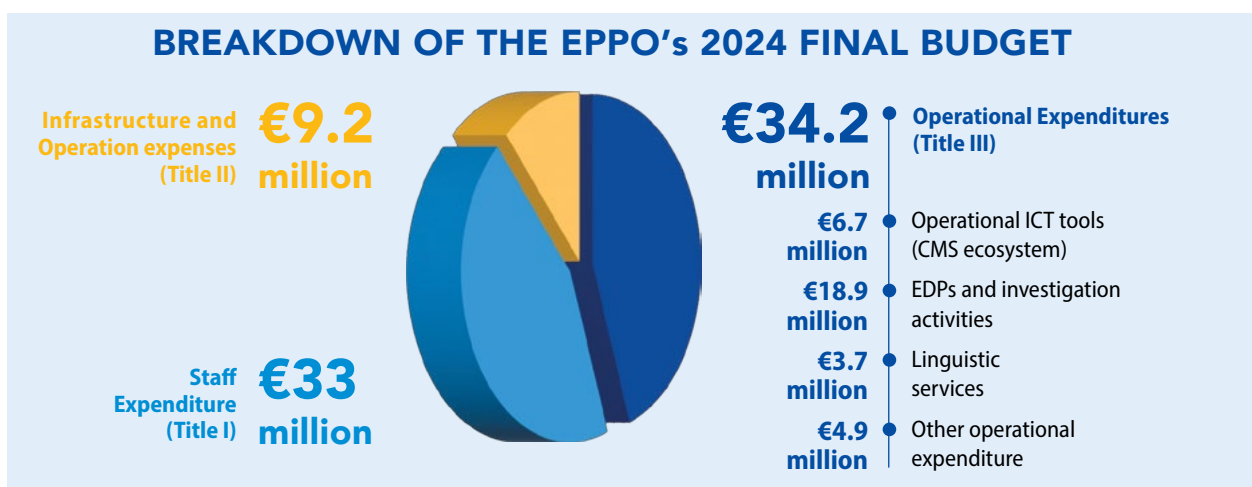


# FINANCIAL RESOURCES AND THEIR MANAGEMENT

The budget of the EPPO is fully financed by the General Budget of the European Union in the form of a subsidy. In 2024, **€76.4 million was budgeted** for the delivery of the EPPO's mission, compared to €66 million in 2023 (+16%). The main drivers in this budget evolution were a strong dynamic in staff costs, due to progress towards full occupancy of Central Office statutory staff posts and higher- than- expected inflation in salaries in 2024. A significant number of European Delegated Prosecutors were deployed in 2024, and the consolidation and further developments of the CMS ecosystem were continued. By the year's end, **98.5% of the 2024 budget was committed**, and **86.4% paid**. 12% of 2024 payment appropriations were carried over to 2025.



## PROCUREMENT

In 2024, the EPPO signed **251 order forms and specific contracts** under existing inter-institutional framework contracts, for a total amount of more than **€13 million**. In early December, the EPPO successfully concluded an open procurement procedure with the signing of a 4-year framework contract for the provision of branded items.

## INTERNAL AUDIT

Pursuant to the EPPO's financial regulations, the Internal Audit Service (IAS) is the internal auditor of the EPPO for non-operational matters. To complement the work performed by the IAS, the College established an Internal Audit Capability (IAC), designed to help the EPPO accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

In accordance with its mission charter and risk-based Strategic Internal Audit Plan for 2022-2024, the IAS initiated, in 2023, a limited review of the EPPO's building blocks of assurance. This engagement was successfully finalised, and the final report was issued in September. Due to the resignation of EPPO's Senior Internal Audit Officer in February, the IAC activity was put on hold until a suitable replacement was selected and recruited from September. During the last quarter of 2024, the IAC performed a follow-up of management action plans related to previous audit recommendations, reinforced the documentation of the audit methodology, and prepared for approval the Strategic Audit Plan for the period 2025-2027.

## INTERNAL CONTROL

On 19 June 2024, the Administrative Director established the assessment criteria for 2024 for each of the 17 internal control principles outlined in the EPPO Internal Control Framework (ICF). These criteria were defined following a review performed by the EPPO Internal Control Officer, considering the overall evolution of the EPPO internal control environment. The review of the ICF for 2024 is scheduled for January to early February 2025.