



EUROPEAN
COURT
OF AUDITORS

2024

**REPORT ON BUDGETARY AND FINANCIAL
MANAGEMENT FOR 2024**

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Introduction

Our mission

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

01 The ECA's 2024 budgetary and financial management report provides an overview of the implementation of the ECA's budget and gives details on events with a significant impact on activities during the financial year.

02 The 2024 budget implementation outlines the following performance:

- The implementation rate for commitments and payments remains high, at comparable level compared to the previous year. The utilisation rate of appropriations amounts to 97.33 % and payments represent 94.81 % of total commitments, compared to respectively 97.92 % and 94.45 % in 2023. When including the appropriations carried over by decision, the rate of utilisation is of 97.65 % and the payments account for 94.49 % of total commitments (98.04 % and 94.34 % respectively in 2023). Appropriations carried over to 2025 represent 5.51 % of total commitments (5.66 % in 2023).
- 29 transfers were organised during the year for a total amount of €4 462 235, with the objective to reallocate funds to finance relevant not-budgeted needs. The budgetary authority particularly approved the transfer of unused appropriations to increase budget lines related to Fitting-out of premises, IT, Technical equipment and installations, Cleaning and Maintenance and Documentation, library and archiving expenditure. These increases in appropriations were made possible as a result of available appropriations in Title 1, mainly on remunerations and allowances for Members, officials, temporary and external staff and in Title 2 on budget lines such as Energy consumption, Publications, Limited consultations, studies and surveys and Interpretation costs.

03 Specific and detailed information by budget line is provided in the attached annexes ([Annex I](#) to [Annex V](#)).

Revenue

Established entitlements for 2024 and entitlements carried over from 2023

04 Established entitlements for the financial year 2024 totalled €30 334 599 ([Table 1](#)). In addition, appropriations carried forward from the previous financial year were €11 683 ([Table 2](#)). Consequently, established entitlements amounted to €30 346 282. The detailed data can be found in the tables of [Annex I](#).

Table 1 – Established entitlements 2024

(euros)

Title	Estimated revenue 2024	Established entitlements 2024	Total recovered 2024	% in total
3 - Administrative revenue	31 180 000	30 174 020	29 943 180	99.23%
4 - Financial revenue, default interest and fines	0	160 579	160 579	100.00 %
Total	31 180 000	30 334 599	30 103 759	99.24 %

Table 2 – Entitlements carried over from 2023

(euros)

Title	Entitlements carried over	Adjustments	Total	Total recovered	% in total
3 - Administrative revenue	11 683	0	11 683	11 683	100.00 %
4 - Financial revenue, default interest and fines	0	0	0	0	0.00 %
Total	11 683	0	11 683	11 683	100.00 %

05 Established entitlements for the financial year 2024 (€30 334 599) represent 97.29 % of the total estimated revenue (€31 180 000).

06 The total revenue recovered as at 31 December 2024 (€30 115 442) relates to entitlements established in 2024 ([Table 1](#)) for an amount of €30 103 759 and entitlements carried over from 2023 ([Table 2](#)) for €11 683.

07 The amount of €30 103 759 related to recovered revenue can be broken down as follows:

- o €29 821 520 (99.06 %) represent deductions from the salaries of Members and staff (taxes, pensions and medical insurance). By way of comparison, in 2023, these deductions amounted to €27 026 754;
- o €121 660 comes from other administrative revenue recovered during the financial year, mainly related to Vehicles, the Social Activities Committee and energy. In 2023, other administrative revenue recovered amounted to €175 382;
- o €160 579 refers to the bank interests on ECA's accounts in 2024.

08 The amount still to be collected at the end of the financial year comes to €230 840.

Assigned revenue

09 Assigned revenue consists mainly of IT, Building and associated costs, Vehicles and, to a minor extent, to Social contacts between Members of staff and other welfare expenditure. The use of assigned revenues is detailed in [Annex II](#).

Expenditure for the year

Final appropriations available, commitments and payments by title

10 Total appropriations available for 2024, committed appropriations and payments made during the year together with the remaining amount to be carried over to 2025 are summarised in [Table 3](#) and [Table 4](#) below.

11 A more detailed analysis by chapter, together with explanatory notes on some specific chapters and/or items, can be found in below [Table 6](#) to [Table 9](#).

