

ESTIMATE OF REVENUE AND EXPENDITURE FINANCIAL YEAR 2026

DRAFT BUDGET

ADOPTED BY THE ADMINISTRATIVE COUNCIL DURING
ITS SESSION ON 14 OCTOBER 2025

Chairman of the Administrative Council of the
Community Plant Variety Office

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1 INTRODUCTION

1.1 Revenue

1.1.1 The principle

Pursuant to Commission Regulation (EC) N° 1238/95 establishing the rules for the application of the Council Regulation, (EC) n° 2100/94 as regards the fees payable to the CPVO and as last amended by Commission Regulation (EU) n° 2023/1104 of 07/06/2023, revenue is essentially generated from the following:

- fees paid by applicants for community plant variety protection;
- proceeds from the sales of the Official Gazette and the Annual Report
- interest on bank accounts.

1.1.2 Budgetary projections

Fee Types	Rounded Amount (EUR)		Detail		EUR
Application fees - Online	1,350,000	= 3,000	Applications	x	450
Examination fees	6,700,000	= 2,400	Examinations	x	2,780
Annual fees	12,270,000	= 32,300	Titles	x	380
Fees laid down by the President	45,000	= 900	Fees	x	50
Report fees	270,000	= 850	Reports	x	320
Sales of reports	160,000	= 500	Reports	x	320
Rounded total	20,795,000				

The total forecast for revenue amounts to 21,906,000 euros. This figure is obtained as follows:

Fee Types	Amount	EUR
Revenue from fees	20,795,000	
Deficit reserve	1,031,000	
Revenue from administrative operations	30,000	
Revenue from service benefits	pm	
Other revenue	50,000	
Multi-beneficiary program	pm	
Total	21,906,000	

More details about revenue generated from fees may be found under point 3.1 under revenue.

1.2 Expenditure

The assumptions and methods of calculation on which the principal items of Title 1, Title 2 and Title 3 are based are included on the pages detailed by budget headings.

1.2.1 Title 1: Personnel

The establishment plan for 2026 foresees a total of 51 posts. These posts are broken down as follows:

Presidency	5	AD			
Quality Audit	1	AD			
Legal and Governance Affairs Units	7	AD	+	4	AST
People and Resources Unit	4	AD	+	6	AST
Digital Transformation Unit	6	AD	+	2	AST
Plant Variety Expertise Unit	8	AD	+	8	AST
Posts allocated	31	AD		20	AST

The CPVO has 5 contract agents (CA) post allocated in various units.

Expenditure registered under Title 1 amounts to 11,565,000 euros representing a decrease of 0.9% compared to 2025.

An establishment plan can be found under point 4 (page 29) of this document.

1.2.2 Title 2: Building, equipment, various administrative expenditure

The forecast of expenditure on Title 2 amounts to 2,366,000 euros representing a decrease of 24.0% compared to 2025.

1.2.3 Title 3: Operational expenditure

Commitment appropriations registered under Title 3 amount to 7,972,000 euros representing a decrease of 9.3% compared to 2025.

1.2.4 Total expenditure

The total expenditure forecast for 2026 amounts to 21,903,000 euros for commitment appropriations and 21,906,000 euros for payment appropriations.

1.3 Deficit Reserve

The CPVO Financial Regulation's Article 17 establishes a Reserve Fund, which accumulates budget surpluses and deficits over the years to maintain financial balance.

In essence, the Reserve Fund acts as a buffer to offset negative budgetary results and is replenished by positive ones.

As of 2024, the Reserve Fund stood at 14,330,000 euros.

Projections indicate that the Reserve Fund will decrease to approximately 9,261,000 euros by the end of 2026, as a result of the forecast negative outturns of 4,038,000 euros in 2025 and 1,031,000 euros in 2026.

Total payment appropriations	21,906,000
Total revenue	20,875,000
Deficit reserve	1,031,000

According to Article 17, if the Reserve Fund exceeds 50% of the annual commitment budget, the CPVO must analyse the situation and consider reducing the Reserve Fund. This could involve adjusting fees or implementing other measures

With the 2026 annual commitment budget set at €20,786,500, the Reserve Fund remains below the 50% threshold established in Article 17.

In conclusion, the CPVO acknowledges the current level of the Reserve Fund and will continue to monitor its evolution carefully, in particular after the completion of the new building project and in light of future application trends.

1.4 Conclusions and prospects

The total of commitment appropriations in the year 2026 amounts to 21,903,000 euros.

The total of revenue and payment appropriations in the year 2026 amounts to 21,906,000 euros.

With regard to **revenue**, the annual number of applications for protection reaching the Office, as well as the number of titles granted and fees collected subsequently, enables it to preserve a stable and solid financial structure.

With regard to **commitments** the trends are as follows:

- a decrease of 0.9% in staff expenditure;
- a decrease of 24.0% in administrative expenditure;
- a decrease of 9.3% in operational expenditure.

For the **payment appropriations** of the operational expenses, the decrease corresponds to 23.2%.

