

EUROPEAN COURT OF AUDITORS

Introduction

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.

1. INTRODUCTION

Mission and vision of the European Court of Auditors

Through our independent, professional and impactful audit work, our mission is to assess the economy, effectiveness, efficiency, legality and regularity of EU action in order to improve accountability, transparency and financial management, thereby enhancing citizens' trust and responding 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 EU that upholds the values on which it is based.

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.

A series of recent crises have adversely impacted the lives of EU citizens. The European Union and its member states have demonstrated their remarkable ability to respond swiftly and with unprecedented measures. The EU's response to these crises encompasses a range of policies that are supported by a substantial amount of funds available from the traditional EU budget and the recovery funds under the NextGenerationEU (NGEU) initiative.

A significant increase in spending not only presents heightened budgetary risks, but also poses challenges to maintaining sound financial management and ensuring the effectiveness of public intervention. Our 2024+ work programme has been drawn up with all these challenges in mind. In line with our 2021-2025 Strategy, we will address them with a number of audits, among others, focused on:

- digital transformation, artificial intelligence, and labour markets (priority area 'The Union's economic competitiveness');
- aid for migrants and refugees, military mobility, and the rule of law (priority area 'Resilience to threats to the Union's security, and respect for the European values of freedom, democracy and rule of law');
- the development of smart energy networks, climate adaptation, and the LIFE programme (priority area 'Climate change, the environment, and natural resources');
- the Recovery and Resilience Facility (RRF), covering topics such as control systems in member states, and the instrument's green and digital pillars; and

- combating fraud which is our strategic horizontal area.

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.

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.

As indicated in the guidelines for the establishment of the budget from Commissioner Hahn¹ and the Director General² 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 2024 budget.

The ECA will maintain the substantial savings that have been achieved in the past and strive to achieve new savings in 2025. The 2025 budget includes the necessary appropriations to be able to finance the ECA's daily activities and continuity of services and very few additional necessary projects. Other relevant and essential IT and facilities projects have been identified but not included in the 2025 budget due to budgetary constraints. On this basis, the total amount sought for the 2025 budget represents an overall increase of 3.18 % compared to 2024, mainly explained by the assumptions related to salaries and allowances, the introduction of a temporary housing allowance for staff established in Luxembourg, a project related to the externalisation of part of the security service and the expected level of price indexations for the purchase of goods and services.

The split between salary and non-salary related expenditures is shown in the following table:

	<i>(euros)</i>		
	Proposed Budget 2025	Adopted Budget 2024	Change in %
Salary-related expenditure	153 462 000	148 921 360	3,05%
Members-related expenditure	12 087 000	12 647 000	-4,43%
Non-salary related expenditure	25 216 000	24 087 530	4,68%
Provisional appropriations	800 000	p.m.	
Total Budget request	191 565 000	185 655 890	3,18%

With regards to salary-related expenditure, the increase is mainly driven by 2 factors:

- the estimates for salary updates as communicated by the Commission;
- the impact of career progression including promotion and steps.

No additional posts are requested in the establishment plan (total of 882 posts). Taking into account the actual vacancy rate in January 2024, the standard abatement in the DB 2025 is slightly lower than in previous years (at 2.8 % compared to 3.1 % before).

With regards to non-salary related expenditure, the increase compared to 2024 reaches 4.68 %. However, the increase is mainly driven by the impact of the contract for the partial externalisation of security (€500 000). Excluding the impact of this additional element compared to 2024, the increase on non-salary related expenditure amounts to 2.61 % at constant perimeter.

In addition, as per the Commission's guidelines, a separate classification for Members-related expenditure (entitlements on entering and leaving the service, missions, training, and representation expenses) was used in

¹ Letter of 21 December 2023 from Commissioner Hahn to President Murphy.

² Note of 19 December 2023 Establishment of the 2025 Statement of Estimates and Draft Budget (DB).

the 2025 budget. The dedicated line "Members-related expenditure" includes both salary and non-salary components. This new mixed presentation leads to an increase to 4.68 % from 2.82 % on non-salary expenditure, as the decreases of appropriations for Members' entitlements on entering and leaving the service, for missions and for training, as well as the stable budget for representation expenses are not reflected anymore in the 2025/2024 global evolution of non-salary related expenditure.

The 2025 budget includes additional appropriations for the introduction of a temporary housing allowance. Indeed, according to a report ordered by the European Commission in 2019, housing costs in the city of Luxembourg were 52.4 % higher than comparable accommodation in the Brussels area. Since that date, the situation has worsened and the gap between the two cities has increased. This difference results in serious difficulties for the European institutions to recruit staff for their Luxembourg sites, which is an obligation enshrined in the treaties. Other employers present in Luxembourg have already taken into account this situation. As a result, the competitiveness of the European institutions in the Luxembourgish job market is rapidly decreasing.

A temporary housing allowance given only to staff in the lower grades of the salary grid residing in Luxembourg, was suggested as a possible solution that would partially compensate the gap in accommodation costs between the two sites. The working group prepared a draft internal decision that would be adopted by each institution according to their own rules. Pending the finalisation of the applicable legal framework, the related appropriations are of provisional nature and may be used only following the approval of the budgetary authority, within the meaning of Article 49 of Financial Regulation 2018/1046. Accordingly, an amount of €800 000 is recorded under Provisional appropriations³. Nevertheless, the most effective solution to this issue would be the introduction of a correction coefficient applicable to all staff of the EU institutions based in Luxembourg.

The present document explains the ECA's estimate of revenue and expenditure for 2025 and, in particular, outlines the changes related to the approved 2024 budget.

