

SECTION V  
EUROPEAN COURT OF AUDITORS

EUROPEAN COURT OF AUDITORS

## REVENUE

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

Heading	Amount
Expenditure	185 655 890
Own resources	- 31 180 000
<b>Contribution due</b>	<b>154 475 890</b>

## REVENUE

## TITLE 3

## ADMINISTRATIVE REVENUE

## CHAPTER 3 0 — REVENUE FROM STAFF

## CHAPTER 3 1 — REVENUE LINKED TO PROPERTY

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	%2022/2024
	CHAPTER 3 0				
<b>3 0 0</b>	<b>Taxes and levies</b>				
3 0 0 0	Tax on remunerations	15 989 000	14 797 000	12 997 375,15	81,29
3 0 0 1	Special levies on remunerations	2 650 000	2 500 000	2 416 820,06	91,20
	<i>Article 3 0 0 — Total</i>	18 639 000	17 297 000	15 414 195,21	82,70
<b>3 0 1</b>	<b>Contributions to the pension scheme</b>				
3 0 1 0	Staff contributions to the pension scheme	12 541 000	10 469 000	9 747 592,21	77,73
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>	12 541 000	10 469 000	9 747 592,21	77,73
	<b>CHAPTER 3 0 — TOTAL</b>	<b>31 180 000</b>	<b>27 766 000</b>	<b>25 161 787,42</b>	<b>80,70</b>
	CHAPTER 3 1				
<b>3 1 0</b>	<b>Sale of immovable property — Assigned revenue</b>	p.m.	p.m.	0,—	
<b>3 1 1</b>	<b>Sale of other property</b>	p.m.	p.m.	0,—	
<b>3 1 2</b>	<b>Letting and subletting immovable property — Assigned revenue</b>	p.m.	p.m.	0,—	
	<b>CHAPTER 3 1 — TOTAL</b>	p.m.	p.m.	0,—	

EUROPEAN COURT OF AUDITORS

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

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	%2022/2024
	CHAPTER 3 2				
<b>3 2 0</b>	<b>Revenue from the supply of goods, services and work — Assigned revenue</b>				
3 2 0 2	Revenue from the supply of goods, services and work for other Union institutions, agencies and bodies — Assigned revenue	p.m.	p.m.	6 693,93	
	Article 3 2 0 — Total	p.m.	p.m.	6 693,93	
<b>3 2 1</b>	<b>Refunds by other institutions or bodies of mission allowances — Assigned revenue</b>	p.m.	p.m.	0,—	
<b>3 2 2</b>	<b>Revenue from third parties in respect of goods, services or work — Assigned revenue</b>	p.m.	p.m.	0,—	
	CHAPTER 3 2 — TOTAL	p.m.	p.m.	6 693,93	
	CHAPTER 3 3				
<b>3 3 0</b>	<b>Repayment of amounts wrongly paid — Assigned revenue</b>	p.m.	p.m.	70 577,16	
<b>3 3 1</b>	<b>Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue</b>	p.m.	p.m.	0,—	
<b>3 3 3</b>	<b>Insurance payments received — Assigned revenue</b>	p.m.	p.m.	0,—	
<b>3 3 8</b>	<b>Other revenue from administrative operations — Assigned revenue</b>	p.m.	p.m.	1 707,28	
<b>3 3 9</b>	<b>Other revenue from administrative operations</b>	p.m.	p.m.	3 833,94	
	CHAPTER 3 3 — TOTAL	p.m.	p.m.	76 118,38	
	<b>Title 3 — Total</b>	<b>31 180 000</b>	<b>27 766 000</b>	<b>25 244 599,73</b>	<b>80,96</b>

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

**CHAPTER 3 0 — REVENUE FROM STAFF**

**3 0 0**      *Taxes and levies*

3 0 0 0      Tax on remunerations

2024 estimate	2023 estimate	2022 out-turn
15 989 000	14 797 000	12 997 375,15

*Legal basis*

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

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

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

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

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

3 0 0 1      Special levies on remunerations

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

*Legal basis*

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

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

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).

