



EUROPEAN COMMISSION

DOCUMENTS

DRAFT **Union's annual budget** **for financial year 2022**

SECTION V

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
Union's annual budget
for the financial year 2022

SECTION V

EUROPEAN COURT OF AUDITORS

EUROPEAN COURT OF AUDITORS

EXECUTIVE SUMMARY 2022 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 We have started implementing our new **2021-2025 Strategy**, which builds on the achievements made so far and will guide our work as the EU's independent external auditor until 2025. In the coming five years, we intend to focus on three strategic goals:

- Goal 1: Improving accountability, transparency and audit arrangements across all types of EU action;
- Goal 2: Targeting our audits on the areas and topics where we can add most value, in particular in four strategic areas of EU policies and programmes:
 - The Union's economic competitiveness,
 - The resilience to threats to the Union's security, and respect for the European values of freedom, democracy and the rule of law,
 - The climate change, the environment and natural resources and
 - The fiscal policies and public finances in the Union.
- Goal 3: Providing strong audit assurance in a challenging and changing environment.

03 Excluding the exceptional items (expiry of some Members' mandate) and the financial impact of the additional posts explained later in the text, the ECA's 2022 budget request complies with the Commission's guidance on estimates of institutions' administrative expenditure for the 2022 draft budget ⁽¹⁾ and maintains, as much as possible, the budgetary discipline soundly applied in the last years.

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.

⁽¹⁾ Note from Director General Budget of 2 December 2020 (Ares(2020)7270339) and letter from Commissioner Hahn of 21 December 2020 (Ares (2020)7813688).

There will be an increase in 2022 to take account of the rise in price levels, which the Commission has estimated at 1,8 % for Luxembourg. The ECA will maintain the substantial savings that have been achieved in the past and strive to achieve new savings in 2022. However, the total amount sought for the 2022 budget represents an overall increase of 6,64% compared to 2021 (4,35 % without the 40 auditor posts). The increase in salary related expenditure (6,63% compared to 2021) is due mainly to the additional posts requested and to the assumptions made in connection with salaries (which are explained in paragraph 17). The non-salary related expenditure increases by 1,93% if we exclude the exceptional items (expiry of some Members' mandate and expenditure related to the additional posts requested).

04 The overall budget request for 2022 is as follows :

| | Proposed Budget 2022 (EUR) | Adopted Budget 2021 (EUR) | Change in % |
|---|----------------------------|---------------------------|--------------|
| Salary related expenditure | 128 400 000 | 120 420 637 | 6,63% |
| Exceptional items : <i>Additional 40 auditors + 2 IRL</i> | - 2 569 000 | 0 | |
| Salary without exceptional items | 125 831 000 | 120 420 637 | 4,49% |
| Non-salary related expenditure | 35 525 000 | 33 301 090 | 6,68% |
| Exceptional items : <i>Expiry of some Members' mandate</i> | - 637 000 | 0 | |
| <i>Additional 40 auditors + 2 IRL</i> | - 945 000 | | |
| Non-salary without exceptional items | 33 943 000 | 33 301 090 | 1,93% |
| Total budget request | 163 925 000 | 153 721 727 | 6,64% |
| Total budget request without exceptional items (additional 40 auditors + 2 IRL) | 160 411 000 | 153 721 727 | 4,35% |

The present document explains the ECA's estimate of revenue and expenditure for 2022 and, in particular, outlines the changes relative to the approved 2021 budget.

II. THE COURT'S STRATEGY

05 Our world has become more complex, contested and competitive than before and it is changing at an unprecedented pace. When preparing the new strategy 2021-2025 we considered newly arising challenges in the following main areas.

- European competitiveness and cohesion:
- European climate and resource challenges:
- European security and values:
- European public finance:

06 The ECA intends to face all these challenges by pursuing the three strategic goals:

- Goal 1: improving accountability, transparency and audit arrangements across all types of EU action;
- Goal 2: targeting our audits on the areas and topics where we can add most value; and

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— Goal 3: providing strong audit assurance, in a challenging and changing environment.

07 In 2020, EU activities and finances significantly expanded through the adoption of the new 2021-2027 MFF and the NGEU COVID-19 recovery package. EU funds will as a result almost double in size during the next years.

08 The 2021-2025 strategy of the ECA recognises the NGEU challenges and sets as a strategic goal to cover these new funds in both its performance audits (goal 2) and assurance work (goal 3). The strategy also strengthens the ECA's commitment in the area of combatting fraud, providing country specific information, introducing digital audit, improving relations with stakeholders and deepening cooperation with peer SAIs.

1. Adequate resources to meet demands

1.1. Establishment plan

09 The ECA level of staff is under continuous monitoring with an unchanged number of posts since 2017, i.e. 853 authorised posts.

10 For 2022, the ECA would like to ask two additional posts for Irish translators. During the derogation period, the volume of translated pages into Irish has been rather limited, though increasing over the last years. The end of the derogation by January 2022 would mean that the forecast number of pages to be translated into Irish at the ECA would increase in line with the figure for the other official languages. To face this demand, the outsourcing options used until now will not suffice and the recruitment of in-house translators is highly recommended.

11 In addition, as explained in more details in **Annex I**, the ECA would like to increase the number of its auditors in order to perform additional audit work in relation to new responsibilities. 40 auditors posts are therefore seek for 2022. As the NGEU initiative is limited in time, a majority of these posts would be temporary. The ECA's establishment plan will therefore provide for a total 895 authorised posts.

12 The ECA's establishment plan contained also two posts which can be attributed for an *ad personam* promotion for staff members at the end of their career, in accordance with internal rules. One of the posts, which allowed *ad personam* promotion to grade AD15, has been used at the ECA on several occasions, while the other post, allowing *ad personam* promotion to grade AD14 has never been used. Therefore, we would like to remove the AD 14 *ad personam* post from the establishment plan and replace it with two AD13 *ad personam* posts instead, which would find better use given the current career structure at the ECA. These posts would not entail any increase of the overall posts in the establishment plan.

1.2. Implications for the standard abatement

13 The standard abatement has been set at 3,1 % in the draft budget, corresponding to 27,7 vacancies. Any further increase could jeopardise the quantity and quality of the outputs provided by the Court to the European Parliament and the Council.

III. EXCEPTIONAL MATTERS

14 The mandate of eight current Members of the ECA will expire in 2022. From a budgetary point of view, an amount of 637 000 euro is included in Chapter 10 to cover the costs associated to the departure of six Members and six replacements.

15 The costs related to the salaries, the recruitment and the missions of the Irish translators and the 40 additional auditor's posts requested accounts for 2 926 000 euro in Title 1.

16 The IT equipment, relative licences and access, and the facilities for the 40 auditors are estimated at 588 000 euro in Title 2.

IV. RECURRENT MATTERS

1. Staff matters

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

17 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 +2,9 % with effect from 1 July 2021;
- an adjustment of salaries and allowances of +2,5 % with effect from 1 July 2022 payable for six months in 2022.

1.2. Additional posts

18 For 2022, the ECA seek for 2 additional posts for Irish translators. (see also paragraph 10 above).

19 As mentioned in paragraph 11 above and more in details in **Annex I**, 40 auditor posts are seek to respond to the new challenges.

1.3. Upgrades of permanent and temporary posts

20 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, 18 upgrades are required in 2022, as follows:

| Upgrades from ... to | Number of permanent posts | Number of temporary posts |
|----------------------|---------------------------|---------------------------|
| AD9 to AD10 | | |
| AD8 to AD9 | | |
| AD7 to AD8 | 5 | |
| AD6 to AD7 | 5 | |
| AST5 to AST6 | 4 | |
| AST4 to AST5 | 2 | |
| AST3 to AST4 | 2 | |
| AST2 to AST3 | | |
| Total upgrades | 18 | 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.

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1.4. Transformation – permanent and temporary posts

21 The ECA requests the transformation of two AST9 permanent posts into two AD9 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 |
|-----------------------------|-----------------|
| AST9 PP to AD9 PP | 2 |

1.5. Evolution of the number of external staff

22 For 2022, the ECA requests more appropriations for additional seconded national expert in the field of audit to support the five audit Chambers.

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

| Type of staff | Voted Budget 2021 | | Statement of estimates 2022 | |
|--------------------------------|----------------------|---|-----------------------------|--|
| | 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 | 4 849 364 | 78 | 5 163 000 | 82,34 |
| Seconded National Experts | 1 593 000 | 25 | 1 850 000 | 28 |
| Local Agents | n.a. | n.a. | n.a. | n.a. |
| Intérimaires | 175 636 | 4 | 185 000 | 4 |
| Parliamentary Assistants | n.a. | n.a. | n.a. | n.a. |
| (*) Full-time equivalent units | | | | |

(*) Full-time equivalent units

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

23 As required by article 41.3.B (III) of the Financial Regulation, the number of posts actually filled on 31 December 2020 is 827. The annual average of full-time equivalents actually in place at ECA for the year 2020 is 804,89. The detailed tables can be found in the working documents attached.