2 SUMMARY TABLE

2.1 Revenue by title

CHAPTER	REVENUE	DRAFT BUDGET	BUDGET	EXECUTED
ARTICLE		2026 (AC 10/2025)	2025 (WP 2024-12)	2024 (AC 10/2025)
1	REVENUE			
1000	Revenue from fees	20,795,000	20,955,000	20,297,586
	TOTAL TITLE 1	20,795,000	20,955,000	20,297,586
3	RESERVE			
3000	Deficit reserve	1,031,000	4,038,000	32,980
	TOTAL TITLE 3	1,031,000	4,038,000	32,980
5	REVENUE FROM ADMINISTRATIVE OPERATIONS			
5000	Revenue from administrative operations	30,000	30,000	56,096
	TOTAL TITLE 5	30,000	30,000	56,096
6	EXPEND. REFUNDING & PROVIDED SERV. REVENUE			
6000	Revenue from sales of the Official Gazette	pm	pm	pm
	TOTAL TITLE 6	pm	pm	pm
9	OTHER REVENUE			
9100	Interest on account	50,000	150,000	492,127
9200	Donation and legacy	pm	pm	pm
9300	Multi-beneficiary program	pm	pm	pm
	TOTAL TITLE 9	50,000	150,000	492,127
	TOTAL REVENUE	21,906,000	25,173,000	20,878,789

2.2 Expenditure

2.2.1 Table 1 - Title 1: Staff expenses, staff working within the CPVO

CHAPTER ARTICLE	EXPENSES - TITLE 1	DRAFT BUDGET 2026 (AC 10/2025)	BUDGET 2025 (WP 2024-12)	EXECUTED 2024 (AC 10/2025)
11	Staff in active employment			
1100	Expenditure related to staff employed	11,267,000	11,325,000	9,608,773
	TOTAL CHAPTER 11	11,267,000	11,325,000	9,608,773
12	Further professionnall training			
1200	Further professionnall training	100,000	150,000	70,379
	TOTAL CHAPTER 12	100,000	150,000	70,379
13	Missions and duty travels			
1300	Missions and travel expenses	155,000	155,000	112,840
	TOTAL CHAPTER 13	155,000	155,000	112,840
14	Supplementary services			
1400	Interim staff, administrative and technical assistance	pm	pm	pm
	TOTAL CHAPTER 14	0	0	0
15	Social welfare			
1500	Special assistance grants, other welfare expenditure	36,000	32,000	16,321
	TOTAL CHAPTER 15	36,000	32,000	16,321
17	Entertainment and representation expenses			
1700	Entertainment and representation expenses	7,000	10,000	3,130
	TOTAL CHAPTER 17	7,000	10,000	3,130
	EXPENSE TOTAL - TITLE 1	11,565,000	11,672,000	9,811,445

2.2.2 Table 2 - Title 2: Building, equipment, administrative expenditure

CHAPTER ARTICLE	EXPENSES - TITLE 2	DRAFT BUDGET 2026 (AC 10/2025)	BUDGET 2025 (WP 2024-12)	EXECUTED 2024 (AC 10/2025)
20	Investments in immovable property			
2000	Property related costs	586,000	1,110,000	275,101
	TOTAL CHAPTER 20	586,000	1,110,000	275,101
21	Data processing			
2100	Equipment, software and other external services	1,013,000	1,158,000	707,543
	TOTAL CHAPTER 21	1,013,000	1,158,000	707,543
22	Movable property and associated costs			
2200	Office furniture, transport, technical & library equipment	256,000	211,000	12,654
	TOTAL CHAPTER 22	256,000	211,000	12,654
23	General administrative expenditure			
2300	General administrative expenditure	43,000	50,000	19,271
	TOTAL CHAPTER 23	43,000	50,000	19,271
24	Postal charges and Telecommunications			
2400	Postage and Telecommunications charges	63,000	63,000	37,355
	TOTAL CHAPTER 24	63,000	63,000	37,355
25	Expenditure on formal and other meetings			
2500	Meetings and notices	235,000	394,000	75,586
	TOTAL CHAPTER 25	235,000	394,000	75,586
26	Audits and Evaluations			
2600	Audits and Evaluations	170,000	125,000	78,941
	TOTAL CHAPTER 26	170,000	125,000	78,941
	EXPENSE TOTAL - TITLE 2	2,366,000	3,111,000	1,206,451

