



# Provisional Annual Accounts for the European Environment Agency

## Financial year 2025

*Copenhagen, 20 February 2026*

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# FINANCIAL YEAR 2025

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## 1 CERTIFICATION

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

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Environment Agency's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the European Environment Agency.

Copenhagen,

Tea Ulst  
Accounting Officer

## 2 PRESENTATION OF THE ANNUAL ACCOUNTS

The annual accounts of the European Environment Agency include the financial statements, the report on implementation of the budget, and the report on budget and financial management during the year.

The financial statements comprise the balance sheet and the statement of financial performance on 31 December, the cash-flow table and the statement of changes in capital.

The objectives of financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the European Environment Agency, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

To present a true and fair view, financial statements must not only supply relevant information to describe the nature and range of the activities, explain how it is financed and supply definitive information on its operations, but also do so in a clear and comprehensible manner which allows comparisons between financial years. It is with these goals in mind that the present document has been drawn up.

The accounting system of the European Environment Agency comprises budget accounts and general accounts. These accounts are kept in euro based on the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle<sup>1</sup>. The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet on 31 December.

The annual accounts are drawn up in accordance with the Financial Regulation of the European Environment Agency adopted by the Management Board on 22 November 2019, applicable from 1 July 2019.

According to the Financial Regulation, the Agency's accounting officer shall send to the Commission's accounting officer by no later than 1 March of the following year its provisional accounts. The Executive Director shall send the final accounts, together with the opinion of the management board, to the Commission's accounting officer, the Court of Auditors, the European Parliament and the Council, by 1 July of the following year at the latest.

A link to the pages of the website where the final accounts of the European Environment Agency are disclosed shall be published in the Official Journal of the European Union by 15 November of the following year.

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<sup>1</sup> This differs from cash-based accounting because of elements such as carry-overs.

### 3 FINANCIAL STATEMENTS OF THE EUROPEAN ENVIRONMENT AGENCY

#### 3.1 Balance sheet

	Note	31.12.2025	31.12.2024	Variance
EUR				
<b>NON-CURRENT ASSETS</b>				
Intangible assets	3.5.1.1	0.00	0.00	0.00
Plant and equipment	3.5.1.2	102,960.45	166,303.80	-63,343.35
Furniture and vehicles	3.5.1.2	262,344.05	244,079.97	18,264.08
Computer hardware	3.5.1.2	1,040,675.75	1,020,897.38	19,778.37
Long-term prefinancing	3.5.1.3	4,341,437.27	0.00	4,341,437.27
Non-current deposits	3.5.1.4	965,425.84	946,737.43	18,688.41
		<b>6,712,843.36</b>	<b>2,378,018.58</b>	<b>4,334,824.78</b>
<b>CURRENT ASSETS</b>				
Short-term pre-financing	3.5.1.5	14,847,736.53	15,601,361.96	-753,625.43
Short-term pre-financing cut off	3.5.1.6	-23,899,204.07	-19,888,047.56	-4,011,156.51
Deferred charges	3.5.1.7	1,610,821.92	883,356.45	727,465.47
Sundry receivables	3.5.1.8	179,210.63	252,517.50	-73,306.87
Treasury service	3.5.1.9	53,114,699.88	50,806,629.07	2,308,070.81
Current receivables	3.5.1.10	849,159.60	2,726,190.98	-1,877,031.38
Accrued revenue	3.5.1.11	30,662,270.34	23,116,033.62	7,546,236.72
		<b>77,364,694.83</b>	<b>73,498,042.02</b>	<b>3,866,652.81</b>
<b>TOTAL ASSETS</b>		<b>84,077,538.19</b>	<b>75,876,060.60</b>	<b>8,201,477.59</b>
<b>CURRENT LIABILITIES</b>				
Current payables	3.5.1.12	1,145,073.91	674,199.49	470,874.42
Prefinancing received from consolidated entities	3.5.1.13	69,067,553.65	60,877,685.84	8,189,867.81
Accrued charges and deferred income	3.5.1.14	7,588,867.59	6,369,553.35	1,219,314.24
		<b>77,801,495.15</b>	<b>67,921,438.68</b>	<b>9,880,056.47</b>
<b>TOTAL LIABILITIES</b>		<b>77,801,495.15</b>	<b>67,921,438.68</b>	<b>9,880,056.47</b>
<b>ACCUMULATED SURPLUS/ DEFICIT</b>				
Economic result of the year/ Profit (+) or Loss (-)		-1,678,578.88	2,412,014.88	-4,090,593.76
Accumulated economic result prior years		7,954,621.92	5,542,607.04	2,412,014.88
		<b>6,276,043.04</b>	<b>7,954,621.92</b>	<b>-1,678,578.88</b>
<b>NET ASSETS</b>		<b>6,276,043.04</b>	<b>7,954,621.92</b>	<b>-1,678,578.88</b>

### 3.2 Statement of financial performance

	Note	31.12.2025	31.12.2024	Variance
EUR				
<b>REVENUE</b>	3.5.2.1			
Operating revenue		100,802,624.30	91,183,517.40	9,619,106.90
Revenues from administrative operations		188.08	21,809.36	-21,621.28
Exchange rate difference gains		90,788.58	5,579.39	85,209.19
<b>TOTAL REVENUE</b>		<b>100,893,600.96</b>	<b>91,210,906.15</b>	<b>9,682,694.81</b>
<b>EXPENSES</b>				
Operational expenses	3.5.2.3	-36,243,113.85	-28,692,621.01	-7,550,492.84
Staff costs	3.5.2.2	-44,167,970.95	-40,548,652.16	-3,619,318.79
Finance costs	3.5.2.3	-1,206.77	0.00	-1,206.77
Fixed asset related expenses	3.5.2.3	-556,674.16	-549,497.05	-7,177.11
Other administrative expenses	3.5.2.3	-21,463,763.67	-18,996,921.44	-2,466,842.23
Exchange rate difference losses	3.5.2.3	-139,450.44	-11,199.61	-128,250.83
<b>TOTAL EXPENSES</b>		<b>-102,572,179.84</b>	<b>-88,798,891.27</b>	<b>-13,773,288.57</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>-1,678,578.88</b>	<b>2,412,014.88</b>	<b>-4,090,593.76</b>

### 3.3 Cash flow statement

	2025	2024	Variance
EUR			
<b>Economic result of the year</b>	<b>-1,678,578.88</b>	<b>2,412,014.88</b>	<b>-4,090,593.76</b>
<b>OPERATING ACTIVITIES</b>			
Amortization (intangible fixed assets) (+)	0.00	158,648.84	158,648.84
Depreciation (tangible fixed assets) (+)	556,674.16	390,848.21	-165,825.95
Increase (-) /decrease (+) in short term pre-financing	753,625.43	-4,457,972.43	-5,211,597.86
Increase (-) /decrease (+) in long term receivables	-4,360,125.68	-4,418.13	4,355,707.55
Increase (-) /decrease (+) in short term receivables	1,222,872.78	-1,658,022.13	-2,880,894.91
Increase (-) /decrease (+) in receivables EC entities	-7,546,236.72	-4,121,993.51	3,424,243.21
Increase (+) /decrease (-) in accounts payable	5,701,345.17	8,240,292.55	2,538,947.38
Increase + /decrease - in pre-financing received	8,189,867.81	10,153,177.51	1,963,309.70
<b>INVESTING ACTIVITIES</b>			
Purchase of tangible and intangible fixed assets (-)	-531,373.26	-1,075,720.63	-544,347.37
<b>NET CASH FLOW</b>	<b>2,308,070.81</b>	<b>10,036,855.16</b>	<b>7,728,784.35</b>
<b>Net increase(+) /decrease (-) in cash and cash equivalents</b>	<b>2,308,070.81</b>	<b>10,036,855.16</b>	<b>7,728,784.35</b>