Table 3 – Final appropriations available and commitments by title

(euros)

Title	Final appropriations	Appropriations committed	%	Appropriations carried-over to 2025 by decision	%
Title 1 - Persons working with the institution - Total	166 187 360	162 389 020	97.71 %	-	
Title 2 - Buildings, movable property, equipment and miscellaneous operating expenditure - Total	19 468 530	18 307 298	94.04 %	602 000	3.09 %
Titles 1 and 2 - Total	185 655 890	180 696 318	97.33%	602 000	0.32 %

Table 4 – Commitments and payments by title

(euros)

	Commitments	Payments	%	Automatic carry-over	%
Title 1 - Persons working with the institution - Total	162 389 020	161 397 456	99.39 %	991 564	0.61 %
Title 2 - Buildings, movable property, equipment and miscellaneous operating expenditure - Total	18 307 298	9 912 199	54.14 %	8 395 099	45.86 %
Title 1 and 2 - Total	180 696 318	171 309 655	94.81 %	9 386 663	5.19 %

Budget transfers

12 During the financial year 2024, the ECA has processed 29 budgetary transfers totalling €4 462 235 ([Table 5](#)). The aim of these transfers was to ensure the smooth running and to cover relevant needs of the various ECA's departments.

Table 5 – Budget transfers in 2024

(euros)

Type of transfer	Number of transfers in 2024	Total amount transferred
Title to title	4	2 465 000
Chapter to chapter	5	482 000
Article to article	2	155 000
Item to item	14	1 090 887
Sub-item to sub-item	4	269 348
Total	29	4 462 235

13 The main budget lines impacted were the following:

- o Reductions:
 - Remuneration and other entitlements (article 100): - 1.79 %
 - Temporary allowances (article 102): - 16.35 %
 - Remuneration and allowances (item 1200): -0.93 %
 - Other staff and external persons (article 140): -6.32 %
 - Energy consumption (item 2024): -30.01 %
 - Telecommunications (item 2103): -37.49 %
 - Interpretation costs (article 257): - 37.04 %
 - Limited consultations, studies and surveys (article 270): - 39.15 %
 - Production and distribution (article 274): -52.17 %

- o Increases:
 - Entitlements on entering and leaving the service and on transfer (item 1204): + 52.06 %
 - Fitting-out of premises (item 2007): + 560.18 %
 - Cleaning and maintenance (item 2022): + 10.50 %
 - IT (items 2100): + 20.28 %
 - Technical equipment and installations (article 214): + 73.53 %
 - Documentation, library and archiving expenditure (article 272): + 21.49 %

14 The reinforcement of the above-mentioned budget lines was possible as a result of available appropriations in Title 1 (Chapter 10 - Members of the Institutions, Chapter 12 - Officials and temporary staff and Chapter 14 - Other Staff and external services) due to vacant positions and fewer than planned beneficiaries of allowances.

Additional appropriations were furthermore available in Title 2, mainly in the following budget items:

- o Energy consumption as the actual electricity price applicable for the year 2024 was lower than planned;
- o Publications due to a reorganisation of tasks in the publication production process, leading to savings;

- Interpretations costs due to lower needs and increased use of internal resources for interpretation during audits;
- Limited consultations, studies and surveys due to fewer than planned use of experts.

15 For budget line 2007 - Fitting-out of premises, the additional appropriations were mainly used to finance the following projects:

- The repair of the K2 roof and the works in K2 floor -1;
- The replacement of elevators in the K1 building and the freight elevator due to their obsolescence.

16 The reinforcement of item 2140 – Technical equipment and installations mainly aims at providing modern audio-visual equipment to replace obsolete and out of support core components of the audio-visual systems at the ECA. This additional amount covers the second phase of the renewal of the ECA conference room.

17 Additional appropriations were transferred to budget line 1204 - Entitlements on entering and leaving the service and on transfer, to cover travel expenses and Installation, resettlement and transfer allowances and to Budget line 2022 - Cleaning and maintenance additional expenditure related to building maintenance and repairs further to building inspections.

18 Finally, in the IT area (budget lines 2100 and 2102), the appropriations were mainly used:

- To allow for the acquisition of firewalls, copper ports and access switches;
- To acquire specific computing resources for Data-science and IA related activities with the objective to further improve the ECA DATA team's support provided to our audits;
- To implement IT security measures and to cover new IT projects.

