CPVO
Community Plant Variety Office

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ESTIMATE OF REVENUE AND EXPENDITURE FOR THE FINANCIAL YEAR 2027

DRAFT BUDGET

ADOPTED BY THE ADMINISTRATIVE COUNCIL DURING ITS SESSION ON 10 NOVEMBER 2026

Chairperson of the Adminstrative 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	1,310,000	=	2,900	Aplications	x 450
Examination fees	6,700,000	=	2,700	Examinations	x 2,500
Annual fees	12,400,000	=	32,600	Titles	x 380
Fees laid down by the President	45,000	=	900	Fees	x 50
Report fees	250,000	=	800	Reports	x 320
Sales of reports	150,000	=	500	Reports	x 320
Rounded total	**20,855,000**				

The total forecast for revenue amounts to 23,835,000 euros. This figure is obtained as follows:

Fee Types	Amount *EUR*
Revenue from fees	20,855,000
Budget deficit	2,820,000
Revenue from administrative operations	60,000
Revenue from service benefits	pm
Other revenue	100,000
Multi-beneficiary program	pm
Total	**23,835,000**

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 2027 foresees a total of 51 posts. These posts are broken down as follows:

Presidency	6	AD		1	AST
Quality Audit	2	AD			
Legal and Governance Affairs Units	7	AD	+	4	AST
People and Resources Unit	6	AD	+	4	AST
Digital Transformation Unit	5	AD	+	2	AST
Plant Variety Expertise Unit	8	AD	+	6	AST
Posts allocated	34	AD		17	AST

The CPVO has 5 contract agents (CA) post allocated in various units and 1 Seconded National Expert (SNE).

Expenditure registered under Title 1 amounts to 12,289,000 euros representing an increase of 5.5% compared to 2026.

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

1.2.2 Title 2: Building, equipement, various administrative expenditure

The forecast of expenditure on Title 2 amounts to 3,191,000 euros representing an increase of 35.2% compared to 2026.

1.2.3 Title 3: Operational expenditure

Commitment appropriations registered under Title 3 amount to 8,555,000 euros representing an increase of 4.8% compared to 2026.

1.2.4 Total expenditure

The total expenditure forecast for 2027 amounts to 24,035,000 euros for commitment appropriations and 23,835,000 euros for payment appropriations.

1.3 Reserve Fund

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 2026, the Reserve Fund is expected to stand at 12,233,000 euros.

Projections indicate that the Reserve Fund will decrease to approximately 9,413,000 euros by the end of 2027, as a result of the forecast negative outturn of 2,820,000 euros this year.

Total payment appropriations	23,835,000
Total revenue	21,015,000
Budget deficit	**2,820,000**

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 2027 annual commitment budget set at 24,035,000 euros, 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 2027 amounts to 24,035,000 euros.

The total of revenue and payment appropriations in the year 2027 amounts to 23,835,000 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.

The Office, nonetheless, monitors carefully the trend in applications and titles.

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

- an increase of 5.5% in staff expenditure;
- an increase of 35.2% in administrative expenditure:
- an increase of 4.8% in operational expenditure.

For the payment appropriations of the operational expenses, the decrease corresponds to 6.2%.

2 SUMMARY TABLE

2.1 Revenue by title

CHAPTER / ARTICLE	REVENUE	DRAFT BUDGET 2027 AC (10/11/2026)	AMENDING BUDGET N°1 2026	EXECUTED 2025
1	**REVENUE**			
1000	Revenue from fees	20,855,000	20,795,000	20,464,357
	TOTAL TITLE 1	**20,855,000**	**20,795,000**	**20,464,357**
3	**RESERVE**			
3000	Deficit reserve	2,820,000	2,041,000	145,695
	TOTAL TITLE 3	**2,820,000**	**2,041,000**	**145,695**
5	**REVENUE FROM ADMINISTRATIVE OPERATIONS**			
5000	Revenue from administrative operations	60,000	30,000	101,607
	TOTAL TITLE 5	**60,000**	**30,000**	**101,607**
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	100,000	50,000	273,244
9200	Donation and legacy	pm	pm	pm
9300	Multi-beneficiary program	pm	pm	pm
	TOTAL TITLE 9	**100,000**	**50,000**	**273,244**
	TOTAL REVENUE	**23,835,000**	**22,916,000**	**20,984,902**