2. Mission expenditure

24 Estimates of needs for missions' appropriations (Article 162) for the forthcoming financial year are drawn up early in the preceding year (year n-1). We expect that the evolution of the Covid 19 pandemic situation will improve in 2021 allowing the Court to return to an important level of audit missions in 2022. The Court adopts its annual work programme towards the end of that 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.

25 The ECA takes all possible measures to ensure that mission appropriations are used with the strictest of 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 underutilisation of appropriations that occurs. For the 2022 budget, the ECA proposes a decrease of the amount dedicated to its missions. An amount of 2 700 000 euro will be dedicated to the missions audit works and support activities in 2022. This amount include 300 000 euro for the 40 auditor posts requested.

V. SUPPORTING INFORMATION

26 The following annexes are attached in support of the ECA's 2022 budget request:

Annex I: The case for more auditor posts at the ECA

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

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

VI. ANNEXES

1. Annex I: The case for more auditor posts at the ECA

1.1. Executive Summary

I EU activities and finances have significantly expanded through the adoption of the new 2021-2027 MFF and the NGEU COVID-19 recovery package. EU funds will as a result almost double in size during the next years. This and other ongoing developments in our audit environment is expected to significantly expand our audit remit and therefore our audit resource needs. This is for the ECA a strategic challenge and our **2021-2025 strategy** recognises that by formulating clear goals to fully take account of these developments in the all our audit work.

II Significantly expanded responsibilities and tasks have an impact on our resource needs. This paper presents a preliminary analysis of additional resource needs in relation to the new challenges, with the following key results:

- By 2025, the year when NGEU will have its maximum impact on auditable expenditure, up to **195 additional auditor posts could be needed**. However, due to the evolving situation, the analysis of resource needs is preliminary as there are still many unknowns.
- **A cautious step-by-step approach is suggested whereby we request 40 posts for 2022**, an amount we will certainly need. Any eventual further request in the following years will be underpinned by further analysis based on improved information on the audit challenges and in particular of NGEU.
- The main reason for the requested increase is the new audit responsibilities in relation to the COVID-19 response of the EU. Since most of these measures are temporary, **big part of the requested posts are temporary posts**. Capacity will be built up, but also will be partially reduced again.
- **The request is only for auditor posts**, none of the posts are foreseen for support services. On the contrary, the ECA will continue its efforts to make savings in administrative overhead and deploy more staff directly on the production of our audit outputs. When 40 or more auditor posts are added, the ECA undertakes that any related support and overhead work will be borne by the existing structures, thereby increasing overall efficiency and decreasing relative staff overhead.

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- Increasing our capacity is not only a quantitative, but also a qualitative issue. This means the ECA will apply utmost care to **recruit individuals with the required skills, knowledge and solid prior professional experience**.
- Finally, the ECA is only to add posts for issues where we expect to generate clear additional benefits. Any new posts will proportionately result in **new, additional products for our stakeholders, such as audit reports on NGEU**.

1.2. Introduction

01 The European Court of Auditors as the EU's independent external auditor fulfils a crucial role in strengthening the accountability of the EU. Through its work, it promotes trust and thus supports the long-term legitimacy and acceptance of the EU. Over the last decades, the EU has extended its remit of activities and the remit of the ECA's audits has extended consequently. At the same time, calls for greater independent scrutiny of EU activities, covering more areas and going into more detail, have constantly increased.

02 In 2020, EU activities and finances significantly expanded through the adoption of the new 2021-2027 MFF and the NGEU COVID-19 recovery package. EU funds will as a result almost double in size during the next years.

03 The **2021-2025 strategy of the ECA** recognises the NGEU challenges and sets as a strategic goal to cover these new funds in both its performance audits (goal 2) and assurance work (goal 3). The strategy also strengthens the ECA's commitment in the area of combatting fraud, providing country specific information, introducing digital audit, improving relations with stakeholders and deepening cooperation with peer SAIs.

04 Against this background, the President and the Secretary General requested from the Directorate of the Presidency a first **analysis of the ECA's ability to continue carrying out its audit obligations** in accordance with international auditing standards and thereby fulfilling the high expectations that EU institutional stakeholders and citizens place in us.

05 This paper presents the results of that analysis. It argues that in order to perform additional audit work in relation to new responsibilities and specific additional information requests by its institutional stakeholders, the ECA would need a significant increase in its resources. The paper considers **resource needs totalling a maximum of 195 additional auditor posts** for a range of such additional work. Based on the priorities regarding the additional work, the actual scope of a request can then be adjusted.

06 As the NGEU initiative is limited in time, a **majority of these posts would be temporary**. It is suggested that the request for additional auditor posts is **spread over four years**. Adjustments can be made to the requests in future years in view of the actual need and when we have a better understanding of the systems that we are asked to audit and what this implies for our methodological approach.

07 The paper has three parts. First, we provide an overview of the development of ECA's audit resources over the last decade. Second, the factors at work that will lead to an increased need for auditor posts are presented, including an estimation of additional resource needs. Finally, all additional resource needs are presented in summary, by year and distinguishing between requests for temporary and permanent posts.

1.3. What happened so far: diminishing resources, but more responsibilities

1.3.1. Diminishing resources

08 In recent years, the ECA has seen a reduction in the number of its posts. Between 2012 and 2020, it reduced the number of posts by 5,3 % in line with the staff cuts decided by the legislators. This was reduced to a net decrease of 3,8 % due to the accession of Croatia (see **Table 1**). Since 2017, the ECA's establishment plan foresees 853 permanent and temporary posts.

Table 1 – Number of posts of the ECA

| Year | Number of posts – pre-HR-accession | Number of posts post-HR-accession |
|------|------------------------------------|-----------------------------------|
| 2012 | 887 | |
| 2013 | 878 | 891 |
| 2014 | | 882 |
| 2015 | | 872 |
| 2016 | | 862 |
| 2017 | | 853 |
| 2018 | | 853 |
| 2019 | | 853 |
| 2020 | | 853 |
| 2021 | | 853 |

1.3.2. More responsibilities

09 Important drivers of our audit work – financial, compliance and performance – are the size and diversity of the EU budget, as well as the number of audited entities. All of those indicators have increased over time, the EU budget moved from 115 € billion in 2007 ⁽¹⁾ to 153 € billion in 2020 ⁽²⁾, the number of EU agencies and other bodies edged up from 11 in 2000, 25 in 2007, to 37 in 2020 ⁽³⁾.

10 Across the board of all EU policies and spending programmes, the European Parliament and the Council of the EU have consistently asked us to better assess the economy, efficiency and effectiveness of EU action, in addition to providing reliable assurance on compliance aspects ⁽⁴⁾.

11 The ECA has delivered on these request by increasing its output from around 15 special reports per year in the 2000s to an annual average of 27 special reports and reviews published between 2013 and 2017 and 38 reports per year during the 2018-2020 strategic period. Finally, the number of opinions on EU financial management legislation increased from 41 from 2007 to 2013 to 45 from 2014 to 2020.

⁽¹⁾ General budget of the European Union for the financial year 2007.

⁽²⁾ General budget of the European Union for the financial year 2020.

⁽³⁾ SR 22/2020: Future of the EU agencies, Figure 4.

⁽⁴⁾ These expectations have been expressed, for example, in the discharge resolutions of the years 2018-2019, in the discussions following the presentations of the ECA's products in the Council as well in the letters from the Conference of Committees' Chairs regarding the ECA' AWP.

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12 In recent years, **we flexibly provided our independent analysis and advice in emerging policy areas where the EU took over new responsibilities**, both financially and in regulatory terms. Many of these activities fall under our audit remit and we responded by building up knowledge and redeploying existing posts in a flexible manner, and without asking for additional resources. For instance, this enabled us to issue 26 special reports on the EU's response to the 2008 financial crisis in the area of financial and economic governance to date (2014-2020). Similarly, in response to the migration crisis, the ECA again adapted and produced six special reports in the area of migration, security and external borders.

1.3.3. *The solution so far: Flexibility and efficiency*

13 In conclusion, in spite of diminishing resources, the ECA achieved a significant increase in output of performance audits and other products, a flexible adjustment to changing circumstances and a continued high quality of its financial and compliance audit work. This was only possible thanks to two factors. First, between 2008 and 2019, the ECA increased the share of posts assigned to audit – transferred from administration and general support. Second, the ECA streamlined its audit procedures through its 2013-2017 and 2018-2020 corporate strategies and an organisational reform.

1.4. **What happens next: a steep increase in our audit remit and ever higher expectations by stakeholders**

1.4.1. *The crisis response measures*

14 In the spirit of an integrated audit and accountability framework of EU action, the legislator mandated that for both the Next Generation EU and the SURE instruments the European Court of Auditors is in charge of external audit. A recent opinion of the ECA's legal service confirmed that these audit rights are of similar breadth than the ones regarding the traditional EU budget ⁽¹⁾. However, this means a **significant increase in the ECA's audit responsibility** that comes on top of an already challenging workload.

15 The ECA stands ready to continue to adapt to the challenges ahead. In particular, the lessons learnt from the pandemic response in terms of flexibly adjusting procedures and working remotely should allow for further operational improvements and productivity gains. Yet, in the light of efforts already undertaken to shift resources to audit and become overall more efficient, the **ECA's resources risk being stretched unduly in the near future**, with inevitable consequences for the quality and quantity of its output.

