



EUROPEAN COMMISSION

# DOCUMENTS

## **DRAFT** **The Union's annual budget for the 2024 financial year**

*SECTION V*

EUROPEAN COURT OF AUDITORS

**EN**

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**All amounts in this budget document are expressed in euro unless otherwise indicated.**

**Budgetary remarks are only executable insofar as they do not modify or extend the scope of an existing legal base, impinge on the administrative autonomy of institutions and can be covered by available resources.**

EUROPEAN UNION

**DRAFT**  
**The Union's annual budget**  
**for the 2024 financial year**

*SECTION V*

EUROPEAN COURT OF AUDITORS

EUROPEAN COURT OF AUDITORS

## ESTIMATE OF REVENUE AND EXPENDITURE FOR THE FINANCIAL YEAR 2024

*The introduction to the budget request has been provided by each Institution together with the statement of estimate for its respective budget section. In line with Article 314§1 of the TFEU, which states that: '[...] each Institution shall [...] draw up estimates of its expenditure for the following financial year. The Commission shall consolidate these estimates in a draft budget, which may contain different estimates.', the Commission has exceptionally adjusted the estimates of all Institutions. It is thus possible that figures referred to in the introduction of a specific budget section are different from those integrated into the Draft Budget.*

### I. INTRODUCTION

#### Mission and vision of the European Court of Auditors

Through our independent, professional and impactful audit work, assess the economy, effectiveness, efficiency, legality and regularity of EU action to improve accountability, transparency and financial management, thereby enhance citizens' trust and respond effectively to current and future challenges facing the EU.

We aim to be at the forefront of the public audit profession, and to contribute to a more resilient and sustainable European Union which upholds the values on which it is based.

**01** Our audit reports and opinions are an essential element of the EU accountability chain. They are used to hold to account those responsible for implementing EU policies and programmes: the Commission, other EU institutions and bodies, and national administrations. Through our work, we want to help the EU's citizens to understand more clearly how the EU and its Member States are meeting current and future challenges.

**02** While still being impacted by the effects of the global pandemic, the European Union and its Member States are also facing the challenges of a rapid climate change and a massive energy, security and migration crisis. In line with our 2021-2025 Strategy, our work programme 2023+ (enclosed) addresses these challenges with a number of audits, among others, focused on:

- energy security, pollution, climate-related actions and sustainable food production (priority area 'Climate change, the environment and natural resources');
- the contribution to the Common Foreign and Security Policy (CFSP), military mobility and aid for refugees (priority area 'Resilience to threats to the Union's security, and respect for the European values of freedom, democracy and the rule of law')
- the NGEU initiative, mainly covering the Recovery and Resilience Facility (RRF);
- and, combating fraud.

**03** To meet the expectations of the European Parliament and the Council, the ECA is continuously looking for opportunities to optimise the use of its resources, making savings, increasing efficiency and requesting financing only for justified needs.

**04** The ECA is following a rigorous approach in respect of the administrative expenditure and staffing, while preserving its capacity to attract and retain highly qualified professional staff from within the European Union.

**05** As indicated in the guidelines for the establishment of the budget from Commissioner Hahn <sup>(1)</sup> and the Director General <sup>(2)</sup> of DG BUDG, the Commission invites all Institutions to apply a stable staff policy and to limit the increase for all non-salary related expenditure to a maximum of 2 % compared to the 2023 budget.

<sup>(1)</sup> Letter of 16 December 2022 from Commissioner Hahn to President Murphy.

<sup>(2)</sup> Note of 29 November 2022 Establishment of the 2024 Statement of Estimates and Draft Budget (DB).

**06** The ECA will maintain the substantial savings that have been achieved in the past and strive to achieve new savings in 2024. The total amount sought for the 2024 budget represents an overall increase of 6,57 % compared to 2023, mainly explained by the assumptions of salaries and allowances (see paragraph 13) and the exceptional impact of energy costs on non-salary expenditure (see paragraph 09).

**07** The split between salary and non-salary related expenditures <sup>(1)</sup> is shown in the following table:

	Proposed Budget 2024 (EUR)	Adopted Budget 2023 (EUR)	Change in %
Salary-related expenditure	160 885 000	151 075 422	6,49%
Non-salary related expenditure	25 668 000	23 984 500	7,02%
<b>Total Budget request</b>	<b>186 553 000</b>	<b>175 059 922</b>	<b>6,57%</b>

**08** With regards to salary-related expenditure, the increase is mainly driven by 3 factors:

- the estimates for salary updates as communicated by the Commission;
- the full year impact of the 9 additional posts granted in 2023 (for 6 months);
- the impact of career progression including promotion and steps.

The estimated vacancy rate is similar to previous years, at 3,1 % and no additional posts are requested in the establishment plan (total of 882 posts). However, an increase in the number of contract agents and SNEs has been integrated in the DB 2024:

- 87,58 FTEs compared to 85,25 FTEs in 2023 for contract agents;
- 36 SNE compared to 33 SNE in 2023.

**09** With regards to non salary-related expenditure, the increase compared to 2023 reaches 7,02 %. However, the increase is mainly driven by the impact of energy costs (+120,35 %) that have been estimated based on the latest updated information on 2023 contractual prices. Excluding the exceptional impact of energy costs, non salary-related expenditure increases by 1,42 % and the ECA's 2024 budget request complies with the Commission's guidance on estimates of institutions' administrative expenditure for the 2024 draft budget.

	Proposed Budget 2024 (EUR)	Adopted Budget 2023 (EUR)	Change in %
Salary-related expenditure	160 885 000	151 075 422	6,49%
Non-salary related expenditure	23 178 000	22 854 500	1,42%
Energy costs	2 490 000	1 130 000	120,35%
<b>Total Budget request</b>	<b>186 553 000</b>	<b>175 059 922</b>	<b>6,57%</b>

**10** The present document explains the ECA's estimate of revenue and expenditure for 2024 and, in particular, outlines the changes related to the approved 2023 budget.

<sup>(1)</sup> Unlike the Commission, we consider that remunerations and allowances for Members should be accounted for under salary-related expenditure as they are subject to salary adaptation.

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1. **Adequate resources to meet demands**1.1. **Establishment plan**

**11** No additional posts are sought for 2024. Therefore, for 2024, the establishment plan totals 882 authorised posts.

1.2. **Implications for the standard abatement**

**12** The standard abatement has been set at 3,1 % in the draft budget, corresponding to 27,3 vacancies. Any further increase could jeopardise the quantity and quality of the outputs provided by the ECA to the European Parliament and the Council.

II. **RECURRENT MATTER**1. **Staff matters**1.1. **Assumptions in establishing the budget for Members' emoluments and for salaries and allowances of staff**

**13** In accordance with the instructions issued by the Commission, the budget for Members' emoluments (Chapter 10) and for the salaries and allowances of permanent and temporary staff (Chapter 12) and other servants (Chapter 14) is based on the following assumptions:

- an adjustment of salaries and allowances of +4,4 % with effect from 1 July 2023;
- an adjustment of salaries and allowances of +3,4 % with effect from 1 July 2024 payable for six months in 2024.

1.2. **Additional posts**

**14** For 2024, the ECA does not seek additional posts.

1.3. **Upgrades of permanent and temporary posts**

**15** Article 6, Annex I, Section B of the Staff Regulations, governs the upgrading of posts for career development purposes according to which the institutions are required to ensure that sufficient opportunities for promotion are available to meet pre-defined percentage rates for each grade. To meet this requirement, 171 upgrades are required in 2024, as follows:

Upgrades from ... to	Number of permanent posts	Number of temporary posts
AD11 to AD12	14	
AD10 to AD11	30	
AD9 to AD10	40	
AD8 to AD9	30	
AD7 to AD8	20	
AST8 to AST9	5	
AST7 to AST8	5	

Upgrades from ... to	Number of permanent posts	Number of temporary posts
AST6 to AST7	10	
AST5 to AST6	6	
AST4 to AST5	6	
SC4 to SC5		1
SC3 to SC4	2	
SC2 to SC3	2	
<b>Total upgrades</b>	<b>170</b>	<b>1</b>

These upgrades do not entitle any individual rights for officials to be promoted, and do not imply any obligation to grant promotions. Promotion decisions are mainly based on merit, as provided for by Article 45 of the Staff Regulations.

#### 1.4. Transformation – permanent and temporary posts

16 The ECA requests the transformation of four AST8 permanent posts into four AD8 permanent posts to give the opportunity to current AST official, who have acquired the necessary skills and experience and passed the certification procedure, to continue their career in AD function group.

Transformations from ... to	Number of posts
AST8 PP to AD8 PP	4

#### 1.5. Evolution of the number of external staff

17 For 2024, the ECA requests more appropriations for three additional seconded national expert and two *intérimaires*.

The increase in appropriations for the contractual agents is explained by the salary increase and a request for additional staff members; but also by higher grades within the function groups.

