



**Decision 12/2026  
of 29 June 2026  
of the Management Board  
on the Final Accounts of the European Labour Authority for the year 2025**

THE MANAGEMENT BOARD,

Having regard to Regulation (EU) 2019/1149 of the European Parliament and of the Council of 20 June 2019 establishing a European Labour Authority, amending Regulations (EC) 883/2004, (EU) 492/2011, and (EU) 2016/589 and repealing Decision (EU) 2016/3441 (“the founding Regulation”) and, in particular, Article 28 thereof;

Having regard to Decision No 21/2020 of 15 December 2020 of the Management Board on ELA’s Financial Rules, and in particular Article 102 thereof;

Having regard to the preliminary observations of the European Court of Auditors on the provisional accounts 2025 of ELA,

Having regard to the final accounts drawn up by the Accounting Officer of ELA on 05 June 2026

Whereas:

(1) Article 28(4) of the founding Regulation states that on receipt of the Court of Auditor’s observations on the Authority’s provisional accounts for year N, the Authority’s accounting officer shall draw up the Authority’s final accounts under his or her own responsibility. The Executive Director shall submit them to the Management Board for an opinion.

(2) Article 28(5) of the founding Regulation states that the Management Board shall deliver an opinion on the Authority’s final accounts for year N.

(3) Article 28(6) of the founding Regulation states that the Authority’s accounting officer shall, by 1 July of year N + 1, send the final accounts for year N to the European Parliament, the Council, the Commission and the Court of Auditors, together with the Management Board’s opinion

HAS DECIDED AS FOLLOWS:

***Article 1***

The Management Board provides a favourable opinion on the final accounts of the ELA for the financial year 2025 as presented in Annex I to this Decision.

**Article 2**

The Management Board takes note of the preliminary observations of the European Court of Auditors and requests the Executive Director to follow up on its recommendations.

**Article 3**

Entry into force

This Decision shall take effect on the day following its adoption.

Done by written procedure.

For the Management Board,

Rits DE BOER  
Chair of the Management Board

Annex I: Annual accounts of the European Labour Authority for the financial year 2025