1.4.1.1. Crisis response audit challenges

An new spending logic: Member State specific investment and reform plans

16 The RRF, the larger part of NGEU, foresees 312.5 billion euro in grant payments over at least seven years ⁽²⁾ and 360 billion euro in loans. To estimate the audit resource needs, a closer look at the RRF is necessary. The design of the RRF follows a new spending logic. It offers financial support for implementation of reforms and investments (periodically assessed against progress milestones), while the most traditional MFF programmes reimburse specific project costs. For this reason, the core MFF and the RRF will require distinct audit approaches in both compliance and performance audit. As these two types of audits will run in parallel, **it will not be possible to merge the audit processes for the MFF and the RRF**.

⁽¹⁾ Legal Service opinion on the Recovery and Resilience Facility, JUR123719EN01-21PP-AJ_21-21_CH5-OR, 1 February 2021.

⁽²⁾ COM(2020) 408 final – 2020/0104 (COD) – Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a Recovery and Resilience Facility; p. 40.

17 There is also another key difference: the RRF design and logic is Member State oriented as it will be governed by 27 national recovery and resilience plans. This effectively creates 27 programmes with their own investment and reform commitments, their own national delivery systems, their own spending targets and their own indicators and milestones. **This will require a Member State specific approach** as the level of similarities and standardisation is expected to be even lower than for cohesion funds.

Financial audit: part of the consolidated accounts

18 The RRF will be part of the consolidated accounts of the EU and is therefore part of our annual audit to provide assurance on the reliability of the accounts, contributing to our opinion on the accounts. Due to its size and nature, this will require more resources in the teams working on that annual financial audit task.

Providing annual assurance on the underlying transactions

19 If the RRF is part of the accounts, its transactions are also part of the transactions underlying the accounts. This implies that they are **part of our future annual statements of assurance on legality and regularity of the underlying transactions**. We are still developing the audit approach, but the sheer dimensions of the instruments make clear that **this work cannot be carried out by the current SoA teams on top of the normal work**.

Assessing performance will be essential, but eligibility conditions also apply

20 The NGEU, with its new approach to spending EU finances, will also require a new and innovative approach to assessing performance, to establish how effective and efficient the NGEU was in supporting crisis recovery as well as other horizontal objectives of the EU. In particular, the **achievement of performance targets will become a condition for payment**. At the same time, a number of **eligibility conditions such as state aid and procurement rules continue to apply**. The conclusions on performance will also matter for the design of any future crisis response mechanisms and the subsequent MFF, helping the decision makers to maximise the efficiency of EU spending. We therefore expect high public and stakeholders' interest for these analyses.

21 In our Annual Work Programme 2021, we have already planned audit tasks focussing directly on the RRF or addressing some aspects of the overall crisis response. However, this work scheduled at the expense of other policy areas, in which audits will be postponed. We estimate that a comprehensive evaluation of the NGEU throughout the spending cycle and in all its key aspects might require carrying out performance assessments for the annual assurance and – on top – dedicated performance audits.

A new dimension for EU revenue

22 Another novel element of the NGEU package is the financing approach through borrowing on the capital markets. For the first time, the EU will borrow to finance non-repayable support. Consequently, the Commission will be responsible for issuing debt on a much larger scale than now and the ECA will need to audit these financial operations.

23 In addition, the European Council already agreed to create a new own resource based on non-recycled plastic waste and to explore the introduction of other new own resources in future. The ECA will have the responsibility of auditing the collection of these new levies. We estimate therefore that there will be no efficiency gains for the revenue part of the SoA work and the required resources will be proportional to the amounts raised by the EU.

NGEU top ups to existing MFF

24 The smaller part of the NGEU funds, 77.5 billion euros (including 47.5 billion on crisis-response REACT-EU), top up existing MFF programmes. The effect of that on our audit resources will be noticeable, but it will be possible to cover it as part of traditional financial, compliance and performance audits.

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SURE

25 Next to the NGEU, another new instrument to be audited by the ECA is the SURE initiative (Support to mitigate Unemployment Risks in an Emergency). The support scheme, managed by the European Commission, provides reinsurance for national unemployment insurance systems, focused on short-time work and schemes that avoid lay-offs during shocks like the COVID-19 pandemic. It allows for a financial assistance up to 100 billion euro in the form of loans from the EU to affected Member States. In order to provide requesting Member States with financial assistance at financially favourable terms, the Commission raises funds on international capital markets by issuing the so called 'social bonds'. By December 2020, the Commission has already issued 39.5 billion of these bonds. The loan agreements signed under SURE will be subject to the ECA's audit based on Article 13 of the SURE Regulation (per reference to the Financial Regulation).

Potential collaboration with EU national SAIs

26 Member States will be in charge of implementing national RRFs and national Supreme Audit Institutions will have the mandate to audit those plans. Some of them are starting to work on this already in 2021. The ECA could consider ways to further collaborate with SAIs by proposing joint or parallel audit on the assessment of the NRRFs.

1.4.1.2. Audit resource needs for the crisis response measures

Estimation attempt based on extrapolating current audit needs

27 Using a simple extrapolation as a first approximation one obtains a rather high staff need. In 2019, we had around 483 staff in the audit chambers for financial, compliance and performance audits; the audited amount was 130 billion euro from the EU budget and the EDF ⁽¹⁾ in 2019. Applying the same ratio to the RRF grants part in 2024, the year with the expected maximum payments of 90 billion euro, would mean the theoretical need for a staggering 334 additional posts for the grants part of RRF alone.

28 We expect that the design of the RRF can lead to a higher 'audit efficiency' per euro spent compared to the MFF. Based on the currently available information about the design on the national plans, we can assume that they will prioritise large projects of systemic nature, rather than small individual investments of limited scope, as it is typical for some MFF programmes. The reimbursements based on milestones rather than specific costs may reduce the need for detailed checks on the spot. Due to these structural features of the RRF, we will be likely in the position to develop systemic audit techniques, ensuring reliability of audit results based on reduced substantial testing. However, the exact extent of possible efficiency gains cannot be established at this stage.

Estimation based on Member State coverage

29 A more promising approach to estimate the resource needs is based on the Member State specific nature of the facility. It is designed around 27 national programmes and therefore compartmentalised by Member State in its execution. This will mean that the most efficient way to deal with the audit of RRF may be **audit teams who will become experts in the (group of) Member States they are covering**. This is also happening at the Commission, where Member State desks are used in the SG (RECOVER task force) and in relevant DGs. Assuming that the size of these teams would vary depending on the programme amounts and complexity, we can model an average need of four auditors per Member State, i.e. 108 for all of them.

(1) MFF headings: 126.1 bn Euros; EDF: 3.4 bn Euros.

30 To these 108 for the performance and compliance audit of RRF grant expenditure we need to add some resources for the audit of new types of NGEU revenue (3 posts), the EU debt issuance (3 posts), the provision of RRF loans to Member States (3 posts), the financial audit of the entire RRF (9 posts), some additional work for NGEU ‘top-ups’ to MFF programmes (6 posts) and the audit of SURE (3 posts). All in all, we estimate that the ECA would require at peak activity of crisis response measures **135 additional auditor posts** for the financial, compliance and performance audit of the NGEU and SURE instruments. Due to the temporary nature of the measures, these resources would be **temporary posts** to be build up between 2022 and 2025 and reduced again between 2028 and 2031, assuming six-year contracts.

1.4.2. Rising stakeholders' expectations on audit coverage of EU action

31 In the recent years, the ECA has received a **dynamically growing number of suggestions for audits from the European Parliaments' Conference of Committee Chairs (CCC)**. This number went up from 38 concerning the ECA's Annual Work Programme for 2016 to 158 for 2021, which shows the interest of the committees and the usefulness of our audits for their work. In addition, the thematic scope of the suggestions broadened: 21 committees sent their suggestions for 2021 compared to 12 for 2016 (see Table 2). This reflects the wish of our key stakeholders for a broader coverage of EU funds and regulatory action.