19 A detailed overview of the transfers at item level is available in [Annex III](#).

Title 1 – People working with the Institution

20 *Table 6* and *Table 7* below summarise the final appropriations, commitments and payments for 2024 in Title 1.

Table 6 – Final appropriations available and commitments in Title 1

(euros)

Chapters	Final appropriations	Appropriations committed	%
10 - Members of the institution	12 163 000	11 558 501	95.03 %
12 - Officials and temporary staff	139 527 000	137 138 231	98.29 %
14 - Other staff and external services	9 463 360	9 027 579	95.40 %
16 - Other expenditure relating to persons working for the institution	5 034 000	4 664 709	92.66 %
Title 1 - Total	166 187 360	162 389 020	97.71 %

21 In 2024, the utilisation rate of appropriations under Title 1 was 97.71 % (in 2023, this rate was 98.20 %).

22 Appropriations in Chapter 12 (Officials and temporary staff) were utilised in 2024 at a rate of 98.29 % (99.27 % in 2023).

23 This year's utilisation rate for Chapter 14 (Other staff and external services) was 95.40 %, compared to 89.56 % in 2023.

24 The utilisation rate for Chapter 16 was 92.66 % compared to 90.58 % in 2023. For staff missions appropriations that represent 51.45 % of final appropriations of Chapter 16, the utilisation rate reached 88,54 % of final appropriations. The ECA takes every possible measure to ensure that mission appropriations are used in strict compliance with the principles of economy, efficiency and effectiveness.

Table 7 – Commitments and payments in Title 1

(euros)

Chapters	Commitments	Payments	%	Carry-over	%
10 - Members of the Institution	11 558 501	11 448 292	99.05 %	110 209	0.95 %
12 - Officials and temporary staff	137 138 231	137 138 231	100.00 %	0	0.00 %
14 - Other staff and external services	9 027 579	8 838 210	97.90 %	189 369	2.10 %
16 - Other expenditure relating to persons working for the institution	4 664 709	3 972 723	85.17 %	691 986	14.83 %
Title 1 - Total	162 389 020	161 397 456	99.39 %	991 564	0.61 %

25 In 2024, for Title 1, payments totalled €161 397 456, i.e. 97.12 % of final appropriations and 99.39 % of total commitments (in 2023, these rates were 97.61 % and 99.41 % respectively).

26 Commitments carried over automatically to 2025 in accordance with Article 12 of the Financial Regulation amounted to €991 564, i.e. 0.60 % of final appropriations and 0.61 % of total commitments (in 2023, these rates were 0.58 % and 0.59 %).

27 An amount of €189 369 in Chapter 14 is carried over to 2025, mainly for translation costs. The largest proportion of appropriations carried over under Chapter 16 concerns Missions (€263 000), Training (€169 081), Restaurant and canteen (€135 451), and the Early Childhood Centre (€107 476) for which legal obligations existed but invoices or expense claims were not received or had been received but not fully processed by the end of the financial year.

Title 2 – Buildings, movable property, equipment and miscellaneous operating expenditure

28 *Table 8* and *Table 9* below summarise final appropriations, commitments and payments for 2024 in Title 2.

Table 8 – Final appropriations available and commitments in Title 2

(euros)

Chapters	Final appropriations	Appropriations committed	%	Appropriations carried-over to 2025 by decision	%
20 - Buildings and associated costs	6 256 530	5 654 087	90.37 %	602 000	9.62 %
21 - Data processing, equipment and movable property: purchase, hire and maintenance	10 636 000	10 581 925	99.49 %	-	
23 - Current administrative expenditure	695 000	590 997	85.04 %	-	
25 - Meetings and conferences	416 000	146 491	35.21 %	-	
27 - Information: acquisition, archiving, production and distribution	1 465 000	1 333 798	91.04 %	-	
Title 2 - Total	19 468 530	18 307 298	94.04 %	602 000	3.09 %

29 The utilisation rate for Title 2 appropriations reached 94.04 % in 2024 (compared to 95.84 % in 2023). When including the appropriations carried over by decision, the utilisation rate is 97.13 %.

30 While most Chapters show a relatively high execution, the lower implementation rate for Chapter 25 (Meetings and conferences) can be explained by increased use of internal resources for interpretation during audit works and less organised meetings and events than foreseen.