### 3.4 Statement of changes in net assets

EUR

	Accumulated surplus/ deficit	Economic result of the year	Net assets (total)
<b>Balance 31 December 2024</b>	<b>5,542,607.04</b>	<b>2,412,014.88</b>	<b>7,954,621.92</b>
Allocation of the economic result 2024	2,412,014.88	-2,412,014.88	<b>0.00</b>
Economic result of the year	0.00	-1,678,578.88	<b>-1,678,578.88</b>
<b>Balance 31 December 2025</b>	<b>7,954,621.92</b>	<b>-1,678,578.88</b>	<b>6,276,043.04</b>

### 3.5 Notes to the Financial statements

#### 3.5.1 Notes to the Balance Sheet

##### 3.5.1.1 Intangible assets

Intangible fixed assets consist of purchased computer software and internally developed intangible assets. The development cost for internally developed intangible assets are to be capitalized and presented as fixed assets if the cost is 500,000.00 euro or more.

The amortization is calculated using a straight-line method with a 25% rate. For internally developed intangible assets the amortization commences when the asset is taken into use.

EUR

2025	Internally generated software under construction	Computer Software	Totals
Gross carrying amount 1.1.2025	0.00	1,161,533.79	1,161,533.79
Additions	0.00	0.00	0.00
Reclassification	0.00	0.00	0.00
Disposals	0.00	0.00	0.00
<b>Gross carrying amount 31.12.2025</b>	<b>0.00</b>	<b>1,161,533.79</b>	<b>1,161,533.79</b>
Accumulated amortization and impairment 1.1.2025	0.00	-1,161,533.79	-1,161,533.79
Amortization	0.00	0.00	0.00
Disposals	0.00	0.00	0.00
<b>Accumulated amortization and impairment 31.12.2025</b>	<b>0.00</b>	<b>-1,161,533.79</b>	<b>-1,161,533.79</b>
<b>NET CARRYING AMOUNT 31.12.2025</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

##### 3.5.1.2 Tangible assets

Items acquired whose purchase price or production cost is 5,000.00 euro or more, with a period of use greater than one year, and which are not consumables, are recorded in the fixed assets accounts valued at their acquisition price. These thresholds also apply to software that are acquired from a third party or covered by a license.

The tangible assets as of 31 December 2025 are set out in the following table:

	EUR				
2025	Building	Plant and Equipment	Computer hardware	Furniture	Total
Gross carrying amount 1.1.2025	209,608.99	2,019,986.37	2,587,429.18	758,507.76	5,575,532.30
Additions	0.00	7,175.70	474,544.85	49,652.70	531,373.25
Disposals	-147,447.15	-768,172.04	0.00	-12,527.01	-928,146.20
<b>Gross carrying amount 31.12.2025</b>	<b>62,161.84</b>	<b>1,258,990.03</b>	<b>3,061,974.03</b>	<b>795,633.45</b>	<b>5,178,759.35</b>
Accumulated amortization and impairment 1.1.2025	-209,608.99	-1,853,682.57	-1,566,531.80	-514,427.78	-4,144,251.14
Depreciation	0.00	-70,519.05	-454,766.48	-31,388.63	-556,674.16
Disposals	147,447.15	768,172.04	0.00	12,527.01	928,146.20
<b>Accumulated depreciation and impairment 31.12.2025</b>	<b>-62,161.84</b>	<b>-1,156,029.58</b>	<b>-2,021,298.28</b>	<b>-533,289.40</b>	<b>-3,772,779.10</b>
<b>NET CARRYING AMOUNT 31.12.2025</b>	<b>0.00</b>	<b>102,960.45</b>	<b>1,040,675.75</b>	<b>262,344.05</b>	<b>1,405,980.25</b>

### 3.5.1.3 Long-term prefinancing

The amount of 4,341,437.27 euro represents pre-financing paid to sub-contractors under contractual arrangements. These advances relate to activities to be performed in future reporting periods and are therefore classified as long-term pre-financing in the statement of financial position.

### 3.5.1.4 Non-current deposits

The amount booked as long-term receivable, 965,425.84 euro (946,737.43 euro), refers to the deposit paid for the premises rented at Kongens Nytorv in Copenhagen, and for an external server room.

### 3.5.1.5 Short-term pre-financing

At the end of 2025 a total amount of 14,847,736.53 euro (15,601,361.96 euro) was outstanding in respect of pre-financing given to sub-contractors. Of this amount, 7,420,516.36 euro (8,652,606.20 euro) refers to contracts given from the Copernica grant agreement.

### 3.5.1.6 Short-term pre-financing cut off

An amount of 23,899,204.07 euro has been recognized as accrued charges at year-end to reflect expenditure incurred before the reporting date but not yet invoiced or reported. This cut-off adjustment ensures that the expenditure is recognized in the correct reporting period and that the corresponding portion of pre-financing is treated as consumed.

### 3.5.1.7 Deferred charges

Deferred charges of 1,610,821.92 euro (883,356.45 euro) mainly comprise payments made before year-end relating to subsequent financial periods. This includes 726,909.39 euro corresponding to payments executed in 2025 from the 2026 budget as well as other prepaid expenses relating to services to be received after the reporting date.

### 3.5.1.8 Sundry receivables

Sundry receivables amounting to 179,210.63 euro mainly relate to advances and other amounts due from staff. These balances arise in the normal course of operations and are expected to be settled in the short term.

### 3.5.1.9 Treasury service

In March 2022 the Agency closed its current accounts held with Nordea and BNP Paribas Fortis and signed a service level agreement with DG BUDG Treasury Service of the European Commission. The funds were transferred to DG BUDG, which since then maintains and processes all treasury functions on behalf of the Agency.

The balance of the central treasury liaison accounts amounts to 53,114,699.88 euro (50,806,629.07 euro) per 31 December 2025.

### 3.5.1.10 Current receivables

Current receivables, 849,159.60 euro (2,726,190.98 euro) refer to receivables which are outstanding at the end of the year and expected to be recovered within one year. The entire amount relates to recoverable taxes.

### 3.5.1.11 Accrued revenue

The closing balance of 30,662,270.34 euro (23,116,033.62 euro) refers to revenue adjustment in respect of grant agreements for which pre-financing is outstanding at the end of the year. The adjustment is calculated to offset any financial impact of the grants on the EEA accounts.