EUROPEAN COURT OF AUDITORS

**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 1 Contributions to the pension scheme**

## 3 0 1 0 Staff contributions to the pension scheme

2024 estimate	2023 estimate	2022 out-turn
12 541 000	10 469 000	9 747 592,21

*Legal basis*

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

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

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

*Legal basis*

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

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

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

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

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

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

*Remarks*

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

**CHAPTER 3 1 — REVENUE LINKED TO PROPERTY (cont'd)****3 1 0** (cont'd)

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

**3 1 1** *Sale of other property*

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

*Remarks*

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

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

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

*Remarks*

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

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

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

*Remarks*

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

EUROPEAN COURT OF AUDITORS

**CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE** (*cont'd*)**3 2 1 Refunds by other institutions or bodies of mission allowances — Assigned revenue**

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

*Remarks*

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

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

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

*Remarks*

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

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

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

*Remarks*

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

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

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



**CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE** (cont'd)**3 3 1** (cont'd)*Remarks*

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

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

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

*Remarks*

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

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

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

*Remarks*

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

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

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

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

*Remarks*

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

EUROPEAN COURT OF AUDITORS

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

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

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	%2022/2024
	CHAPTER 4 0				
<b>4 0 0</b>	<b><i>Revenue from investments, loans granted and bank accounts</i></b>	p.m.	p.m.	10 819,78	
<b>4 0 1</b>	<b><i>Interest yielded by pre-financing</i></b>	p.m.	p.m.	0,—	
	CHAPTER 4 0 — TOTAL	p.m.	p.m.	10 819,78	
	<b>Title 4 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>10 819,78</b>	

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

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

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

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

*Remarks*

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

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

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

*Remarks*

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

EUROPEAN COURT OF AUDITORS

## EXPENDITURE

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

Title Chapter	Heading	2024 appropriations	2023 appropriations	2022 out-turn
<b>1</b>	<b>PERSONS WORKING WITH THE INSTITUTION</b>			
1 0	MEMBERS OF THE INSTITUTION	12 528 000	11 777 000	11 083 787,44
1 2	OFFICIALS AND TEMPORARY STAFF	140 377 000	131 876 422	118 983 617,84
1 4	OTHER STAFF AND EXTERNAL SERVICES	10 101 360	9 779 000	9 054 923,51
1 6	OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION	5 031 000	5 053 500	4 211 944,31
	<b>Title 1 — Total</b>	<b>168 037 360</b>	<b>158 485 922</b>	<b>143 334 273,10</b>
<b>2</b>	<b>BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE</b>			
2 0	BUILDINGS AND ASSOCIATED COSTS	4 809 530	4 274 000	4 904 743,68
2 1	DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE	9 828 000	9 346 000	9 662 012,45
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	630 000	588 000	478 790,29
2 5	MEETINGS AND CONFERENCES	516 000	580 000	184 606,74
2 7	INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	1 835 000	1 786 000	1 144 707,08
	<b>Title 2 — Total</b>	<b>17 618 530</b>	<b>16 574 000</b>	<b>16 374 860,24</b>
<b>10</b>	<b>OTHER EXPENDITURE</b>			
10 0	PROVISIONAL APPROPRIATIONS	p.m.	p.m.	0,—
10 1	CONTINGENCY RESERVE	p.m.	p.m.	0,—
	<b>Title 10 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>0,—</b>
	<b>GRAND TOTAL</b>	<b>185 655 890</b>	<b>175 059 922</b>	<b>159 709 133,34</b>