Table 9 – Commitments and payments in Title 2

(euros)

Chapters	Commitments	Payments	%	Automatic carry-over	%
20 - Buildings and associated costs	5 654 087	2 900 388	51.30 %	2 753 699	48.70 %
21 - Data processing, equipment and movable property: purchase, hire and maintenance	10 581 925	5 668 315	53.57 %	4 913 610	46.43 %
23 - Current administrative expenditure	590 997	436 888	73.92 %	154 109	26.08 %
25 - Meetings and conferences	146 491	107 241	73.21 %	39 250	26.79 %
27 - Information: acquisition, archiving, production and distribution	1 333 798	799 367	59.93 %	534 431	40.07 %
Title 2 - Total	18 307 298	9 912 199	54.14 %	8 395 099	45.86 %

31 Under Title 2, payments totalled €9 912 199 in 2024, which represents 50.91 % of final appropriations and 54.14 % of commitments (in 2023, these rates were 53.25 % and 55.56 % respectively). Appropriations automatically carried over to 2025 in accordance with Article 12 of the Financial Regulation amounted to €8 395 099, i.e.

43.12 % of final appropriations and 45.86 % of commitments (compared to 42.59 % and 44.44 % respectively in 2023).

32 In Chapter 20, appropriations automatically carried over mainly relate to Fitting-out of premises (€1 187 528), Cleaning and maintenance (€798 876), Energy consumption (€315 703), Studies and technical assistance in connection with buildings projects (€172 930), and Insurance (€158 122).

33 For budget item 2007 - Fitting-out of premises, an amount of €1 187 528 is carried over automatically and an amount of €602 000 is carried over by decision. Following the budget authorities' approval of the related budgetary transfer in November¹, an amount of €602 000 regarding building projects (replacement of K1 lifts) could not be committed before the end of the year and is carried over by decision to 2025.

34 The budget line which mainly accounts for the amount of €4 913 610 carried over under Chapter 21 (Data processing, equipment and movable property: purchase, hire and maintenance) is budget item 2102 - External services for the operation, implementation and maintenance of software and systems with €2 945 850. This mainly concerns on-going IT projects and related services to implement security measures and to cover new project, including those for which budgetary transfers took place at the end of the year and to existing commitments for which invoices were not received or processed by the end of the financial year. An amount of €1 352 574 is also carried over for budget item 2100 - Purchase, servicing and maintenance of equipment and software, mainly for the purchase of IT equipment (servers, laptops), licences and software subscriptions. In addition, an amount of €461 303 is carried over under budget item 2140 - Technical equipment and installations, mainly related to the purchase of new audio-visual equipment for the conference room (Phase 2).

35 In Chapter 27 (Information: acquisition, archiving, production and distribution), the appropriations carried over concern budget item 2720 -Documentation, library and archiving for €280 184 mainly for the Data acquisition contract, and item 2700 - Limited consultations, studies and surveys, where an amount of €171 934 is carried over for services provided by experts.

36 Additional details on the use of the appropriations of the year can be found in [Annex IV](#).

¹ Transfer V/INF-04/T/24

Appropriations carried over from 2023

37 The carry-over of 2023 appropriations is shown in [Table 10](#) to [Table 12](#) below and in [Annex V](#).

Table 10 – Carry-over of 2023 appropriations to 2024

(euros)

Chapters	Carry-over from 2023 to 2024	Payments on carry-over	Cancellations
10 - Members of the Institution	163 860	16 091	147 769
12 - Officials and temporary staff	0	0	0
14 - Other staff and external services	102 589	74 958	27 631
16 - Other expenditure relating to persons working for the institution	636 039	478 708	157 331
Title 1 - Total	902 488	569 757	332 731
20 - Buildings and associated costs	2 134 614	2 097 719	36 895
21 - Data processing, equipment and movable property: purchase, hire and maintenance	5 898 406	5 867 327	31 079
23 - Current administrative expenditure	126 506	122 564	3 942
25 - Meetings and conferences	45 100	21 403	23 697
27 - Information: acquisition, archiving, production and distribution	406 829	403 123	3 706
Title 2 - Total	8 611 455	8 512 136	99 319
Titles 1 and 2 - Total	9 513 943	9 081 893	432 050

38 Automatic carry-overs of appropriations (Article 12 of the Financial Regulation) from the financial year 2023 to the financial year 2024, which totalled €9 513 943, gave rise to payments amounting to €9 081 893, i.e. an utilisation rate of 95.46 % compared to 86.36 % in 2023.