EUR							
Grant Agreement	DG	2025			2024		
		Outstanding pre-financing	Accrued revenue	Net position	Outstanding pre-financing	Accrued revenue	Net position
<b>Agreements with consolidated entities</b>							
COPERNCA	DEFIS	55,460,916.62	-21,830,538.45	33,630,378.17	49,444,974.15	-18,036,522.42	31,408,451.73
IPA3	ENEST	4,666,400.00	-4,484,904.00	181,496.00	3,716,400.00	-1,920,795.99	1,795,604.01
NDICI	NEAR	0.00	0.00	0.00	950,000.00	-44,185.16	905,814.84
REGIND	REGIO	640,390.00	-187,760.58	452,629.42	640,390.00	40,656.95	681,046.95
EUROGEO	RTD	1,120,401.00	-925,905.72	194,495.28	551,000.00	-304,770.12	246,229.88
SANTE	SANTE	2,318,000.00	-1,562,563.74	755,436.26	1,496,000.00	-990,713.49	505,286.51
EUCRA	CLIMA	0.00	61,656.95	61,656.95	237,019.00	-171,273.68	65,745.32
EUCRA25	CLIMA	1,672,000.00	-25,552.30	1,646,447.70	0.00	0.00	0.00
ADAPT	CLIMA	749,912.00	-134,651.65	615,260.35	960,735.00	-176,474.48	784,260.52
NITRATES	JRC	441,059.00	-115,237.91	325,821.09	481,000.00	-163,959.08	317,040.92
OCEAN24	MARE	696,329.00	-251,912.95	444,416.05	346,000.00	-14,485.92	331,514.08
ESTAT	ESTAT	993,100.00	-669,056.60	324,043.40	493,600.00	-287,906.03	205,693.97
		<b>68,758,507.62</b>	<b>-30,126,426.95</b>	<b>38,632,080.67</b>	<b>59,317,118.15</b>	<b>-22,070,429.42</b>	<b>37,246,688.73</b>
<b>Agreements with non- consolidated entities</b>							
PARC		214,653.65	-535,843.39	-321,189.74	954,056.25	-857,526.82	96,529.43
UNEPIRP		0.00	0.00	0.00	188,077.38	-188,077.38	0.00
		<b>214,653.65</b>	<b>-535,843.39</b>	<b>-321,189.74</b>	<b>1,142,133.63</b>	<b>-1,045,604.20</b>	<b>96,529.43</b>
<b>TOTAL</b>		<b>68,973,161.27</b>	<b>-30,662,270.34</b>	<b>38,310,890.93</b>	<b>60,459,251.78</b>	<b>-23,116,033.62</b>	<b>37,343,218.16</b>

### 3.5.1.12 Current payables

Current payables amount to 1,145,073.91 euro (674,199.49 euro) and mainly comprise amounts payable to suppliers for goods and services received before year-end but not yet paid. The balance also includes amounts payable to staff, pre-financing received to be cleared within one year, and invoices under verification at year-end.

### 3.5.1.13 Pre-financing received from consolidated entities

Pre-financing received from consolidated entities amounts to 69,067,553.65 euro and mainly relates to advances received in the framework of grant agreements financed by European Commission Directorates-General. The balance by Directorate-General is presented below:

		EUR
DG	Outstanding pre-financing 31.12.2025	
DEFIS		55,460,916.62
ENEST		4,666,400.00
CLIMA		2,421,912.00
SANTE		2,318,000.00
RTD		1,120,401.00
ESTAT		993,100.00
MARE		696,329.00
REGIO		640,390.00
JRC		441,059.00
ENV (2025 budget outturn result)		309,046.03
<b>TOTAL</b>		<b>69,067,553.65</b>

A detailed breakdown of the outstanding pre-financing by project is disclosed in Note 3.5.1.11 “Accrued revenue”, column “Outstanding pre-financing”.

The balance also includes EUR 309,046.03 corresponding to the EEA 2025 budget outturn result, which will be returned in 2026.

### 3.5.1.14 Accrued charges and deferred income

The total amount of 7,588,867.59 euro (6,369,553.35 euro) mainly comprises the following:

		EUR	
Accrued charges	2025	2024	
Estimate of charges incurred for services and goods received before year-end but not yet paid	5,818,622.49	4,733,651.15	
Provision for staff annual leave entitlement earned but not taken at year-end	1,748,462.20	1,635,902.20	
Other	21,782.90	0.00	
<b>TOTAL</b>	<b>7,588,867.59</b>	<b>6,369,553.35</b>	

### 3.5.2 Notes to the Statement of financial performance

#### 3.5.2.1 Revenue

Revenue recognized for the year amounts to 100,893,600.96 euro (91,210,906.15 euro) and mainly comprises EU subsidy, contributions from EFTA and other partner countries, as well as grants financed by European Commission entities. The composition of revenue is presented below:

	EUR	
Revenue	2025	2024
EU subsidy	63,881,137.97	59,826,998.61
Contribution from EFTA countries	1,781,642.00	2,154,502.00
Contributions from PECO countries	5,450,287.10	5,222,591.00
Grants from consolidated EC entities	28,414,311.24	23,121,898.97
Grants from non-consolidated EC entities	1,275,245.99	857,526.82
Revenues from administrative operations	188.08	21,809.36
Exchange rate difference gains	90,788.58	5,579.39
<b>TOTAL</b>	<b>100,893,600.96</b>	<b>91,210,906.15</b>

#### 3.5.2.2 Staff costs

Staff costs for the year amount to 44,167,970.95 euro (40,548,652.16 euro). Staff costs comprise salaries, allowances, employer's social contributions and other staff-related expenses for officials, temporary agents, contract staff and seconded national experts. The breakdown is presented below:

	EUR	
Staff costs	2025	2024
Salaries (excluding SNEs and other experts)	37,284,411.72	34,093,368.89
Employer's social security contributions	823,436.84	822,303.00
Allowances (excluding SNEs and other experts)	4,661,226.03	4,207,312.00
Allowances for SNEs and other experts	1,346,096.36	1,400,668.27
Staff perquisites and social activities	52,800.00	25,000.00
<b>TOTAL</b>	<b>44,167,970.95</b>	<b>40,548,652.16</b>

Payroll calculations and payments are administered by the European Commission's Paymaster's Office (PMO), which provides payroll services to EU institutions and agencies. The Agency supplies the relevant administrative data and performs verification controls on the payroll information used for financial reporting.