1.1. Adequate resources to meet demands

1.1.1. Establishment plan

No additional posts are sought for 2025. Therefore, for 2025, the establishment plan totals 882 authorised posts.

1.1.2. Implications for the standard abatement

The standard abatement has been set at 2.8 % in the draft budget, corresponding to 24.7 vacancies. Any further increase could jeopardise the quantity and quality of the outputs provided by the ECA to the European Parliament and the Council.

³ The European Parliament and the Court of Justice of the European Union followed the same line by recording appropriate amounts in their draft budgets for 2025.

2. RECURRENT MATTER

2.1. Staff matters

2.1.1. Assumptions in establishing the budget for Members' emoluments and for salaries and allowances of staff

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 + 5.3 % with effect from 1 July 2024;
- an adjustment of salaries and allowances of + 0.6 % with effect from 1 April 2025;
- an adjustment of salaries and allowances of + 3.7 % with effect from 1 July 2025 payable for six months in 2025.

2.1.2. Additional posts

For 2025, the ECA does not seek additional posts.

2.1.3. Upgrades of permanent and temporary posts

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, 2 upgrades are required in 2025, as follows:

Upgrades from ... to	Number of permanent posts	Number of temporary posts
AST10 to AST11	1	
AST7 to AST8	1	
Total upgrades	2	0

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.

2.1.4. Transformation – permanent and temporary posts

The ECA requests the transformation of four AST7 permanent posts into four AD7 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
AST7 PP to AD7 PP	4

2.1.5. Evolution of the number of external staff

The number of external staff is similar to the adopted budget 2024. The global overview, including FTEs and related appropriations is summarised in the table below.

The increase in appropriations for external staff is mainly explained by the salary increase and indexation of the hourly rate of *intérimaires* contracts.

Type of staff	Voted Budget 2024		Statement of estimates 2025	
	Appropriations (euros)	Estimated number of FTE (*) on the basis of authorised appropriations	Appropriations (euros)	Estimated number of FTE (*) on the basis of requested appropriations
Contractual Agents	5 957 360	80	6 185 000	85
Seconded National Experts	2 468 000	36	2 311 000	31
Local Agents	n.a.	n.a.	n.a.	n.a.
Interim staff	264 000	6	285 000	6
Parliamentary Assistants	n.a.	n.a.	n.a.	n.a.
Total	8 689 360	122	8 781 000	122

(*) Full-time equivalent units

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

As required by article 41.3.B (III) of the Financial Regulation, the number of posts actually filled on 31 December 2023 is 854. The annual average of full-time equivalents actually in place at ECA for the year 2023 is 828.97. The detailed table can be found in the working documents attached.

2.2. Mission expenditure

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 2025. 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.

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. For the 2025 budget, the ECA requests an increase compared to 2024, i.e. an amount of €2 748 000 will be dedicated to the mission audit works and support activities. The amount also includes a higher management fee for the travel agency following the new interinstitutional contract in force from 2024 and anticipates an increase in the costs and number of staff missions.

2.3. Commission services

Following the agreement on the 'Regulation of the European Parliament and of the Council laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union'⁴, the Commission indicated that the institutions are expected to transfer human and budgetary resources to CERT-EU, to allow CERT-EU to deliver on the new tasks and increased requirements outlined in the Regulation. At the moment of the establishment of this estimate, the proposed final burden-sharing breakdown by institution – both as regards staff and budget appropriations – which should be communicated by the Commission was not yet available, and therefore is not included in the 2025 budget.

3. SUPPORTING INFORMATION

The following annexes are attached in support of the ECA's 2025 budget request:

Annex I: Statement of policy for permanent and temporary staff

⁴ COM(2022) 122 final.

Annex II: Explanations for budget lines with increases and decreases

Annex III: Allocation of resources per activities

3.1. 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.

3.2. Annex II – Explanation for budget lines with increases and decreases

Explanation for budget lines with increases

(euros)

Budget line		Budget 2024	Draft Budget 2025	Increase	Increase %	Explanation
Item 1000	Remuneration, allowances	10 498 000	10 895 000	397 000	3,78%	Salary adjustment
Chapter 12	Officials and temporary staff - Remuneration and allowances	140 377 000	144 903 000	4 526 000	3,22%	Mainly salary adjustment
Item 1400	Other staff	6 115 360	6 343 000	227 640	3,72%	Salary adjustment
Item 1405	Other external services	264 000	285 000	21 000	7,95%	Indexation of hourly rate of interim staff according to interinstitutional Framework Contract
Item 1620	Missions	2 590 000	2 748 000	158 000	6,10%	Increase in the management fees of the travel agency following the new interinstitutional contract and the anticipated increase in number and costs of missions
Item 1654	Early Childhood Centre	1 218 000	1 580 000	362 000	29,72%	Interinstitutional estimates (including salary indexation and renovation works)
Item 2007	Fitting-out of premises	305 000	555 000	250 000	81,97%	Related to the enhancement of ECA studio
Item 2008	Studies and technical assistance in connection with building projects	94 000	124 000	30 000	31,91%	Mainly due to a planned study on building security improvements, on top of regular operational costs
Item 2022	Cleaning and maintenance	2 074 000	2 115 000	41 000	1,98%	Indexation price on current contract for cleaning and maintenance
Item 2026	Security and surveillance of buildings	212 000	715 000	503 000	237,26%	Mainly explained by the impact of the partial externalisation of the security
item 2028	Insurance	213 000	228 000	15 000	7,04%	Expected price increase for new contract entering into force in 2025
Item 2029	Other expenditure on buildings	47 000	48 000	1 000	2,13%	Expected additional costs for waste management
Item 2100	Purchase, servicing and maintenance of equipment and software	2 748 000	2 775 000	27 000	0,98%	Increasing costs of licences and software, for both acquisition and maintenance, due to inflation rates
Item 2102	External services for the operation, implementation and maintenance of software and systems	5 787 000	5 982 000	195 000	3,37%	Two major contracts for IT Operations and Help Desk will be renewed in 2024 with expected price increase. Increase in consultancy rates.
Item 2103	Telecommunications	360 000	370 000	10 000	2,78%	Price increase in equipment
Item 2300	Stationery, office supplies and miscellaneous consumables	40 000	42 000	2 000	5,00%	Increase to ensure adequate coverage of consumables
Item 2380	Other administrative expenditure	465 000	543 000	78 000	16,77%	Mainly to cover higher prices than planned for the externalisation of the logistics and removal services. Minor increase in Internal events and Petty expenses due to inflation
Item 2540	Meetings, congresses and conferences	110 000	112 000	2 000	1,82%	To cover the expected price increase