Table 11 – Carry-over by decision of 2023 appropriations to 2024

(euros)

Chapters	Carry-over by decision from 2023 to 2024	Commitments on carry-over by decision	Payments on carry-over by decision	Carry forward for payments in 2025	Cancellations
20 - Buildings and associated costs	203 000	203 000	0	203 000	0
Total	203 000	203 000	0	203 000	0

39 The appropriations carried over by decision end of 2023, were totally committed in the beginning of 2024.

Table 12 – Carry-over by decision of 2022 appropriations to 2023*(euros)*

Chapters	Carry-over by decision from 2022 to 2023	Carry forward for payments in 2024	Payments in 2024	Cancellations
20 - Buildings and associated costs	619 304	464 291	389 065	75 226
Total	619 304	464 291	389 065	75 226

40 An amount of €619 304 was carried over by decision from 2022 to 2023. On the outstanding amount of €464 291 carried forward to 2024 for payment, €389 065, (i.e. 83.80 %) were paid.

ANNEX I

**ESTIMATED REVENUE, ESTABLISHED
ENTITLEMENTS AND ENTITLEMENTS CARRIED
OVER**

Revenues - 2024

(euros)

Budget Line		REVENUES - 2024			
		Initial Budget	Establ. Rights of the Year	Recovered of Year	To Be Recovered
3000	Tax on the remunerations	15 989 000.00	14 315 104.77	14 315 104.77	0.00
3001	Special levies on remunerations	2 650 000.00	2 700 912.14	2 700 912.14	0.00
300	Taxes and levies	18 639 000.00	17 016 016.91	17 016 016.91	0.00
3010	Staff contribution to the pension scheme	12 541 000.00	12 805 503.49	12 805 503.49	0.00
3011	Transfer or purchase of pension rights by staff	p.m.	0.00	0.00	0.00
3012	Contribution to the pension scheme by staff on leave	p.m.	0.00	0.00	0.00
301	Contributions to the pension scheme	12 541 000.00	12 805 503.49	12 805 503.49	0.00
CHAP. 30	REVENUE FROM STAFF	31 180 000.00	29 821 520.40	29 821 520.40	0.00
310	Sale of immovable property - Assigned revenue	p.m.	0.00	0.00	0.00
311	Sale of other property	p.m.	0.00	0.00	0.00
312	Letting and subletting immovable property - Assigned revenue	p.m.	0.00	0.00	0.00
CHAP. 31	REVENUE LINKED TO PROPERTY	p.m.	0.00	0.00	0.00
3202	For other institutions, agencies and EU bodies - Assigned revenue	p.m.	0.00	0.00	0.00
320	Revenue from the supply of goods, services and work - Assigned revenue	p.m.	0.00	0.00	0.00
321	Refund by other institutions or bodies of mission allowances - Assigned revenue	p.m.	0.00	0.00	0.00
322	Revenue from third parties in respect of goods, services or work - Assigned revenue	p.m.	0.00	0.00	0.00
CHAP. 32	REVENUE FROM SUPPLY OF GOODS, SERVICES AND WORK - ASSIGNED REVENUE	p.m.	0.00	0.00	0.00
330	Repayment of amounts wrongly paid - Assigned revenue	p.m.	276 340.14	111 499.70	164 840.44
331	Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) - Assigned revenue	p.m.	0.00	0.00	0.00
333	Insurance payments received - Assigned revenue	p.m.	0.00	0.00	0.00
338	Other revenue from administrative operations - Assigned revenue	p.m.	74 640.36	8 640.36	66 000.00
339	Other revenue from administrative operations	p.m.	1 519.61	1 519.61	0.00
CHAP. 33	OTHER ADMINISTRATIVE REVENUE	p.m.	352 500.11	121 659.67	230 840.44
TITLE 3	ADMINISTRATIVE REVENUE	31 180 000.00	30 174 020.51	29 943 180.07	230 840.44
400	Revenue from investments, loans granted and bank accounts	p.m.	160 578.65	160 578.65	0.00
401	Interest yielded by pre-financing	p.m.	0.00	0.00	0.00
CHAP. 40	REVENUE FROM INVESTMENTS AND ACCOUNTS	p.m.	160 578.65	160 578.65	0.00
TITLE 4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	p.m.	160 578.65	160 578.65	0.00
TOTAL		31 180 000.00	30 334 599.16	30 103 758.72	230 840.44