Type of staff	Voted Budget 2023		Statement of estimates 2024	
	Appropriations (EUR)	Estimated number of FTE on the basis of authorised appropriations	Appropriations (EUR)	Estimated number of FTE on the basis of requested appropriations
Contractual Agents	5 859 000,00	85,25	6 414 000	87,58
Seconded National Experts	2 336 000,00	33	2 468 000	36
Local Agents	n.a.	n.a.	n.a.	n.a.
Interim staff	197 000	4	264 000	6
Parliamentary Assistants	n.a.	n.a.	n.a.	n.a.
Full-time equivalent units				

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1.6. **Number of posts and annual average of Full-Time Equivalent (FTE)**

**18** As required by article 41.3.B (III) of the Financial Regulation, the number of posts actually filled on 31 December 2022 is 830. The annual average of full-time equivalents actually in place at ECA for the year 2022 is 803,96. The detailed table can be found in the working documents attached.

2. **Mission expenditure**

**19** Estimates of needs for missions' appropriations (Article 162) for the forthcoming financial year are drawn up in the preceding year (year n-1). We expect a higher level of missions in 2023 and a further increase in 2024. The Court adopts its annual work programme towards the end of the year. When preparing its draft budget, the Court has only the results of its multi-annual work programming exercise, carried out in October of year n-2, as a basis for estimating its needs.

**20** The ECA takes all possible measures to ensure that mission appropriations are used with the strictest respect for the principles of economy, efficiency and effectiveness. Even if it cannot predict its needs accurately, the ECA does ensure that the appropriations that are used provide good value for money. The ECA seeks the budgetary authority's understanding with regard to any possible underutilisation of appropriations. For the 2024 budget, the ECA requests a slight increase compared to 2023, i.e. an amount of EUR 2 590 000 will be dedicated to the missions audit works and support activities.

3. **Commission services**

**21** As required in the Commission's guidance, the expenditure relating to CERT-EU are no longer included in the ECA Statement of Estimates. These are estimated at EUR 120 000 for the year 2024.

### III. SUPPORTING INFORMATION

**22** The following annexes are attached in support of the ECA's 2024 budget request:

Annex I: Statement of policy for permanent and temporary staff.

Annex II: Explanations for budget lines with increases and decreases.

Annex III: Allocation of resources per activities



#### IV. ANNEXES

##### 1. **Annex I – Statement of policy for permanent and temporary staff as required under Article 41 of the Financial Regulation**

The primary aim of the European Court of Auditors is to carry out its core activity as defined in Article 287 of the Treaty on the Functioning of the European Union.

To this end, the ECA has sought and obtained from the European Parliament and the Council permanent and temporary posts. Its requests for posts are based upon the best possible assessments of the minimum resources necessary to fulfil its treaty obligations economically, efficiently and effectively, and thus to meet the reasoned needs of the European Parliament and the Council and of other users of the ECA's outputs.

Having obtained the posts that the ECA thus identifies as necessary, the ECA seeks to recruit suitably qualified and experienced staff to fill them, taking into account the diverse cultural, linguistic and professional differences within the EU. Furthermore, it operates a human resources policy aiming to develop recognised expertise in financial, compliance and performance audit, providing career opportunities and developing the skills of staff, supporting knowledge sharing and exchange with SAIs and other professionals, academia and think-tanks, and fine-tune task-based organisation structure to enhance the ECA's overall efficiency and flexibility.

This policy is periodically reviewed and enhanced to encourage staff to perform at their best. The ECA aims to retain a high proportion of its staff on a long-term basis, and to assist any staff who are identified as not performing to expected levels to overcome any problems they are encountering.

The ECA has encountered problems in recruiting and retaining professional staff in recent years. To overcome these problems and prevent a reoccurrence in the future, a series of measures have been taken, such as:

- complementary training for recruits and the inclusion of initial training and work experience within a managed structure of career-long professional development;
- careful attention to ensure that career development prospects at the ECA are at least equal to those in other institutions, most notably through the upgrading of posts as necessary, in accordance with the provisions of the Staff Regulations;
- a system of staff evaluation that assesses performance against clear objectives, including objectives related to professional development;
- attention to the working environment and to related social infrastructures in an attempt to counteract the "Brussels" effect – the cheaper living costs and perceived better lifestyle available for young staff in Brussels compared to Luxembourg.

When members of staff decide to leave the ECA to follow a career in another institution, the ECA considers that, on a global basis, such mobility has the potential to add overall value to the European Union's financial management, as long as the rate of turnover of ECA staff is sustainable.

The ECA strives to be an equal opportunities employer at all stages of its staff's careers. A number of actions have been implemented in recent years in order to make sure that everyone in our institution has equal opportunity to use their talents and develop their potential, thus contributing to the achievement of the institution's goals.

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2. **Annex II – Explanation for budget lines with increases and decreases**2.1. **Explanation for budget lines with increases**

Budget line		Budget 2023	Draft Budget 2024	Increase		Explanation
		EUR	EUR	EUR	%	
Item 1000	Remuneration and allowances	10 017 000,00	10 498 000,00	481 000,00	4,80%	Salary increase
Item 1002	Entitlements on entering and leaving the service	233 000,00	671 000,00	438 000,00	187,98%	Based on number of renewal of mandates
Chapter 12	Officials and temporary staff - Remuneration and allowances	131 876 422,00	140 377 000,00	8 500 578,00	6,45%	Mainly salary increase
Item 1400	Other staff	6 015 000,00	6 572 000,00	557 000,00	9,26%	Salary increase + additional posts
Item 1404	In-service training and staff exchanges	2 850 000,00	2 991 000,00	141 000,00	4,95%	Salary increase + 3 additional SNEs
Item 1405	Other external services	197 000,00	264 000,00	67 000,00	34,01%	Additional staff
Item 1406	External services in the linguistic field	717 000,00	731 000,00	14 000,00	1,95%	Interinstitutional cost increase
Item 1620	Missions	2 452 500,00	2 590 000,00	137 500,00	5,61%	Increase in the number of missions and prices
Item 1633	Well-being	—	20 000,00	20 000,00		New - Transfer from training
Item 1650	Medical service	151 000,00	153 000,00	2 000,00	1,32%	Increase number of medical check-up
Item 1652	Restaurant and canteen	140 000,00	150 000,00	10 000,00	7,14%	Increased maintenance price
Item 2022	Cleaning and maintenance	1 897 000,00	2 074 000,00	177 000,00	9,33%	Increased maintenance price
Item 2024	Energy consumption	1 130 000,00	2 490 000,00	1 360 000,00	120,35%	Price increase
Item 2029	Other expenditure on buildings	40 000,00	47 000,00	7 000,00	17,50%	Price increase
Item 2100	Purchase, work on and maintenance of equipment and software	2 601 325,00	2 748 000,00	146 675,00	5,64%	Price increase in material and indexation in consultancy services
Item 2103	Telecommunications	352 000,00	360 000,00	8 000,00	2,27%	Price increase
Item 2120	Furniture	119 675,00	130 000,00	10 325,00	8,63%	Related to renewal of cabinets

Budget line		Budget 2023	Draft Budget 2024	Increase		Explanation
		EUR	EUR	EUR	%	
Item 2140	Technical installations	314 000,00	340 000,00	26 000,00	8,28%	New contract related to the maintenance, technical support and new equipment for the K2 Conference room and the K1 Court room.
Item 2160	Vehicles	460 000,00	463 000,00	3 000,00	0,65%	Decrease in leasing cost, but increase in petrol price
Item 2380	Other administrative expenditure	321 000,00	465 000,00	144 000,00	44,86%	Increase related mainly to the transfer of budget for internal events, to the new contract for EMAS and to the externalisation of removal contract.
Item 2700	Consultations, studies and surveys	55 000,00	103 000,00	48 000,00	87,27%	Experts for administrative enquiries
Item 2720	Documentation, library and archiving expenditure	647 000,00	698 000,00	51 000,00	7,88%	New contract for data acquisition more expensive

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2.2. *Explanation for budget lines with decreases*