2.2.3 Table 2 - Title 3: Operational expenditure

CHAPTER ARTICLE	EXPENSES - TITLE 3	DRAFT BUDGET 2026 (AC 10/2025)		BUDGET 2025 (WP 2024-12)		EXECUTED 2024 (AC 10/2025)	
		Commitment	Payment	Commitment	Payment	Commitment	Payment
30	Fees payable to the examination offices						
3000	Fees for the examination offices (E.U. and others)	7,005,000	7,005,000	7,810,000	7,165,000	8,013,284	6,378,993
	TOTAL CHAPTER 30	7,005,000	7,005,000	7,810,000	7,165,000	8,013,284	6,378,993
31	Maintenance of reference collections						
3100	Expend.for relevant organisms (E.U. and others)	pm	pm	pm	pm	pm	pm
	TOTAL CHAPTER 31	pm	pm	pm	pm	pm	pm
32	Procurement of other examination reports						
3200	Procurement of other exam.reports	500,000	550,000	600,000	475,000	548,800	380,480
	TOTAL CHAPTER 32	500,000	550,000	600,000	475,000	548,800	380,480
33	Examination of denominations						
3300	Expend.for examination of denominations	pm	pm	pm	pm	pm	pm
	TOTAL CHAPTER 33	pm	pm	pm	pm	0	0
34	Publications and translations						
3400	Official, general and promotional publications	25,000	25,000	25,000	30,000	9,563	5,104
	TOTAL CHAPTER 34	25,000	25,000	25,000	30,000	9,563	5,104
35	Technical studies, surveys, consultations						
3500	Technical studies	255,000	255,000	198,000	420,000	116,307	112,293
	TOTAL CHAPTER 35	255,000	255,000	198,000	420,000	116,307	112,293
36	Special advisers						
3600	Special advisers	187,000	140,000	155,000	170,000	98,700	43,050
	TOTAL CHAPTER 36	187,000	140,000	155,000	170,000	98,700	43,050
37	Multi-beneficiary program						
3700	Actions in the frame of the multi-beneficiary program	pm	pm	pm	pm	pm	pm
	TOTAL CHAPTER 37	pm	pm	pm	pm	pm	pm
38	Building purchase						
3800	Building purchase	pm	pm	pm	2,130,000	97,550	2,940,973
	TOTAL CHAPTER 38	pm	pm	pm	2,130,000	97,550	2,940,973
	TOTAL TITLE 3	7,972,000	7,975,000	8,788,000	10,390,000	8,884,204	9,860,893
	TOTAL EXPENDITURE	21,903,000	21,906,000	23,571,000	25,173,000	19,902,100	20,878,789

3 DETAIL BY BUDGET HEADINGS

3.1 Revenue

3.1.1 Item 1000 : Fees

Budget	2026	Budget	2025	Outturn	2024
	20,795,000		20,955,000		20,297,586

Comments:

Council Regulation (EC) N° 2100/94 of 27 July 1994 instituting a Community protection system for new plant varieties (OJ n° L 227 of 01.09.1994, p.1) as last amended by Council Regulation (EC) n° 15/2008 (OJ n° L 8 of 11.01.2008).

This revenue of the Office comprises the fees paid by applicants for Community Plant Variety Rights and other parties involved in proceedings. Commission Regulation (EC) N° 1238/95 of 31 May 1995 establishing implementing rules for the application of Council Regulation (EC) N° 2100/94 as regards the fees payable to the Community Plant Variety Office, as last amended by Regulation (EC) n° 2023/1104 (OJ n° L 147 of 07/06/2023).

Evaluation of revenue

1) Working assumptions

The forecasts regarding fees are based on the following assumptions:

- Number of applications expected	3,000
- Number of examinations invoiced	2,400
- Number of annual fees invoiced based on the title in force	32,300

2) Estimation of appropriations

Fees types	Amount
Application fees	1,350,000
Examination fees	6,700,000
Annual fees	12,270,000
Specific requests fee	pm
Appeal fee	pm
Fees laid down by the President	45,000
Report fees	270,000
Sales of reports	160,000
	Total
	20,795,000
Rounded total	20,795,000

3.1.2 Item 3000 : Deficit Reserve

Budget 2026	Budget 2025	Outturn 2024
1,031,000	4,038,000	32,980

Comments:

The purpose of this item is to balance revenue and payment appropriations.

Evaluation of revenue

Total payment appropriations (a)	21,906,000
Total revenue (b)	20,875,000
Deficit reserve (a) - (b)	1,031,000

3.1.3 Item 5000 : Revenue generated from administrative operations

Budget 2026	Budget 2025	Outturn 2024
30,000	30,000	56,096

Evaluation of revenue

Revenue from valuable administrative services and/or reimbursement of expenses	30,000
Royalties	pm
Audit fees	pm
Total	30,000

3.1.4 Item 6000: Revenue generated from the sales of the Official Gazette

Budget 2026	Budget 2025	Outturn 2024
pm	pm	pm

Comments:

Contributions to Community programmes, expenditure refunding and revenue from services provided subject to payment.

Evaluation of revenue

Sales of the Official Gazette	pm
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3.1.5 Item 9100: Interest on account

Budget 2026	Budget 2025	Outturn 2024
50,000	150,000	492,127

Comments:

Revenue generated from interests on account.

Evaluation of revenue

Interests on financial assets	20,000,000	X	0.25%	=	50,000
Interests on bank account	1,000,000	X	0.25%		2,500
Rounded total					50,000

3.1.6 Item 9200: Donation and legacy

Budget 2026	Budget 2025	Outturn 2024
pm	pm	pm

Evaluation of revenue

Donation and legacy	pm
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3.1.7 Item 9300: Multi-beneficiary program

Budget 2026	Budget 2025	Outturn 2024
pm	pm	pm

Comments:

This item will host contributions, awarded by the European Commission, to the European Agencies participating in the program in order to implement actions to contribute to an easier adhesion of certain countries to the European Union. In the particular case of the Office it is intended to promote the participation of these countries to work in the field of plant variety protection.