## TITLE 1

## PERSONS WORKING WITH THE INSTITUTION

CHAPTER 1 0 — MEMBERS OF THE INSTITUTION  
CHAPTER 1 2 — OFFICIALS AND TEMPORARY STAFF

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	%2022/2024
	CHAPTER 1 0				
<b>1 0 0</b>	<b>Remuneration and other entitlements</b>				
1 0 0 0	Remunerations and allowances				
	Non-differentiated appropriations	10 498 000	10 017 000	9 304 344,72	88,63
1 0 0 2	Entitlements on entering and leaving the service				
	Non-differentiated appropriations	671 000	233 000	637 000,—	94,93
	<i>Article 1 0 0 — Total</i>	11 169 000	10 250 000	9 941 344,72	89,01
<b>1 0 2</b>	<b>Temporary allowances</b>				
	Non-differentiated appropriations	1 009 000	1 177 000	956 955,21	94,84
<b>1 0 4</b>	<b>Missions</b>				
	Non-differentiated appropriations	270 000	270 000	139 861,97	51,80
<b>1 0 6</b>	<b>Training</b>				
	Non-differentiated appropriations	80 000	80 000	45 625,54	57,03
<b>1 0 9</b>	<b>Provisional appropriation</b>				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
	<b>CHAPTER 1 0 — TOTAL</b>	12 528 000	11 777 000	11 083 787,44	88,47
	CHAPTER 1 2				
<b>1 2 0</b>	<b>Remuneration and other entitlements</b>				
1 2 0 0	Remuneration and allowances				
	Non-differentiated appropriations	139 358 000	130 605 422	118 169 346,44	84,80
1 2 0 2	Paid overtime				
	Non-differentiated appropriations	193 000	214 000	171 908,14	89,07

EUROPEAN COURT OF AUDITORS

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

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	%2022/2024
<b>1 2 0</b>	( <i>cont'd</i> )				
1 2 0 4	Entitlements on entering the service, transfer and leaving the service				
	Non-differentiated appropriations	826 000	905 000	495 428,96	59,98
	Article 1 2 0 — Total	140 377 000	131 724 422	118 836 683,54	84,66
<b>1 2 2</b>	<b>Allowances upon early termination of service</b>				
1 2 2 0	Allowances for staff retired in the interests of the service				
	Non-differentiated appropriations	p.m.	152 000	146 934,30	
1 2 2 2	Allowances for staff whose service is terminated and special retirement scheme for officials and temporary staff				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
	Article 1 2 2 — Total	p.m.	152 000	146 934,30	
<b>1 2 9</b>	<b>Provisional appropriation</b>				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
	CHAPTER 1 2 — TOTAL	140 377 000	131 876 422	118 983 617,84	84,76
	CHAPTER 1 4				
<b>1 4 0</b>	<b>Other staff and external persons</b>				
1 4 0 0	Other staff				
	Non-differentiated appropriations	6 115 360	6 015 000	6 033 468,75	98,66
1 4 0 4	In-service training and staff exchanges				
	Non-differentiated appropriations	2 991 000	2 850 000	2 229 864,09	74,55
1 4 0 5	Other external services				
	Non-differentiated appropriations	264 000	197 000	132 135,93	50,05

**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	2024 appropriations	2023 appropriations	2022 out-turn	%2022/2024
<b>1 4 0</b>	<i>(cont'd)</i>				
1 4 0 6	External services in the linguistic field				
	Non-differentiated appropriations	731 000	717 000	659 454,74	90,21
	<i>Article 1 4 0 — Total</i>	10 101 360	9 779 000	9 054 923,51	89,64
<b>1 4 9</b>	<b>Provisional appropriation</b>				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
	<b>CHAPTER 1 4 — TOTAL</b>	10 101 360	9 779 000	9 054 923,51	89,64
	<b>CHAPTER 1 6</b>				
<b>1 6 1</b>	<b>Expenditure relating to staff management</b>				
1 6 1 0	Miscellaneous expenditure on recruitment				
	Non-differentiated appropriations	77 000	97 000	39 973,58	51,91
1 6 1 2	Further training for staff				
	Non-differentiated appropriations	720 000	750 000	675 673,07	93,84
	<i>Article 1 6 1 — Total</i>	797 000	847 000	715 646,65	89,79
<b>1 6 2</b>	<b>Missions</b>				
	Non-differentiated appropriations	2 590 000	2 452 500	1 647 500,—	63,61
<b>1 6 3</b>	<b>Assistance for staff of the institution</b>				
1 6 3 0	Social welfare				
	Non-differentiated appropriations	25 000	27 000	11 903,36	47,61
1 6 3 2	Social contacts between members of staff and other welfare expenditure				
	Non-differentiated appropriations	78 000	77 000	77 162,83	98,93

