka, Japan to support the new operational phase of this project. Their staff expenditure will be co-funded by F4E (allowances for their stay in Japan, estimated to EUR 1.1 million for 2027 and EUROfusion (salary reimbursement, estimated at EUR 75 000 per expert per year). The additional SNEs will perform the following tasks, related to both machine operation and scientific exploitation:

- 1 Lead EU Representative
- 2 Operations Coordinators
- 3 Diagnostic Operators (2 experts are already identified for EU supplied diagnostics)
- 2 Plant Systems Operators (experts identified for N-NBI and ECRH)
- 1 Experiment Leader (Selection ongoing for a replacement to the previous EL, who has been recently recruited as Project Leader)
- 3 Topical Group Leaders (already identified within the JT-60SA Experiment Team)
- 1 Pulse Executor
- 1 Real-Time Plasma Control Expert
- 1 Data Validation Expert

In addition, 5 new CA positions are foreseen from 2026/2027 that shall be budgetary neutral and financed with appropriations coming from the Host State Spain (via CIEMAT), including 2 long-term CA to manage the Liaison Office & Service Provision and 3 short-term CA to manage the Refurbishment of the Headquarters with the following tasks:

2 long-term CA: Administrator and Administrative Support Staff are needed on a permanent basis.

3 short-term CA: Project Manager, Project Architect and Contracts & Procurement Officer, on a temporary basis during the refurbishment period.

Those resources are in addition to the positions of the Project Owner Facility Management Assistant and the Facility Support Officer of the refurbishment team, that will be performed respectively by the Head of Corporate Services Unit and two colleagues currently assigned in the unit with specific tasks on a full-time basis.

4.1.2 - Vacancy rate as of end 2025

The vacancy rate was 6,4 % at the end of 2025, based on the actually filled establishment plan (FO and TA) and external staff (contract agents and SNEs). Out of 305 establishment plan posts, 279 were filled in and out of 162 external staff positions (155 CA+7 SNE), 158 were filled. Out of the 158 external posts filled, 150 CA and 1 SNE were in place and 2 CA and 5 SNE job offers had been accepted. The vacancy rate is relatively high compared to previous years, as establishment posts to be returned to the Commission have been kept vacant.

4.1.3 - Standard abatement ('abatement forfaitaire') applied

n/a

4.1.4 - Salary assumption for calculating salary line (% applied)

The average annual costs for salaries for 2027 are estimated at EUR 178 600 for officials and temporary agents, EUR 97 800 for contract agents and EUR 131 900 for seconded national experts based on the staff costs variations from 2026 to 2027. The indirect costs related to recruitment (selection, medical visit, removal, etc.) are not included in the average staff costs. The allowances for the 15 additional SNE's and the salaries for the 5 additional CAs referred to in section 4.1.1. are not included in the above salary assumptions. The annual salary adjustment for 2027 is set at 2,3% and will be later modified by the official EU salary update and the changes in the Spanish correction coefficient in 2026. The vacancy rate applied for the calculation of the salaries at the end of 2027 amounts to 2,7%. It is lower than the actual vacancy rate at the end of 2025 as establishment plan posts will be returned to the Commission (see also section 4.1.2).

4.1.5 - Correction coefficient used

The correction coefficient for Spain increased from 92,3% to 92,4% at the end of 2025

4.1.6 - Exchange rate used (if applicable)

n/a

4.2 - Financial Resources - joint Undertaking Request

4.2.1 - Title 1

Overall, appropriations for Salaries and allowances are requested to increase by 1% in 2027 compared to 2026. While the requested appropriations for establishment plan posts decrease by 1.2% due to a reduction in posts (see section 4.1), the requested appropriations for external personnel increase by 8.8%. This increase is driven by requests for an additional 15 SNEs for JT-60SA activities in Japan and 5 CAs, which will be fully financed by the Host State (see sections 2.2.2, 2.2.3 and 4.1).

In comparison to the 2026 budget, the requested appropriations for other Chapters of Title 1 vary significantly:

Mission expenses (-26.8%): The 2027 request is based on the 2025 execution.

Socio-medical infrastructure (+17.1%): The increase is mainly driven by the rise of the prices of the medical services following the signature of a new framework contract in 2025, along with small increase of the cost for the Complementary Health insurance and a new service consisting of assistance services to the staff in Japan.