### 3.5.2.3 Other operating expenses

Other operating expenses for the year amount to 58,404,208.89 euro (48,250,239.11 euro) and mainly comprise operational expenditure, administrative costs, depreciation of fixed assets and other minor financial and exchange rate expenses. The composition is presented below:

	EUR	
Other operating expenses	2025	2024
Operational expenses	36,243,113.85	28,692,621.01
Administrative expenses	21,463,763.67	18,996,921.44
Depreciation of fixed assets	556,674.16	549,497.05
Late payment interest	1,206.77	0.00
Exchange rate losses	139,450.44	11,199.61
<b>TOTAL</b>	<b>58,404,208.89</b>	<b>48,250,239.11</b>

Administrative expenses are further broken down as follows:

	EUR	
Administrative expenses	2025	2024
IT operational external costs	5,491,679.18	3,783,296.24
Communications and publications	4,725,928.69	4,155,633.50
Expenses with other consolidated entities	2,992,102.74	1,838,244.85
Land and building operating lease	2,612,352.18	2,614,136.87
Building maintenance and security	1,789,370.93	2,393,404.56
Experts and related expenditure	885,604.59	1,238,991.23
Other external service providers	776,245.61	600,882.53
Training costs	721,129.86	685,887.90
Missions	705,000.25	693,039.94
Office supplies and maintenance	385,022.38	547,815.28
EPSO recruitment costs	320,952.80	396,959.99
Insurance – buildings	42,389.84	38,271.68
Insurance – other	13,684.62	10,356.87
Legal expenses	2,300.00	0.00
<b>TOTAL</b>	<b>21,463,763.67</b>	<b>18,996,921.44</b>

### 3.5.3 Accounting principles, rules and methods

#### Basis of preparation

The financial statements of the Agency are prepared in accordance with the accounting rules adopted by the Accounting Officer of the European Commission and are based on internationally accepted public sector accounting principles.

The main accounting principles applied are fair presentation, accrual basis, going concern, consistency of presentation, materiality and comparability of information.

#### Revenue recognition

Revenue from the EU subsidy, contributions from partner countries and grants financed by the European Commission is recognised in the statement of financial performance based on eligible expenditure incurred during the reporting period, in accordance with the accrual accounting principle.

Pre-financing received is initially recognised as a liability and released to revenue as the underlying eligible expenditure is accepted. Any unused amounts are returned or carried forward in accordance with the applicable agreements.

#### **Foreign currency**

Transactions denominated in foreign currencies are translated into euro using the exchange rates applicable at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the exchange rate prevailing on 31 December. Exchange differences arising from settlement of transactions and from year-end revaluation are recognised in the statement of financial performance.

#### **Property, plant and equipment and intangible assets**

Intangible assets and property, plant and equipment are stated at acquisition cost, or market value where acquired free of charge, less accumulated depreciation and impairment. Costs directly attributable to bringing the asset into use are included in the carrying amount. Subsequent expenditure is capitalised only when it is probable that future economic benefits or service potential will flow to the Agency and the cost can be measured reliably.

Depreciation is calculated using the straight-line method over the estimated useful lives of the assets:

Type of asset	Straight line depreciation rate
Intangible assets	25 %
Fitting out of leasehold premises	20 %
Plant, machinery and equipment	12,5% to 25%
Furniture	10 %, 12,5 %
Computer hardware	25 %

Useful lives and residual values are reviewed regularly, and assets are tested for impairment whenever there is an indication that their carrying amount may not be recoverable.

#### **Internally generated software**

Internally generated intangible assets (software) are capitalised where the recognition criteria are met. Development costs not capitalised are expensed as incurred. The capitalisation threshold is 500,000.00 euro.

#### **Pre-financing**

Pre-financing represents advance payments made under contractual arrangements to provide beneficiaries with initial funding. Pre-financing is recognised as an asset and reduced by the acceptance of eligible expenditure, amounts returned or any value adjustments.

#### **Receivables**

Receivables are recognised at their nominal value less any impairment. An impairment loss is recognised where there is objective evidence that the Agency will not be able to collect the amounts due.

#### **Use of estimates**

The preparation of financial statements requires management to make estimates and assumptions affecting the reported amounts of assets, liabilities, revenue and expenses. Significant estimates include accrued revenue and charges, provisions, contingent assets and liabilities and impairment of assets.

Actual results may differ from those estimates and revisions are recognised in the period in which they become known.

#### **3.5.4 *Contingent liabilities and off the balance sheet items***

Per 31 December 2025, the Agency had agreements with contractors and suppliers amounting to 34,9 Meur (36,9 Meur). These agreements relate mainly to operational projects and are covered by budgetary commitments in 2025.

##### **Pending legal cases**

	2025	2024
Number of legal cases pending	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

The Agency is involved in an administrative inquiry relating to a staff matter; at this stage no reliable estimate of any potential financial impact can be made.

In addition, a review concerning a former staff member has resulted in a recommendation to assess the recovery of certain amounts previously paid. The Agency is currently seeking external legal advice on the feasibility of pursuing such recovery and on the associated legal risks, including the possibility of legal proceedings being initiated against the Agency.

At this stage, the outcome of these matters cannot be reliably assessed and therefore no provision has been recognised in the financial statements.

## 4 REPORT ON IMPLEMENTATION OF THE BUDGET

### 4.1 Budget outturn account

	Note	2025	2024	EUR
<b>REVENUE</b>	4.1.1.1			
Commission subsidy		71,422,113.10	60,433,510.05	
Other contributions and funding via the Commission		30,657,230.00	37,002,880.84	
Other donors		0.00	520,614.12	
Other revenue		188.08	21,809.36	
		<b>102,079,531.18</b>	<b>97,978,814.37</b>	
<b>EXPENDITURE</b>	4.1.1.2			
<b>Title I: Staff</b>				
Payments		-47,028,561.61	-42,507,458.32	
Appropriations carried over		-5,607,777.71	-5,384,828.17	
<b>Title II: Administrative Expenses</b>				
Payments		-5,118,008.64	-5,714,591.97	
Appropriations carried over		-618,747.69	-1,463,614.82	
<b>Title III: Operating Expenditure</b>				
Payments		-15,541,570.26	-31,057,060.56	
Appropriations carried over		-2,746,707.87	-46,115,787.41	
<b>Title IV: Operating Expenditure</b>				
Payments		-22,837,532.28	0.00	
Appropriations carried over		-44,554,624.97	0.00	
		<b>-144,053,531.03</b>	<b>-132,243,341.25</b>	
<b>OUTTURN FOR THE FINANCIAL YEAR</b>		<b>-41,973,999.85</b>	<b>-34,264,526.88</b>	
Cancellation of unused payment appropr.carried over from previous year		365,962.71	369,730.22	
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		41,965,745.03	27,119,041.32	
Adjustment for grant budget outturn			7,387,887.00	
Exchange differences for the year		-48,661.86	-5,620.22	
<b>Balance of the outturn account for the financial year</b>	<b>4.1.1.3</b>	<b>309,046.03</b>	<b>606,511.44</b>	

#### 4.1.1 Notes to the Budget outturn account

##### 4.1.1.1 Budgetary revenues

The budgetary revenues for the financial year 2025 amounts to 102,079,531.18 euro (97.978.814,37 euro). Below is a specification of the amount and comparative figures for the year 2024.