EUROPEAN COURT OF AUDITORS

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

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	%2022/2024
<b>1 6 3</b>	<i>(cont'd)</i>				
1 6 3 3	Diversity, inclusion, well-being and attractiveness of the workplace				
	Non-differentiated appropriations	20 000			
	Article 1 6 3 — Total	123 000	104 000	89 066,19	72,41
<b>1 6 5</b>	<b>Activities relating to all persons working with the institution</b>				
1 6 5 0	Medical service				
	Non-differentiated appropriations	153 000	151 000	158 747,13	103,76
1 6 5 2	Restaurants and canteens				
	Non-differentiated appropriations	150 000	140 000	139 984,34	93,32
1 6 5 4	Early Childhood Centre				
	Non-differentiated appropriations	1 218 000	1 359 000	1 461 000,—	119,95
	Article 1 6 5 — Total	1 521 000	1 650 000	1 759 731,47	115,70
	CHAPTER 1 6 — TOTAL	5 031 000	5 053 500	4 211 944,31	83,72
	Title 1 — Total	<b>168 037 360</b>	<b>158 485 922</b>	<b>143 334 273,10</b>	<b>85,30</b>



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

**CHAPTER 1 0 — MEMBERS OF THE INSTITUTION**

**1 0 0      *Remuneration and other entitlements***

1 0 0 0      Remunerations and allowances

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

*Legal basis*

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

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

1 0 0 2      Entitlements on entering and leaving the service

*Figures (Non-differentiated appropriations)*

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

*Remarks*

This appropriation is intended to cover:

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

EUROPEAN COURT OF AUDITORS

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

1 0 0 2 (cont'd)

*Legal basis*

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

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

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

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

*Remarks*

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

*Legal basis*

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

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

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

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

*Remarks*

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

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

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

*Legal basis*

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

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

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

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

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

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

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

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

EUROPEAN COURT OF AUDITORS

**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

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

- salaries and salary-related allowances,
- insurance against sickness, accident and occupational disease and other social security contributions,
- the institution's sickness insurance contributions,
- miscellaneous allowances and grants,
- the payment of travel costs of officials and temporary staff, and of their spouses and dependants, from the place of employment to the place of origin,
- the effect of the weightings applicable to remuneration and to transfers of part of the remuneration to a Member State other than that of the place of employment,
- the provision of unemployment benefit for temporary staff and payments by the institution to constitute or maintain pension rights for temporary staff in their country of origin,

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

1 2 0 (cont'd)

1 2 0 0 (cont'd)

- the allowance granted to probationer officials dismissed for reasons of manifest unsuitability,
- the compensation paid in the event of cancellation by the institution of the contract of a temporary member of staff,
- allowances for round-the-clock or shift duties or for standby duty at work or at home.

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

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

1 2 0 2 Paid overtime

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

*Legal basis*

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

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

*Figures (Non-differentiated appropriations)*

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

*Remarks*

This appropriation is intended to cover:

- the travel expenses due to officials and temporary staff (including their families) on taking up their duties or leaving the institution or on transfer, involving a change in place of employment,

EUROPEAN COURT OF AUDITORS

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

1 2 0 4 (cont'd)

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

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

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

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

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

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
p.m.	152 000	146 934,30

*Remarks*

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

*Legal basis*

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

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

*Figures (Non-differentiated appropriations)*

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

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

1 2 2 (cont'd)

1 2 2 2 (cont'd)

*Remarks*

This appropriation is intended to cover:

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

*Legal basis*

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

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

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

*Remarks*

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

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

*Legal basis*

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

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

EUROPEAN COURT OF AUDITORS

## CHAPTER 1 4 — OTHER STAFF AND EXTERNAL SERVICES

**1 4 0** *Other staff and external persons*

## 1 4 0 0 Other staff

*Figures (Non-differentiated appropriations)*

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

*Remarks*

This appropriation is mainly intended to cover the following expenditure:

- the remuneration of other staff, in particular contract workers, the institution's social security contributions in respect of such staff and the effect of the weightings applicable to their remuneration,
- the fees of medical staff paid under the performance of service scheme.