Revenues carried over

(euros)

Budget line		REVENUE CARRIED OVER				
		Rights from Y-1	Variations CO Y-1	Total CO Y-1	Recovered of Year-1	To be Recovered
3000	Tax on the remunerations	0.00	0.00	0.00	0.00	0.00
3001	Special levies on remunerations	0.00	0.00	0.00	0.00	0.00
300	Taxes and levies	0.00	0.00	0.00	0.00	0.00
3010	Staff contribution to the pension scheme	0.00	0.00	0.00	0.00	0.00
3011	Transfer or purchase of pension rights by staff	0.00	0.00	0.00	0.00	0.00
3012	Contribution to the pension scheme by staff on leave	0.00	0.00	0.00	0.00	0.00
301	Contributions to the pension scheme	0.00	0.00	0.00	0.00	0.00
CHAP. 30	REVENUE FROM STAFF	0.00	0.00	0.00	0.00	0.00
310	Sale of immovable property - Assigned revenue	0.00	0.00	0.00	0.00	0.00
311	Sale of other property	0.00	0.00	0.00	0.00	0.00
312	Letting and subletting immovable property - Assigned revenue	0.00	0.00	0.00	0.00	0.00
CHAP. 31	REVENUE LINKED TO PROPERTY	0.00	0.00	0.00	0.00	0.00
3202	For other institutions, agencies and EU bodies - Assigned revenue	0.00	0.00	0.00	0.00	0.00
320	Revenue from the supply of goods, services and work - Assigned revenue	0.00	0.00	0.00	0.00	0.00
321	Refund by other institutions or bodies of mission allowances - Assigned revenue	0.00	0.00	0.00	0.00	0.00
322	Revenue from third parties in respect of goods, services or work - Assigned revenue	0.00	0.00	0.00	0.00	0.00
CHAP. 32	REVENUE FROM SUPPLY OF GOODS, SERVICES AND WORK - ASSIGNED REVENUE	0.00	0.00	0.00	0.00	0.00
330	Repayment of amounts wrongly paid - Assigned revenue	11 682.98	0.00	11 682.98	11 682.98	0.00
331	Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) - Assigned revenue	0.00	0.00	0.00	0.00	0.00
333	Insurance payments received - Assigned revenue	0.00	0.00	0.00	0.00	0.00
338	Other revenue from administrative operations - Assigned revenue	0.00	0.00	0.00	0.00	0.00
339	Other revenue from administrative operations	0.00	0.00	0.00	0.00	0.00
CHAP. 33	OTHER ADMINISTRATIVE REVENUE	11 682.98	0.00	11 682.98	11 682.98	0.00
TITLE 3	ADMINISTRATIVE REVENUE	11 682.98	0.00	11 682.98	11 682.98	0.00
400	Revenue from investments, loans granted and bank accounts	0.00	0.00	0.00	0.00	0.00
401	Interest yielded by pre-financing	0.00	0.00	0.00	0.00	0.00
CHAP. 40	REVENUE FROM INVESTMENTS AND ACCOUNTS	0.00	0.00	0.00	0.00	0.00
TITLE 4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	0.00	0.00	0.00	0.00	0.00
TOTAL		11 682.98	0.00	11 682.98	11 682.98	0.00

ANNEX II - A

ASSIGNED REVENUE OF THE YEAR

Assigned Revenues - 2024

(euros)