	EUR	
Source	2025	2024
European Commission subsidy	64,190,184.00	60,433,510.05
EFTA contribution	1,781,642.00	2,154,502.00
New member countries	5,450,287.10	5,222,591.00
Consolidated grants	30,657,230.00	29,625,787.84
Non-consolidated grants	0.00	520,614.12
Other	188.08	21,809.36
<b>Total revenue</b>	<b>102,079,531.18</b>	<b>97,978,814.37</b>

##### 4.1.1.2 Budgetary expenditure

The total payments can be specified as follows:

	EUR					
Payments	2025			2024		
	C1	R0	Total	C1	R0	Total
Title 1	43,467,131.51	3,561,430.10	<b>47,028,561.61</b>	39,339,480.07	3,167,978.25	<b>42,507,458.32</b>
Title 2	5,118,008.64	0.00	<b>5,118,008.64</b>	5,714,591.97	0.00	<b>5,714,591.97</b>
Title 3	13,523,390.45	2,018,179.81	<b>15,541,570.26</b>	11,537,453.56	19,519,607.00	<b>31,057,060.56</b>
Title 4	0.00	22,837,532.28	<b>22,837,532.28</b>	0.00	0.00	<b>0.00</b>
	<b>62,108,530.60</b>	<b>28,417,142.19</b>	<b>90,525,672.79</b>	<b>56,591,525.60</b>	<b>22,687,585.25</b>	<b>79,279,110.85</b>

The total of carried over amounts can be specified as follows:

	EUR					
Carry overs	2025			2024		
	C1	R0	Total	C1	R0	Total
Title 1	444,631.87	5,163,145.84	<b>5,607,777.71</b>	380,263.50	5,004,564.67	<b>5,384,828.17</b>
Title 2	533,630.28	85,117.41	<b>618,747.69</b>	1,378,497.41	85,117.41	<b>1,463,614.82</b>
Title 3	0.00	2,746,707.87	<b>2,746,707.87</b>	9,239,724.46	36,876,062.95	<b>46,115,787.41</b>
Title 4	8,343,763.25	36,210,861.72	<b>44,554,624.97</b>	0.00	0.00	<b>0.00</b>
	<b>9,322,025.40</b>	<b>44,205,832.84</b>	<b>53,527,858.24</b>	<b>10,998,485.37</b>	<b>41,965,745.03</b>	<b>52,964,230.40</b>
<b>Total expenditure</b>	<b>71,430,556.00</b>	<b>72,622,975.03</b>	<b>144,053,531.03</b>	<b>67,590,010.97</b>	<b>64,653,330.28</b>	<b>132,243,341.25</b>

The fund source R0 includes the grants which are usually multi-annual. The amount carried over in respect of R0 includes also non-committed amounts to be used in future years.

#### 4.1.1.3 Budgetary outturn

A positive budgetary outturn is to be reimbursed to the Commission. The positive outturn for 2025, 309,046.03 euro (606,511.44 euro) is composed of the following components:

	EUR	
Budgetary result	2025	2024
C1- Current year appropriations non-committed	-8,442.90	220,592.08
Amounts not made available in the budget	188.08	21,809.36
C8 - Appropriations carried over from previous year cancellation	365,962.71	369,730.22
Exchange rate differences	-48,661.86	-5,620.22
<b>Total</b>	<b>309,046.03</b>	<b>606,511.44</b>

Detailed specifications of the execution of the various fund sources are attached to this report as follows:

Appendix 6.1: Budget execution C1 - Current year appropriations

Appendix 6.2: Budget execution C8 - C1 commitments carried over from previous year

Appendix 6.3: Budget execution R0 - External assigned revenue

#### 4.1.1.4 Budgetary principles

The establishment and implementation of the budget of the European Environment Agency are governed by the following basic principles:

- unity and budget accuracy:

all expenditure and revenue must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorized appropriations.

- universality:

this principle comprises two rules:

- the rule of non-assignment, meaning that budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure);
- the gross budget rule, meaning that revenue and expenditure are entered in full in the budget without any adjustment against each other.

- annuality:

the appropriations entered are authorized for a single year and must therefore be used during that year.

- equilibrium:

the revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations);

- specification:

each appropriation is assigned to a specific purpose and a specific objective.

- unit of account:

the budget is drawn up and implemented in euro and the accounts are presented in euro.

- sound financial management:

budget appropriations are used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness.

- transparency:  
the budget is established and implemented and the accounts presented in compliance with the principle of transparency - the budget and amending budgets are published in the Official Journal of the European Communities.

## 5 DISCLOSURES

### 5.1.1 Revenue divided in exchange and non-exchange transactions

The disclosure is presented in accordance with EC Accounting rule no. 4 and 17 which require that revenues are divided in exchange and non-exchange transactions. Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange. An example of an exchange transaction is the purchase or sale of goods or services, disposal of assets and bank interest.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange or gives value to another entity without directly receiving approximately equal value in exchange. Examples of non-exchange transactions include the subsidy from the European Commission, grants and donations.

	EUR	
	2025	2024
<b>Non-exchange transactions</b>		
EU Subsidy	63,881,137.97	59,826,998.61
EFTA contributions	1,781,642.00	2,154,502.00
PECO contributions	5,450,287.10	5,222,591.00
Grants	29,689,557.23	23,979,425.79
	<b>100,802,624.30</b>	<b>91,183,517.40</b>
<b>Exchange transactions</b>		
Exchange rate gains	90,788.58	5,579.39
Other	188.08	21,809.36
	<b>90,976.66</b>	<b>27,388.75</b>
<b>Total</b>	<b>100,893,600.96</b>	<b>91,210,906.15</b>

#### 5.1.1.1 Related party disclosure

The disclosure is presented in accordance with EC Accounting rule no. 15. This rule requires certain disclosures to be made about the remuneration of key management personnel during the reporting period, loans made to them and the consideration provided to them for services they provide to the entity other than as a member of the governing body or an employee. The disclosures required by this rule will ensure that appropriate minimum levels of transparency are applied to the remuneration of key management personnel.

	Grade	
Highest grade description	2025	2024
Executive Director	AD14	AD14

The Executive Director is remunerated in accordance with the Staff Regulations of the European of the European Union that is published on the Europa website which is the official document describing the rights and obligations of all officials of the EU. The Executive Director has not received any preferential loans from the Agency.

#### **5.1.1.2 Non-capitalised research and development costs**

The disclosure is presented in accordance with EC Accounting rule no. 6 which require that the amount of research and development costs for internally or externally generated intangible assets (software), which has not been capitalised, is presented.

In 2025 no costs were recognised as expenses in the statement of financial performance.

#### **5.1.1.3 Credit rating and quality of receivables and cash**

In accordance with EC Accounting Rule 11, the Agency assesses the credit quality and associated credit risk of its financial assets.

The majority of the Agency's financial assets relate to balances held with European Union institutions, which are considered to present a very low credit risk. Other receivables mainly consist of staff advances and deposits, which are also considered to present a low risk of non-recovery.

At year-end, no material amounts were past due and no impairment was recognised.