Budget line		Budget 2024	Draft Budget 2025	Increase	Increase %	Explanation
Item 2560	Expenditure on the dissemination of information and on participation in public events	17 000	18 000	1 000	5,88%	To cover inflation
Sub-Item 2700-01	Limited consultations, studies and surveys - administration	103 000	110 000	7 000	6,80%	To cover the indexation of service contracts
Item 2720	Documentation, library and archiving expenditure	698 000	820 000	122 000	17,48%	Mainly due to the new contract for data acquisition that is more expensive than budgeted in 2024 and the additional costs of the digitalisation of the archives

Explanation for budget lines with decreases

(euros)

Budget line		Budget 2024	Draft Budget 2025	Decrease	Decrease %	Explanation
Item 1002	Entitlements on entering and leaving the service	671 000	269 000	-402 000	-59,91%	Based on number of renewal of mandates
Item 1020	Temporary allowances	1 009 000	469 000	-540 000	-53,52%	Based on number of beneficiaries
Item 1040	Missions	270 000	260 000	-10 000	-3,70%	Based on past implementation
Item 1060	Training	80 000	75 000	-5 000	-6,25%	Based on past implementation
Item 1404	In-service training and staff exchanges	2 991 000	2 866 000	-125 000	-4,18%	Less SNEs and a technical adjustment due to the Commission's global cut in 2024
Item 1406	External services in the linguistic field	731 000	632 000	-99 000	-13,54%	Based on past implementation and updated assessment of the volume of translation to outsource
Item 1610	Miscellaneous expenditure on recruitment	77 000	75 000	-2 000	-2,60%	Savings based on actual costs and expected recruitments
Item 1650	Medical service	153 000	127 000	-26 000	-16,99%	Savings thanks to lower prices for blood test in new contract and savings based on past implementation (working glasses)
Item 2024	Energy consumption	1 719 530	1 395 000	-324 530	-18,87%	Decrease in energy prices and, in particular in electricity, based on latest updated information on 2024 contractual prices
Item 2160	Vehicles	463 000	453 000	-10 000	-2,16%	Based on past implementation (cross-border subscriptions) and a new contract for car washing
Item 2360	Postage and delivery charges	15 000	12 000	-3 000	-20,00%	Based on past implementation
Item 2570	Interpretation costs	270 000	200 000	-70 000	-25,93%	Based on past implementation (less than planned needs for interpretation in audit, seminar and presentations, and press conferences)
Sub-Item 2700-02	Limited consultations, studies and surveys - audit	459 000	359 000	-100 000	-21,79%	Based on past implementation (less than planned use of external experts)
Sub-Item 2741-01	Publications	300 000	150 000	-150 000	-50,00%	Based on past implementation and reorganisation of operational processes within the Directorate

3.3. Annex III – Allocation of resources per activities

Allocation of resources in 2023

Actual resources (agent/weeks)			2023	%
Activities for	Annual reports	Statement of assurance	5 419	73%

Actual resources (agent/weeks)			2023	%
financial, compliance and performance audits		Performance assessment and follow-up of special reports	249	
		Agencies, JUs, EU schools, SRM	1 252	
		Selected audit tasks	5 163	
		Audit support	2 727	
		Opinions and other ad hoc tasks	56	
		Audit supervision and quality	4 312	
		Language services for audit	4 560	
		Training audit and Knowledge management	1 763	
		Communication and external relations (Stakeholders, SAIs)	1 371	
		Other	969	
	Total	27 841		
Support Activities		Human resources, administration and financial services	4 675	27%
		Information, workplace and innovation services	2 120	
		Administrative time by staff	1 577	
		Other	1 734	
		Total	10 106	
Total			37 947	

4. ESTABLISHMENT PLAN

Function group and grade	2025		2024	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
	Non-category		1	
AD 16				
AD 15	11		11	
AD 14	40[1]	31	40[1]	31
AD 13	37	2	37	2
AD 12	90[2]	6	90[2]	6
AD 11	54	33	54	33
AD 10	105	2	105	2
AD 9	80	3	80	3
AD 8	44	2	44	2
AD 7	34[4]	25	30	25
AD 6	42	1	42	1
AD 5	23	11	23	11
<i>AD Subtotal</i>	<i>560</i>	<i>116</i>	<i>556</i>	<i>116</i>
AST 11	5[3]	1	4	1
AST 10	5[3]		6	
AST 9	29	1	29	1
AST 8	11[3]	1	10	1
AST 7	22[3][4]	26	27	26
AST 6	29		29	
AST 5	19	5	19	5
AST 4	1	16	1	16
AST 3	4		4	
AST 2				
AST 1				
<i>AST Subtotal</i>	<i>125</i>	<i>50</i>	<i>129</i>	<i>50</i>
AST/SC 6		9		9
AST/SC 5		3		3
AST/SC 4	2	11	2	11
AST/SC 3		4		4

Function group and grade	2025		2024	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
	AST/SC 2		1	
AST/SC 1				
<i>AST/SC Subtotal</i>	2	28	2	28
Total	687[5]	195[6]	687[5]	195[6]
Grand total	882		882	
(1)Of which 1 AD 15 <i>ad personam</i> .				
(2)Of which 2 AD 13 <i>ad personam</i> .				
(3)Upgradings (2025).				
(4)Transformation of posts (2025).				
(5)Not including the virtual reserve, without allocation of appropriations, for seconded officials in Private Offices.				
(6)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.				