Evaluation of revenue

Multi-beneficiary program	pm
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3.2 Expenditure title 1

3.2.1 Item 1100: Expenditure related to staff in active employment

Appropriation 2026	Appropriation 2025	Outturn 2024
11,267,000	11,325,000	9,608,773

Comments:

In accordance with the Staff Regulations of officials of the European Communities and the Establishment plan found under point 4 of this document, the appropriations are intended to cover, notably:

- basic salaries;
- family allowances (household, dependant children and educational);
- expatriation and foreign residence allowances;
- fixed allowances of officials and temporary staff in grade AST;
- employer's contribution to the social security scheme;
- costs relating to the running of restaurants, cafeterias, canteens and meals;
- medical officers' fees, preventive medical care, medical consumables, the purchase of equipment and special furniture;
- employer's social security contributions for sickness insurance;
- employer's contribution towards occupational disease insurance, accidents and supplementary expenses resulting from the application of relevant provisions of the Staff Regulations covering those expenses not covered by the insurance;
- unemployment insurance for temporary staff;
- constitution and maintenance of pension rights for staff in their country of origin;
- birth grants;
- death grants;
- annual travel allowance;
- rent and/or transport allowances;
- fixed duty allowances;
- salaries of contract agents ;
- fixed local travel allowances covering cost of travel within the town perimeter of appointment location;
- redundancy and termination of contract allowances;

- overtime for officials, auxiliary staff and local staff in grade AST;
- Office's contribution towards childminding and other education expenditure (crèches, day-care centres, schools);
- miscellaneous recruitment expenses;
- travelling expenses;
- installation and resettlement allowances;
- removal expenses;
- temporary daily subsistence allowances on transfer of staff;
- weightings;
- adjustments to remuneration made by the Council;
- expense coverage of national officials or other experts on secondment or temporary assignments to the Office or called in for short consultations, in particular to boost co-operation with the national offices and to develop technical protocols;
- reimbursement of additional costs to the Office relating to secondment or temporary assignment of Office officials to national or international offices under exchange agreements;
- expenditure incurred in practical administrative training for young graduates. This expenditure can include trainees' social security allowances and contributions, travel expenses at the beginning and at the end of the courses, travel expenses for travel connected with the training programme and reception or meal and documentation costs.

Evaluation of appropriations

Breakdown	EUR
Administrative charges	165,000
Management allowance	pm
Coffee and canteen	6,000
Travel installation and removal	pm
Interviews and publications	30,000
Medical expenses	40,000
Pensions and related charges FP/TF	1,400,000
Pensions and related charges CA	61,000
Salaries for FP/TF	9,000,000
Salaries for CA	400,000
Schools and creches	40,000
Seconded national expert	pm
Trainee expenses	125,000
Total	11,267,000
Rounded total	11,267,000

3.2.2 Item 1200: Further training, language courses, retraining and information for staff

Appropriation	2026	Appropriation	2025	Outturn	2024
	100,000		150,000		70,379

Comments:

In accordance with the Staff Regulations of officials of the European Communities, the appropriations are intended to cover, notably the organisation of language courses, introductory training, further professional training, professional re-orientation, courses on the use of modern techniques, seminars, etc.

It also covers the purchase of equipment and documentation and the hiring of professional organisational experts.

Evaluation of appropriations

Breakdown	EUR
Digital skills	pm
Language training	pm
SLA with DR HR	pm
Other trainings	100,000
Total	100,000

3.2.3 Item 1300: Mission expenses, travel expenses and other incidental expenditure

Appropriation	2026	Appropriation	2025	Outturn	2024
	155,000		155,000		112,840

Comments:

In accordance with the Staff Regulations of officials of the European Communities, the appropriations are intended to cover, notably, transport costs, payment of daily subsistence allowances on mission and ancillary or special costs associated with missions, for office staff employed under the Staff Regulations and for experts and national or international officials seconded to the Office.

Evaluation of appropriations

Mission expenses, travel expenses and other incidental expenditure	155,000
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3.2.4 Item 1400: Interim staff

Appropriation 2026	Appropriation 2025	Outturn 2024
pm	pm	pm

Comments:

The appropriations are intended to cover, notably, expenses relating to:

- employment of interim staff, notably, typists, receptionists, etc.;
- personnel employed with technical and administrative subcontractors.

Evaluation of appropriations

Breakdown	EUR
Interim staff	pm
Administrative and technical assistance for miscellaneous activities	pm
Total	pm

3.2.5 Item 1500: Special assistance grants-Social contacts between staff-Other welfare expenditure

Appropriation 2026	Appropriation 2025	Outturn 2024
36,000	32,000	16,321

Comments:

In accordance with the Staff Regulations of officials of the European Communities, article 76, the appropriations are intended to cover, notably:

- expenditure on assistance grants which may be granted to an official, a former official or descendants of an official, finding themselves in a particularly difficult situation (when they cannot be granted a loan or an advance on their salary because of their financial situation).
- social, cultural and artistic events (reserved for cultural, artistic and social aspects);
- subsidies for sporting clubs and cultural associations;
- additional family assistance (assistance in the integration of family members of new officials or temporary agents such as language courses, etc.);
- miscellaneous subsidies;
- special aid for disabled persons;

- family assistance;
- reception of new staff and,
- legal aid.