## 6 APPENDICES

### 6.1 Fund source C1

Budget line	Budget line description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)	Balance Payment (2-3)
1100	Basic salaries	23,407,364.79	23,407,364.79	23,407,364.79	0.00	0.00
1101	Allowances	4,245,402.85	4,245,402.85	4,245,402.85	0.00	0.00
1102	European School	600,000.00	600,000.00	600,000.00	0.00	0.00
1111	Contract agents	9,682,623.43	9,682,623.43	9,682,623.43	0.00	0.00
1112	National Experts on Secondment	1,346,096.36	1,346,096.36	1,346,096.36	0.00	0.00
1113	Interim Staff	531,035.36	531,035.36	531,035.36	0.00	0.00
1114	Visiting experts, guest scientists and trainees	80,944.38	80,944.38	80,944.38	0.00	0.00
1120	Social security and unemployment allowance	823,436.84	823,436.84	823,436.84	0.00	0.00
1121	Travel expenses for annual leave	541,917.83	541,917.83	541,917.83	0.00	0.00
1200	Miscellaneous expenses on staff recruitment	326,630.80	326,630.80	320,690.75	0.00	5,940.05
1300	Mission expenses	653,000.00	653,000.00	586,326.74	0.00	66,673.26
1400	Restaurants and canteens	310,655.60	310,655.60	265,775.23	0.00	44,880.37
1410	Medical service	369,605.00	369,605.00	355,383.76	0.00	14,221.24
1420	Development of competencies	940,250.14	940,250.14	627,333.19	0.00	312,916.95
1610	Social contacts between members of staff	52,800.00	52,800.00	52,800.00	0.00	0.00
<b>Title 1 total</b>		<b>43,911,763.38</b>	<b>43,911,763.38</b>	<b>43,467,131.51</b>	<b>0.00</b>	<b>444,631.87</b>
2100	Rent	2,613,936.31	2,613,936.31	2,613,936.31	0.00	0.00
2101	Deposits	18,527.90	18,527.90	18,527.90	0.00	0.00
2110	Insurance	43,471.77	43,471.77	43,471.77	0.00	0.00
2120	Water, gas, electricity and heating	540,966.29	540,966.29	514,842.05	0.00	26,124.24
2130	Cleaning and maintenance	275,300.00	275,300.00	246,772.65	0.00	28,527.35
2140	Fitting-out of premises	265,900.82	265,900.82	130,563.36	0.00	135,337.46
2150	Security and surveillance of buildings	314,343.13	314,343.13	270,923.25	0.00	43,419.88
2190	Other expenditure	51,154.54	51,154.54	48,638.33	0.00	2,516.21
2200	Workplace IT equipment	11,300.00	11,300.00	8,788.88	0.00	2,511.12
2210	Furniture	82,890.43	82,890.43	41,247.89	0.00	41,642.54
2220	Technical equipment and installations	51,915.99	51,915.99	12,868.99	0.00	39,047.00
2240	Equipment, costs for equipment and data-processing operations	56,580.00	56,580.00	52,918.60	0.00	3,661.40
2250	Documentation and library expenditure	129,124.18	129,124.18	67,755.69	0.00	61,368.49
2300	Stationery and office supplies	14,783.40	14,783.40	14,783.40	0.00	0.00
2310	Postage on correspondence and delivery charges	10,000.00	10,000.00	8,030.29	0.00	1,969.71
2311	Telephony and connectivity	99,000.00	99,000.00	89,452.46	0.00	9,547.54
2320	Bank charges	16.09	16.09	16.09	0.00	0.00
2340	Administrative Services provided by EC	646,595.06	646,595.06	644,924.74	0.00	1,670.32
2342	Administrative Services from others	144,596.77	144,596.77	88,053.72	0.00	56,543.05
2390	Miscellaneous insurance	13,684.62	13,684.62	13,684.62	0.00	0.00
2400	Entertainment and representation expenses	6,800.00	6,800.00	6,387.12	0.00	412.88
2501	Management Board and Bureau	86,000.00	86,000.00	76,771.40	0.00	9,228.60
2502	Scientific Committee	124,000.00	124,000.00	104,515.11	0.00	19,484.89
2601	EMAS certification/Greening the Agency initiatives	50,751.62	50,751.62	134.02	0.00	50,617.60
<b>Title 2 total</b>		<b>5,651,638.92</b>	<b>5,651,638.92</b>	<b>5,118,008.64</b>	<b>0.00</b>	<b>533,630.28</b>

Budget line	Budget line description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)	Balance Payment (2-3)
3312	Expert meetings	408,000.00	408,000.00	383,901.16	0.00	24,098.84
3313	Scientific Advisory Board for Climate Change	156,000.00	156,000.00	115,398.15	0.00	40,601.85
3320	Publishing and web	848,000.00	848,000.00	661,689.52	0.00	186,310.48
3321	Technical consultancy and support	2,073,311.95	2,073,311.95	665,345.69	0.00	1,407,966.26
3322	Digital solutions development	1,685,315.62	1,685,315.62	520,977.35	0.00	1,164,338.27
3323	Outreach	865,900.00	865,900.00	547,491.44	0.00	318,408.56
3324	Translation	119,726.75	119,726.75	119,726.75	0.00	0.00
3325	Data management services	1,652,417.68	1,652,417.68	1,063,672.98	0.00	588,744.70
3326	Hardware, software, subscriptions	2,384,272.32	2,384,272.32	1,887,051.00	0.00	497,221.32
3331	ETC CM - Climate change Mitigation	1,504,535.75	1,504,535.75	1,020,600.00	0.00	483,935.75
3333	ETC BE - Biodiversity and Ecosystems	2,942,959.40	2,942,959.40	2,025,659.40	0.00	917,300.00
3334	ETC DI - Data integration and digitalisation	924,797.00	924,797.00	626,424.00	0.00	298,373.00
3335	ETC CE - Circular economy and resource use	1,146,881.00	1,146,881.00	795,847.50	0.00	351,033.50
3336	ETC CA - Climate change adaptation and LULUCF	734,937.68	734,937.68	514,456.37	0.00	220,481.31
3337	ETC HE - Human health and the environment	1,408,891.53	1,408,891.53	986,224.06	0.00	422,667.47
3338	ETC ST - Sustainability trends, prospects and responses	598,107.05	598,107.05	416,232.12	0.00	181,874.93
3501	Environment	412,077.98	412,077.98	64,477.98	0.00	347,600.00
3502	Climate	1,644,926.99	1,644,926.99	974,439.98	0.00	670,487.01
3503	Sustainability	356,095.00	356,095.00	133,775.00	0.00	222,320.00
<b>Title 3 total</b>		<b>21,867,153.70</b>	<b>21,867,153.70</b>	<b>13,523,390.45</b>	<b>0.00</b>	<b>8,343,763.25</b>
<b>Grand Total</b>		<b>71,430,556.00</b>	<b>71,430,556.00</b>	<b>62,108,530.60</b>	<b>0.00</b>	<b>9,322,025.40</b>