Budget line		Budget 2023	Draft Budget 2024	Decrease		Explanation
		EUR	EUR	EUR	%	
Item 1020	Temporary allowances	1 177 000,00	1 009 000,00	- 168 000,00	- 14,27%	Based on number of beneficiaries
Item 1610	Miscellaneous expenditure on recruitment	97 000,00	77 000,00	- 20 000,00	- 20,62%	Less planned recruitments
Item 1612	Further training for staff	750 000,00	720 000,00	- 30 000,00	- 4,00%	Transfer to wellbeing and savings
Item 1630	Social welfare	27 000,00	25 000,00	- 2 000,00	- 7,41%	Savings
Item 1654	Early Childhood Centre	1 359 000,00	1 218 000,00	- 141 000,00	- 10,38%	Interinstitutional estimates
Item 2007	Fitting-out of premises	395 000,00	305 000,00	- 90 000,00	- 22,78%	Less planned works
Item 2008	Studies and technical assistance in connection with building projects	210 000,00	94 000,00	- 116 000,00	- 55,24%	Less studies
Item 2026	Security and surveillance of buildings	222 000,00	212 000,00	- 10 000,00	- 4,50%	Savings
item 2028	Insurance	235 000,00	213 000,00	- 22 000,00	- 9,36%	Savings
Item 2102	External services for the operation, implementation and maintenance of software and systems	5 499 000,00	5 457 000,00	- 42 000,00	- 0,76%	Savings
Item 2310	Financial charges	12 000,00	10 000,00	- 2 000,00	- 16,67%	Savings based on past implementation
Item 2320	Legal expenses	200 000,00	100 000,00	- 100 000,00	- 50,00%	Savings based on past implementation
Item 2520	Representation expenses	183 000,00	119 000,00	- 64 000,00	- 34,97%	Transfer to other administrative expenditure
Item 2741	Publications of a general nature	350 000,00	300 000,00	- 50 000,00	- 14,29%	Savings based on past implementation

### 3. Annex III – Allocation of resources per activities

#### 3.1. Allocation of resources in 2022

Actual resources (agent/weeks)			2022	%
<b>Activities for financial, compliance and performance audits</b>	Annual reports	Statement of assurance	4 975	71%
		Performance assessment and follow-up of special reports	314	
		Agencies, JUs, EU schools, SRM	1 135	
	Selected audit tasks		4 496	
	Audit support		2 184	
	Opinions and other ad hoc tasks		81	
	Audit supervision and quality		3 508	
	Language services for audit		4 496	
	Training audit and Knowledge management		1 949	
	Communication and external relations (Stakeholders, SAIs)		1 330	
	Other		1 014	
	<b>Total</b>		<b>25 482</b>	
	<b>Support Activities</b>	Human resources, administration and financial services		4 725
Information, workplace and innovation services		2 199		
Administrative time by staff		1 810		
Other		1 506		
<b>Total</b>		<b>10 240</b>		
<b>Total</b>			<b>35 722</b>	

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## V. ESTABLISHMENT PLAN

Function group and grade	Court of Auditors			
	2024		2023	
	Permanent posts	Temporary posts <sup>(6)</sup>	Permanent posts	Temporary posts <sup>(6)</sup>
HC	—	1	—	1
AD16	—	—	—	—
AD15	11	—	11	—
AD14	40 <sup>(1)</sup>	31	40 <sup>(1)</sup>	31
AD13	37	2	37	2
AD12	90 <sup>(2)+(3)</sup>	6	76 <sup>(2)</sup>	6
AD11	54 <sup>(3)</sup>	33	38	33
AD10	105 <sup>(3)</sup>	2	95	2
AD9	80 <sup>(3)</sup>	3	90	3
AD8	44 <sup>(3)+(4)</sup>	2	50	2
AD7	30 <sup>(3)</sup>	25	50	25
AD6	42	1	42	1
AD5	23	11	23	11
Total AD	556	117	552	117
AST11	4	1	4	1
AST10	6	—	6	—
AST9	29 <sup>(3)</sup>	1	24	1
AST8	10 <sup>(3)+(4)</sup>	1	14	1
AST7	27 <sup>(3)</sup>	26	22	26
AST6	29 <sup>(3)</sup>	—	33	—
AST5	19 <sup>(3)</sup>	5	19	5
AST4	1 <sup>(3)</sup>	16	7	16
AST3	4	—	4	—
AST2	—	—	0	—
AST1	—	—	0	—
Total AST	129	50	133	50
SC6	—	9	—	9
SC5	—	3 <sup>(3)</sup>	—	2
SC4	2 <sup>(3)</sup>	11 <sup>(3)</sup>	—	12
SC3	— <sup>(3)</sup>	4	—	4
SC2	— <sup>(3)</sup>	1	2	1
SC1	—	—	—	—
Total SC	2	28	2	28
Total	687 <sup>(5)</sup>	195	687 <sup>(5)</sup>	195
	882		882	

<sup>(1)</sup> Of which 1 AD15 *ad personam*.<sup>(2)</sup> Of which 2 AD13 *ad personam*.<sup>(3)</sup> Upgradings (2024).<sup>(4)</sup> Transformation of posts (2024).<sup>(5)</sup> Not including the virtual reserve, without allocation of appropriations, for seconded officials in Private Offices.<sup>(6)</sup> The actual grade at which the posts assigned to the Private Offices are occupied will follow the grading criteria described in Decision No 56/2019 of the European Court of Auditors.

**REVENUE****Contribution of the European Union to the financing of the expenditure of the  
Court of Auditors for the financial year 2024**

Heading	Amount
Expenditure	184 803 430
Own resources	- 30 024 000
<b>Contribution due</b>	<b>154 779 430</b>

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## REVENUE

## TITLE 3

## ADMINISTRATIVE REVENUE

## CHAPTER 3 0 — REVENUE FROM STAFF

## CHAPTER 3 1 — REVENUE LINKED TO PROPERTY

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
	CHAPTER 3 0				
<b>3 0 0</b>	<b>Taxes and levies</b>				
3 0 0 0	Tax on remunerations	15 917 000	14 797 000	12 997 375,15	81,66
3 0 0 1	Special levies on remunerations	2 650 000	2 500 000	2 416 820,06	91,20
	<i>Article 3 0 0 — Total</i>	18 567 000	17 297 000	15 414 195,21	83,02
<b>3 0 1</b>	<b>Contributions to the pension scheme</b>				
3 0 1 0	Staff contributions to the pension scheme	11 457 000	10 469 000	9 747 592,21	85,08
3 0 1 1	Transfer or purchase of pension rights by staff	p.m.	p.m.	0,—	
3 0 1 2	Contributions to the pension scheme by staff on leave	p.m.	p.m.	0,—	
	<i>Article 3 0 1 — Total</i>	11 457 000	10 469 000	9 747 592,21	85,08
	<b>CHAPTER 3 0 — TOTAL</b>	<b>30 024 000</b>	<b>27 766 000</b>	<b>25 161 787,42</b>	<b>83,81</b>
	CHAPTER 3 1				
<b>3 1 0</b>	<b>Sale of immovable property — Assigned revenue</b>	p.m.	p.m.	0,—	
<b>3 1 1</b>	<b>Sale of other property</b>	p.m.	p.m.	0,—	
<b>3 1 2</b>	<b>Letting and subletting immovable property — Assigned revenue</b>	p.m.	p.m.	0,—	
	<b>CHAPTER 3 1 — TOTAL</b>	p.m.	p.m.	0,—	



**CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE**  
**CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE**

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
	CHAPTER 3 2				
<b>3 2 0</b>	<b>Revenue from the supply of goods, services and work — Assigned revenue</b>				
3 2 0 2	Revenue from the supply of goods, services and work for other Union institutions, agencies and bodies — Assigned revenue	p.m.	p.m.	6 693,93	
	Article 3 2 0 — Total	p.m.	p.m.	6 693,93	
<b>3 2 1</b>	<b>Refunds by other institutions or bodies of mission allowances — Assigned revenue</b>	p.m.	p.m.	0,—	
<b>3 2 2</b>	<b>Revenue from third parties in respect of goods, services or work — Assigned revenue</b>	p.m.	p.m.	0,—	
	CHAPTER 3 2 — TOTAL	p.m.	p.m.	6 693,93	
	CHAPTER 3 3				
<b>3 3 0</b>	<b>Repayment of amounts wrongly paid — Assigned revenue</b>	p.m.	p.m.	70 577,16	
<b>3 3 1</b>	<b>Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue</b>	p.m.	p.m.	0,—	
<b>3 3 3</b>	<b>Insurance payments received — Assigned revenue</b>	p.m.	p.m.	0,—	
<b>3 3 8</b>	<b>Other revenue from administrative operations — Assigned revenue</b>	p.m.	p.m.	1 707,28	
<b>3 3 9</b>	<b>Other revenue from administrative operations</b>	p.m.	p.m.	3 833,94	
	CHAPTER 3 3 — TOTAL	p.m.	p.m.	76 118,38	
	<b>Title 3 — Total</b>	<b>30 024 000</b>	<b>27 766 000</b>	<b>25 244 599,73</b>	<b>84,08</b>

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**TITLE 3**  
**ADMINISTRATIVE REVENUE**

**CHAPTER 3 0 — REVENUE FROM STAFF****3 0 0 Taxes and levies**

## 3 0 0 0 Tax on remunerations

2024 estimate	2023 estimate	2022 out-turn
15 917 000	14 797 000	12 997 375,15

*Legal basis*

Protocol on the privileges and immunities of the European Union, and in particular Article 12 thereof.

