

FINANCE & BUDGET

Ensuring financial accountability and transparency



The Financial Regulation and its implementing rules for Europol form the basis for the agency's budget implementation and financial management.

The initial and amended budgets provide information on the approved budget for one financial year, while the final accounts provide information on the financial performance of the agency in the financial year concerned.

BUDGET

Europol is financed from the EU community budget. The Council of the European Union and the European Parliament decide Europol's budget, based on proposals from the European Commission and the [Europol Management Board](#).

Recent budgets: [2021 \(Amend 1\)](#) | [Budget 2021](#) | [2020 \(Amend 2\) CORRIGENDA](#) | [2020 \(Amend 2\)](#) | [2020 \(Amend 1\)](#) | [2020](#)

[Previous budgets](#)

ANNUAL ACCOUNTS

Europol's final accounts include the financial statements and the budget-implementation reports. They are drawn up under the [responsibility of the Executive Director](#) in accordance with [Article 93 of the Financial Regulation](#) applicable to Europol.

FINANCIAL STATEMENTS

The objective of financial statements is to provide information about Europol's financial position, performance and cash flows, thus demonstrating its accountability for the resources entrusted to it.

The notes to the financial statements supplement and comment on the information presented in the statements.

The financial statements comprise the following:

- › the balance sheet
- › the economic-outturn account
- › the cash-flow table
- › the statement of changes in capital.

The financial statements are prepared in accordance with the Financial Regulation for Europol and with the European Commission accounting rules and methods that have been adopted by the European Commission's Accounting Officer and that follow the principles of accrual-based accounting. The budget-

implementation reports are prepared on the basis of the modified cash-based accounting principle.

Recent annual accounts: [year 2020](#) (published 2021)

[Previous Annual
Accounts](#)

EUROPEAN COURT OF AUDITORS (ECA) REPORTS ON EUROPOL

Europol's annual accounts are subject to an external audit carried out by the [European Court of Auditors](#) (ECA). The ECA is an EU institution independent of Europol, as provided for in Articles 285-287 of the Treaty on the Functioning of the European Union (TFEU).

The ECA provides the budgetary authority with a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions. The ECA draws up an annual report after the close of each financial year, based on the results of the respective audit of Europol's financial activities. This report, together with the reply from Europol, is published by the ECA in the Official Journal of the EU, in the year following the financial year concerned. It is a key basis for the European Parliament, following a recommendation from the Council, to take a discharge decision on Europol's implementation of the budget.

Recent annual accounts: [year 2018](#) (published 2019)

[Previous
reports](#)

GENERAL TERMS:

[Finance](#) · [Management & Control](#)

TARGET GROUPS:

[General Public](#) · [Law Enforcement](#) · [Academia](#) · [Professor](#) · [Students](#) · [Researcher](#) · [Press/Journalists](#)

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