Table 2 – CCC audit requests 2016-2021

| Committee | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | Number of AI |
|-----------|------|------|------|------|------|------|--------------|
| AFET | 0 | 1 | 0 | 0 | 4 | 3 | 8 |
| AGRI | 0 | 0 | 11 | 4 | 9 | 7 | 31 |
| BUDG | 1 | 2 | 1 | 3 | 8 | 9 | 24 |
| CONT | 0 | 8 | 25 | 22 | 20 | 27 | 102 |
| CULT | 1 | 1 | 1 | 4 | 3 | 5 | 15 |
| DEVE | 1 | 0 | 2 | 0 | 2 | 3 | 8 |
| DROIT | 0 | 0 | 0 | 1 | 0 | 9 | 10 |
| ECON | 0 | 0 | 0 | 2 | 1 | 6 | 9 |
| EMPL | 4 | 0 | 0 | 0 | 5 | 13 | 22 |
| ENVI | 4 | 3 | 6 | 4 | 2 | 14 | 33 |
| FEMM | 0 | 0 | 7 | 8 | 6 | 2 | 23 |
| IMCO | 1 | 4 | 1 | 0 | 0 | 3 | 9 |
| INTA | 4 | 0 | 1 | 1 | 3 | 8 | 17 |
| ITRE | 0 | 0 | 4 | 8 | 4 | 6 | 22 |
| JURI | 2 | 0 | 0 | 1 | 0 | 8 | 11 |
| LIBE | 0 | 3 | 5 | 7 | 2 | 7 | 24 |
| PECH | 2 | 0 | 2 | 0 | 0 | 2 | 6 |
| PETI | 0 | 0 | 3 | 1 | 1 | 9 | 14 |
| REGI | 13 | 1 | 4 | 0 | 1 | 1 | 20 |
| SEDE | 0 | 2 | 2 | 0 | 2 | 3 | 9 |
| TRAN | 3 | 3 | 1 | 3 | 4 | 13 | 27 |

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| Committee | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | Number of AI |
|-----------------------------|-----------|-----------|-----------|-----------|-----------|------------|--------------|
| TAXE | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| Number of AI | 37 | 28 | 76 | 69 | 77 | 158 | 445 |
| Number of Committees | 12 | 10 | 16 | 14 | 17 | 21 | 22 |

32 Stakeholders from the European Parliament also **expressed horizontal suggestions concerning the depth and scope of our reports**. They would wish the ECA to analyse in detail if EU policies are consistent with each other and whether lessons learned have been taken into account in their design or implementation. Further, the EP is interested in detailed information (at MS and EU level) about the implementation of EU programmes and policies and wishes to receive from the ECA more foresight-oriented audit information for decisions on future programmes.

33 The Council expressed its wish for more publications on specific topics from a performance angle, such as more and more **elaborate country reports**, reports on the administrative performance and expenses of EU institutions. The Council also called for more attention for the follow-up of audit recommendations and follow-up reports that look at the developments within certain areas over time ⁽¹⁾.

34 Finally, the European Council in its conclusions following a special summit in July 2020 called for a strong involvement of the Court of Auditors in **combatting fraud** (paragraph 24 of the Council's Conclusions).

35 An additional **20 auditor posts** would allow us to make visible progress in responding to stakeholder requests in relation to more performance audits and a stronger involvement in combatting fraud.

1.4.3. *Requests for a higher level of detail in the traditional SoA*

36 The EU Council has repeatedly requested the ECA to ensure a **higher level of information and detail per spending area**. On the basis of the current SoA methodology, this request cannot met without additional resources.

37 The Council, at the request of several national delegations, and MEPs have frequently invited the ECA to consider **providing an error rate per heading** in our Annual Report, i.e. for headings 3 – *Security and Citizenship* and 4 – *Global Europe*. To provide a statistically reliable error rates, we would need to increase substantial testing, in particular for headings with comparatively lower budgetary allocation, such as headings 3 and 4.

38 In 2018, the Council also encouraged the ECA to establish estimated levels of error for Pillar 1 and Pillar 2 of heading 2 (*Sustainable growth: natural resources*) based on a larger sample. Looking ahead, the **new 2021-2027 MFF has two additional headings**. If we would also have to provide error rates for all seven headings, the resource needs will increase further.

⁽¹⁾ Based on the discharge resolutions of the years 2018-2019 and conclusions of the discussions following the presentations of the ECA's products in the Council.

39 To estimate the additional resource needs to provide an error rate for all 2021-2027 MFF headings we can use some estimations we provided on previous occasions. For these the two 2014-2020 headings 3 – *Security and Citizenship* and 4 – *Global Europe*, we provided an estimation of resource needs of 20 posts to Council delegations during the 2019 discharge. Considering that these two headings have been approximately split in three headings in the 2021-2027 MFF, we estimate that making significant progress at further increasing the level of detail in our SoA audit, would require at least additional **25 auditor posts**.

1.4.4. *Emerging issues*

40 Setting aside the COVID-19 crisis response, the EU increasingly faces **new challenges and growing complexity of the instruments to address them**. The increasing use of conditionalities in EU policies and spending means also that certain EU objectives (such as fighting climate change or digitalisation) apply to virtually all EU-activities rather than specific policies and are addressed by a multitude of diverse actions. Today, **one euro of EU expenditure has to achieve many policy goals**, which increases the accountability and audit needs for that same Euro. To provide an accurate financial and performance assessment of the EU action, the ECA needs to follow this evolution. To do it in a methodologically robust way, we will have to make significant **investments in knowledge management, training and research**.

41 For example, following recent political agreements for the NGEU and the MFF, **rule of law conditionality** as a horizontal aspect will require our increased attention, both in terms of preparatory methodological work and audit checks. As of January 2021, the 'Regulation on the protection of the Union's budget in case of generalized deficiencies as regards the rule of law in the Member States' will apply to the next MFF and large parts of Next Generation EU. The regulation give powers to the European Commission to apply protective measures including the suspension or reduction payments from the EU budget in case it finds generalized deficiencies as regards the rule of law in one of the Member States (subject to veto of the Council).

42 Digitalisation of our audit is another field where hiring new talent is urgently needed. Given a limited number of staff at the ECA's with data or computer science profiles, the ECA will need new digital talent, sufficient to trigger a change at the level of the whole institution. Despite continuous effort to build internal capacities and the openness of existing ECA staff to use these learning opportunities, the implementation of complex digital techniques is impossible without new staff, professionally trained in this area.

43 We estimate that the additional resources needed to address the new challenges in the EU's operations amount to **15 auditor posts**. These posts would be used for developing new audit approaches and methods as well as undertaking specific audits in these areas.

1.5. *The bottom line: a significant increase of audit posts paired with a decrease of the relative overhead of administrative post*

44 Tallying to above numbers leads to the overall increase of 195 posts shown in Table 3 below. A majority of posts would be temporary with six-year contracts. Due to the fact that the financial roll-out of NGEU will increase gradually over the next four years, it is suggested to stretch the increase over four years. This is also advantageous for recruitment reasons.

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Table 3 – Summary of estimation of additional resource needs

| | NGEU and SURE audit | Stakeholder expectations on audit coverage | Higher level of detail in the traditional SoA | | Emerging issues | Total | | |
|----------------------------------|---------------------|--|---|----|-----------------|-------------|-----------|-------------|
| | | | | | | Temp. | Perm. | Total |
| Temporary or permanent | Temp. | | Perm. | | | Temp. | Perm. | Total |
| 2022 | 20 | | 20 | | | 20 | 20 | 40 |
| 2023 | 65 | | 8 | | | 65 | 8 | 73 |
| 2024 | 28 | | 19 | | | 28 | 19 | 47 |
| 2025 | 22 | | 13 | | | 22 | 13 | 35 |
| 2026 | | | | | | 0 | 0 | 0 |
| 2027 | | | | | | 0 | 0 | 0 |
| 2028 | - 20 | | | | | - 20 | 0 | - 20 |
| 2029 | - 65 | | | | | - 65 | 0 | - 65 |
| 2030 | - 28 | | | | | - 28 | 0 | - 28 |
| 2031 | - 22 | | | | | - 22 | 0 | - 22 |
| Maximum reached 2025-2027 | 135 | 20 | 25 | 15 | | 135 | 60 | 195 |
| Final total at end of 2031 | 0 | 20 | 25 | 15 | | 0 | 60 | 60 |

45 The multi-annual approach will also allow us to **adjust the requests for the years 2023 to 2025 once our audit approach is refined**, potentially identifying some further savings and request fewer resources than projected above. The resource needs for the **audit of the crisis response instruments would take precedence** over the other activities mentioned in this paper.

46 To make a clear efficiency contribution, the requested audit posts would not be accompanied by a request for additional support service posts. This means our overall **overhead of administrative posts will decrease in relative terms** in the process.