Regulation No 422/67/EEC, No 5/67/Euratom of the Council of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ L 187, 8.8.1967, p. 1).

Regulation (EEC, Euratom, ECSC) No 260/68 of the Council of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities (OJ L 56, 4.3.1968, p. 8).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of the EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

## 3 0 0 1 Special levies on remunerations

2024 estimate	2023 estimate	2022 out-turn
2 650 000	2 500 000	2 416 820,06

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Article 66a thereof.

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

**CHAPTER 3 0 — REVENUE FROM STAFF** (cont'd)**3 0 0** (cont'd)

3 0 0 1 (cont'd)

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of the EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

**3 0 1 Contributions to the pension scheme**

3 0 1 0 Staff contributions to the pension scheme

2024 estimate	2023 estimate	2022 out-turn
11 457 000	10 469 000	9 747 592,21

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Article 83(2) thereof.

3 0 1 1 Transfer or purchase of pension rights by staff

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Article 4, Article 11(2) and (3) and Article 48 of Annex VIII thereto.

3 0 1 2 Contributions to the pension scheme by staff on leave

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

EUROPEAN COURT OF AUDITORS

**CHAPTER 3 1 — REVENUE LINKED TO PROPERTY****3 1 0 Sale of immovable property — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

This article is intended to record revenue from the sale of immovable property belonging to the institution.

In accordance with Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

**3 1 1 Sale of other property**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

This article is intended to record revenue accruing from the sale or part-exchange of other property belonging to the institution.

**3 1 2 Letting and subletting immovable property — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

In accordance with Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

**CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE****3 2 0 Revenue from the supply of goods, services and work — Assigned revenue**

3 2 0 2 Revenue from the supply of goods, services and work for other Union institutions, agencies and bodies — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	6 693,93

*Remarks*

In accordance with Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

**3 2 1 Refunds by other institutions or bodies of mission allowances — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

In accordance with Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

**3 2 2 Revenue from third parties in respect of goods, services or work — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

In accordance with Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

EUROPEAN COURT OF AUDITORS

**CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE****3 3 0 Repayment of amounts wrongly paid — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	70 577,16

*Remarks*

In accordance with Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

**3 3 1 Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

In accordance with Article 21(2) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

**3 3 3 Insurance payments received — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

In accordance with Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

**3 3 8 Other revenue from administrative operations — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 707,28

**CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE** (*cont'd*)**3 3 8** (*cont'd*)*Remarks*

This article is intended to record other contributions and refunds in connection with the administrative operations of the institution.

In accordance with Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

**3 3 9** ***Other revenue from administrative operations***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	3 833,94

*Remarks*

This article is intended to record other revenue from administrative operations.





**TITLE 4**  
**FINANCIAL REVENUE, DEFAULT INTEREST AND FINES**

**CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS**

**4 0 0**      ***Revenue from investments, loans granted and bank accounts***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	10 819,78

*Remarks*

This article is intended to record revenue from investments, loans granted and bank and other interest on the institution's accounts.

**4 0 1**      ***Interest yielded by pre-financing***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

This article is intended to record revenue from interest yielded by pre-financing.

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## EXPENDITURE

## General summary of appropriations (2024 and 2023) and out-turn (2022)

Title Chapter	Heading	2024 appropriations	2023 appropriations	2022 out-turn
<b>1</b>	<b>PERSONS WORKING WITH THE INSTITUTION</b>			
1 0	MEMBERS OF THE INSTITUTION	12 528 000	11 777 000	11 083 787,44
1 2	OFFICIALS AND TEMPORARY STAFF	140 377 000	131 876 422	118 983 617,84
1 4	OTHER STAFF AND EXTERNAL SERVICES	10 101 360	9 779 000	9 054 923,51
1 6	OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION	5 031 000	5 053 500	4 211 944,31
	<b>Title 1 — Total</b>	<b>168 037 360</b>	<b>158 485 922</b>	<b>143 334 273,10</b>
<b>2</b>	<b>BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE</b>			
2 0	BUILDINGS AND ASSOCIATED COSTS	4 287 070	4 274 000	4 904 743,68
2 1	DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE	9 498 000	9 346 000	9 662 012,45
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	630 000	588 000	478 790,29
2 5	MEETINGS AND CONFERENCES	516 000	580 000	184 606,74
2 7	INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	1 835 000	1 786 000	1 144 707,08
	<b>Title 2 — Total</b>	<b>16 766 070</b>	<b>16 574 000</b>	<b>16 374 860,24</b>
<b>10</b>	<b>OTHER EXPENDITURE</b>			
10 0	PROVISIONAL APPROPRIATIONS	p.m.	p.m.	0,—
10 1	CONTINGENCY RESERVE	p.m.	p.m.	0,—
	<b>Title 10 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>0,—</b>
	<b>GRAND TOTAL</b>	<b>184 803 430</b>	<b>175 059 922</b>	<b>159 709 133,34</b>

## TITLE 1

## PERSONS WORKING WITH THE INSTITUTION

## CHAPTER 1 0 — MEMBERS OF THE INSTITUTION

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	% 2022/2024
	CHAPTER 1 0				
<b>1 0 0</b>	<b>Remuneration and other entitlements</b>				
1 0 0 0	Remunerations and allowances				
	Non-differentiated appropriations	10 498 000	10 017 000	9 304 344,72	88,63
1 0 0 2	Entitlements on entering and leaving the service				
	Non-differentiated appropriations	671 000	233 000	637 000,—	94,93
	<i>Article 1 0 0 — Total</i>	11 169 000	10 250 000	9 941 344,72	89,01
<b>1 0 2</b>	<b>Temporary allowances</b>				
	Non-differentiated appropriations	1 009 000	1 177 000	956 955,21	94,84
<b>1 0 4</b>	<b>Missions</b>				
	Non-differentiated appropriations	270 000	270 000	139 861,97	51,80
<b>1 0 6</b>	<b>Training</b>				
	Non-differentiated appropriations	80 000	80 000	45 625,54	57,03
<b>1 0 9</b>	<b>Provisional appropriation</b>				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
	CHAPTER 1 0 — TOTAL	12 528 000	11 777 000	11 083 787,44	88,47

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**CHAPTER 1 2 — OFFICIALS AND TEMPORARY STAFF**

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	% 2022/2024
	CHAPTER 1 2				
<b>1 2 0</b>	<b>Remuneration and other entitlements</b>				
1 2 0 0	Remuneration and allowances				
	Non-differentiated appropriations	139 358 000	130 605 422	118 169 346,44	84,80
1 2 0 2	Paid overtime				
	Non-differentiated appropriations	193 000	214 000	171 908,14	89,07
1 2 0 4	Entitlements on entering the service, transfer and leaving the service				
	Non-differentiated appropriations	826 000	905 000	495 428,96	59,98
	<i>Article 1 2 0 — Total</i>	140 377 000	131 724 422	118 836 683,54	84,66
<b>1 2 2</b>	<b>Allowances upon early termination of service</b>				
1 2 2 0	Allowances for staff retired in the interests of the service				
	Non-differentiated appropriations	p.m.	152 000	146 934,30	
1 2 2 2	Allowances for staff whose service is terminated and special retirement scheme for officials and temporary staff				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
	<i>Article 1 2 2 — Total</i>	p.m.	152 000	146 934,30	
<b>1 2 9</b>	<b>Provisional appropriation</b>				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
	<b>CHAPTER 1 2 — TOTAL</b>	140 377 000	131 876 422	118 983 617,84	84,76

**CHAPTER 1 4 — OTHER STAFF AND EXTERNAL SERVICES****CHAPTER 1 6 — OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION**

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	% 2022/2024
	CHAPTER 1 4				
<b>1 4 0</b>	<b>Other staff and external persons</b>				
1 4 0 0	Other staff				
	Non-differentiated appropriations	6 115 360	6 015 000	6 033 468,75	98,66
1 4 0 4	In-service training and staff exchanges				
	Non-differentiated appropriations	2 991 000	2 850 000	2 229 864,09	74,55
1 4 0 5	Other external services				
	Non-differentiated appropriations	264 000	197 000	132 135,93	50,05
1 4 0 6	External services in the linguistic field				
	Non-differentiated appropriations	731 000	717 000	659 454,74	90,21
	<i>Article 1 4 0 — Total</i>	10 101 360	9 779 000	9 054 923,51	89,64
<b>1 4 9</b>	<b>Provisional appropriation</b>				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
	<b>CHAPTER 1 4 — TOTAL</b>	10 101 360	9 779 000	9 054 923,51	89,64
	CHAPTER 1 6				
<b>1 6 1</b>	<b>Expenditure relating to staff management</b>				
1 6 1 0	Miscellaneous expenditure on recruitment				
	Non-differentiated appropriations	77 000	97 000	39 973,58	51,91
1 6 1 2	Further training for staff				
	Non-differentiated appropriations	720 000	750 000	675 673,07	93,84
	<i>Article 1 6 1 — Total</i>	797 000	847 000	715 646,65	89,79