SECTION V — COURT OF AUDITORS

REVENUE — REVENUE

Figures

Title	Heading	2025 estimate	2024 estimate	2023 out-turn
3	ADMINISTRATIVE REVENUE	31 933 000	31 180 000	27 202 135,73
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	p.m.	p.m.	146 414,71
	Total	31 933 000	31 180 000	27 348 550,44

TITLE 3 — ADMINISTRATIVE REVENUE

Figures

Title Chapter	Heading	2025 estimate	2024 estimate	2023 out-turn
3 0	REVENUE FROM STAFF	31 933 000	31 180 000	27 026 753,85
3 1	REVENUE LINKED TO PROPERTY	p.m.	p.m.	0,—
3 2	REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE	p.m.	p.m.	4 697,37
3 3	OTHER ADMINISTRATIVE REVENUE	p.m.	p.m.	170 684,51
	Title 3 — Total	31 933 000	31 180 000	27 202 135,73

CHAPTER 30 — REVENUE FROM STAFF

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
3 0	REVENUE FROM STAFF				
3 0 0	Taxes and levies				
3 0 0 0	Tax on remunerations	16 175 000	15 989 000	13 598 874,34	84,07 %
3 0 0 1	Special levies on remunerations	2 800 000	2 650 000	2 554 215,42	91,22 %
	<i>Article 3 0 0 — Subtotal</i>	18 975 000	18 639 000	16 153 089,76	85,13 %
3 0 1	Contributions to the pension scheme				
3 0 1 0	Staff contributions to the pension scheme	12 958 000	12 541 000	10 873 664,09	83,91 %
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 — Subtotal</i>	12 958 000	12 541 000	10 873 664,09	83,91 %
	Chapter 3 0 — Total	31 933 000	31 180 000	27 026 753,85	84,64 %

Article 3 0 0 — Taxes and levies

Item 3 0 0 0 — Tax on remunerations

Figures

2025 estimate	2024 estimate	2023 out-turn
16 175 000	15 989 000	13 598 874,34

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).

Item 3 0 0 1 — Special levies on remunerations

Figures

2025 estimate	2024 estimate	2023 out-turn
2 800 000	2 650 000	2 554 215,42

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).

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).

Article 3 0 1 — Contributions to the pension scheme

Item 3 0 1 0 — Staff contributions to the pension scheme

Figures

2025 estimate	2024 estimate	2023 out-turn
12 958 000	12 541 000	10 873 664,09

Legal basis

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

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

Figures

2025 estimate	2024 estimate	2023 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.

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

Figures

2025 estimate	2024 estimate	2023 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.

CHAPTER 3 1 — REVENUE LINKED TO PROPERTY

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
3 1	REVENUE LINKED TO PROPERTY				
3 1 0	<i>Sale of immovable property — Assigned revenue</i>	p.m.	p.m.	0,—	
3 1 1	<i>Sale of other property</i>	p.m.	p.m.	0,—	
3 1 2	<i>Letting and subletting immovable property — Assigned revenue</i>	p.m.	p.m.	0,—	
	Chapter 3 1 — Total	p.m.	p.m.	0,—	

Article 3 1 0 — Sale of immovable property — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 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.

Article 3 1 1 — Sale of other property

Figures

2025 estimate	2024 estimate	2023 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.

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

Figures

2025 estimate	2024 estimate	2023 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

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
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	p.m.	p.m.	4 697,37	

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
	<i>Article 3 2 0 — Subtotal</i>	p.m.	p.m.	4 697,37	
3 2 1	<i>Refunds by other institutions or bodies of mission allowances — Assigned revenue</i>	p.m.	p.m.	0,—	
3 2 2	<i>Revenue from third parties in respect of goods, services or work — Assigned revenue</i>	p.m.	p.m.	0,—	
	Chapter 3 2 — Total	p.m.	p.m.	4 697,37	

Article 3 2 0 — Revenue from the supply of goods, services and work — Assigned revenue

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

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	4 697,37

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.

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

Figures

2025 estimate	2024 estimate	2023 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.

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

Figures

2025 estimate	2024 estimate	2023 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 33 — OTHER ADMINISTRATIVE REVENUE

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
3 3	OTHER ADMINISTRATIVE REVENUE				
3 3 0	<i>Repayment of amounts wrongly paid — Assigned revenue</i>	p.m.	p.m.	164 087,76	
3 3 1	<i>Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue</i>	p.m.	p.m.	0,—	
3 3 3	<i>Insurance payments received — Assigned revenue</i>	p.m.	p.m.	0,—	
3 3 8	<i>Other revenue from administrative operations — Assigned revenue</i>	p.m.	p.m.	33,30	
3 3 9	<i>Other revenue from administrative operations</i>	p.m.	p.m.	6 563,45	
	Chapter 33 — Total	p.m.	p.m.	170 684,51	

Article 3 3 0 — Repayment of amounts wrongly paid — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	164 087,76

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.