Evaluation of appropriations

Breakdown	EUR
CEZAM cards	1,000
Christmas party	6,000
Language trainings for partners	5,000
Other events	5,000
Social days	9,000
Special assistance	pm
Health and Wellbeing	10,000
Total	36,000

3.2.6 Item 1700: Entertainment and representation expenses

Appropriation 2026	Appropriation 2025	Outturn 2024
7,000	10,000	3,130

Comments:

The appropriations cover the reimbursement of costs incurred by authorised officials in meeting the Community Plant Variety Office's obligations in respect of entertainment or representation in the interest of the service.

Evaluation of appropriations

Entertainment and representation expenses	7,000
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3.3 Expenditure Title 2

3.3.1 Item 2000: Property related costs

Appropriation 2026	Appropriation 2025	Outturn 2024
586,000	1,110,000	275,101

Comments:

The appropriations are intended to cover, notably:

- rent and co-ownership expenses for the premises occupied by the Office and the hire of conference halls, storage space, archive space, sanitary facilities, kitchens, garages and car parks;
- insurance premiums payable under the insurance policies taken out for the premises occupied by the Office;
- expenses incurred in the consumption of water, gas, electricity and heating;
- maintenance costs, in accordance with the contracts in force (premises, lifts, central heating, air-conditioning equipment, etc.); cleaning costs (regular cleaning, purchase of cleaning products, washing, laundry & dry-cleaning products, etc.) and repainting, repairs and supplies required by the maintenance workshops;
- the purchase of equipment and the fitting-out and repair of buildings, e.g. alterations to partitioning, adjustments to technical installations and other specialised work (locks, electricity, sanitary installations, paintwork, redecorating, floor coverings, joinery, masonry, etc.);
- various expenses related to the security of persons, buildings and goods, particularly security surveillance contracts, the purchase, hire and maintenance of fire-fighting equipment, the replacement of equipment for officials and staff, first-aid equipment, the costs of checks required by law;
- the purchase or lease-purchase of buildings and technical assistance expenses incurred in the framework of major conversion works;
- financial and technical survey fees, prior to the acquisition or the construction of buildings and expertise advice relating to major conversion works;
- expenditure on buildings such as management fees for multiple occupancy of buildings, the costs of surveys of premises, taxes for general utilities (road charges, refuse collection, etc.) and associated costs.

Evaluation of appropriations

Breakdown	EUR
Cleaning and maintenance	45,000
Co-ownership fees	15,000
Electricity	70,000
Fixtures and fittings	200,000
Garden maintenance Flower Decoration	20,000
Gas	20,000
Insurance (buildings and IT)	20,000
Buildings maintenance (annual and ad hoc)	70,000
Parkings (HBM and Public)	2,000
Property purchase	pm
Urgent building costs	2,000
Recycling	2,000
Refurbishment (renovation works)	pm
Security (Télésurveillance/Guards/Fire extinguishers/Access control) including maintenance	60,000
Buildings taxes (Taxe foncière/Habitation)	pm
Water	3,000
Expenditures linked to property purchase or renovation (notary/architect/etc)	57,000
Total	586,000

3.3.2 Item 2100: Equipment, software and external services

Appropriation 2026	Appropriation 2025	Outturn 2024
1,013,000	1,158,000	707,543

Comments:

The appropriations are intended to cover, notably:

- the purchase, hire, appropriation lease and maintenance of software packages, miscellaneous computer consumables and other data-processing equipment. It also covers the costs of maintenance, operating and repairs;
- the costs of data processing companies and expert advice regarding costs of services such as:
 - maintenance of existing equipment;
 - installation of new equipment and the expansion of existing equipment (feasibility studies, analysis, programming, implementation etc.);
 - purchase, hire and maintenance of all programmes and software, etc.;
- external data processing experts (operators, IT experts, system-engineers, data-entry staff, etc.).

Evaluation of appropriations

Breakdown	EUR
Development and assistance (extra-muros)	400,000
Hardware	30,000
Licenses and maintenances	480,000
External services providers (intra-muros)	100,000
Others costs	3,000
Total	1,013,000

3.3.3 Item 2200: Office furniture, technical installations, vehicles and library stocks

Appropriation 2026	Appropriation 2025	Outturn 2024
256,000	211,000	12,654

Comments:

The appropriations are intended to cover, notably:

- expenditure on the purchase, renewal, replacement, occasional hiring, repairs and maintenance of office equipment, in particular, audio-visual, reproduction, archive, library and interpreting equipment such as booths, headsets and switching units for simultaneous interpreting facilities and various tools for maintenance workshops of the buildings;
- the purchase, rental, maintenance and repairs of technical equipment and installations such as fax machines, photocopiers, etc.;
- expenditure on the purchase, hire, installation and maintenance of electronic office equipment such as typewriters, calculators, word processors, etc. and expenditure relating to documentation, office supplies, etc.;
- office furniture requirements including new purchases, renewal, replacement, occasional rental, repairs and maintenance of existing furniture;
- the purchase, renewal, rental and maintenance of transport vehicles to meet the needs of the Office and vehicle operating and maintenance costs such as insurance, fuel, spare parts and all repair bills;
- special journeys (taxi or car hire) for which other means of transport are impossible;
- purchase of specialist books, directories, dictionaries, documents and other specialised non periodical publications in printed or electronic format (CD-ROM) and includes upgrading of existing volumes;
- purchase of special equipment for the Office library (catalogues, shelving, catalogue storage units, furniture, microfiche readers, CD-ROM readers, etc.);
- subscriptions to newspapers, specific periodicals, daily newspapers of the Member States, official journals, parliamentary records, foreign trade statistics, various bulletins and other special publications;
- binding and other costs essential for the upkeep of books and periodicals.