2.2 Expenditure

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

CHAPTER / ARTICLE	EXPENSES - TITLE 1	DRAFT BUDGET 2027 AC (10/11/2026)	AMENDING BUDGET N°1 2026	EXECUTED 2025
11	**Staff in active employement**			
1100	Expenditure related to staff employed	11,976,000	11,352,000	9,565,594
	TOTAL CHAPTER 11	**11,976,000**	**11,352,000**	**9,565,594**
12	**Further professionnal training**			
1200	Further professionnal training	100,000	100,000	43,129
	TOTAL CHAPTER 12	**100,000**	**100,000**	**43,129**
13	**Missions and duty travels**			
1300	Missions and travel expenses	160,000	155,000	139,036
	TOTAL CHAPTER 13	**160,000**	**155,000**	**139,036**
14	**Supplementary services**			
1400	Interim staff, administrative and technical assistance	pm	pm	pm
	TOTAL CHAPTER 14	**pm**	**pm**	**pm**
15	**Social welfare**			
1500	Special assistance grants, other welfare expenditure	45,000	36,000	25,528
	TOTAL CHAPTER 15	**45,000**	**36,000**	**25,528**
17	**Entertainment and representation expenses**			
1700	Entertainment and representation expenses	8,000	7,000	3,065
	TOTAL CHAPTER 17	**8,000**	**7,000**	**3,065**
	EXPENSE TOTAL - TITLE 1	**12,289,000**	**11,650,000**	**9,776,352**

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

CHAPTER / ARTICLE	EXPENSES - TITLE 2	DRAFT BUDGET 2027 10/11/2026	AMENDING BUDGET N°1 2026	EXECUTED 2025
20	**Investments in immovable property**			
2000	Property related costs	547,000	586,000	980,046
	TOTAL CHAPTER 20	**547,000**	**586,000**	**980,046**
21	**Data processing**			
2100	Equipment, software and other external services	1,530,000	1,013,000	694,367
	TOTAL CHAPTER 21	**1,530,000**	**1,013,000**	**694,367**
22	**Movable property and associated costs**			
2200	Office furniture, transport, technical & library equipment	433,000	256,000	13,335
	TOTAL CHAPTER 22	**433,000**	**256,000**	**13,335**
23	**General administrative expenditure**			
2300	General administrative expenditure	81,000	43,000	30,493
	TOTAL CHAPTER 23	**81,000**	**43,000**	**30,493**
24	**Postal charges and Telecommunications**			
2400	Postage and Telecommunications charges	63,000	63,000	39,422
	TOTAL CHAPTER 24	**63,000**	**63,000**	**39,422**
25	**Expenditure on formal and other meetings**			
2500	Meetings and notices	342,000	235,000	184,529
	TOTAL CHAPTER 25	**342,000**	**235,000**	**184,529**
26	**Audits and Evaluations**			
2600	Audits and Evaluations	195,000	165,000	74,029
	TOTAL CHAPTER 26	**195,000**	**165,000**	**74,029**
	EXPENSE TOTAL - TITLE 2	**3,191,000**	**2,361,000**	**2,016,222**

2.2.3 Table 3 - Title 3: Operational expenditure

CHAPTER / ARTICLE	EXPENSES - TITLE 3	DRAFT BUDGET 2027 AC (10/11/2026)		AMENDING BUDGET N°1 2026		EXECUTED 2025	
		Commitment	Payment	Commitment	Payment	Commitment	Payment
30	**Fees payable to the examination offices**						
3000	Fees for the examination offices (E.U. and others)	7,200,000	7,200,000	7,100,000	7,100,000	6,897,614	6,850,459
	TOTAL CHAPTER 30	**7,200,000**	**7,200,000**	**7,100,000**	**7,100,000**	**6,897,614**	**6,850,459**
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	650,000	650,000	550,000	600,000	499,200	517,760
	TOTAL CHAPTER 32	**650,000**	**650,000**	**550,000**	**600,000**	**499,200**	**517,760**
33	**Examination of denominations**						
3300	Expend.for examination of denominations	pm	pm	pm	pm	pm	pm
	TOTAL CHAPTER 33	**pm**	**pm**	**pm**	**pm**	**pm**	**pm**
34	**Publications and translations**						
3400	Official, general and promotional publications	35,000	35,000	25,000	25,000	4,847	8,609
	TOTAL CHAPTER 34	**35,000**	**35,000**	**25,000**	**25,000**	**4,847**	**8,609**
35	**Technical studies, surveys, consultations**						
3500	Technical studies	500,000	300,000	300,000	500,000	196,016	193,488
	TOTAL CHAPTER 35	**500,000**	**300,000**	**300,000**	**500,000**	**196,016**	**193,488**
36	**Special advisers**						
3600	Special advisers	170,000	170,000	187,000	140,000	66,551	37,067
	TOTAL CHAPTER 36	**170,000**	**170,000**	**187,000**	**140,000**	**66,551**	**37,067**
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	540,000	pm	1,584,944
	TOTAL CHAPTER 38	**pm**	**pm**	**pm**	**540,000**	**pm**	**1,584,944**
	TOTAL TITLE 3	**8,555,000**	**8,355,000**	**8,162,000**	**8,905,000**	**7,664,227**	**9,192,328**
	TOTAL EXPENDITURE	**24,035,000**	**23,835,000**	**22,173,000**	**22,916,000**	**19,456,802**	**20,984,902**