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

Figures

2025 estimate	2024 estimate	2023 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.

Article 3 3 3 — Insurance payments received — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 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.

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

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	33,30

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.

Article 3 3 9 — Other revenue from administrative operations

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	6 563,45

Remarks

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

TITLE 4 — FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

Figures

Title Chapter	Heading	2025 estimate	2024 estimate	2023 out-turn
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS	p.m.	p.m.	146 414,71
	Title 4 — Total	p.m.	p.m.	146 414,71

CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS				
4 0 0	<i>Revenue from investments, loans granted and bank accounts</i>	p.m.	p.m.	146 414,71	
4 0 1	<i>Interest yielded by pre-financing</i>	p.m.	p.m.	0,—	

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
	Chapter 4 0 — Total	p.m.	p.m.	146 414,71	

Article 4 0 0 — Revenue from investments, loans granted and bank accounts

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	146 414,71

Remarks

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

Article 4 0 1 — Interest yielded by pre-financing

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

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

EXPENDITURE — EXPENDITURE

Figures

Title	Heading	2025 appropriations	2024 appropriations	2023 out-turn
1	PERSONS WORKING WITH THE INSTITUTION	172 322 041	168 037 360	152 046 149,11
	Reserves(10 0)	800 000		
		173 122 041		
2	BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	17 796 240	17 618 530	19 581 040,93
10	OTHER EXPENDITURE	800 000	p.m.	0,—
	Total	190 918 281	185 655 890	171 627 190,04
	Of which Reserves: 10 0	800 000		

TITLE 1 — PERSONS WORKING WITH THE INSTITUTION

Figures

Title Chapter	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn
1 0	MEMBERS OF THE INSTITUTION	7	11 968 000	12 528 000	10 761 797,78
1 2	OFFICIALS AND TEMPORARY STAFF	7	144 811 241	140 377 000	128 084 501,43
	Reserves(10 0)		520 000		
			145 331 241		
1 4	OTHER STAFF AND EXTERNAL SERVICES	7	10 126 000	10 101 360	8 758 062,16
	Reserves(10 0)		280 000		
			10 406 000		

Title Chapter	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn
1 6	OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION	7	5 416 800	5 031 000	4 441 787,74
	Title 1 — Total		172 322 041	168 037 360	152 046 149,11
	Reserves(10 0)		800 000		
	Total including reserves		173 122 041		

CHAPTER 1 0 — MEMBERS OF THE INSTITUTION

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn	2023/2025
1 0	MEMBERS OF THE INSTITUTION					
1 0 0	<i>Remuneration and other entitlements</i>					
1 0 0 0	Remunerations and allowances	7.2	10 895 000	10 498 000	9 498 389,89	87,18 %
1 0 0 2	Entitlements on entering and leaving the service	7.2	269 000	671 000	233 000,00	86,62 %
	<i>Article 1 0 0 — Subtotal</i>		11 164 000	11 169 000	9 731 389,89	87,17 %
1 0 2	<i>Temporary allowances</i>	7.2	469 000	1 009 000	843 119,56	179,77 %
1 0 4	<i>Missions</i>	7.2	260 000	270 000	146 460,37	56,33 %
1 0 6	<i>Training</i>	7.2	75 000	80 000	40 827,96	54,44 %
1 0 9	<i>Provisional appropriation</i>	7.2	p.m.	p.m.	0,—	
	Chapter 1 0 — Total		11 968 000	12 528 000	10 761 797,78	89,92 %

Article 1 0 0 — Remuneration and other entitlements

Item 1 0 0 0 — Remunerations and allowances

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
10 895 000	10 498 000	9 498 389,89

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).

Item 1 0 0 2 — Entitlements on entering and leaving the service

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
269 000	671 000	233 000,00

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.

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).

Article 1 0 2 — Temporary allowances

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
469 000	1 009 000	843 119,56

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).

Article 1 0 4 — Missions

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
260 000	270 000	146 460,37

Remarks

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

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).

Article 1 0 6 — Training

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
75 000	80 000	40 827,96

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.

Article 1 0 9 — Provisional appropriation

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 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).

CHAPTER 12 — OFFICIALS AND TEMPORARY STAFF

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn	2023/2025
1 2	OFFICIALS AND TEMPORARY STAFF					
1 2 0	Remuneration and other entitlements					
1 2 0 0	Remuneration and allowances	7.2	143 768 000	139 358 000	126 581 770,33	88,05 %
	Reserves(10 0)		520 000			
			144 288 000			
1 2 0 2	Paid overtime	7.2	200 000	193 000	175 872,21	87,94 %
1 2 0 4	Entitlements on entering the service, transfer and leaving the service	7.2	843 241	826 000	1 186 228,84	140,67 %
	<i>Article 1 2 0 — Subtotal</i>		144 811 241	140 377 000	127 943 871,38	88,35 %
	<i>Reserves(10 0)</i>		520 000			
			145 331 241			
1 2 2	Allowances upon early termination of service					
1 2 2 0	Allowances for staff retired in the interests of the service	7.2	p.m.	p.m.	140 630,05	
1 2 2 2	Allowances for staff whose service is terminated and special retirement scheme for officials and temporary staff	7.2	p.m.	p.m.	0,—	
	<i>Article 1 2 2 — Subtotal</i>		p.m.	p.m.	140 630,05	
1 2 9	Provisional appropriation	7.2	p.m.	p.m.	0,—	
	Chapter 1 2 — Total		144 811 241	140 377 000	128 084 501,43	88,45 %
	Reserves(10 0)		520 000			
	Total including reserves		145 331 241			

Remarks

A standard abatement of 2,8 % has been applied to the appropriations entered in this chapter.