Evaluation of appropriations

Breakdown	EUR
Books and subscriptions	3,500
Car Insurance and expenses linked to vehicles	pm
Rent for Coffee and water machine and supplies for canteen	2,000
Furniture (tables, chairs, cupboards, lamps, etc)	100,000
Office equipment	140,000
Copiers and scanners	5,000
Postage, Franking machine and balance	pm
Urgent expense for furniture, technical installations, vehicle and library stocks	5,500
Telephone - maintenance switchboard	pm
Total	256,000

3.3.4 Item 2300: General administrative expenditure

Appropriation 2026	Appropriation 2025	Outturn 2024
43,000	50,000	19,271

Comments:

The appropriations are intended to cover, notably:

- the purchase of paper, envelopes and office supplies, external printing, photocopying costs and the purchase of products for reproduction equipment;
- bank charges and the cost of connection to the interbank telecommunications network;
- exchange rate losses incurred by the Office in the course of the management of its budget, provided they are not offset by exchange rate gains;
- costs of bank guarantees with third parties, in order to fulfil contractual clauses;
- legal advice, damages and the costs of settling claims against the Office (civil liability);
- various kinds of insurance (in particular civil liability insurance, theft, pecuniary liability of accounting officers, imprest administrators, and insurance for staff shops and restaurants);
- refreshments and meals served during internal meetings;
- office removals and the general handling of equipment, furniture and office supplies inside the building;
- payments for service benefits provided to the Office by Community institutions or bodies, in particular, interpretation for the sessions of the Administrative Council.

Evaluation of appropriations

Breakdown	EUR
Agencies Permanent Secretariat	4,000
Financial charges	3,000
Administration aid provided by the Commission (interpretation, salary calculation, etc.,)	pm
Outsourced reception	3,000
Stationery and office supplies	10,000
Other administrative expenditure	2,000
Damages to property and vehicle	pm
Archives (paper destruction/outsourcing)	1,000
Legal costs	20,000
Total	43,000
Rounded total	43,000

3.3.5 Item 2400: Postal and telecommunications charges

Appropriation 2026	Appropriation 2025	Outturn 2024
63,000	63,000	37,355

Comments:

The appropriations are intended to cover, notably:

- expenditure on postal and delivery charges for ordinary mail, for reports and publications, on postal and other packages sent by air or surface mail and on the Office's internal mail;
- telephone rentals and calls (official calls only, as private calls are billed), faxes, videoconferences, data transmission and the purchase of directories;
- expenditure on telecommunications equipment, including cables: purchase, hire, installation, maintenance, documentation, etc.

Evaluation of appropriations

Breakdown	EUR
Express deliveries	2,000
Postage and franking expenses	10,000
Other postal charges	1,000
Phone subscriptions and internet	50,000
Total	63,000

3.3.6 Item 2500: Expenditure on formal and other meetings

Appropriation 2026	Appropriation 2025	Outturn 2024
235,000	394,000	75,586

Comments:

The appropriations are intended to cover, notably:

- travelling, subsistence and incidental expenses of experts and others, in particular members of the Administrative Council called to participate in subcommittees, study and work groups. This item also covers costs associated with the holding of meetings, provided they are not covered by the existing infrastructure;
- actions with countries affected by the enlargement of the European Union;
- expenditure relating to the organisation of conferences, congresses, seminars, fairs and meetings, with the exception of expenses on the existing infrastructure and the remuneration of conference interpreters;
- expenditure on free-lance translators, agency staff, drafting and other external services, in particular, the Translation Centre in Luxembourg.

Evaluation of appropriations

Breakdown	EUR
Other meetings (Administrative/IT/with Commission/etc)	10,000
Administrative Council Meetings	50,000
Meetings with breeders organisations	50,000
EOs and technical experts Meetings	40,000
Fairs and exhibitions	30,000
Legal meetings and legal working groups	pm
Management Team Meetings	2,000
International collaboration Outside EU (present and future)	5,000
Provisional Meeting costs	3,000
QAS Meetings	pm
Meetings linked to Research and Developpement projects	pm
PVR and enforcement Seminars	40,000
UPOV meetings	pm
Promotional items	5,000
Total	235,000

3.3.7 Item 2600: Audits and Evaluations

Appropriation 2026	Appropriation 2025	Outturn 2024
170,000	125,000	78,941

Comments:

The appropriations are intended to cover expenditure on internal audits, evaluations and management consultancy.