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**CHAPTER 1 6 — OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION** (*cont'd*)

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	% 2022/2024
<b>1 6 2</b>	<b>Missions</b>				
	Non-differentiated appropriations	2 590 000	2 452 500	1 647 500,—	63,61
<b>1 6 3</b>	<b>Assistance for staff of the institution</b>				
1 6 3 0	Social welfare				
	Non-differentiated appropriations	25 000	27 000	11 903,36	47,61
1 6 3 2	Social contacts between members of staff and other welfare expenditure				
	Non-differentiated appropriations	78 000	77 000	77 162,83	98,93
1 6 3 3	Diversity, inclusion, well-being and attractiveness of the workplace				
	Non-differentiated appropriations	20 000			
	<i>Article 1 6 3 — Total</i>	123 000	104 000	89 066,19	72,41
<b>1 6 5</b>	<b>Activities relating to all persons working with the institution</b>				
1 6 5 0	Medical service				
	Non-differentiated appropriations	153 000	151 000	158 747,13	103,76
1 6 5 2	Restaurants and canteens				
	Non-differentiated appropriations	150 000	140 000	139 984,34	93,32
1 6 5 4	Early Childhood Centre				
	Non-differentiated appropriations	1 218 000	1 359 000	1 461 000,—	119,95
	<i>Article 1 6 5 — Total</i>	1 521 000	1 650 000	1 759 731,47	115,70
	<b>CHAPTER 1 6 — TOTAL</b>	<b>5 031 000</b>	<b>5 053 500</b>	<b>4 211 944,31</b>	<b>83,72</b>
	<b>Title 1 — Total</b>	<b>168 037 360</b>	<b>158 485 922</b>	<b>143 334 273,10</b>	<b>85,30</b>

**TITLE 1**  
**PERSONS WORKING WITH THE INSTITUTION**

**CHAPTER 1 0 — MEMBERS OF THE INSTITUTION****1 0 0 Remuneration and other entitlements**

## 1 0 0 0 Remunerations and allowances

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
10 498 000	10 017 000	9 304 344,72

*Remarks*

This appropriation is intended to cover the salaries and allowances of Members of the Court of Auditors as well as the effect of the weightings applicable to remuneration and to transfers of part of the remuneration to a Member State other than that of the place of employment.

*Legal basis*

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of the EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

## 1 0 0 2 Entitlements on entering and leaving the service

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
671 000	233 000	637 000,—

*Remarks*

This appropriation is intended to cover:

- travel expenses due to Members of the Court of Auditors on entering or leaving the service,
- installation and resettlement allowances due to Members of the Court of Auditors on entering or leaving the service,
- removal expenses due to Members of the Court of Auditors on entering or leaving the service.

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**CHAPTER 1 0 — MEMBERS OF THE INSTITUTION** (cont'd)**1 0 0** (cont'd)

1 0 0 2 (cont'd)

*Legal basis*

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1), and in particular Article 6 thereof.

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of the EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

**1 0 2** **Temporary allowances***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
1 009 000	1 177 000	956 955,21

*Remarks*

This appropriation is intended to cover temporary allowances and family allowances for Members of the Court of Auditors after termination of service.

*Legal basis*

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1), and in particular Article 8 thereof.

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of the EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

**1 0 4** **Missions***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
270 000	270 000	139 861,97

*Remarks*

This appropriation is intended to cover travel expenses, subsistence allowances and additional or exceptional expenditure incurred on mission.



**CHAPTER 1 0 — MEMBERS OF THE INSTITUTION** (cont'd)**1 0 4** (cont'd)

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

*Legal basis*

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1), and in particular Article 7 thereof.

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of the EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

**1 0 6** **Training**

Figures (Non-differentiated appropriations)

2024 appropriations	2023 appropriations	2022 out-turn
80 000	80 000	45 625,54

*Remarks*

This appropriation is intended to cover the costs of participation in language courses and other professional training courses by Members of the Court of Auditors.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**1 0 9** **Provisional appropriation**

Figures (Non-differentiated appropriations)

2024 appropriations	2023 appropriations	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

This appropriation is intended to cover the effect of any salary and pension updates.

This appropriation is purely provisional and may be used only after its transfer to other headings in accordance with the Financial Regulation.

*Legal basis*

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).

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**CHAPTER 1 2 — OFFICIALS AND TEMPORARY STAFF***Remarks*

A standard abatement of 3,1 % has been applied to the appropriations entered in this chapter.

**1 2 0 Remuneration and other entitlements****1 2 0 0** Remuneration and allowances*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
139 358 000	130 605 422	118 169 346,44

*Remarks*

This appropriation is mainly intended to cover, for officials and temporary staff holding a post provided for in the establishment plan:

- salaries and salary-related allowances,
- insurance against sickness, accident and occupational disease and other social security contributions,
- the institution's sickness insurance contributions,
- miscellaneous allowances and grants,
- the payment of travel costs of officials and temporary staff, and of their spouses and dependants, from the place of employment to the place of origin,
- the effect of the weightings applicable to remuneration and to transfers of part of the remuneration to a Member State other than that of the place of employment,
- the provision of unemployment benefit for temporary staff and payments by the institution to constitute or maintain pension rights for temporary staff in their country of origin,
- the allowance granted to probationer officials dismissed for reasons of manifest unsuitability,
- the compensation paid in the event of cancellation by the institution of the contract of a temporary member of staff,
- allowances for round-the-clock or shift duties or for standby duty at work or at home.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

*Legal basis*

Staff Regulations of Officials of the European Union.

**CHAPTER 1 2 — OFFICIALS AND TEMPORARY STAFF** (cont'd)**1 2 0** (cont'd)

1 2 0 0 (cont'd)

Conditions of Employment of Other Servants of the European Union.

1 2 0 2 Paid overtime

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
193 000	214 000	171 908,14

*Remarks*

This appropriation is intended to cover the payment of overtime under the conditions set out in the legal basis.

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Article 56 thereof and Annex VI thereto.

1 2 0 4 Entitlements on entering the service, transfer and leaving the service

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
826 000	905 000	495 428,96

*Remarks*

This appropriation is intended to cover:

- the travel expenses due to officials and temporary staff (including their families) on taking up their duties or leaving the institution or on transfer, involving a change in place of employment,
- the installation/resettlement allowances and removal expenses due to officials and temporary staff obliged to change their place of residence on taking up their duties or on their assignment to a new place of employment and upon finally leaving the institution and resettling elsewhere,
- the daily subsistence allowances for officials and temporary staff who furnish evidence that they must change their place of residence on taking up their duties or on their assignment to a new place of employment.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

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**CHAPTER 1 2 — OFFICIALS AND TEMPORARY STAFF** (cont'd)**1 2 0** (cont'd)

1 2 0 4 (cont'd)

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

**1 2 2** ***Allowances upon early termination of service***

1 2 2 0 Allowances for staff retired in the interests of the service

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
p.m.	1 52 000	146 934,30

*Remarks*

This appropriation is intended to cover allowances to officials assigned non-active status following a reduction in the number of posts in the institution, or to officials holding a senior executive post who are retired in the interests of the service.

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Articles 41 and 50 thereof and Annex IV thereto.

1 2 2 2 Allowances for staff whose service is terminated and special retirement scheme for officials and temporary staff

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

This appropriation is intended to cover:

- the allowances to be paid in accordance with the Staff Regulations or other Regulations,
- the employer's contribution towards sickness insurance for recipients of allowances,
- the effect of weightings applicable to various allowances.

**CHAPTER 1 2 — OFFICIALS AND TEMPORARY STAFF** (cont'd)

1 2 2 (cont'd)

1 2 2 2 (cont'd)

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Articles 64 and 72 thereof.

**1 2 9 Provisional appropriation***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

This appropriation is intended to cover the cost of any updates to remuneration.

This appropriation is purely provisional and may be used only after its transfer to other articles or items of this chapter in accordance with the Financial Regulation.

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Articles 65 and 65a thereof and Annex XI thereto.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).