Training (-7.9%): The 2027 request is based on the 2025 execution.

External services (+18.7%): The 2027 request takes into account the 2025 execution. This rise is attributed to the significant recruitment of interims to replace F4E staff during long-term illness, maternity and other cases of leave, as well as to supplement staff on a short-term basis during periods of increased workload.

Social welfare (+139.4%) and Other Staff related expenditure (-4.2%) – combined decrease of -1.9%: The aid for disability, the cost for staff wellbeing and away days, previously included under “Other Staff related expenditure”, will be covered by “Social welfare” as of 2027. The 2027 request, which represents a combined decrease of 1.9% for both Chapters, is based on the 2025 execution.

4.2.2 - Title 2

For 2027, a 6.1% increase in Title 2 expenditure is requested compared to 2026. Significant variations in requested appropriations exist across the following Chapters of Title 2 compared to the 2026 budget:

Rental of buildings and associated costs (+14.6%): The 2027 request is based on the 2025 execution.

Information, communication technology and data processing (-5.9%): The 2027 agency request was reduced by the parent DG to ensure compliance with the 2% standard inflation threshold set out in the budget circular (see also section 4 Justification of needs - Commission assessment of the Financial Resources). Specific IT expenditure, such as cybersecurity costs, have been financed under Title 3 – Operational expenditure since 2026.

Movable property and associated costs (+162.2%): The 2027 request includes an exceptional item, namely the intended purchase of a service car (see also section 4 Justification of needs - Commission assessment of Financial Resources).

Postage/ Telecommunications (+35.2%): Increase due to indexation of the contract for Cadarache support service providers.

Meeting expenses (+67.2%): The 2027 request is based on the 2025 execution, with the increase attributed to price indexation of travel reimbursement and indemnity costs for experts and committee members.

Other infrastructure and operating expenditure (+15.8%): The 2027 request is based on the 2025 execution and forecasts higher indexed costs than in 2026, covering management consultancy services, external service providers (administrative), service level agreements, and external expert services.

4.2.3 - Title 3

F4E operational budget is based on the preliminary 2027 Work Programme and activities for delivering the EU obligations to ITER project and the project with Japan under the “Broader Approach”, all financed by the contributions from EURATOM, the ITER Host state France (IHS) and F4E members. The 2027 EURATOM contribution is aligned to the current MFF financial programming.

F4E operational activities for 2027 are covered mainly under two budget chapters: ITER construction including the site preparation (under Title 3) and ITER Host State contribution (under Title 4) that complements the first chapter for the ITER construction. The 2027 figures are aligned to Phase I of the 2024 ITER Baseline adopted by ITER Council. The biggest part of F4E operational budget, under chapter ITER construction including site preparation, will be committed for the European cash contribution to ITER Organization for year 2028, followed by Buildings and Power supplies for the ITER site in Cadarache and In Vessel Blanket.

Broader Approach (BA) activities in 2027 will be based on the Project Plans to be agreed by the BA Steering Committee in spring 2026: Satellite Tokamak Programme, IFMIF/EVEDA, IFERC and DEMO design activities.

The activities related to DONES in 2027 will be based on the Work Programme 2027 to be agreed at the DONES Steering Committee in autumn 2026 and according to the work packages agreed between F4E and IFMIF-DONES España consortium.

Chapter “External Support Activities” consists of expenditure linked to External Service providers (ESPs). They mostly work as engineering support to BIPS and other F4E activities, including project performance management, quality assurance and nuclear safety.

Chapter “Other Operational Expenditure” will mainly cover the costs of legal services and the expenses of the missions directly supporting operational contracts, as well as ICT services, workshops and other activities directly and exclusively associated with the implementation of operational programmes, projects and fusion policies.

5 - Other information

5.1 - Buildings

5.1.1 - Current building(s)

#	Building Name and Type	Location	Surface Area (in m2)			Rental Contract			Host Country (Grant or Support)	Building Value (€)
			Office Space	Non-Office	Total	Rent (€/year)	Duration			
1	Torre Diagonal Litoral B3, Josep Pla 2	Barcelona	9 000,00		9 000,00		until 2042	long-term rental lease agreement	Rent paid by Host country Spain	
2	Torre Diagonal Litoral B3, three additional modules	Josep Pla 2, Barcelona	750,00		750,00		as of 01/01/2022 until the end of the refurbishment works	short-term lease agreement	Rent paid by Host country Spain	
TOTAL			9 750,00	0,00	9 750,00	0				0

5.1.2 - Current building(s) Other comments

The seat of F4E is Barcelona, as stipulated in the 2007 Host agreement with Spain (Host State).