3 DETAIL BY BUDGET HEADINGS

3.1 Revenue

3.1.1 Item 1000 : Fees

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
20,855,000	20,795,000	20,464,357

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	2,900
- Number or examinations invoiced	2,700
- Number of annual fees invoiced based on the title in force	32,600

2) Estimation of appropriations

Fees types	
Application fees	1,310,000
Examination fees	6,700,000
Annual fees	12,400,000
Specific requests fee	pm
Appeal fee	pm
Fees laid down by the President	45,000
Report fees	250,000
Sales of reports	150,000
Rounded total	**20,855,000**

3.1.2 Item 3000 : Budget deficit

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
2,820,000	2,041,000	145,695

Comments:

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

Evaluation of revenue

Total payment appropriations (a)	23,835,000
Total revenue (b)	21,015,000
Budget deficit (a) - (b)	**2,820,000**

3.1.3 Item 5000 : Revenue generated from administrative operations

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
60,000	30,000	101,607

Evaluation of revenue

Revenue from valuable administrative services and/or reimbursement of expenses	60,000
Royalties	pm
Audit fees	pm
Total	**60,000**

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

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
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

3.1.5 Item 9100: Interest on account

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
100,000	50,000	273,244

Comments:

Revenue generated from interests on account.

Evaluation of revenue

Interests on accounts	20,000,000	X	0.50%	=	100,000
			Rounded total		**100,000**

3.1.6 Item 9200: Donation and legacy

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
pm	pm	pm

Evaluation of revenue

Donation and legacy	pm

3.1.7 Item 9300: Multi-beneficiary program

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
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

3.2 Expenditure title 1

3.2.1 Item 1100: Expenditure related to staff in active employement

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
11,976,000	11,352,000	9,565,594

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 maintanence 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 recruitement 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	170,000
Management allowance	pm
Coffee and canteen	6,000
Travel installation and removal	pm
Interviews and publications	35,000
Medical expenses	65,000
Pensions and related charges FP/TF	1,700,000
Pensions and related charges CA	60,000
Salaries for FP/TF	9,200,000
Salaries for CA	400,000
Schools and creches	50,000
Seconded national expert	90,000
Trainee expenses	200,000
Total	**11,976,000**

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

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
100,000	100,000	43,129

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

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
160,000	155,000	139,036

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 ancilliary 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	**160,000**

3.2.4 Item 1400: Interim staff

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
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
Admistrative and technical assistance for miscellaneous activites	pm
Total	**pm**

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

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
45,000	36,000	25,528

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	7,000
Language trainings for partners	6,000
Other events	6,000
Social days	10,000
Special assistance	pm
Health and Wellbeing	15,000
Total	**45,000**

3.2.6 Item 1700: Entertainment and representation expenses

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
8,000	7,000	3,065

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	**8,000**

3.3 Expenditure Title 2

3.3.1 Item 2000: Property related costs

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
547,000	586,000	980,046

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	55,000
Co-ownership fees	20,000
Electricity	85,000
Fixtures and fittings	170,000
Garden maintenance Flower Decoration	15,000
Gas	20,000
Insurance (buildings and IT)	20,000
Buildings maintenance (annual and ad hoc)	70,000
Parkings (HBM and Public)	pm
Property purchase	pm
Urgent building costs	2,000
Recycling	2,000
Refurbishment (renovation works)	pm
Security (Télésurveillance/Guards/Fire extinghishers/Access control) including maintenance	25,000
Buildings taxes (Taxe foncière/Habitation)	pm
Water	3,000
Expenditures linked to property purchase or renovation (notary/architect/etc)	60,000
Total	**547,000**

3.3.2 Item 2100: Equipment, software and external services

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
1,530,000	1,013,000	694,367

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 sofware, etc.;
- external data processing experts (operators, IT experts, system-engineers, data-entry staff, etc.).