2. **Annex II - 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 SAs 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 decides 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. Annex III - Explanation for budget lines with increases and decreases

3.1. Explanation for budget lines with increases

| Budget line | Budget 2021 | Draft Budget 2022 | Increase | | Explanation |
|--|----------------|-------------------|--------------|---------|---|
| | euro | euro | euro | % | |
| Item 1000 Remuneration, allowances and pensions | 9 145 909,00 | 9 436 000,00 | 290 091,00 | 3,17% | Expiry of Members mandate and salary increase |
| Item 1002 Entitlements on entering and leaving the service | 79 818,00 | 637 000,00 | 557 182,00 | 698,07% | Expiry of Members mandate and salary increase |
| Item 1020 Temporary allowances | 1 107 818,00 | 1 272 000,00 | 164 182,00 | 14,82% | Expiry of Members mandate and salary increase |
| Item 1200 Remuneration and allowances | 112 928 182,00 | 120 384 000,00 | 7 455 818,00 | 6,60% | Additional posts and salary increase |
| Item 1204 Entitlements on entering and leaving the service and on transfer | 733 909,00 | 1 102 000,00 | 368 091,00 | 50,15% | Additional posts and salary increase |

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| Budget line | Budget 2021 | Draft Budget 2022 | Increase | | Explanation |
|--|--------------|-------------------|------------|---------|--|
| | euro | euro | euro | % | |
| Item 1220 Allowances for staff retired in the interests of the service (Articles 41 and 50 of the Staff Regulations) | 162 636,00 | 167 000,00 | 4 364,00 | 2,68% | Salary increase |
| Item 1400 Other staff | 4 991 364,00 | 5 308 000,00 | 316 636,00 | 6,34% | Salary increase + 4 additional agents |
| Item 1404 In-service training and staff exchanges | 2 030 000,00 | 2 287 000,00 | 257 000,00 | 12,66% | Additional ENDS for Audit |
| Item 1405 Other external services | 175 636,00 | 185 000,00 | 9 364,00 | 5,33% | Salary increase |
| Item 1610 Miscellaneous expenditure on recruitment | 39 000,00 | 96 000,00 | 57 000,00 | 146,15% | Additional posts |
| Item 1612 Further training for staff | 730 000,00 | 750 000,00 | 20 000,00 | 2,74% | More trainings and price increase |
| Item 1650 Medical service | 118 000,00 | 120 000,00 | 2 000,00 | 1,69% | Covid-19 tests and vaccins |
| Item 1654 Early Childhood Centre | 1 465 000,00 | 1 509 000,00 | 44 000,00 | 3,00% | Estimates provided by the Commission |
| Item 2000 Rent | 100 000,00 | 145 000,00 | 45 000,00 | 45,00% | New contract for Disaster Recovery Centre |
| Item 2007 Fitting-out of premises | 220 000,00 | 440 000,00 | 220 000,00 | 100,00% | Works for the accomodation of additional staff |
| Item 2022 Cleaning and maintenance | 1 670 000,00 | 1 738 000,00 | 68 000,00 | 4,07% | Expected price increase with new contract |
| Item 2026 Security and surveillance of buildings | 168 000,00 | 300 000,00 | 132 000,00 | 78,57% | To complete the Access System project started at the end of 2020 |
| Item 2028 Insurance | 100 000,00 | 235 000,00 | 135 000,00 | 135,00% | New contract more expensive (cover terrorist attacks) |
| Item 2100 Purchase, work on and maintenance of equipment and software | 2 378 000,00 | 2 458 000,00 | 80 000,00 | 3,36% | Increase linked to additional posts |
| Item 2102 External services for the operation, implementation and maintenance of software and systems | 5 483 000,00 | 5 720 000,00 | 237 000,00 | 4,32% | Increase linked to additional posts |
| Item 2103 Telecommunications | 310 000,00 | 320 000,00 | 10 000,00 | 3,23% | Increase linked to additional posts |
| Item 2120 Furniture | 100 000,00 | 155 000,00 | 55 000,00 | 55,00% | Increase linked to additional posts |

| Budget line | Budget 2021 | Draft Budget 2022 | Increase | | Explanation |
|--|-------------|-------------------|------------|--------|--|
| | euro | euro | euro | % | |
| Item 2160 Vehicles | 487 000,00 | 510 000,00 | 23 000,00 | 4,72% | New lease contract and support to green mobility |
| Item 2380 Other administrative expenditure | 280 000,00 | 290 000,00 | 10 000,00 | 3,57% | Increase number of removals and EMAS activity |
| Item 2700 Limited consultations, studies and surveys | 530 000,00 | 541 000,00 | 11 000,00 | 2,08% | Based on expected requests from Audit Chambers |
| Item 2720 Documentation, library and archiving expenditure | 440 000,00 | 595 000,00 | 155 000,00 | 35,23% | Increase mainly due to access to a special database for auditors |

3.2. Explanation for budget lines with decreases

| Budget line | Budget 2021 | Draft Budget 2022 | Decrease | | Explanation |
|--|-------------|-------------------|--------------|---------|--|
| | euro | euro | euro | % | |
| Item 1202 Paid overtime | 295 455,00 | 236 000,00 | - 59 455,00 | -20,12% | Based on past execution, new rules for drivers |
| Item 1632 Social contacts between Members of staff and other welfare expenditure | 94 000,00 | 90 000,00 | - 4 000,00 | -4,26% | Estimates provided by the Commission |
| Item 1620 Missions | 2 988 000 | 2 700 000 | - 288 000 | -9,64% | Savings |
| Item 2310 Financial charges | 13 000,00 | 12 000,00 | - 1 000,00 | -7,69% | Savings |
| Item 2540 Meetings, congresses and conferences | 141 000,00 | 120 000,00 | - 21 000,00 | -14,89% | Savings |
| Item 2741 Publications of a general nature | 775 000,00 | 625 000,00 | - 150 000,00 | -19,35% | Savings |

EUROPEAN COURT OF AUDITORS

VII. ESTABLISHMENT PLAN

| Function group and grade | Court of Auditors | | | |
|--------------------------|------------------------------------|--------------------------------|--------------------|--------------------------------|
| | 2022 | | 2021 | |
| | Permanent posts | Temporary posts ⁽¹⁾ | Permanent posts | Temporary posts ⁽¹⁾ |
| HC | | 1 | | 1 |
| AD 16 | | | | |
| AD 15 | 11 | | 11 | |
| AD 14 | 40 ⁽¹⁾ | 31 | 40 ⁽¹⁾ | 31 |
| AD 13 | 37 | 2 | 37 ⁽²⁾ | 2 |
| AD 12 | 66 ⁽³⁾ | 6 | 66 | 6 |
| AD 11 | 48 | 33 | 48 | 33 |
| AD 10 | 55 | 2 | 55 | 2 |
| AD 9 | 112 ⁽³⁾ | | 110 | |
| AD 8 | 65 ⁽³⁾ | 2 | 60 | 2 |
| AD 7 | 64 ⁽³⁾ + ⁽⁴⁾ | 16 ⁽⁴⁾ | 54 | 6 |
| AD 6 | 38 ⁽³⁾ | 1 | 43 | 1 |
| AD 5 | 35 ⁽⁴⁾ | 11 ⁽⁴⁾ | 23 | 1 |
| Total AD | 571 | 105 | 547 | 85 |
| AST 11 | 4 | 1 | 4 | 1 |
| AST 10 | 6 | | 6 | |
| AST 9 | 20 ⁽³⁾ | 1 | 22 | 1 |
| AST 8 | 14 | 1 | 14 | 1 |
| AST 7 | 18 | 26 | 18 | 26 |
| AST 6 | 37 ⁽³⁾ | | 33 | |
| AST 5 | 29 ⁽³⁾ | 5 | 31 | 5 |
| AST 4 | 7 ⁽³⁾ | 16 | 7 | 16 |
| AST 3 | 4 ⁽³⁾ | | 6 | |
| AST 2 | | | | |
| AST 1 | | | | |
| Total AST | 139 | 50 | 141 | 50 |
| AST/SC 6 | | 9 | | 9 |
| AST/SC 5 | | 2 | | 2 |
| AST/SC 4 | | 12 | | 12 |
| AST/SC 3 | | 4 | | 4 |
| AST/SC 2 | 2 | 1 | 2 | 1 |
| AST/SC 1 | | | | |
| Total SC | 2 | 28 | 2 | 28 |
| Total | 712 ⁽⁵⁾ | 183 | 690 ⁽⁵⁾ | 163 |

⁽¹⁾ Of which 1 AD15 *ad personam*.

⁽²⁾ Of which 2 AD13 *ad personam* in 2022. 1 AD14 *ad personam* in 2021.

⁽³⁾ Upgradings and transformation of posts (2022).

⁽⁴⁾ Additional posts (2022) (2 IRL translators + 40 auditors).

⁽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.

REVENUE**Contribution of the European Union to the financing of the expenditure of the
Court of Auditors for the financial year 2022**

| Heading | Amount |
|-------------------------|--------------------|
| Expenditure | 161 153 175 |
| Own resources | -24 955 000 |
| Contribution due | 136 198 175 |

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REVENUE

TITLE 3

ADMINISTRATIVE REVENUE

CHAPTER 3 0 — REVENUE FROM STAFF

CHAPTER 3 1 — REVENUE LINKED TO PROPERTY

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

| Article Item | Heading | Financial year 2022 | Financial year 2021 | Financial year 2020 | % 2020/2022 |
|--------------|--|---------------------|---------------------|---------------------|-------------|
| | CHAPTER 3 0 | | | | |
| 3 0 0 | Taxes and levies | | | | |
| 3 0 0 0 | Tax on remunerations | 13 274 000 | 12 227 015 | 11 806 694,14 | 88,95 |
| 3 0 0 1 | Special levies on remunerations | 2 350 000 | 2 295 497 | 2 197 358,73 | 93,50 |
| | <i>Article 3 0 0 — Total</i> | 15 624 000 | 14 522 512 | 14 004 052,87 | 89,63 |
| 3 0 1 | Contributions to the pension scheme | | | | |
| 3 0 1 0 | Staff contributions to the pension scheme | 9 331 000 | 8 710 562 | 8 711 998,02 | 93,37 |
| 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> | 9 331 000 | 8 710 562 | 8 711 998,02 | 93,37 |
| | CHAPTER 3 0 — TOTAL | 24 955 000 | 23 233 074 | 22 716 050,89 | 91,03 |
| | CHAPTER 3 1 | | | | |
| 3 1 0 | Sale of immovable property — Assigned revenue | p.m. | p.m. | 0,— | |
| 3 1 1 | Sale of other property | p.m. | p.m. | 0,— | |
| 3 1 2 | Letting and subletting immovable property — Assigned revenue | p.m. | p.m. | 0,— | |
| | CHAPTER 3 1 — TOTAL | p.m. | p.m. | 0,— | |
| | CHAPTER 3 2 | | | | |
| 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. | 4 013,01 | |
| | <i>Article 3 2 0 — Total</i> | p.m. | p.m. | 4 013,01 | |

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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**

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 13 274 000 | 12 227 015 | 11 806 694,14 |

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

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 2 350 000 | 2 295 497 | 2 197 358,73 |

Legal basis

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

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

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 9 331 000 | 8 710 562 | 8 711 998,02 |

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

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 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

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 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.