In May 2016, a long-term agreement until 2042 was concluded for Torre Diagonal Litoral B3, with the building's owner and Spain, represented by the Ministry of Science and Innovation, for the free rental of 9 000 m2 and an extension of approximately 1000 m2 of additional space. The services to be provided by the Host State were initially managed by CIEMAT acting as a Liaison office (a specific agreement was signed with F4E in December 2007, later replaced by a Service contract in 2020 and renewed in 2024). The joint undertaking covers the annual expenditure for the office space, including the ad-hoc expenditure generated by the refurbishment of the whole building (furniture, audio-video, security & safety, kitchen equipment) and the operation of the cafeteria.

In 2021, an agreement in the form of Exchange of Letters between the Host state Spain and F4E was approved by the F4E Governing Board, for additional office space and the refurbishment of Fusion for Energy's premises in Barcelona. According to this agreement, Spain is covering 80 % of the refurbishment of the occupied premises and F4E shall finance the remaining 20%.

As of April 2025 CIEMAT can no longer operate as Liaison Office, and F4E is performing the minimum of the previously provided by CIEMAT services (e.g., fire prevention, access control, CCTV, equipment shipment and building's refurbishment) due to current high workload pressure, until the additional staff requested can take up duties (see also section 2.2.2 on Contract Agents financed by external revenue).

The following table provides an overview on the total costs of the refurbishment project and the costs borne by Spain and F4E. The 80-20% cost-sharing ratio is applied to the items of refurbishment, mechanical and electricity projects, and LEED consultancy. Spain finances all costs related to the additional Contract Agents needed for F4E's project team, and F4E will finance all standard furniture.

Item	Spain costs (EUR)	F4E costs (EUR)	Estimated total (EUR)
Refurbishment	6 744 000	1 686 000	8 430 000
Mechanical and Electricity Projects	28 000	7 000	35 000
Standard Furniture	0	1 495 000 (100% F4E)	1 495 000
LEED consultancy	53 600	13 400	67 000
F4E's Project Team	1 169 000 (100% Spain)	0	1 169 000
Estimated total	7 994 600	3 201 400	11 196 000

The renovation project foresees the creation of open-plan offices, which will reduce the occupied surface area and thus decrease the renting charges paid by Spain. The Spanish authorities also agreed to take charge of the rent for the extra 750 m2 (three office modules for external experts) previously rented on a temporary basis by F4E, as of January 2022 until the end of the renovation works, to accommodate the staff occupying the floors being refurbished.

The refurbishment of the 12th floor was completed in 2023. The renovation on the remaining 7 floors, occupied by F4E staff, will be subject to an agreement to be concluded with CIEMAT (Host state Spain).

5.1.3 - Building projects in the planning phase

N/A

5.1.4 - Building projects submitted to the European Parliament and the Council

N/A

5.2 - Evaluation

In accordance with Article 5c introduced with the last amendment 281 (2021) to the Council Decision (EURATOM) No.198 (2007) laying down the EURATOM financing for ITER under the MFF period 2021-2027, the Commission shall

carry out regularly evaluations about the implementation of the Decision, in particular an interim evaluation not later than 2024 and a final evaluation no later than four years after the end of the period 2021-2027. The latest evaluation report on the European contribution to ITER through F4E during the period 2021-2023 was published in 2025: <https://op.europa.eu/en/publication-detail/-/publication/e8d31d19-f590-11ef-b7db-01aa75ed71a1/language-en>

5.3 - Privileges and immunities

Joint undertaking privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
Privileges provided by the Host State and concluded in the seat agreement: - VAT exemptions; - Building free of charge	- Diplomatic status only for the Director and the person appointed to replace him in his absence; - The PPI applies to all staff; - VAT reimbursements during the first year on goods and furniture; - Purchase of one motor vehicle without taxes; - Exemption of import tax registration for vehicles (if done through the Spanish Ministry of Foreign Affairs);	No privileges granted regarding education/day care

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