## 6.2 Fund source C8

Budget line	Budget line description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)
1113	Interim Staff	37,262.70	32,879.95	32,879.95	4,382.75
1114	Visiting experts, guest scientists and trainees	74,601.24	71,807.90	71,807.90	2,793.34
1200	Miscellaneous expenditure on staff recruitment	29,917.25	24,793.25	24,793.25	5,124.00
1300	Mission expenses	43,506.98	33,729.18	33,729.18	9,777.80
1400	Restaurants and canteens	25,946.14	25,881.19	25,881.19	64.95
1410	Medical service	18,243.33	17,433.33	17,433.33	810.00
1420	Development of competencies	150,785.86	136,267.72	136,267.72	14,518.14
<b>Title 1 total</b>		<b>380,263.50</b>	<b>342,792.52</b>	<b>342,792.52</b>	<b>37,470.98</b>
2120	Water, gas, electricity and heating	25,848.10	22,544.54	22,544.54	3,303.56
2130	Cleaning and maintenance	39,151.31	22,907.26	22,907.26	16,244.05
2140	Fitting-out of premises	657,382.14	606,868.63	606,868.63	50,513.51
2150	Security and surveillance of buildings	17,950.12	16,526.80	16,526.80	1,423.32
2190	Other expenditure	4,225.87	2,590.95	2,590.95	1,634.92
2200	Workplace IT equipment	5,943.89	637.41	637.41	5,306.48
2210	Furniture	195,170.76	194,246.21	194,246.21	924.55
2220	Technical equipment and installations	20,433.76	16,530.78	16,530.78	3,902.98
2240	Equipment, costs for equipment and data-processing operations	52,950.85	52,131.80	52,131.80	819.05
2250	Documentation and library expenditure	85,070.16	82,695.10	82,695.10	2,375.06
2300	Stationery and office supplies	5,134.85	4,105.02	4,105.02	1,029.83
2310	Postage on correspondence and delivery charges	1,274.01	764.98	764.98	509.03
2311	Telephony and connectivity	23,504.21	20,589.02	20,589.02	2,915.19
2330	Legal expenses	2,300.00	2,300.00	2,300.00	0.00
2340	Administrative Services provided by EC	201,444.35	200,000.00	200,000.00	1,444.35
2342	Administrative Services from others	32,787.06	15,680.00	15,680.00	17,107.06
2501	Management Board and Bureau	2.20	0.00	0.00	2.20
2502	Scientific Committee	7,206.77	7,017.33	7,017.33	189.44
2601	EMAS certification/Greening the Agency initiatives	717.00	0.00	0.00	717.00
<b>Title 2 total</b>		<b>1,378,497.41</b>	<b>1,268,135.83</b>	<b>1,268,135.83</b>	<b>110,361.58</b>
3312	Expert meetings	121,510.46	60,454.06	60,454.06	61,056.40
3313	Scientific Advisory Board for Climate Change	30,982.48	25,754.63	25,754.63	5,227.85
3320	Publishing and web	201,197.71	190,140.68	190,140.68	11,057.03
3321	Technical consultancy and support	1,339,019.17	1,334,737.27	1,334,737.27	4,281.90
3322	Digital solutions development	1,537,116.29	1,529,096.64	1,529,096.64	8,019.65
3323	Outreach	626,824.86	596,369.60	596,369.60	30,455.26
3324	Translation	74,495.50	74,491.50	74,491.50	4.00
3325	Data management services	792,444.22	789,969.75	789,969.75	2,474.47
3326	Hardware, software, subscriptions	382,337.33	382,337.33	382,337.33	0.00
3331	ETC CM - Climate change Mitigation	420,582.90	364,168.90	364,168.90	56,414.00
3333	ETC BE - Biodiversity and ecosystems	934,415.00	923,644.06	923,644.06	10,770.94
3334	ETC DI - Data integration and digitalisation	237,547.00	237,546.80	237,546.80	0.20
3335	ETC CE - Circular economy and resource use	341,840.70	341,840.70	341,840.70	0.00
3336	ETC CA - Climate change adaptation and LULUCF	214,500.00	208,519.83	208,519.83	5,980.17
3337	ETC HE - Human health and the environment	414,841.95	414,841.95	414,841.95	0.00
3338	ETC ST - Sustainability trends, prospects and responses	177,000.00	157,727.12	157,727.12	19,272.88
3501	Environment	311,642.80	311,621.28	311,621.28	21.52
3502	Climate	507,779.77	506,485.89	506,485.89	1,293.88
3503	Sustainability	89,578.50	87,778.50	87,778.50	1,800.00
3504	Circular Economy	104,800.00	104,800.00	104,800.00	0.00
3505	Corporate Affairs	178,622.00	178,622.00	178,622.00	0.00
3506	Horizontal and Corporate Activities	200,645.82	200,645.82	200,645.82	0.00
<b>Title 3 total</b>		<b>9,239,724.46</b>	<b>9,021,594.31</b>	<b>9,021,594.31</b>	<b>218,130.15</b>
<b>Grand Total</b>		<b>10,998,485.37</b>	<b>10,632,522.66</b>	<b>10,632,522.66</b>	<b>365,962.71</b>