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CHAPTER 3 1 — REVENUE LINKED TO PROPERTY

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

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 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*

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 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*

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 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

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| p.m. | p.m. | 4 013,01 |

CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE (cont'd)**3 2 0** (cont'd)

3 2 0 2 (cont'd)

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

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 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

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 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 3 — OTHER ADMINISTRATIVE REVENUE**3 3 0 Repayment of amounts wrongly paid — Assigned revenue**

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| p.m. | p.m. | 67 989,52 |

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CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE (cont'd)**3 3 0** (cont'd)*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**

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 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**

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 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**

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| p.m. | p.m. | 0,— |

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.

CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE *(cont'd)***3 3 9** *Other revenue from administrative operations*

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| p.m. | p.m. | 5 951,70 |

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***

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| p.m. | p.m. | 0,— |

Remarks

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

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

| Financial year 2022 | Financial year 2021 | Financial year 2020 |
|---------------------|---------------------|---------------------|
| 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 (2022 and 2021) and outturn (2020)

| Title Chapter | Heading | Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|------------------|---|---------------------|---------------------|-----------------------|
| 1 | PERSONS WORKING WITH THE INSTITUTION | | | |
| 1 0 | MEMBERS OF THE INSTITUTION | 11 715 000 | 10 703 545 | 10 189 332,98 |
| 1 2 | OFFICIALS AND TEMPORARY STAFF | 119 849 775 | 114 120 182 | 109 158 666,25 |
| 1 4 | OTHER STAFF AND EXTERNAL SERVICES | 8 444 000 | 7 861 000 | 6 794 295,88 |
| 1 6 | OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION | 5 184 500 | 5 601 000 | 3 815 468,37 |
| | Title 1 — Total | 145 193 275 | 138 285 727 | 129 957 763,48 |
| 2 | BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE | | | |
| 2 0 | BUILDINGS AND ASSOCIATED COSTS | 3 778 000 | 3 358 000 | 3 359 081,73 |
| 2 1 | DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE | 9 171 900 | 9 072 000 | 10 837 876,44 |
| 2 3 | CURRENT ADMINISTRATIVE EXPENDITURE | 574 000 | 565 000 | 220 891,76 |
| 2 5 | MEETINGS AND CONFERENCES | 675 000 | 696 000 | 142 145,70 |
| 2 7 | INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION | 1 761 000 | 1 745 000 | 1 180 378,88 |
| | Title 2 — Total | 15 959 900 | 15 436 000 | 15 740 374,51 |
| 10 | OTHER EXPENDITURE | | | |
| 10 0 | PROVISIONAL APPROPRIATIONS | p.m. | p.m. | 0,— |
| 10 1 | CONTINGENCY RESERVE | p.m. | p.m. | 0,— |
| | Title 10 — Total | p.m. | p.m. | 0,— |
| | GRAND TOTAL | 161 153 175 | 153 721 727 | 145 698 137,99 |

TITLE 1

PERSONS WORKING WITH THE INSTITUTION

CHAPTER 1 0 — MEMBERS OF THE INSTITUTION

CHAPTER 1 2 — OFFICIALS AND TEMPORARY STAFF

| Article Item | Heading | Appropriations 2022 | Appropriations 2021 | Outturn 2020 | % 2020/2022 |
|--------------|--|---------------------|---------------------|----------------------|--------------|
| | CHAPTER 1 0 | | | | |
| 1 0 0 | Remuneration and other entitlements | | | | |
| 1 0 0 0 | Remuneration, allowances and pensions | | | | |
| | Non-differentiated appropriations | 9 436 000 | 9 145 909 | 8 706 870,25 | 92,27 |
| 1 0 0 2 | Entitlements on entering and leaving the service | | | | |
| | Non-differentiated appropriations | 637 000 | 79 818 | 142 348,98 | 22,35 |
| | <i>Article 1 0 0 — Total</i> | 10 073 000 | 9 225 727 | 8 849 219,23 | 87,85 |
| 1 0 2 | Temporary allowances | | | | |
| | Non-differentiated appropriations | 1 272 000 | 1 107 818 | 1 247 417,33 | 98,07 |
| 1 0 3 | Pensions | | | | |
| | Non-differentiated appropriations | p.m. | p.m. | 0,— | |
| 1 0 4 | Missions | | | | |
| | Non-differentiated appropriations | 290 000 | 290 000 | 36 297,19 | 12,52 |
| 1 0 6 | Training | | | | |
| | Non-differentiated appropriations | 80 000 | 80 000 | 56 399,23 | 70,50 |
| 1 0 9 | Provisional appropriation | | | | |
| | Non-differentiated appropriations | p.m. | p.m. | 0,— | |
| | CHAPTER 1 0 — TOTAL | 11 715 000 | 10 703 545 | 10 189 332,98 | 86,98 |
| | CHAPTER 1 2 | | | | |
| 1 2 0 | Remuneration and other entitlements | | | | |
| 1 2 0 0 | Remuneration and allowances | | | | |
| | Non-differentiated appropriations | 118 344 775 | 112 928 182 | 108 147 881,29 | 91,38 |
| 1 2 0 2 | Paid overtime | | | | |
| | Non-differentiated appropriations | 236 000 | 295 455 | 216 772,08 | 91,85 |

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CHAPTER 1 2 — OFFICIALS AND TEMPORARY STAFF (*cont'd*)
CHAPTER 1 4 — OTHER STAFF AND EXTERNAL SERVICES

| Article Item | Heading | Appropriations 2022 | Appropriations 2021 | Outturn 2020 | % 2020/2022 |
|--------------|--|---------------------|---------------------|----------------|-------------|
| 1 2 0 | (<i>cont'd</i>) | | | | |
| 1 2 0 4 | Entitlements on entering the service, transfer and leaving the service | | | | |
| | Non-differentiated appropriations | 1 102 000 | 733 909 | 633 902,10 | 57,52 |
| | <i>Article 1 2 0 — Total</i> | 119 682 775 | 113 957 546 | 108 998 555,47 | 91,07 |
| 1 2 2 | <i>Allowances upon early termination of service</i> | | | | |
| 1 2 2 0 | Allowances for staff retired in the interests of the service | | | | |
| | Non-differentiated appropriations | 167 000 | 162 636 | 160 110,78 | 95,87 |
| 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> | 167 000 | 162 636 | 160 110,78 | 95,87 |
| 1 2 9 | <i>Provisional appropriation</i> | | | | |
| | Non-differentiated appropriations | p.m. | p.m. | 0,— | |
| | CHAPTER 1 2 — TOTAL | 119 849 775 | 114 120 182 | 109 158 666,25 | 91,08 |
| | CHAPTER 1 4 | | | | |
| 1 4 0 | <i>Other staff and external persons</i> | | | | |
| 1 4 0 0 | Other staff | | | | |
| | Non-differentiated appropriations | 5 308 000 | 4 991 364 | 4 557 814,28 | 85,87 |
| 1 4 0 4 | In-service training and staff exchanges | | | | |
| | Non-differentiated appropriations | 2 287 000 | 2 030 000 | 1 465 773,63 | 64,09 |
| 1 4 0 5 | Other external services | | | | |
| | Non-differentiated appropriations | 185 000 | 175 636 | 115 946,04 | 62,67 |
| 1 4 0 6 | External services in the linguistic field | | | | |
| | Non-differentiated appropriations | 664 000 | 664 000 | 654 761,93 | 98,61 |
| | <i>Article 1 4 0 — Total</i> | 8 444 000 | 7 861 000 | 6 794 295,88 | 80,46 |