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

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

## 1 4 0 4 In-service training and staff exchanges

*Figures (Non-differentiated appropriations)*

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

*Remarks*

This appropriation is intended to cover:

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

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



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

1 4 0 5 Other external services

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

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

1 4 0 6 External services in the linguistic field

*Figures (Non-differentiated appropriations)*

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

*Remarks*

This appropriation is intended to cover:

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

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

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

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

EUROPEAN COURT OF AUDITORS

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

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

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

*Legal basis*

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

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

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

1 6 1 0 Miscellaneous expenditure on recruitment

*Figures (Non-differentiated appropriations)*

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

*Remarks*

This appropriation is intended to cover:

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

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

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

## 1 6 1 2 Further training for staff

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

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

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

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

*Legal basis*

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

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

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

*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.

EUROPEAN COURT OF AUDITORS

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

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

**1 6 3** ***Assistance for staff of the institution***

## 1 6 3 0 Social welfare

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

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

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

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

*Legal basis*

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

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

*Figures (Non-differentiated appropriations)*

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

**CHAPTER 1 6 — OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION** (*cont'd*)**1 6 3** (*cont'd*)1 6 3 2 (*cont'd*)*Remarks*

This appropriation is intended to:

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

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

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

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
20 000		

*Remarks*

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

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

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

1 6 5 0 Medical service

*Figures (Non-differentiated appropriations)*

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

EUROPEAN COURT OF AUDITORS

**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*)*Remarks*

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

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

*Legal basis*

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

1 6 5 2 Restaurants and canteens

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

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

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

1 6 5 4 Early Childhood Centre

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

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

## TITLE 2

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

## CHAPTER 2 0 — BUILDINGS AND ASSOCIATED COSTS

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	%2022/2024
	CHAPTER 2 0				
<b>2 0 0</b>	<b>Buildings</b>				
2 0 0 0	Rent				
	Non-differentiated appropriations	145 000	145 000	126 541,22	87,27
2 0 0 1	Lease/purchase				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
2 0 0 3	Acquisition of immovable property				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
2 0 0 5	Construction of buildings				
	Non-differentiated appropriations	p.m.	p.m.	0,—	
2 0 0 7	Fitting-out of premises				
	Non-differentiated appropriations	305 000	395 000	1 065 868,—	349,46
2 0 0 8	Studies and technical assistance in connection with building projects				
	Non-differentiated appropriations	94 000	210 000	137 451,92	146,23
	<i>Article 2 0 0 — Total</i>	544 000	750 000	1 329 861,14	244,46
<b>2 0 2</b>	<b>Expenditure on buildings</b>				
2 0 2 2	Cleaning and maintenance				
	Non-differentiated appropriations	2 074 000	1 897 000	1 872 438,32	90,28
2 0 2 4	Energy consumption				
	Non-differentiated appropriations	1 719 530	1 130 000	1 200 000,—	69,79
2 0 2 6	Security and surveillance of buildings				
	Non-differentiated appropriations	212 000	222 000	299 101,04	141,09
2 0 2 8	Insurance				
	Non-differentiated appropriations	213 000	235 000	163 925,71	76,96