**CHAPTER 1 4 — OTHER STAFF AND EXTERNAL SERVICES****1 4 0 Other staff and external persons**

1 4 0 0 Other staff

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
6 115 360	6 015 000	6 033 468,75

*Remarks*

This appropriation is mainly intended to cover the following expenditure:

- the remuneration of other staff, in particular contract workers, the institution's social security contributions in respect of such staff and the effect of the weightings applicable to their remuneration,

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**CHAPTER 1 4 — OTHER STAFF AND EXTERNAL SERVICES** (*cont'd*)**1 4 0** (*cont'd*)1 4 0 0 (*cont'd*)

— the fees of medical staff paid under the performance of service scheme.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

1 4 0 4 In-service training and staff exchanges

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
2 991 000	2 850 000	2 229 864,09

*Remarks*

This appropriation is intended to cover:

- expenditure relating to the secondment or temporary assignment to the Court of Auditors of officials from Member States first and foremost, or from other States, and other experts or expenses relating to short-term consulting work,
- the reimbursement of additional expenses incurred by officials of the Union as a result of exchanges,
- the cost of periods of in-service training at the Court of Auditors.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

1 4 0 5 Other external services

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
264 000	197 000	132 135,93

*Remarks*

This appropriation is intended to cover the hiring of temporary staff, excluding temporary translators.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**CHAPTER 1 4 — OTHER STAFF AND EXTERNAL SERVICES** (*cont'd*)**1 4 0** (*cont'd*)

## 1 4 0 6 External services in the linguistic field

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
731 000	717 000	659 454,74

*Remarks*

This appropriation is intended to cover:

- expenditure relating to the measures decided upon by the Interinstitutional Committee for Translation and Interpreting (ICTI) with a view to promoting interinstitutional cooperation in the linguistic field,
- the fees, social security contributions, travel expenses and subsistence allowances of freelance and other non-permanent interpreters,
- the costs relating to the work of freelance or temporary translators and other work outsourced by the Translation Service.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**1 4 9** **Provisional appropriation***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

This appropriation is intended to cover the cost of any updates to remuneration.

It is purely provisional and may be used only after its transfer to other articles or items of this chapter in accordance with the Financial Regulation.

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Articles 65 and 65a thereof and Annex XI thereto.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).

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**CHAPTER 1 6 — OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION****1 6 1 Expenditure relating to staff management**

## 1 6 1 0 Miscellaneous expenditure on recruitment

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
77 000	97 000	39 973,58

*Remarks*

This appropriation is intended to cover:

- the costs of advertising, inviting candidates and travel expenses incurred by candidates, and
- the costs of medical check-ups.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

## 1 6 1 2 Further training for staff

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
720 000	750 000	675 673,07

*Remarks*

This appropriation is intended to cover the expenditure for the organisation of various learning and development activities for staff in the form of courses, workshops, seminars, conferences and presentations as well as for the participation of staff in interinstitutional courses (including language courses).

It also covers the registration fees for external training for staff and the membership fees of certain professional bodies whose work is of relevance to the Court of Auditors' activities.

This appropriation also covers the purchase of teaching and technical equipment for staff training.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Article 24a thereof.

**1 6 2 Missions***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
2 590 000	2 452 500	1 647 500,—



**CHAPTER 1 6 — OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION** (cont'd)**1 6 2** (cont'd)*Remarks*

This appropriation is intended to cover expenditure on travel expenses, including ancillary costs relating to tickets and reservations, the payment of mission allowances and ancillary or exceptional expenses incurred as a result of missions by the Court of Auditors' officials and other staff and in respect of experts or national or international officials seconded to the Court of Auditors and trainees.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Articles 11, 12 and 13 of Annex VII thereto.

**1 6 3** *Assistance for staff of the institution***1 6 3 0** Social welfare*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
25 000	27 000	11 903,36

*Remarks*

This appropriation is intended to cover help for staff in particularly difficult circumstances.

This appropriation is also intended for the following categories of persons as part of a policy to assist people with disabilities:

- officials and temporary staff in active employment,
- spouses of officials and temporary staff in active employment,
- all dependent children within the meaning of the Staff Regulations of Officials of the European Union.

It covers reimbursement, to the extent permitted by the budget and after national entitlements in the country of residence or the country of origin have been exhausted, of expenses (other than medical expenses) recognised as necessary, resulting from the disability and supported by documentary evidence.

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Article 76 thereof.

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**CHAPTER 1 6 — OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION** (*cont'd*)**1 6 3** (*cont'd*)

## 1 6 3 2 Social contacts between members of staff and other welfare expenditure

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
78 000	77 000	77 162,83

*Remarks*

This appropriation is intended to:

- give financial encouragement and support to any project aimed at encouraging social contacts between staff of different nationalities, such as subsidies to staff clubs, cultural associations and sports associations,
- cover other assistance and subsidies for staff and their families.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

## 1 6 3 3 Diversity, inclusion, well-being and attractiveness of the workplace

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
20 000		

*Remarks*

This appropriation is intended to cover activities aimed at increasing diversity and inclusion among the Court's staff and ECA's participation in related inter-institutional actions. It will also fund activities to improve employee well-being, such as awareness-raising campaigns, coaching sessions, and training on relevant topics. The budget line will also cover our contribution to interinstitutional actions to improve Luxembourg's attractiveness as a workplace.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**1 6 5** ***Activities relating to all persons working with the institution***

## 1 6 5 0 Medical service

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
153 000	151 000	158 747,13

*Remarks*

This appropriation is intended to cover the cost of the annual medical examination of all staff, including any ensuing medical examinations and tests requested.

**CHAPTER 1 6 — OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION** (*cont'd*)**1 6 5** (*cont'd*)1 6 5 0 (*cont'd*)

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Article 59 thereof and Article 8 of Annex II thereto.

1 6 5 2 Restaurants and canteens

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
150 000	140 000	139 984,34

*Remarks*

This appropriation is intended to cover the operating expenditure of the restaurants and cafeterias.

This appropriation is also intended to cover the conversion and renewal of the equipment in the restaurant and cafeterias in order to comply with national health and safety standards currently in force.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

1 6 5 4 Early Childhood Centre

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
1 218 000	1 359 000	1 461 000,—

*Remarks*

This appropriation is intended to cover the Court of Auditors' contribution to the Early Childhood Centre and study centre in Luxembourg.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

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## TITLE 2

## BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

## CHAPTER 2 0 — BUILDINGS AND ASSOCIATED COSTS

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	% 2022/2024
	CHAPTER 2 0				
<b>2 0 0</b>	<b>Buildings</b>				
2 0 0 0	Rent				
	Non-differentiated appropriations	145 000	145 000	126 541,22	87,27
2 0 0 1	Lease/purchase				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
2 0 0 3	Acquisition of immovable property				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
2 0 0 5	Construction of buildings				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
2 0 0 7	Fitting-out of premises				
	Non-differentiated appropriations	305 000	395 000	1 065 868,—	349,46
2 0 0 8	Studies and technical assistance in connection with building projects				
	Non-differentiated appropriations	94 000	210 000	137 451,92	146,23
	<i>Article 2 0 0 — Total</i>	544 000	750 000	1 329 861,14	244,46
<b>2 0 2</b>	<b>Expenditure on buildings</b>				
2 0 2 2	Cleaning and maintenance				
	Non-differentiated appropriations	2 074 000	1 897 000	1 872 438,32	90,28
2 0 2 4	Energy consumption				
	Non-differentiated appropriations	1 197 070	1 130 000	1 200 000,—	100,24
2 0 2 6	Security and surveillance of buildings				
	Non-differentiated appropriations	212 000	222 000	299 101,04	141,09
2 0 2 8	Insurance				
	Non-differentiated appropriations	213 000	235 000	163 925,71	76,96
2 0 2 9	Other expenditure on buildings				
	Non-differentiated appropriations	47 000	40 000	39 417,47	83,87
	<i>Article 2 0 2 — Total</i>	3 743 070	3 524 000	3 574 882,54	95,51
	<b>CHAPTER 2 0 — TOTAL</b>	<b>4 287 070</b>	<b>4 274 000</b>	<b>4 904 743,68</b>	<b>114,41</b>

**CHAPTER 2 1 — DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE**  
**CHAPTER 2 3 — CURRENT ADMINISTRATIVE EXPENDITURE**