CHAPTER 1 4 — OTHER STAFF AND EXTERNAL SERVICES (cont'd)**CHAPTER 1 6 — OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION**

| Article Item | Heading | Appropriations 2022 | Appropriations 2021 | Outturn 2020 | % 2020/2022 |
|--------------|--|---------------------|---------------------|--------------|-------------|
| 1 4 9 | Provisional appropriation | | | | |
| | Non-differentiated appropriations | p.m. | p.m. | 0,— | |
| | CHAPTER 1 4 — TOTAL | 8 444 000 | 7 861 000 | 6 794 295,88 | 80,46 |
| | CHAPTER 1 6 | | | | |
| 1 6 1 | Expenditure relating to staff management | | | | |
| 1 6 1 0 | Miscellaneous expenditure on recruitment | | | | |
| | Non-differentiated appropriations | 96 000 | 39 000 | 12 733,61 | 13,26 |
| 1 6 1 2 | Further training for staff | | | | |
| | Non-differentiated appropriations | 750 000 | 730 000 | 637 389,49 | 84,99 |
| | Article 1 6 1 — Total | 846 000 | 769 000 | 650 123,10 | 76,85 |
| 1 6 2 | Missions | | | | |
| | Non-differentiated appropriations | 2 452 500 | 2 988 000 | 679 855,77 | 27,72 |
| 1 6 3 | Assistance for staff of the institution | | | | |
| 1 6 3 0 | Social welfare | | | | |
| | Non-differentiated appropriations | 27 000 | 27 000 | 7 000,— | 25,93 |
| 1 6 3 2 | Social contacts between members of staff and other welfare expenditure | | | | |
| | Non-differentiated appropriations | 90 000 | 94 000 | 85 556,38 | 95,06 |
| | Article 1 6 3 — Total | 117 000 | 121 000 | 92 556,38 | 79,11 |
| 1 6 5 | Activities relating to all persons working with the institution | | | | |
| 1 6 5 0 | Medical service | | | | |
| | Non-differentiated appropriations | 120 000 | 118 000 | 440 000,— | 366,67 |
| 1 6 5 2 | Restaurants and canteens | | | | |
| | Non-differentiated appropriations | 140 000 | 140 000 | 145 933,12 | 104,24 |

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 Remuneration, allowances and pensions

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 9 436 000 | 9 145 909 | 8 706 870,25 |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 637 000 | 79 818 | 142 348,98 |

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.

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CHAPTER 1 0 — MEMBERS OF THE INSTITUTION (*cont'd*)**1 0 0** (*cont'd*)1 0 0 2 (*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).

1 0 2 **Temporary allowances**

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 1 272 000 | 1 107 818 | 1 247 417,33 |

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 3 **Pensions**

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| p.m. | p.m. | 0,— |

Remarks

This appropriation is intended to cover the retirement pensions and invalidity pensions of former Members of the Court of Auditors and the survivors' pensions for their surviving spouses and orphans.

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 Articles 9, 10, 11 and 16 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).

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 290 000 | 290 000 | 36 297,19 |

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).

1 0 6 Training

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 80 000 | 80 000 | 56 399,23 |

Remarks

This appropriation is intended to cover the costs of participation in language courses and other vocational 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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 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.

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CHAPTER 1 0 — MEMBERS OF THE INSTITUTION (*cont'd*)**1 0 9** (*cont'd*)*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 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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|----------------|
| 118 344 775 | 112 928 182 | 108 147 881,29 |

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,

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

1 2 0 0 (cont'd)

- 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.

1 2 0 2 Paid overtime

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 236 000 | 295 455 | 216 772,08 |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 1 102 000 | 733 909 | 633 902,10 |

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,

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

1 2 0 4 (cont'd)

- 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.

1 2 2 Allowances upon early termination of service

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 167 000 | 162 636 | 160 110,78 |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 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,

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

1 2 2 2 (cont'd)

— 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.

1 2 9 **Provisional appropriation**

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 5 308 000 | 4 991 364 | 4 557 814,28 |

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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)

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.

1 4 0 4 In-service training and staff exchanges

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 2 287 000 | 2 030 000 | 1 465 773,63 |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 185 000 | 175 636 | 115 946,04 |

CHAPTER 1 4 — OTHER STAFF AND EXTERNAL SERVICES (*cont'd*)**1 4 0** (*cont'd*)1 4 0 5 (*cont'd*)*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.

1 4 0 6 External services in the linguistic field

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 664 000 | 664 000 | 654 761,93 |

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**

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 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.

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CHAPTER 1 4 — OTHER STAFF AND EXTERNAL SERVICES (*cont'd*)**1 4 9** (*cont'd*)

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 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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 96 000 | 39 000 | 12 733,61 |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 750 000 | 730 000 | 637 389,49 |

Remarks

This appropriation is intended to cover the organisation of further training courses including language training courses and seminars in financial management and control on an interinstitutional basis and the registration fees for similar seminars.

It also covers 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.

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

1 6 1 2 (cont'd)

Legal basis

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

1 6 2 Missions

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 2 452 500 | 2 988 000 | 679 855,77 |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 27 000 | 27 000 | 7 000,— |

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,

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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 0 (*cont'd*)

— 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.

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 90 000 | 94 000 | 85 556,38 |

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

1 6 5 0 Medical service

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 120 000 | 118 000 | 440 000,— |

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.

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)

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 140 000 | 140 000 | 145 933,12 |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 1 509 000 | 1 465 000 | 1 427 000,— |

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.

1 6 5 5 PMO expenditure on the management of matters concerning Court of Auditors staff

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| p.m. | p.m. | 380 000,— |

Remarks

This appropriation is intended to cover the expenditure incurred under the service agreements between the Commission (PMO) and the Court of Auditors.

COURT OF AUDITORS

TITLE 2

BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

CHAPTER 2 0 — BUILDINGS AND ASSOCIATED COSTS

| Article Item | Heading | Appropriations 2022 | Appropriations 2021 | Outturn 2020 | % 2020/2022 |
|--------------|---|---------------------|---------------------|---------------------|--------------|
| | CHAPTER 2 0 | | | | |
| 2 0 0 | Buildings | | | | |
| 2 0 0 0 | Rent | | | | |
| | Non-differentiated appropriations | 145 000 | 100 000 | 85 809,— | 59,18 |
| 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 | 260 000 | 220 000 | 159 993,86 | 61,54 |
| 2 0 0 8 | Studies and technical assistance in connection with building projects | | | | |
| | Non-differentiated appropriations | 210 000 | 210 000 | 98 885,52 | 47,09 |
| | <i>Article 2 0 0 — Total</i> | 615 000 | 530 000 | 344 688,38 | 56,05 |
| 2 0 2 | Expenditure on buildings | | | | |
| 2 0 2 2 | Cleaning and maintenance | | | | |
| | Non-differentiated appropriations | 1 738 000 | 1 670 000 | 1 571 000,— | 90,39 |
| 2 0 2 4 | Energy consumption | | | | |
| | Non-differentiated appropriations | 850 000 | 850 000 | 585 000,— | 68,82 |
| 2 0 2 6 | Security and surveillance of buildings | | | | |
| | Non-differentiated appropriations | 300 000 | 168 000 | 652 000,— | 217,33 |
| 2 0 2 8 | Insurance | | | | |
| | Non-differentiated appropriations | 235 000 | 100 000 | 176 393,35 | 75,06 |
| 2 0 2 9 | Other expenditure on buildings | | | | |
| | Non-differentiated appropriations | 40 000 | 40 000 | 30 000,— | 75 |
| | <i>Article 2 0 2 — Total</i> | 3 163 000 | 2 828 000 | 3 014 393,35 | 95,30 |
| | CHAPTER 2 0 — TOTAL | 3 778 000 | 3 358 000 | 3 359 081,73 | 88,91 |

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

| Article Item | Heading | Appropriations 2022 | Appropriations 2021 | Outturn 2020 | % 2020/2022 |
|--------------|--|---------------------|---------------------|---------------|-------------|
| | CHAPTER 2 1 | | | | |
| 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 | | | | |
| | Non-differentiated appropriations | 2 458 000 | 2 378 000 | 3 438 000,— | 139,87 |
| 2 1 0 2 | External services for the operation, implementation and maintenance of software and systems | | | | |
| | Non-differentiated appropriations | 5 450 225 | 5 483 000 | 6 390 000,— | 117,24 |
| 2 1 0 3 | Telecommunications | | | | |
| | Non-differentiated appropriations | 320 000 | 310 000 | 265 000,— | 82,81 |
| | <i>Article 2 1 0 — Total</i> | 8 228 225 | 8 171 000 | 10 093 000,— | 122,66 |
| 2 1 2 | <i>Furniture</i> | | | | |
| | Non-differentiated appropriations | 119 675 | 100 000 | 99 960,28 | 83,53 |
| 2 1 4 | <i>Technical equipment and installations</i> | | | | |
| | Non-differentiated appropriations | 314 000 | 314 000 | 300 000,— | 95,54 |
| 2 1 6 | <i>Vehicles</i> | | | | |
| | Non-differentiated appropriations | 510 000 | 487 000 | 344 916,16 | 67,63 |
| | CHAPTER 2 1 — TOTAL | 9 171 900 | 9 072 000 | 10 837 876,44 | 118,16 |
| | CHAPTER 2 3 | | | | |
| 2 3 0 | <i>Stationery, office supplies and miscellaneous consumables</i> | | | | |
| | Non-differentiated appropriations | 55 000 | 55 000 | 39 998,17 | 72,72 |
| 2 3 1 | <i>Financial charges</i> | | | | |
| | Non-differentiated appropriations | 12 000 | 13 000 | 7 621,20 | 63,51 |
| 2 3 2 | <i>Legal expenses and damages</i> | | | | |
| | Non-differentiated appropriations | 200 000 | 200 000 | 0,— | |
| 2 3 6 | <i>Postage and delivery charges</i> | | | | |
| | Non-differentiated appropriations | 17 000 | 17 000 | 11 792,79 | 69,37 |