EUROPEAN COURT OF AUDITORS

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

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	%2022/2024
<b>2 0 2</b>	<i>(cont'd)</i>				
2 0 2 9	Other expenditure on buildings				
	Non-differentiated appropriations	47 000	40 000	39 417,47	83,87
	<i>Article 2 0 2 — Total</i>	4 265 530	3 524 000	3 574 882,54	83,81
	<b>CHAPTER 2 0 — TOTAL</b>	4 809 530	4 274 000	4 904 743,68	101,98
	<b>CHAPTER 2 1</b>				
<b>2 1 0</b>	<b><i>Equipment, operating costs and services relating to data processing and telecommunications</i></b>				
2 1 0 0	Purchase, servicing and maintenance of equipment and software				
	Non-differentiated appropriations	2 748 000	2 601 325	3 098 000,—	112,74
2 1 0 2	External services for the operation, implementation and maintenance of software and systems				
	Non-differentiated appropriations	5 787 000	5 499 000	5 525 225,—	95,48
2 1 0 3	Telecommunications				
	Non-differentiated appropriations	360 000	352 000	255 911,09	71,09
	<i>Article 2 1 0 — Total</i>	8 895 000	8 452 325	8 879 136,09	99,82
<b>2 1 2</b>	<b><i>Furniture</i></b>				
	Non-differentiated appropriations	130 000	119 675	119 518,63	91,94
<b>2 1 4</b>	<b><i>Technical equipment and installations</i></b>				
	Non-differentiated appropriations	340 000	314 000	313 989,69	92,35
<b>2 1 6</b>	<b><i>Vehicles</i></b>				
	Non-differentiated appropriations	463 000	460 000	349 368,04	75,46
	<b>CHAPTER 2 1 — TOTAL</b>	9 828 000	9 346 000	9 662 012,45	98,31



**CHAPTER 2 3 — CURRENT ADMINISTRATIVE EXPENDITURE**  
**CHAPTER 2 5 — MEETINGS AND CONFERENCES**

Article Item	Heading	2024 appropriations	2023 appropriations	2022 out-turn	%2022/2024
	CHAPTER 2 3				
<b>2 3 0</b>	<b>Stationery, office supplies and miscellaneous consumables</b>				
	Non-differentiated appropriations	40 000	40 000	54 996,67	137,49
<b>2 3 1</b>	<b>Financial charges</b>				
	Non-differentiated appropriations	10 000	12 000	7 355,70	73,56
<b>2 3 2</b>	<b>Legal expenses and damages</b>				
	Non-differentiated appropriations	100 000	200 000	35 500,—	35,50
<b>2 3 6</b>	<b>Postage and delivery charges</b>				
	Non-differentiated appropriations	15 000	15 000	12 333,75	82,23
<b>2 3 8</b>	<b>Other administrative expenditure</b>				
	Non-differentiated appropriations	465 000	321 000	368 604,17	79,27
	CHAPTER 2 3 — TOTAL	630 000	588 000	478 790,29	76
	CHAPTER 2 5				
<b>2 5 2</b>	<b>Representation expenses</b>				
	Non-differentiated appropriations	119 000	183 000	21 280,65	17,88
<b>2 5 4</b>	<b>Meetings, congresses and conferences</b>				
	Non-differentiated appropriations	110 000	110 000	80 407,92	73,10
<b>2 5 6</b>	<b>Expenditure on the dissemination of information and on participation in public events</b>				
	Non-differentiated appropriations	17 000	17 000	16 802,17	98,84
<b>2 5 7</b>	<b>Interpretation costs</b>				
	Non-differentiated appropriations	270 000	270 000	66 116,—	24,49
	CHAPTER 2 5 — TOTAL	516 000	580 000	184 606,74	35,78



## TITLE 2

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

## CHAPTER 2 0 — BUILDINGS AND ASSOCIATED COSTS

2 0 0 **Buildings**

## 2 0 0 0 Rent

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

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

## 2 0 0 1 Lease/purchase

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

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

## 2 0 0 3 Acquisition of immovable property

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

EUROPEAN COURT OF AUDITORS

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

2 0 0 5 Construction of buildings

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

2 0 0 7 Fitting-out of premises

*Figures (Non-differentiated appropriations)*

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

*Remarks*

This appropriation is intended to cover:

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

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

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

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

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

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

## 2 0 2 2 Cleaning and maintenance

*Figures (Non-differentiated appropriations)*

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

*Remarks*

This appropriation is mainly intended to cover:

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

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

## 2 0 2 4 Energy consumption

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
1 719 530	1 130 000	1 200 000,—

*Remarks*

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

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

## 2 0 2 6 Security and surveillance of buildings

*Figures (Non-differentiated appropriations)*

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

*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.