Article 1 2 0 — Remuneration and other entitlements

Item 1 2 0 0 — Remuneration and allowances

Figures (Non-differentiated appropriations)

	2025 appropriations	2024 appropriations	2023 out-turn
1 2 0 0	143 768 000	139 358 000	126 581 770,33
Reserves(10 0)	520 000		
Total	144 288 000	139 358 000	126 581 770,33

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.

Conditions of Employment of Other Servants of the European Union.

Item 1 2 0 2 — Paid overtime

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
200 000	193 000	175 872,21

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.

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

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
843 241	826 000	1 186 228,84

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.

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Article 1 2 2 — Allowances upon early termination of service

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

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
p.m.	p.m.	140 630,05

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.

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

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 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.

Legal basis

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

Article 1 2 9 — Provisional appropriation

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 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

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn	2023/2025
1 4	OTHER STAFF AND EXTERNAL SERVICES					
1 4 0	<i>Other staff and external persons</i>					
1 4 0 0	Other staff	7.2	6 343 000	6 115 360	5 491 147,75	86,57 %
	Reserves(10 0)		280 000			
			6 623 000			
1 4 0 4	In-service training and staff exchanges	7.2	2 866 000	2 991 000	2 483 744,05	86,66 %
1 4 0 5	Other external services	7.2	285 000	264 000	206 678,42	72,52 %
1 4 0 6	External services in the linguistic field	7.2	632 000	731 000	576 491,94	91,22 %
	<i>Article 1 4 0 — Subtotal</i>		10 126 000	10 101 360	8 758 062,16	86,49 %
	Reserves(10 0)		280 000			
			10 406 000			
1 4 9	<i>Provisional appropriation</i>	7.2	p.m.	p.m.	0,—	
	Chapter 1 4 — Total		10 126 000	10 101 360	8 758 062,16	86,49 %
	Reserves(10 0)		280 000			
	Total including reserves		10 406 000			

Article 1 4 0 — Other staff and external persons

Item 1 4 0 0 — Other staff

Figures (Non-differentiated appropriations)

	2025 appropriations	2024 appropriations	2023 out-turn
1 4 0 0	6 343 000	6 115 360	5 491 147,75
Reserves(10 0)	280 000		
Total	6 623 000	6 115 360	5 491 147,75

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,
- 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.

Item 1 4 0 4 — In-service training and staff exchanges

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
2 866 000	2 991 000	2 483 744,05

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.

Item 1 4 0 5 — Other external services

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
285 000	264 000	206 678,42

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.

Item 1 4 0 6 — External services in the linguistic field

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
632 000	731 000	576 491,94

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.

Article 1 4 9 — Provisional appropriation

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 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).

CHAPTER 16 — OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn	2023/2025
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	7.2	75 000	77 000	32 815,92	43,75 %
1 6 1 2	Further training for staff	7.2	720 000	720 000	664 013,77	92,22 %
	<i>Article 1 6 1 — Subtotal</i>		795 000	797 000	696 829,69	87,65 %
1 6 2	Missions	7.2	2 641 800	2 590 000	2 113 802,91	80,01 %
1 6 3	Assistance for staff of the institution					
1 6 3 0	Social welfare	7.2	25 000	25 000	3 800,00	15,20 %
1 6 3 2	Social contacts between members of staff and other welfare expenditure	7.2	78 000	78 000	77 000,00	98,72 %
1 6 3 3	Diversity, inclusion, well-being and attractiveness of the workplace	7.2	20 000	20 000	0,—	
	<i>Article 1 6 3 — Subtotal</i>		123 000	123 000	80 800,00	65,69 %
1 6 5	Activities relating to all persons working with the institution					
1 6 5 0	Medical service	7.2	127 000	153 000	106 367,59	83,75 %
1 6 5 2	Restaurants and canteens	7.2	150 000	150 000	139 987,55	93,33 %
1 6 5 4	Early Childhood Centre	7.2	1 580 000	1 218 000	1 304 000,00	82,53 %
	<i>Article 1 6 5 — Subtotal</i>		1 857 000	1 521 000	1 550 355,14	83,49 %
	Chapter 1 6 — Total		5 416 800	5 031 000	4 441 787,74	82,00 %

Article 1 6 1 — Expenditure relating to staff management

Item 1 6 1 0 — Miscellaneous expenditure on recruitment

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
75 000	77 000	32 815,92

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.

Item 1 6 1 2 — Further training for staff

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
720 000	720 000	664 013,77

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.

Article 1 6 2 — Missions

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
2 641 800	2 590 000	2 113 802,91

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.

Article 1 6 3 — Assistance for staff of the institution

Item 1 6 3 0 — Social welfare

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
25 000	25 000	3 800,00

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.

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

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
78 000	78 000	77 000,00

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.

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

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
20 000	20 000	0,—

Remarks

This appropriation is intended to cover activities aimed at increasing diversity and inclusion among the Court of Auditors' staff and the Court of Auditors' participation in related interinstitutional actions. It will also fund activities to improve employee well-being, such as awareness-raising campaigns, coaching sessions, and training on relevant topics. This appropriation will also cover the Court of Auditors' 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.

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

Item 1 6 5 0 — Medical service

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
127 000	153 000	106 367,59

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.

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.

Item 1 6 5 2 — Restaurants and canteens

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
150 000	150 000	139 987,55

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.

Item 1 6 5 4 — Early Childhood Centre

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
1 580 000	1 218 000	1 304 000,00

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.