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CHAPTER 2 3 — CURRENT ADMINISTRATIVE EXPENDITURE (cont'd)**CHAPTER 2 5 — MEETINGS AND CONFERENCES****CHAPTER 2 7 — INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION**

| Article Item | Heading | Appropriations 2022 | Appropriations 2021 | Outturn 2020 | % 2020/2022 |
|----------------|--|---------------------|---------------------|--------------|-------------|
| 2 3 8 | Other administrative expenditure | | | | |
| | Non-differentiated appropriations | 290 000 | 280 000 | 161 479,60 | 55,68 |
| | CHAPTER 2 3 — TOTAL | 574 000 | 565 000 | 220 891,76 | 38,48 |
| | CHAPTER 2 5 | | | | |
| 2 5 2 | Representation expenses | | | | |
| | Non-differentiated appropriations | 213 000 | 213 000 | 33 007,88 | 15,50 |
| 2 5 4 | Meetings, congresses and conferences | | | | |
| | Non-differentiated appropriations | 120 000 | 141 000 | 34 995,35 | 29,16 |
| 2 5 6 | Expenditure on the dissemination of information and on participation in public events | | | | |
| | Non-differentiated appropriations | 17 000 | 17 000 | 11 246,47 | 66,16 |
| 2 5 7 | Interpreting costs | | | | |
| | Non-differentiated appropriations | 325 000 | 325 000 | 62 896,— | 19,35 |
| | CHAPTER 2 5 — TOTAL | 675 000 | 696 000 | 142 145,70 | 21,06 |
| | CHAPTER 2 7 | | | | |
| 2 7 0 | Limited surveys, studies and consultations; audit of agencies and other bodies of the Union | | | | |
| 2 7 0 0 | Limited consultations, studies and surveys | | | | |
| | Non-differentiated appropriations | 541 000 | 530 000 | 343 186,59 | 63,44 |
| 2 7 0 1 | Audit of agencies and other bodies of the Union | | | | |
| | Non-differentiated appropriations | p.m. | p.m. | 0,— | |
| | Article 2 7 0 — Total | 541 000 | 530 000 | 343 186,59 | 63,44 |
| 2 7 2 | Documentation, library and archiving expenditure | | | | |
| | Non-differentiated appropriations | 595 000 | 440 000 | 590 000,— | 99,16 |
| 2 7 4 | Production and distribution | | | | |
| 2 7 4 0 | Official Journal | | | | |
| | Non-differentiated appropriations | p.m. | p.m. | 0,— | |

COURT OF AUDITORS

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 145 000 | 100 000 | 85 809,— |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 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).

CHAPTER 2 0 — BUILDINGS AND ASSOCIATED COSTS (cont'd)**2 0 0** (cont'd)**2 0 0 5** Construction of buildings

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 260 000 | 220 000 | 159 993,86 |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 210 000 | 210 000 | 98 885,52 |

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.

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

2 0 2 2 Cleaning and maintenance

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 1 738 000 | 1 670 000 | 1 571 000,— |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 850 000 | 850 000 | 585 000,— |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 300 000 | 168 000 | 652 000,— |

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.

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

2 0 2 8 Insurance

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 235 000 | 100 000 | 176 393,35 |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 40 000 | 40 000 | 30 000,— |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 2 458 000 | 2 378 000 | 3 438 000,— |

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.

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

2 1 0 0 (cont'd)

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 5 450 225 | 5 483 000 | 6 390 000,— |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 320 000 | 310 000 | 265 000,— |

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**

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 119 675 | 100 000 | 99 960,28 |

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.

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

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

2 1 4 **Technical equipment and installations**

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 314 000 | 314 000 | 300 000,— |

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.

2 1 6 **Vehicles**

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 510 000 | 487 000 | 344 916,16 |

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**

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 55 000 | 55 000 | 39 998,17 |

Remarks

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

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CHAPTER 2 3 — CURRENT ADMINISTRATIVE EXPENDITURE (cont'd)**2 3 0** (cont'd)

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

2 3 1 **Financial charges**

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 12 000 | 13 000 | 7 621,20 |

Remarks

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

2 3 2 **Legal expenses and damages**

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 200 000 | 200 000 | 0,— |

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**

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 17 000 | 17 000 | 11 792,79 |

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.

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 290 000 | 280 000 | 161 479,60 |

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,
- 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**

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 213 000 | 213 000 | 33 007,88 |

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 120 000 | 141 000 | 34 995,35 |

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CHAPTER 2 5 — MEETINGS AND CONFERENCES (*cont'd*)**2 5 4** (*cont'd*)*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.

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

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 17 000 | 17 000 | 11 246,47 |

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 ***Interpreting costs***

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 325 000 | 325 000 | 62 896,— |

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 surveys, studies and consultations; audit of agencies and other bodies of the Union**

2 7 0 0 Limited consultations, studies and surveys

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 541 000 | 530 000 | 343 186,59 |

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.

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 0 1 Audit of agencies and other bodies of the Union

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| p.m. | p.m. | 0,— |

Remarks

This appropriation is intended to cover the cost of auditing the agencies and other bodies of the Union under Article 287(1) TFEU and Article 70(6) and (7) of the Financial Regulation.

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

2 7 2 Documentation, library and archiving expenditure

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 595 000 | 440 000 | 590 000,— |

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,

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

2 7 2 (cont'd)

- 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 0 Official Journal

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| p.m. | p.m. | 0,— |

Remarks

This appropriation is intended to cover the cost of publications by the Court of Auditors in the *Official Journal of the European Union*.

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

2 7 4 1 Publications of a general nature

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| 625 000 | 775 000 | 247 192,29 |

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 the second subparagraph of Article 287(4) TFEU, and to 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.

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TITLE 10
OTHER EXPENDITURE

CHAPTER 10 0 — PROVISIONAL APPROPRIATIONS

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| p.m. | p.m. | 0,— |

CHAPTER 10 1 — CONTINGENCY RESERVE

| Appropriations 2022 | Appropriations 2021 | Outturn 2020 |
|---------------------|---------------------|--------------|
| p.m. | p.m. | 0,— |

STAFF

Section V — Court of Auditors

| Function group and grade | 2022 | | 2021 | |
|--------------------------|----------------------------------|-------------------|-------------------|-----------------|
| | 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⁾ | 2 |
| AD 12 | 66 ⁽²⁾ | 6 | 66 | 6 |
| AD 11 | 48 | 33 | 48 | 33 |
| AD 10 | 55 | 2 | 55 | 2 |
| AD 9 | 112 ⁽³⁾ | — | 110 | — |
| AD 8 | 65 ⁽³⁾ | 2 | 60 | 2 |
| AD 7 | 54 ⁽³⁾ ⁽⁴⁾ | 13 ⁽⁴⁾ | 54 | 6 |
| AD 6 | 38 ⁽³⁾ | 1 | 43 | 1 |
| AD 5 | 23 ⁽⁴⁾ | 1 ⁽⁴⁾ | 23 | 1 |
| Subtotal AD | 549 | 91 | 547 | 84 |
| AST 11 | 4 | 1 | 4 | 1 |
| AST 10 | 6 | — | 6 | — |
| AST 9 | 20 ⁽³⁾ | 1 | 22 | 1 |
| AST 8 | 14 | 1 | 14 | 1 |
| AST 7 | 18 | 26 | 18 | 26 |
| AST 6 | 37 ⁽³⁾ | — | 33 | — |
| AST 5 | 29 ⁽³⁾ | 5 | 31 | 5 |
| AST 4 | 7 ⁽³⁾ | 16 | 7 | 16 |
| AST 3 | 4 ⁽³⁾ | — | 6 | — |
| AST 2 | — | — | — | — |
| AST 1 | — | — | — | — |
| Subtotal AST | 139 | 50 | 141 | 50 |
| AST/SC 6 | — | 9 | — | 9 |
| AST/SC 5 | — | 2 | — | 2 |
| AST/SC 4 | — | 12 | — | 12 |

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| Function group and grade | 2022 | | 2021 | |
|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| | Permanent posts | Temporary posts | Permanent posts | Temporary posts |
| | AST/SC 3 | — | 4 | — |
| AST/SC 2 | 2 | 1 | 2 | 1 |
| AST/SC 1 | — | — | — | — |
| Subtotal AST/SC | 2 | 28 | 2 | 28 |
| Total | 690 ⁽¹⁾ | 170 ⁽²⁾ | 690 ⁽³⁾ | 163 ⁽⁴⁾ |
| Grand Total | 860 | | 853 | |

⁽¹⁾ Of which 1 AD15 *ad personam* .

⁽²⁾ Of which 2 AD13 *ad personam* in 2022. 1 AD14 *ad personam* in 2021.

⁽³⁾ Upgradings and transformation of posts (2022).

⁽⁴⁾ Additional posts (2022) (2 IRL translators + 40 auditors).

⁽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.