Evaluation of appropriations

Breakdown	EUR
Consulting	30,000
Internal Audit	60,000
Evaluation and other audits	pm
Quality Audits	75,000
Other expenses (DPO)	5,000
Total	170,000

3.4 Expenditure Title 3

3.4.1 Item 3000: Fees payable to the competent organisations acting as examination offices

Financial Figures (Differentiated appropriations)

Appropriation 2026		Appropriation 2025		Outturn	2024
Commitment	Payment	Commitment	Payment	Commitment	Payment
7,005,000	7,005,000	7,810,000	7,165,000	8,013,284	6,378,993

Comments:

The appropriations are intended to cover, notably:

- fees payable to the offices entrusted by the Office with the technical examination of plant varieties;
- fees payable to the offices entrusted with technical verification after the grant of protection by the Office.

Evaluation of appropriations

Breakdown	EUR
1) Fees payable for carrying out the technical examination of plant varieties	
Number of applications requiring a commitment over one or several years:	2,518
Average cost of the examinations - rounded amount	2,780
Total of perennial commitments	7,000,040
2) Fees for technical checking of plant varieties	5,000
Total	7,005,040
Rounded total	7,005,000

The financial forecast for payments relating to commitments is presented as follows:

Commitment			Payments budget				
			2026	2027	2028	2029	> 2029
Pre 2025 commitments still outstanding	4,105,000		4,105,000				
Appropriation	2025	7,810,000	2,400,000	3,000,000	1,200,000	500,000	710,000
Appropriation	2026	7,005,000	500,000	2,400,000	2,700,000	1,100,000	305,000
Total	18,920,000		7,005,000	5,400,000	3,900,000	1,600,000	1,015,000

3.4.2 Item 3100: Expenditure for the maintenance of reference collections of varieties at the examination offices

Financial Figures (Differentiated appropriations)

Appropriation 2026		Appropriation 2025		Outturn 2024	
Commitment	Payment	Commitment	Payment	Commitment	Payment
pm	pm	pm	pm	pm	pm

Comments:

The appropriations are intended to cover, notably costs incurred by the competent organisations of the Member States, in maintaining reference collections of the plant varieties as a basis for technical examination and/or verification requested by the Office.

3.4.3 Item 3200: Expenditure on the procurement of other examination reports available on the basis of an agreement between the Office and a competent authority within the Member States

Financial Figures (Differentiated appropriations)

Appropriation 2026		Appropriation 2025		Outturn 2024	
Commitment	Payment	Commitment	Payment	Commitment	Payment
500,000	550,000	600,000	475,000	548,800	380,480

Comments:

The appropriations are intended to cover, notably costs of fees payable to the offices for purchases of take over reports.

Evaluation of appropriations

At the moment, fees are set at 320 € per examination report. The total expenditure amount for this item can be calculated as follows:

Breakdown				EUR
Requests to be made within the year for the taking over	1,560	applications	320 €	499,200
Safety margin for the entire item	0%			0
Total				499,200
Rounded total				500,000

The financial forecast for payments relating to commitments is presented as follows:

Commitment			Payments - Budget				
			2026	2027	2028	2029	> 2029
Pre 2025 commitments still outstanding		155,000	105,000	50,000			
Appropriation	2025	600,000	230,000	200,000	110,000	60,000	
Appropriation	2026	500,000	215,000	140,000	100,000	25,000	20,000
Total		1,255,000	550,000	390,000	210,000	85,000	20,000

3.4.4 Item 3300: Expenditure on the examination of variety denominations

Financial Figures (Differentiated appropriations)

Appropriation 2026		Appropriation 2025		Outturn 2024	
Commitment	Payment	Commitment	Payment	Commitment	Payment
pm	pm	pm	pm	pm	pm

Comments:

Examination of proposed variety denominations (Article 54 paragraph 1 of Regulation (EC) n° 2100/94, last modified by Regulation (EC) n° 2506/95.

3.4.5 Item 3400: Official, general and promotional publications translation services

Financial Figures (Differentiated appropriations)

Appropriation 2026		Appropriation 2025		Outturn 2024	
Commitment	Payment	Commitment	Payment	Commitment	Payment
25,000	25,000	25,000	30,000	9,563	5,104

Comments:

The appropriations are intended to cover, notably:

- publications such as the Official Journal of the Office and other official publications;
- other publication costs relating to other Office publications, (brochures and publications for the dissemination of technical and economic knowledge relevant to the activities of the Office. This appropriation also covers publications deriving from seminars, symposiums, etc.);
- expenditure on Office publicity and promotional publications in order to advertise its activities to the economic sectors and public authorities concerned;
- freelance translators or agency staff, drafting and other work sent out and in particular, services provided by the Translation Centre in Luxembourg.

Evaluation of appropriations

Breakdown	EUR
Official publications	5,000
Miscellaneous publications	10,000
Translation service benefits	10,000
Total	25,000
Rounded total	25,000

The financial forecast for payments relating to commitments is presented as follows:

Commitment			Payments - Budget			
			2026	2027	2028	2029 > 2029
Pre 2025 commitments still outstanding						
Appropriation	2025	10,000	5,000	5,000		
Appropriation	2026	25,000	20,000	5,000		
Total		35,000	25,000	10,000		

3.4.6 Item 3500: Technical studies - Research and development

Financial Figures (Differentiated appropriations)

Appropriation 2026		Appropriation 2025		Outturn	2024
Commitment	Payment	Commitment	Payment	Commitment	Payment
255,000	255,000	198,000	420,000	116,307	112,293

Comments:

The appropriations are intended to cover the costs of specialised technical studies (technical studies, research and development, etc.).