TITLE 2 — BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

Figures

Title Chapter	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn
2 0	BUILDINGS AND ASSOCIATED COSTS	7	5 052 980	4 809 530	5 858 435,62
2 1	DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE	7	10 050 000	9 828 000	11 896 273,77
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	7	638 300	630 000	491 546,25
2 5	MEETINGS AND CONFERENCES	7	449 000	516 000	206 769,09
2 7	INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	7	1 605 960	1 835 000	1 128 016,20
Title 2 — Total			17 796 240	17 618 530	19 581 040,93

CHAPTER 2 0 — BUILDINGS AND ASSOCIATED COSTS

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn	2023/2025
2 0	BUILDINGS AND ASSOCIATED COSTS					
2 0 0	Buildings					
2 0 0 0	Rent	7.2	145 000	145 000	133 534,51	92,09 %
2 0 0 1	Lease/purchase	7.2	p.m.	p.m.	0,—	
2 0 0 3	Acquisition of immovable property	7.2	p.m.	p.m.	0,—	
2 0 0 5	Construction of buildings	7.2	p.m.	p.m.	0,—	
2 0 0 7	Fitting-out of premises	7.2	311 100	305 000	1 211 220,72	389,33 %
2 0 0 8	Studies and technical assistance in connection with building projects	7.2	95 880	94 000	169 681,77	176,97 %
	<i>Article 2 0 0 — Subtotal</i>		551 980	544 000	1 514 437,00	274,36 %
2 0 2	Expenditure on buildings					
2 0 2 2	Cleaning and maintenance	7.2	2 115 000	2 074 000	2 053 671,76	97,10 %
2 0 2 4	Energy consumption	7.2	1 395 000	1 719 530	1 934 214,00	138,65 %
2 0 2 6	Security and surveillance of buildings	7.2	715 000	212 000	151 872,99	21,24 %
2 0 2 8	Insurance	7.2	228 000	213 000	164 508,33	72,15 %
2 0 2 9	Other expenditure on buildings	7.2	48 000	47 000	39 731,54	82,77 %
	<i>Article 2 0 2 — Subtotal</i>		4 501 000	4 265 530	4 343 998,62	96,51 %
Chapter 2 0 — Total			5 052 980	4 809 530	5 858 435,62	115,94 %

Article 2 0 0 — Buildings

Item 2 0 0 0 — Rent

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
145 000	145 000	133 534,51

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.

Item 2 0 0 1 — Lease/purchase

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 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.

Item 2 0 0 3 — Acquisition of immovable property

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 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).

Item 2 0 0 5 — Construction of buildings

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
p.m.	p.m.	0,—

Remarks

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

Item 2 0 0 7 — Fitting-out of premises

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
311 100	305 000	1 211 220,72

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.

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

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
95 880	94 000	169 681,77

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.

Article 2 0 2 — Expenditure on buildings

Item 2 0 2 2 — Cleaning and maintenance

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
2 115 000	2 074 000	2 053 671,76

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.

Item 2 0 2 4 — Energy consumption

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
1 395 000	1 719 530	1 934 214,00

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.

Item 2 0 2 6 — Security and surveillance of buildings

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
715 000	212 000	151 872,99

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.

Item 2 0 2 8 — Insurance

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
228 000	213 000	164 508,33

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.

Item 2 0 2 9 — Other expenditure on buildings

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
48 000	47 000	39 731,54

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

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn	2023/2025
2 1	DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE					

Title Chapter Article Item	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn	2023/2025
2 1 0	<i>Equipment, operating costs and services relating to data processing and telecommunications</i>					
2 1 0 0	Purchase, servicing and maintenance of equipment and software	7.2	2 775 000	2 748 000	3 516 076,79	126,71 %
2 1 0 2	External services for the operation, implementation and maintenance of software and systems	7.2	5 982 000	5 787 000	6 964 000,00	116,42 %
2 1 0 3	Telecommunications	7.2	370 000	360 000	302 000,00	81,62 %
	<i>Article 2 1 0 — Subtotal</i>		9 127 000	8 895 000	10 782 076,79	118,13 %
2 1 2	<i>Furniture</i>	7.2	130 000	130 000	119 618,97	92,01 %
2 1 4	<i>Technical equipment and installations</i>	7.2	340 000	340 000	712 753,51	209,63 %
2 1 6	<i>Vehicles</i>	7.2	453 000	463 000	281 824,50	62,21 %
	Chapter 2 1 — Total		10 050 000	9 828 000	11 896 273,77	118,37 %

Article 2 1 0 — Equipment, operating costs and services relating to data processing and telecommunications

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

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
2 775 000	2 748 000	3 516 076,79

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.

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

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
5 982 000	5 787 000	6 964 000,00

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.

Item 2 1 0 3 — Telecommunications

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
370 000	360 000	302 000,00

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.

Article 2 1 2 — Furniture

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
130 000	130 000	119 618,97

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.

Article 2 1 4 — Technical equipment and installations

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
340 000	340 000	712 753,51

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.

Article 2 1 6 — Vehicles

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
453 000	463 000	281 824,50

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

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn	2023/2025
2 3	CURRENT ADMINISTRATIVE EXPENDITURE					
2 3 0	<i>Stationery, office supplies and miscellaneous consumables</i>	7.2	42 000	40 000	39 636,62	94,37 %
2 3 1	<i>Financial charges</i>	7.2	10 000	10 000	7 156,80	71,57 %
2 3 2	<i>Legal expenses and damages</i>	7.2	100 000	100 000	20 000,00	20,00 %
2 3 6	<i>Postage and delivery charges</i>	7.2	12 000	15 000	9 220,06	76,83 %
2 3 8	<i>Other administrative expenditure</i>	7.2	474 300	465 000	415 532,77	87,61 %
	Chapter 2 3 — Total		638 300	630 000	491 546,25	77,01 %

Article 2 3 0 — Stationery, office supplies and miscellaneous consumables

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
42 000	40 000	39 636,62

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.