Evaluation of appropriations

Breakdown	EUR
Development and assistance (extra-muros)	755,000
Hardware	110,000
Licenses and maintenances	510,000
External services providers (intra-muros)	120,000
Others costs	35,000
Total	**1,530,000**

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

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
433,000	256,000	13,335

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	4,000
Car Insurance and expenses linked to vehicules	pm
Rent for Coffee and water machine and supplies for canteen	18,000
Furniture (tables, chairs, cupborads, lamps, etc)	280,000
Office equipement	120,000
Copiers and scanners	5,000
Postage, Franking machine and balance	pm
Urgent expense for furniture, technical installations, vehicle and library stocks	6,000
Telephone - maintenance switchboard	pm
Total	**433,000**

3.3.4 Item 2300: General administrative expenditure

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
81,000	43,000	30,493

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 liabilility 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	30,000
Stationery and office supplies	15,000
Other administrative expenditure	3,000
Damages to property and vehicle	pm
Archives (paper destruction/outsourcing)	1,000
Legal costs	25,000
Total	**81,000**

3.3.5 Item 2400: Postal and telecommunications charges

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
63,000	63,000	39,422

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

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
342,000	235,000	184,529

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)	20,000
Administrative Council Meetings	95,000
Meetings with breeders organisations	50,000
EOs and technical experts Meetings	50,000
Fairs and exhibitions	40,000
Legal meetings and legal working groups	pm
Management Team Meetings	4,000
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	50,000
UPOV meetings	20,000
Promotional items	5,000
Total	**342,000**

3.3.7 Item 2600: Audits and Evaluations

DRAFT BUDGET 2027	AMENDING BUDGET N°1 2026	EXECUTED 2025
195,000	165,000	74,029

Comments:

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

Evaluation of appropriations

Breakdown	EUR
Consulting	45,000
Internal Audit	70,000
Evaluation and other audits	pm
Quality Audits	80,000
Other expenses (DPO)	pm
Total	**195,000**

3.4 Expenditure Title 3

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

Financial Figures (Differentiated appropriations)

DRAFT BUDGET 2027		AMENDING BUDGET N°1 2026		EXECUTED 2025	
Commitment	Payment	Commitment	Payment	Commitment	Payment
7,200,000	7,200,000	7,100,000	7,100,000	6,897,614	6,850,459

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:	2,588
Average cost of the examinations - rounded amount	2,780
Total of perennial commitments	**7,195,000**
2) Fees for technical checking of plant varieties	5,000
Total	**7,200,000**
Rounded total	**7,200,000**

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

Commitment			Payments budget				
			2027	2028	2029	2030	> 2030
Pre 2026 commitments still outstanding		9,400,000	4,600,000	1,900,000	1,400,000	1,000,000	500,000
Appropriation still outstanding	2026	6,600,000	2,100,000	2,100,000	700,000	700,000	1,000,000
Appropriation	2027	7,200,000	500,000	2,200,000	2,200,000	700,000	1,600,000
Total		**23,200,000**	**7,200,000**	**6,200,000**	**4,300,000**	**2,400,000**	**2,600,000**

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

Financial Figures (Differentiated appropriations)

DRAFT BUDGET 2027		AMENDING BUDGET N°1 2026		EXECUTED 2025	
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)

DRAFT BUDGET 2027		AMENDING BUDGET N°1 2026		EXECUTED 2025	
Commitment	Payment	Commitment	Payment	Commitment	Payment
650,000	650,000	550,000	600,000	499,200	517,760

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	2,031	applications	320 €	650,000
Rounded total				**650,000**

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

Commitment			Payments budget				
			2027	2028	2029	2030	> 2030
Pre 2026 commitments still outstanding		416,500	216,500	130,000	60,000	10,000	pm
Appropriation still outstanding	2026	313,500	154,000	110,000	27,500	22,000	pm
Appropriation	2027	650,000	279,500	182,000	130,000	32,500	26,000
Total		**1,380,000**	**650,000**	**422,000**	**217,500**	**64,500**	**26,000**

3.4.4 Item 3300: Expenditure on the examination of variety denominations

Financial Figures (Differentiated appropriations)

DRAFT BUDGET 2027		AMENDING BUDGET N°1 2026		EXECUTED 2025	
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)