EUROPEAN COURT OF AUDITORS

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

2 0 2 6 (cont'd)

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

2 0 2 8 Insurance

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

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

2 0 2 9 Other expenditure on buildings

*Figures (Non-differentiated appropriations)*

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

*Remarks*

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

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

## CHAPTER 2 1 — DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE

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

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

*Figures (Non-differentiated appropriations)*

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

*Remarks*

This appropriation is intended to cover the following operating expenditure:

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

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

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

*Figures (Non-differentiated appropriations)*

2024 appropriations	2023 appropriations	2022 out-turn
5 787 000	5 499 000	5 525 225,—

*Remarks*

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

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

## 2 1 0 3 Telecommunications

*Figures (Non-differentiated appropriations)*

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

EUROPEAN COURT OF AUDITORS

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

2 1 0 3 (cont'd)

*Remarks*

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

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

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

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

*Remarks*

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

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

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

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

*Remarks*

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

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



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

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

*Remarks*

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

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

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

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

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

*Remarks*

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

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

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

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

*Remarks*

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

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

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

*Remarks*

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

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

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

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

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

*Remarks*

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

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

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

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

*Remarks*

This appropriation is intended to cover:

- the cost of luggage insurance for staff travelling on mission,
- the purchase of uniforms for messengers and drivers, and other work clothes,

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

- the cost of refreshments and occasional snacks served during internal meetings and the organisation of internal events,
- the costs of the removal and handling of equipment and furniture,
- other operating expenditure not specifically provided for in the preceding headings and costs relating to maintenance and repair of equipment,
- petty expenses,
- EMAS activities, including promotion, and the Court of Auditors' carbon offsetting scheme.

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

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

Figures (*Non-differentiated appropriations*)

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

*Remarks*

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

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

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

Figures (*Non-differentiated appropriations*)

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

*Remarks*

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

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

EUROPEAN COURT OF AUDITORS

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

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**

Figures (Non-differentiated appropriations)

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

*Remarks*

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

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

**2 5 7 Interpretation costs**

Figures (Non-differentiated appropriations)

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

*Remarks*

This appropriation is intended to cover payment of interpretation costs.

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

**CHAPTER 2 7 — INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION****2 7 0 Limited consultations, studies and surveys****2 7 0 0** Limited consultations, studies and surveys

Figures (Non-differentiated appropriations)

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

**CHAPTER 2 7 — INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION** (cont'd)**2 7 0** (cont'd)**2 7 0 0** (cont'd)*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 2** ***Documentation, library and archiving expenditure****Figures (Non-differentiated appropriations)*

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

*Remarks*

This appropriation is intended to cover:

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

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

EUROPEAN COURT OF AUDITORS

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

2 7 4 **Production and distribution**

## 2 7 4 1 Publications of a general nature

*Figures (Non-differentiated appropriations)*

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

*Remarks*

This appropriation is intended to cover:

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

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

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

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

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

EUROPEAN COURT OF AUDITORS

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

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

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

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



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

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

## EUROPEAN COURT OF AUDITORS

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

(<sup>1</sup>) Of which 1 AD 15 *ad personam*.  
(<sup>2</sup>) Upgradings (2024).  
(<sup>3</sup>) Of which 2 AD 13 *ad personam*.  
(<sup>4</sup>) Transformation of posts (2024).  
(<sup>5</sup>) Not including the virtual reserve, without allocation of appropriations, for seconded officials in Private Offices.  
(<sup>6</sup>) The actual grade at which the posts assigned to the Private Offices are occupied will follow the grading criteria described in Decision No 56/2019 of the European Court of Auditors.