Article 2 3 1 — Financial charges

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
10 000	10 000	7 156,80

Remarks

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

Article 2 3 2 — Legal expenses and damages

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
100 000	100 000	20 000,00

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.

Article 2 3 6 — Postage and delivery charges

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
12 000	15 000	9 220,06

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.

Article 2 3 8 — Other administrative expenditure

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
474 300	465 000	415 532,77

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,
- 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

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn	2023/2025
2 5	MEETINGS AND CONFERENCES					

Title Chapter Article Item	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn	2023/2025
2 5 2	<i>Representation expenses</i>	7.2	119 000	119 000	39 145,70	32,90 %
2 5 4	<i>Meetings, congresses and conferences</i>	7.2	112 000	110 000	80 627,85	71,99 %
2 5 6	<i>Expenditure on the dissemination of information and on participation in public events</i>	7.2	18 000	17 000	16 995,54	94,42 %
2 5 7	<i>Interpretation costs</i>	7.2	200 000	270 000	70 000,00	35,00 %
Chapter 2 5 — Total			449 000	516 000	206 769,09	46,05 %

Article 2 5 2 — Representation expenses

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
119 000	119 000	39 145,70

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.

Article 2 5 4 — Meetings, congresses and conferences

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
112 000	110 000	80 627,85

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.

Article 2 5 6 — Expenditure on the dissemination of information and on participation in public events

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
18 000	17 000	16 995,54

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.

Article 2 5 7 — Interpretation costs

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
200 000	270 000	70 000,00

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

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn	2023/2025
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	7.2	469 000	562 000	221 927,56	47,32 %
	<i>Article 2 7 0 — Subtotal</i>		469 000	562 000	221 927,56	47,32 %
2 7 2	Documentation, library and archiving expenditure	7.2	711 960	698 000	672 000,00	94,39 %
2 7 4	Production and distribution					
2 7 4 1	Publications of a general nature	7.2	425 000	575 000	234 088,64	55,08 %
	<i>Article 2 7 4 — Subtotal</i>		425 000	575 000	234 088,64	55,08 %
	Chapter 2 7 — Total		1 605 960	1 835 000	1 128 016,20	70,24 %

Article 2 7 0 — Limited consultations, studies and surveys

Item 2 7 0 0 — Limited consultations, studies and surveys

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
469 000	562 000	221 927,56

Remarks

This appropriation is intended to enable studies to be contracted out to qualified experts in the field of auditing and in the field of administration.

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.

Article 2 7 2 — Documentation, library and archiving expenditure

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
711 960	698 000	672 000,00

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.

Article 2 7 4 — Production and distribution

Item 2 7 4 1 — Publications of a general nature

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
425 000	575 000	234 088,64

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

Figures

Title Chapter	Heading	FF	2025 appropriations	2024 appropriations	2023 out-turn
10 0	PROVISIONAL APPROPRIATIONS		800 000	p.m.	0,—
10 1	CONTINGENCY RESERVE	7.2	p.m.	p.m.	0,—
	Title 10 — Total		800 000	p.m.	0,—

CHAPTER 10 0 — PROVISIONAL APPROPRIATIONS

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
800 000	p.m.	0,—

Remarks

The breakdown is as follows:

1.	Item	1 2 0 0	Remuneration and allowances	520 000
2.	Item	1 4 0 0	Other staff	280 000
			Total	800 000

CHAPTER 10 1 — CONTINGENCY RESERVE

Figures (Non-differentiated appropriations)

2025 appropriations	2024 appropriations	2023 out-turn
p.m.	p.m.	0,—

5. S — STAFF

5.1. S 1 — Court of Auditors

Function group and grade	2025		2024	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
Non-category		1		1
AD 16				
AD 15	11		11	
AD 14	40[1]	31	40[1]	31
AD 13	37	2	37	2
AD 12	90[2]	6	90[2]	6
AD 11	54	33	54	33
AD 10	105	2	105	2
AD 9	80	3	80	3
AD 8	44	2	44	2
AD 7	34[4]	25	30	25
AD 6	42	1	42	1

AD 5	23	11	23	11
<i>AD Subtotal</i>	<i>560</i>	<i>116</i>	<i>556</i>	<i>116</i>
AST 11	5[3]	1	4	1
AST 10	5[3]		6	
AST 9	29	1	29	1
AST 8	11[3]	1	10	1
AST 7	22[3][4]	26	27	26
AST 6	29		29	
AST 5	19	5	19	5
AST 4	1	16	1	16
AST 3	4		4	
AST 2				
AST 1				
<i>AST Subtotal</i>	<i>125</i>	<i>50</i>	<i>129</i>	<i>50</i>
AST/SC 6		9		9
AST/SC 5		3		3
AST/SC 4	2	11	2	11
AST/SC 3		4		4
AST/SC 2		1		1
AST/SC 1				
<i>AST/SC Subtotal</i>	<i>2</i>	<i>28</i>	<i>2</i>	<i>28</i>
Total	687[5]	195[6]	687[5]	195[6]
Grand total	882		882	

(1)Of which 1 AD 15 *ad personam* .

(2)Of which 2 AD 13 *ad personam* .

(3)Upgradings (2025).

(4)Transformation of posts (2025).

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

(6)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.