### 6.3 Fund source R0

Budget line	Fund Management Center	Budget line description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)	Balance Payment (2-3)	Total Balance
1100	ADAPT	Basic salaries	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00
1100	COPERNCA	Basic salaries	1,657,000.00	1,657,000.00	3,914.01	0.00	1,653,085.99	1,653,085.99
1100	EUROGEO	Basic salaries	-119,194.46	-119,194.46	-119,194.46	0.00	0.00	0.00
1100	REGIND	Basic salaries	383,562.73	0.00	0.00	383,562.73	0.00	383,562.73
1111	ADAPT	Contract agents	444,256.26	338,256.26	328,097.55	106,000.00	10,158.71	116,158.71
1111	COPERNCA	Contract agents	2,049,389.79	1,453,385.33	1,223,356.66	596,004.46	230,028.67	826,033.13
1111	ESTAT	Contract agents	663,315.29	429,815.29	391,906.64	233,500.00	37,908.65	271,408.65
1111	EUCRA	Contract agents	64,425.00	64,425.00	0.00	0.00	64,425.00	64,425.00
1111	EUCRA25	Contract agents	142,000.00	100,000.00	25,552.30	42,000.00	74,447.70	116,447.70
1111	EUROGEO24	Contract agents	257,032.25	257,032.25	257,032.25	0.00	0.00	0.00
1111	IPA3	Contract agents	973,263.63	689,392.17	566,248.80	283,871.46	123,143.37	407,014.83
1111	NITRATES	Contract agents	431,000.00	218,000.00	166,908.55	213,000.00	51,091.45	264,091.45
1111	OCEAN24	Contract agents	528,225.82	177,896.82	172,471.28	350,329.00	5,425.54	355,754.54
1111	REGIND	Contract agents	69,066.69	69,066.69	0.00	0.00	69,066.69	69,066.69
1111	PARC	Contract agents	511,720.12	277,978.59	272,312.51	233,741.53	5,666.08	239,407.61
1111	SANTE	Contract agents	227,491.07	168,167.73	151,183.36	59,323.34	16,984.37	76,307.71
1200	COPERNCA	Miscellaneous expenditure on staff recruitment	18,051.61	0.00	0.00	18,051.61	0.00	18,051.61
1300	ADAPT	Mission expenses	7,000.00	7,000.00	0.00	0.00	7,000.00	7,000.00
1300	COPERNCA	Mission expenses	111,642.08	111,642.08	73,207.11	0.00	38,434.97	38,434.97
1300	ESTAT	Mission expenses	6,000.00	6,000.00	0.00	0.00	6,000.00	6,000.00
1300	EUCRA25	Mission expenses	45,000.00	45,000.00	0.00	0.00	45,000.00	45,000.00
1300	IPA3	Mission expenses	94,941.16	94,851.58	36,092.66	89.58	58,758.92	58,848.50
1300	PARC	Mission expenses	25,378.45	25,378.45	8,051.98	0.00	17,326.47	17,326.47
1300	SANTE	Mission expenses	44,000.00	44,000.00	0.00	0.00	44,000.00	44,000.00
1420	COPERNCA	Development of competencies	85,508.45	54,288.90	4,288.90	31,219.55	50,000.00	81,219.55
<b>Title 1 total</b>			<b>8,724,575.94</b>	<b>6,169,382.68</b>	<b>3,561,430.10</b>	<b>2,555,193.26</b>	<b>2,607,952.58</b>	<b>5,163,145.84</b>
2100	OCEAN24	Rent	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00
2320	COPERNCA	Bank charges	30,117.41	30,117.41	0.00	0.00	30,117.41	30,117.41
2342	COPERNCA	Administrative Services from others	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00
<b>Title 2 total</b>			<b>85,117.41</b>	<b>30,117.41</b>	<b>0.00</b>	<b>55,000.00</b>	<b>30,117.41</b>	<b>85,117.41</b>
3312	COPERNCA	Expert meetings	263,862.83	263,862.83	89,482.91	0.00	174,379.92	174,379.92
3312	IPA3	Expert meetings	351,589.16	351,303.83	232,940.96	285.33	118,362.87	118,648.20
3312	PARC	Expert meetings	4,807.60	4,807.60	1,259.20	0.00	3,548.40	3,548.40
3312	SANTE	Expert meetings	25,291.57	25,291.57	5,433.46	0.00	19,858.11	19,858.11
3320	COPERNCA	Publishing and web	137,536.00	0.00	0.00	137,536.00	0.00	137,536.00
3320	PARC	Publishing and web	10,221.38	10,000.00	0.00	221.38	10,000.00	10,221.38
3321	COPERNCA	Technical consultancy and support	250,170.79	178,138.72	163,300.55	72,032.07	14,838.17	86,870.24
3323	COPERNCA	Outreach	2,747,400.08	1,799,904.50	687,966.88	947,495.58	1,111,937.62	2,059,433.20
3323	IPA3	Outreach	41,400.00	7,427.75	2,778.75	33,972.25	4,649.00	38,621.25
3323	PARC	Outreach	12,515.52	496.50	0.00	12,019.02	496.50	12,515.52
3325	IPA3	Data management services	376,101.16	376,101.16	342,643.66	0.00	33,457.50	33,457.50
3326	COPERNCA	Hardware, software, subscriptions	543,991.59	492,373.44	492,373.44	51,618.15	0.00	51,618.15
<b>Title 3 total</b>			<b>4,764,887.68</b>	<b>3,509,707.90</b>	<b>2,018,179.81</b>	<b>1,255,179.78</b>	<b>1,491,528.09</b>	<b>2,746,707.87</b>
4010	OCEAN24	OCEAN24	125,000.00	63,838.63	57,857.43	61,161.37	5,981.20	67,142.57
4030	SANTE	SANTE	1,027,461.86	645,696.78	381,315.25	381,765.08	264,381.53	646,146.61
4031	SANTE	SANTE	51,000.00	50,826.34	0.00	173.66	50,826.34	51,000.00

Budget line	Fund Management Center	Budget line description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)	Balance Payment (2-3)	Total Balance
4040	ESTAT	ESTAT	44,610.27	6,475.00	6,475.00	38,135.27	0.00	38,135.27
4020	PARC	PARC	464,345.16	223,419.21	100,124.94	240,925.95	123,294.27	364,220.22
4050	COPERNCA	COPERNCA	52,123,883.64	45,878,764.55	20,503,107.77	6,245,119.09	25,375,656.78	31,620,775.87
4060	ADAPT	ADAPT	845,064.08	554,085.26	284,490.66	290,978.82	269,594.60	560,573.42
4070	NITRATES	NITRATES	293,902.50	293,902.50	244,397.50	0.00	49,505.00	49,505.00
4080	EUROGEO24	EUROGEO24	766,947.46	626,132.21	366,179.10	140,815.25	259,953.11	400,768.36
4090	IPA3	IPA3	643,067.20	632,678.20	383,749.60	10,389.00	248,928.60	259,317.60
4091	IPA3	IPA3	896,736.34	742,128.98	229,779.80	154,607.36	512,349.18	666,956.54
4100	REGIND	REGIND	280,055.23	280,055.23	280,055.23	0.00	0.00	0.00
4110	EUCRA	EUCRA	1,320.26	0.00	0.00	1,320.26	0.00	1,320.26
4110	EUCRA25	EUCRA25	1,485,000.00	0.00	0.00	1,485,000.00	0.00	1,485,000.00
<b>Title 4 total</b>			<b>59,048,394.00</b>	<b>49,998,002.89</b>	<b>22,837,532.28</b>	<b>9,050,391.11</b>	<b>27,160,470.61</b>	<b>36,210,861.72</b>
<b>Grand Total</b>			<b>72,622,975.03</b>	<b>59,707,210.88</b>	<b>28,417,142.19</b>	<b>12,915,764.15</b>	<b>31,290,068.69</b>	<b>44,205,832.84</b>

#### 6.4 Reconciliation of the accrual based result with the budget outturn

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Reconciliation of the accrual based result with the budget outturn	
<b>Economic result</b>	<b>- 1,678,578.88</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>	
Adjustments for accrual cut-off (reversal 31.12.2024)	-2,284,026.36
Adjustments for accrual cut-off (cut-off 31.12.2025)	-63,758.52
Depreciation of intangible and tangible fixed assets	556,674.16
Pre-financing given in previous year and cleared in the year	13,729,557.81
Pre-financing received in previous year and cleared in the year	-94,138,097.02
Payments made from carry over of payment appropriations	10,632,522.66
Exchange rate differences	-1,423.11
<b>Adjustment for budgetary items (items included in the budgetary result but not in the economic result)</b>	
Asset acquisitions (less unpaid amounts)	-891,356.54
New pre-financing paid in the year and remaining open as at 31.12.2025	-17,317,369.65
New pre-financing received in the year and remaining open as at 31.12.2025	102,961,052.54
Payment appropriations carried over	-53,527,858.24
Cancellation of unused carried over payment appropriations from previous year	365,962.71
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	41,965,745.03
Other	
<b>Total</b>	<b>309,046.59</b>
<b>Budgetary outturn</b>	
Delta not explained	0.56