DRAFT BUDGET 2027		AMENDING BUDGET N°1 2026		EXECUTED 2025	
Commitment	Payment	Commitment	Payment	Commitment	Payment
35,000	35,000	25,000	25,000	4,847	8,609

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	10,000
Miscellaneous publications	15,000
Translation service benefits	10,000
Rounded total	**35,000**

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

Commitment			Payments budget				
			2027	2028	2029	2030	> 2030
Pre 2026 commitments still outstanding							
Appropriation still outstanding	2026	7,000	7,000				
Appropriation	2027	35,000	28,000	7,000			
Total		**42,000**	**35,000**	**7,000**			

3.4.6 Item 3500: Technical studies - Research and development

Financial Figures (Differentiated appropriations)

DRAFT BUDGET 2027		AMENDING BUDGET N°1 2026		EXECUTED 2025	
Commitment	Payment	Commitment	Payment	Commitment	Payment
500,000	300,000	300,000	500,000	196,016	193,488

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	500,000
Technical studies	pm
Total	**500,000**

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

Commitment			Payments budget				
			2027	2028	2029	2030	> 2030
Pre 2026 commitments still outstanding		105,000	55,000	50,000			
Appropriation still outstanding	2026	190,000	120,000	70,000			
Appropriation	2027	500,000	125,000	225,000	150,000		
Total		**795,000**	**300,000**	**345,000**	**150,000**		

3.4.7 Item 3600: Special Advisers

Financial Figures (Differentiated appropriations)

DRAFT BUDGET 2027		AMENDING BUDGET N°1 2026		EXECUTED 2025	
Commitment	Payment	Commitment	Payment	Commitment	Payment
170,000	170,000	187,000	140,000	66,551	37,067

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	70,000
Other works	30,000
Legal expenses	70,000
Total	**170,000**

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

Commitment			Payments budget				
			2027	2028	2029	2030	> 2030
Pre 2026 commitments still outstanding		55,000	55,000				
Appropriation still outstanding	2026	137,000	93,500	43,500			
Appropriation	2027	170,000	21,500	102,000	46,500		
Total		**362,000**	**170,000**	**145,500**	**46,500**		

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

Financial Figures (Differentiated appropriations)

DRAFT BUDGET 2027		AMENDING BUDGET N°1 2026		EXECUTED 2025	
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				
			2027	2028	2029	2030	> 2030
Pre 2026 commitments still outstanding		pm					
Appropriation	2026	pm	pm	pm	pm	pm	pm
Appropriation	2027	pm	pm	pm	pm	pm	pm
Total		**pm**	**pm**	**pm**	**pm**	**pm**	**pm**

3.4.9 Item 3800: Building purchase

Financial Figures (Differentiated appropriations)

DRAFT BUDGET 2027		AMENDING BUDGET N°1 2026		EXECUTED 2025	
Commitment	Payment	Commitment	Payment	Commitment	Payment
pm	pm	pm	540,000	pm	1,584,944

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				
			2027	2028	2029	2030	> 2030
Pre 2026 commitments still outstanding		pm	pm	pm			
Appropriation still outstanding	2026	pm	pm	pm			
Appropriation	2027	pm	pm	pm			
Total		**pm**	**pm**	**pm**			

This project includes the building and architect services.

4 ESTABLISHMENT PLAN

Category and grade	Posts authorised for 2027		Posts authorised for 2026		Posts actually filled 2025	
	Officials	Temporary Agents	Officials	Temporary Agents	Officials	Temporary Agents
AD 16						
AD 15		1				
AD 14	1		1	1		1
AD 13		1		1	1	
AD 12	1	1	1	1		2
AD 11	1	2	1	2	1	
AD 10		2		2	1	3
AD 9		3		2		3
AD 8		4		4		2
AD 7		2		3		5
AD 6		6		4		
AD 5		9	1	7		6
TOTAL	**3**	**31**	**4**	**27**	**3**	**22**
AST 11		1		2		2
AST 10		1		1		
AST 9		4		5		4
AST 8		4	1	2	1	2
AST 7		4		6		9
AST 6		1		1		
AST 5		2		2		3
AST 4						
AST 3						
AST 2						
AST 1						
TOTAL		**17**	**1**	**19**	**1**	**20**
Grand total	**3**	**48**	**5**	**46**	**4**	**42**

Contract staff posts	2027	2026	2025
FGIV	4	3	3
FGIII	1	2	2
Total GF	**5**	**5**	**5**
Seconded national experts	1	1	1
Total	**6**	**6**	**6**
Total for the CPVO	**57**	**57**	**52**