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	% 2022/2024
	CHAPTER 2 1				
<b>2 1 0</b>	<b>Equipment, operating costs and services relating to data processing and telecommunications</b>				
2 1 0 0	Purchase, servicing and maintenance of equipment and software				
	Non-differentiated appropriations	2 748 000	2 601 325	3 098 000,—	112,74
2 1 0 2	External services for the operation, implementation and maintenance of software and systems				
	Non-differentiated appropriations	5 457 000	5 499 000	5 525 225,—	101,25
2 1 0 3	Telecommunications				
	Non-differentiated appropriations	360 000	352 000	255 911,09	71,09
	<i>Article 2 1 0 — Total</i>	8 565 000	8 452 325	8 879 136,09	103,67
<b>2 1 2</b>	<b>Furniture</b>				
	Non-differentiated appropriations	130 000	119 675	119 518,63	91,94
<b>2 1 4</b>	<b>Technical equipment and installations</b>				
	Non-differentiated appropriations	340 000	314 000	313 989,69	92,35
<b>2 1 6</b>	<b>Vehicles</b>				
	Non-differentiated appropriations	463 000	460 000	349 368,04	75,46
	<b>CHAPTER 2 1 — TOTAL</b>	9 498 000	9 346 000	9 662 012,45	101,73
	CHAPTER 2 3				
<b>2 3 0</b>	<b>Stationery, office supplies and miscellaneous consumables</b>				
	Non-differentiated appropriations	40 000	40 000	54 996,67	137,49
<b>2 3 1</b>	<b>Financial charges</b>				
	Non-differentiated appropriations	10 000	12 000	7 355,70	73,56
<b>2 3 2</b>	<b>Legal expenses and damages</b>				
	Non-differentiated appropriations	100 000	200 000	35 500,—	35,50
<b>2 3 6</b>	<b>Postage and delivery charges</b>				
	Non-differentiated appropriations	15 000	15 000	12 333,75	82,23
<b>2 3 8</b>	<b>Other administrative expenditure</b>				
	Non-differentiated appropriations	465 000	321 000	368 604,17	79,27
	<b>CHAPTER 2 3 — TOTAL</b>	630 000	588 000	478 790,29	76

EUROPEAN COURT OF AUDITORS

**CHAPTER 2 5 — MEETINGS AND CONFERENCES****CHAPTER 2 7 — INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION**

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	% 2022/2024
	CHAPTER 2 5				
2 5 2	<b>Representation expenses</b>				
	Non-differentiated appropriations	119 000	183 000	21 280,65	17,88
2 5 4	<b>Meetings, congresses and conferences</b>				
	Non-differentiated appropriations	110 000	110 000	80 407,92	73,10
2 5 6	<b>Expenditure on the dissemination of information and on participation in public events</b>				
	Non-differentiated appropriations	17 000	17 000	16 802,17	98,84
2 5 7	<b>Interpretation costs</b>				
	Non-differentiated appropriations	270 000	270 000	66 116,—	24,49
	CHAPTER 2 5 — TOTAL	516 000	580 000	184 606,74	35,78
	CHAPTER 2 7				
2 7 0	<b>Limited consultations, studies and surveys</b>				
2 7 0 0	Limited consultations, studies and surveys				
	Non-differentiated appropriations	562 000	514 000	256 886,—	45,71
	Article 2 7 0 — Total	562 000	514 000	256 886,—	45,71
2 7 2	<b>Documentation, library and archiving expenditure</b>				
	Non-differentiated appropriations	698 000	647 000	595 000,—	85,24
2 7 4	<b>Production and distribution</b>				
2 7 4 1	Publications of a general nature				
	Non-differentiated appropriations	575 000	625 000	292 821,08	50,93
	Article 2 7 4 — Total	575 000	625 000	292 821,08	50,93
	CHAPTER 2 7 — TOTAL	1 835 000	1 786 000	1 144 707,08	62,38
	<b>Title 2 — Total</b>	<b>16 766 070</b>	<b>16 574 000</b>	<b>16 374 860,24</b>	<b>97,67</b>

## TITLE 2

## BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

## CHAPTER 2 0 — BUILDINGS AND ASSOCIATED COSTS

2 0 0 **Buildings**

## 2 0 0 0 Rent

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
145 000	145 000	126 541,22

*Remarks*

This appropriation is intended to cover expenditure on rents in Luxembourg.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

## 2 0 0 1 Lease/purchase

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

This appropriation is intended to cover long-lease fees and other similar expenditure owed by the institution under lease/purchase contracts.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

## 2 0 0 3 Acquisition of immovable property

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

This appropriation is intended to cover the financing, by annual instalments, of the extension work to the building of the Court of Auditors in Luxembourg (Kirchberg).

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**CHAPTER 2 0 — BUILDINGS AND ASSOCIATED COSTS** (cont'd)**2 0 0** (cont'd)

2 0 0 5 Construction of buildings

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
p.m.	p.m.	0,—

*Remarks*

This item is intended for any entry of appropriations for the construction of buildings.

2 0 0 7 Fitting-out of premises

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
305 000	395 000	1 065 868,—

*Remarks*

This appropriation is intended to cover:

- various kinds of fitting-out work, including in particular the installation of partitions, curtains, cables, painting, wall coverings, floor coverings, suspended ceilings and the related technical installations,
- expenditure relating to work resulting from studies and technical assistance in respect of large-scale building projects.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

2 0 0 8 Studies and technical assistance in connection with building projects

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
94 000	210 000	137 451,92

*Remarks*

This appropriation is intended to cover the expenditure relating to studies and technical assistance in connection with buildings.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.



**CHAPTER 2 0 — BUILDINGS AND ASSOCIATED COSTS** (*cont'd*)**2 0 2 Expenditure on buildings**

## 2 0 2 2 Cleaning and maintenance

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
2 074 000	1 897 000	1 872 438,32

*Remarks*

This appropriation is mainly intended to cover:

- maintenance and cleaning costs for premises, lifts, central heating, air-conditioning equipment, electrical installations and alterations and repairs to them,
- the purchase of maintenance, washing, laundry and dry-cleaning products, and any supplies required for maintenance.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

## 2 0 2 4 Energy consumption

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
1 197 070	1 130 000	1 200 000,—

*Remarks*

This appropriation is intended to cover water, gas and electricity consumption and heating costs.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

## 2 0 2 6 Security and surveillance of buildings

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
212 000	222 000	299 101,04

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**CHAPTER 2 0 — BUILDINGS AND ASSOCIATED COSTS** (cont'd)**2 0 2** (cont'd)

2 0 2 6 (cont'd)

*Remarks*

This appropriation is mainly intended to cover miscellaneous expenditure relating to the security of buildings, especially contracts for the surveillance of the buildings and the purchase and maintenance of fire-fighting equipment and equipment for security officers.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

2 0 2 8 Insurance

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
213 000	235 000	163 925,71

*Remarks*

This appropriation is intended to cover the premiums payable on the insurance policies relating to the buildings occupied by the institution, including cover for movable property and works of art.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

2 0 2 9 Other expenditure on buildings

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
47 000	40 000	39 417,47

*Remarks*

This appropriation is intended to cover other current expenditure on buildings not specifically provided for in the other articles of this chapter, in particular sewerage, refuse collection, road taxes and signs.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**CHAPTER 2 1 — DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE****2 1 0 Equipment, operating costs and services relating to data processing and telecommunications**

2 1 0 0 Purchase, servicing and maintenance of equipment and software

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
2 748 000	2 601 325	3 098 000,—

*Remarks*

This appropriation is intended to cover the following operating expenditure:

- purchase, leasing and maintenance of computer equipment and software and other supplies and documentation,
- computer cables.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

2 1 0 2 External services for the operation, implementation and maintenance of software and systems

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
5 457 000	5 499 000	5 525 225,—

*Remarks*

This appropriation is intended to cover expenditure on outside staff and work contracted out, including the 'helpdesk' services.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

2 1 0 3 Telecommunications

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
360 000	352 000	255 911,09

EUROPEAN COURT OF AUDITORS

**CHAPTER 2 1 — DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE** (*cont'd*)**2 1 0** (*cont'd*)2 1 0 3 (*cont'd*)*Remarks*

This appropriation is intended to cover all expenditure related to telecommunications such as subscriber charges, telephone lines, communications charges, maintenance fees and the purchase, renewal, repair and maintenance of telephone installations and equipment.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**2 1 2** **Furniture***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
130 000	119 675	119 518,63

*Remarks*

This appropriation is intended to cover the purchase or hire of additional furniture, its maintenance or repair and the replacement of old or damaged furniture.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**2 1 4** **Technical equipment and installations***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
340 000	314 000	313 989,69

*Remarks*

This appropriation is intended to cover expenditure on the purchase, replacement, hire, maintenance and repair of technical equipment.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**CHAPTER 2 1 — DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE** (cont'd)**2 1 6 Vehicles***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
463 000	460 000	349 368,04

*Remarks*

This appropriation is intended to cover the purchase or hire of vehicles and the subsequent running costs.

This appropriation is also intended to cover the contribution to mobility.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**CHAPTER 2 3 — CURRENT ADMINISTRATIVE EXPENDITURE****2 3 0 Stationery, office supplies and miscellaneous consumables***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
40 000	40 000	54 996,67

*Remarks*

This appropriation is intended to cover expenditure on stationery and office supplies.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**2 3 1 Financial charges***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
10 000	12 000	7 355,70

*Remarks*

This appropriation is intended to cover bank charges, exchange rate differences and other financial expenses.