Evaluation of appropriations

Breakdown	EUR
Research and development	250,000
Technical studies	5,000
Total	255,000

The financial forecast for payments relating to commitments is presented as follows:

Commitment			Payments - Budget				
			2026	2027	2028	2029	> 2029
Pre 2025 commitments still outstanding		115,000	60,000	55,000			
Appropriation	2025	80,000	55,000	25,000			
Appropriation	2026	255,000	140,000	50,000	40,000	25,000	
Total		450,000	255,000	130,000	40,000	25,000	

3.4.7 Item 3600: Special Advisers

Financial Figures (Differentiated appropriations)

Appropriation 2026		Appropriation 2025		Outturn 2024	
Commitment	Payment	Commitment	Payment	Commitment	Payment
187,000	140,000	155,000	170,000	98,700	43,050

Comments:

The remuneration, travelling expenses and subsistence expenses of members of the Board of Appeal;

preliminary legal costs and the services of lawyers or other experts called in to advise the Office. It also covers expenses incurred before the Court of Justice and other courts.

Evaluation of appropriations

Breakdown	EUR
Remuneration of members of the Board of appeal	72,000
Other works	50,000
Legal expenses	65,000
Total	187,000

The financial forecast for payments relating to commitments is presented as follows:

Commitment			Payments - Budget				
			2026	2027	2028	2029	> 2029
Pre 2025 commitments still outstanding							
Appropriation	2025	50,000	40,000	10,000			
Appropriation	2026	187,000	100,000	50,000	35,000	2,000	
Total		237,000	140,000	60,000	35,000	2,000	

3.4.8 Item 3700: Actions in the frame of the Multi-beneficiary program

Financial Figures (Differentiated appropriations)

Appropriation 2026		Appropriation 2025		Outturn 2024	
Commitment	Payment	Commitment	Payment	Commitment	Payment
pm	pm	pm	pm	pm	pm

Comments:

The creation of this item is justified by the participation of the Office in the Multi-beneficiary program in favour of certain countries launched by the European Community. The appropriations will be awarded by the European Commission and are intended, as far as the Office is concerned, to promote the participation of these countries to work in the field of plant variety protection.

Evaluation of appropriations

Breakdown	EUR
Multi-beneficiary program	pm
Total	pm

The financial forecast for payments relating to commitments is presented as follows:

Commitment			Payments - Budget				
			2026	2027	2028	2029	> 2029
Pre 2025 commitments still outstanding		pm					
Appropriation	2025	pm	pm	pm			
Appropriation	2026	pm	pm	pm			
Total		pm	pm	pm	pm	pm	pm

3.4.9 Item 3800: Building purchase

Financial Figures (Differentiated appropriations)

Appropriation 2026		Appropriation 2025		Outturn	2024
Commitment	Payment	Commitment	Payment	Commitment	Payment
pm	pm	pm	2,130,000	97,550	2,940,973

Comments:

The creation of this item is justified to cover projects for building purchase which will be paid over 3 years after the signature of the contract.

Evaluation of appropriations

Breakdown	EUR
Buildings purchase	pm
Total	pm

The financial forecast for payments relating to commitments is presented as follows:

Commitment			Payments - Budget				
			2026	2027	2028	2029	> 2029
Pre 2024 commitments still outstanding		pm	pm				
Appropriation	2025	pm	pm	pm			
Appropriation	2026	pm	pm	pm			
Total		pm	pm	pm			

This project includes the building and architect services.

4 ESTABLISHMENT PLAN

			2nd rectifying budget			
Category and grade	Posts authorised for		Posts authorised for		Posts actually filled	
	2026		2025		2024	
	Officials	Temporary Agents	Officials	Temporary Agents	Officials	Temporary Agents
AD 16	-	-	-	-	-	-
AD 15	-	-	-	-	-	-
AD 14	1	1	1	1	2	1
AD 13	-	1	-	1	-	1
AD 12	1	1	1	1	1	1
AD 11	1	2	1	2	1	1
AD 10	-	2	-	3		4
AD 9	-	2	-	2		2
AD 8	-	4	-	3	-	2
AD 7	-	3	-	5	-	5
AD 6	-	4	-	2	-	3
AD 5	1	7	1	5	1	2
TOTAL	4	27	4	25	5	22
AST 11	-	2	-	2	-	2
AST 10	-	1	-	1	-	1
AST 9	-	5	-	3	-	4
AST 8	1	2	1	4	1	3
AST 7	-	6	-	7	-	8
AST 6	-	1	-	1	-	1
AST 5	-	2	-	2	-	3
AST 4	-	-	-	-	-	-
AST 3	-	-	-	1	-	1
AST 2	-		-		-	-
AST 1	-	-	-	-	-	-
TOTAL	1	19	1	21	1	23
Grand total	5	46	5	46	6	45

Contract staff posts	Grade	2026	2025	2024
GFIV	16	1	1	-
	15	pm	pm	1
	14	1	1	1
	13	1	1	1
GF III	10	2	2	2
	9	pm	pm	1
Total GF		5	5	6
Seconded national experts posts		pm	1	pm
Total		5	6	6
Total for the CPVO		56	57	57