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**CHAPTER 2 3 — CURRENT ADMINISTRATIVE EXPENDITURE (cont'd)****2 3 2 Legal expenses and damages***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
100 000	200 000	35 500,—

*Remarks*

This appropriation is intended to cover any expenditure and fees the Court of Auditors may have to bear.

This appropriation is also intended to cover damages to be paid by the Court of Auditors, particularly in relation to the execution of a legal decision.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**2 3 6 Postage and delivery charges***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
15 000	15 000	12 333,75

*Remarks*

This appropriation is intended to cover charges for postage, processing and delivery by the postal services or private delivery firms

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**2 3 8 Other administrative expenditure***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
465 000	321 000	368 604,17

*Remarks*

This appropriation is intended to cover:

- the cost of luggage insurance for staff travelling on mission,
- the purchase of uniforms for messengers and drivers, and other work clothes,
- the cost of refreshments and occasional snacks served during internal meetings and the organisation of internal events,

**CHAPTER 2 3 — CURRENT ADMINISTRATIVE EXPENDITURE** (*cont'd*)**2 3 8** (*cont'd*)

- the costs of the removal and handling of equipment and furniture,
- other operating expenditure not specifically provided for in the preceding headings and costs relating to maintenance and repair of equipment,
- petty expenses,
- EMAS activities, including promotion, and the Court of Auditors' carbon offsetting scheme.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**CHAPTER 2 5 — MEETINGS AND CONFERENCES****2 5 2** **Representation expenses**

Figures (Non-differentiated appropriations)

2024 appropriations	2023 appropriations	2022 out-turn
119 000	183 000	21 280,65

*Remarks*

This appropriation is intended to cover expenditure on the Court of Auditors' obligations in respect of representation.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**2 5 4** **Meetings, congresses and conferences**

Figures (Non-differentiated appropriations)

2024 appropriations	2023 appropriations	2022 out-turn
110 000	110 000	80 407,92

*Remarks*

This appropriation is intended to cover travel, subsistence and incidental expenses of experts taking part in study groups and working parties, and the cost of organising such meetings in so far as they are not covered by existing infrastructure.

It is also intended to cover the cost of organisation of and participation in conferences, congresses and meetings and the costs of other internal events.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

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**CHAPTER 2 5 — MEETINGS AND CONFERENCES (cont'd)****2 5 6 Expenditure on the dissemination of information and on participation in public events***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
17 000	17 000	16 802,17

*Remarks*

This appropriation is intended to cover the cost of organising study days on the activities of the Court of Auditors, for the benefit of university teachers, editors of specialised journals or other specialist visitors from the Member States. This appropriation is also intended to cover miscellaneous expenditure relating to the Court of Auditors' information and communication policy.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**2 5 7 Interpretation costs***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
270 000	270 000	66 116,—

*Remarks*

This appropriation is intended to cover payment of interpretation costs.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**CHAPTER 2 7 — INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION****2 7 0 Limited consultations, studies and surveys****2 7 0 0 Limited consultations, studies and surveys***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
562 000	514 000	256 886,—

*Remarks*

This appropriation is intended to enable studies to be contracted out to qualified experts in the field of auditing and also in the fields of an administrative nature.



**CHAPTER 2 7 — INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION** (cont'd)

2 7 0 (cont'd)

2 7 0 0 (cont'd)

Within the framework of its audits, the Court of Auditors needs to contract out studies and technical analyses (for example chemical, physical, statistical analyses) to external experts.

This appropriation is also intended to cover the cost of the auditing of the Court of Auditors by an independent auditor.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**2 7 2 Documentation, library and archiving expenditure**

Figures (Non-differentiated appropriations)

2024 appropriations	2023 appropriations	2022 out-turn
698 000	647 000	595 000,—

Remarks

This appropriation is intended to cover:

- the acquisition of books, documents and other non-periodic publications and updates for existing volumes,
- special equipment for the library,
- the cost of subscriptions to newspapers, periodicals and various bulletins,
- the cost of subscriptions to news agencies or external informative databases,
- access charges for certain external databases,
- the cost of the binding and upkeep of library books,
- the cost of archive services and the acquisition of archive resources on substitute media.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**2 7 4 Production and distribution**

2 7 4 1 Publications of a general nature

Figures (Non-differentiated appropriations)

2024 appropriations	2023 appropriations	2022 out-turn
575 000	625 000	292 821,08

EUROPEAN COURT OF AUDITORS

**CHAPTER 2 7 — INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION** *(cont'd)*

**2 7 4** *(cont'd)*

2 7 4 1 *(cont'd)*

*Remarks*

This appropriation is intended to cover:

- the costs of publishing and distributing the reports and opinions adopted by the Court of Auditors pursuant to Article 287(4), second subparagraph, and Article 325(4) TFEU,
- the costs of communication activities concerning audit work and the activities of the Court of Auditors (in particular website, audiovisual material, documentation), including the costs of relations with the press and other stakeholders.

Amount of assigned revenue in accordance with Article 21(3) of the Financial Regulation: p.m.

**TITLE 10**  
**OTHER EXPENDITURE**

**CHAPTER 10 0 — PROVISIONAL APPROPRIATIONS**  
**CHAPTER 10 1 — CONTINGENCY RESERVE**

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	% 2022/2024
	CHAPTER 10 0	p.m.	p.m.	0,—	
	CHAPTER 10 0 — TOTAL	p.m.	p.m.	0,—	
	CHAPTER 10 1	p.m.	p.m.	0,—	
	CHAPTER 10 1 — TOTAL	p.m.	p.m.	0,—	
	<b>Title 10 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>0,—</b>	

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**TITLE 10**  
**OTHER EXPENDITURE**

**CHAPTER 10 0 — PROVISIONAL APPROPRIATIONS***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
p.m.	p.m.	0,—

**CHAPTER 10 1 — CONTINGENCY RESERVE***Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
p.m.	p.m.	0,—

**STAFF**  
**Court of Auditors**

Function group and grade	2024		2023	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
	Non-Category	—	1	—
AD 16	—	—	—	—
AD 15	11	—	11	—
AD 14	40 <sup>(1)</sup>	31	40 <sup>(1)</sup>	31
AD 13	37	2	37	2
AD 12	90 <sup>(2)</sup> <sup>(3)</sup>	6	76 <sup>(3)</sup>	6
AD 11	54 <sup>(2)</sup>	33	38	33
AD 10	105 <sup>(2)</sup>	2	95	2
AD 9	80 <sup>(2)</sup>	3	90	3
AD 8	44 <sup>(2)</sup> <sup>(4)</sup>	2	50	2
AD 7	30 <sup>(2)</sup>	25	50	25
AD 6	42	1	42	1
AD 5	23	11	23	11
Subtotal AD	556	116	552	116
AST 11	4	1	4	1
AST 10	6	—	6	—
AST 9	29 <sup>(2)</sup>	1	24	1
AST 8	10 <sup>(2)</sup> <sup>(4)</sup>	1	14	1
AST 7	27 <sup>(2)</sup>	26	22	26
AST 6	29 <sup>(2)</sup>	—	33	—
AST 5	19 <sup>(2)</sup>	5	19	5
AST 4	1 <sup>(2)</sup>	16	7	16
AST 3	4	—	4	—
AST 2	—	—	—	—
AST 1	—	—	—	—
Subtotal AST	129	50	133	50
AST/SC 6	—	9	—	9
AST/SC 5	—	3 <sup>(2)</sup>	—	2
AST/SC 4	2 <sup>(2)</sup>	11 <sup>(2)</sup>	—	12
AST/SC 3	—	4	—	4
AST/SC 2	—	1	2	1

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Function group and grade	2024		2023	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
	AST/SC 1	—	—	—
Subtotal AST/SC	2	28	2	28
<b>Total</b>	<b>687 <sup>(3)</sup></b>	<b>195 <sup>(6)</sup></b>	<b>687 <sup>(3)</sup></b>	<b>195 <sup>(6)</sup></b>
<b>Grand Total</b>	<b>882</b>		<b>882</b>	

<sup>(1)</sup> Of which 1 AD 15 *ad personam*.

<sup>(2)</sup> Upgradings (2024).

<sup>(3)</sup> Of which 2 AD 13 *ad personam*.

<sup>(4)</sup> Transformation of posts (2024).

<sup>(5)</sup> Not including the virtual reserve, without allocation of appropriations, for seconded officials in Private Offices.

<sup>(6)</sup> The actual grade at which the posts assigned to the Private Offices are occupied will follow the grading criteria described in Decision No 56/2019 of the European Court of Auditors.