		USE OF ASSIGNED REVENUE OF THE YEAR - Index 11				
Budget line		Assigned Revenue	Commitments	Payments	Carry forward for payment	Carry forward for commitment
CHAP. 10	MEMBERS OF THE INSTITUTION	0.00	0.00	0.00	0.00	0.00
CHAP. 12	OFFICIALS AND TEMPORARY STAFF	0.00	0.00	0.00	0.00	0.00
1405	Other external services	8.24	0.00	0.00	0.00	8.24
CHAP. 14	OTHER STAFF AND EXTERNAL SERVICES	8.24	0.00	0.00	0.00	8.24
1610	Miscellaneous expenditure on recruitment	44.85	0.00	0.00	0.00	44.85
1612	Further training for staff	3 323.08	0.00	0.00	0.00	3 323.08
1620	Missions	2 956.07	2 956.07	0.00	2 956.07	0.00
1632	Social contacts between members of staff and other welfare expenditure	18 352.12	5 000.00	2 000.00	3 000.00	13 352.12
1633	Diversity, inclusion, well-being and attractiveness of the workplace	1 139.30	0.00	0.00	0.00	1 139.30
CHAP. 16	OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	25 815.42	7 956.07	2 000.00	5 956.07	17 859.35
TITLE 1	PERSONS WORKING WITH THE INSTITUTION	25 823.66	7 956.07	2 000.00	5 956.07	17 867.59
2022	Cleaning and maintenance	6 606.00	5 958.00	352.00	5 606.00	648.00
2024	Energy consumption	32 607.60	22 690.31	22 690.31	0.00	9 917.29
CHAP. 20	BUILDINGS AND ASSOCIATED COSTS	39 213.60	28 648.31	23 042.31	5 606.00	10 565.29
2100	Purchase, servicing and maintenance of equipment and software	2 415.89	0.00	0.00	0.00	2 415.89
2102	External services for the operation, implementation and maintenance of software and systems	8 444.00	0.00	0.00	0.00	8 444.00
2140	Technical equipment and installations	0.00	0.00	0.00	0.00	0.00
2160	Vehicles	48 034.95	610.52	67.73	542.79	47 424.43
CHAP. 21	DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE	58 894.84	610.52	67.73	542.79	58 284.32
CHAP. 23	CURRENT ADMINISTRATIVE EXPENDITURE	0.00	0.00	0.00	0.00	0.00
CHAP. 25	MEETINGS AND CONFERENCES	0.00	0.00	0.00	0.00	0.00
2741	Publications of a general nature	7 890.94	0.00	0.00	0.00	7 890.94
CHAP. 27	INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	7 890.94	0.00	0.00	0.00	7 890.94
TITLE 2	BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	105 999.38	29 258.83	23 110.04	6 148.79	76 740.55
TOTAL		131 823.04	37 214.90	25 110.04	12 104.86	94 608.14

ANNEX II - B

**ASSIGNED REVENUE CARRIED-OVER FROM
PAST YEARS**

Assigned Revenues carried-over from last year (Fund 43)

(euros)

Budget line		USE OF ASSIGNED REVENUE CARRIED-OVER FROM LAST YEAR (Fund 43)		
		Assigned Revenues Committed in 2023	Payments 2024	Assigned Revenues cancelled
CHAP. 10	MEMBERS OF THE INSTITUTION	0.00	0.00	0.00
CHAP. 12	OFFICIALS AND TEMPORARY STAFF	0.00	0.00	0.00
CHAP. 14	OTHER STAFF AND EXTERNAL SERVICES	0.00	0.00	0.00
CHAP. 16	OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	0.00	0.00	0.00
TITLE 1	PERSONS WORKING WITH THE INSTITUTION	0.00	0.00	0.00
CHAP. 20	BUILDINGS AND ASSOCIATED COSTS	0.00	0.00	0.00
2100	Purchase, servicing and maintenance of equipment and software	29 829.05	29 829.05	0.00
2160	Vehicles	1 550.00	1 511.59	38.41
CHAP. 21	DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY : PURCHASE, HIRE AND MAINTENANCE	31 379.05	31 340.64	38.41
CHAP. 23	CURRENT ADMINISTRATIVE EXPENDITURE	0.00	0.00	0.00
CHAP. 25	MEETINGS AND CONFERENCES	0.00	0.00	0.00
CHAP. 27	INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	0.00	0.00	0.00
TITLE 2	BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	31 379.05	31 340.64	38.41
TOTAL		31 379.05	31 340.64	38.41

Assigned Revenues carried-over from last year (Fund 44)

(euros)

Budget line		USE OF ASSIGNED REVENUE CARRIED-OVER FROM LAST YEAR (Fund 44)				
		Assigned Revenues from 2023	Commitments 2024	Payments 2024	Carry-forward to 2025	Assigned Revenues cancelled
1040	Missions	528.10	0.00	0.00	0.00	528.10
CHAP. 10	MEMBERS OF THE INSTITUTION	528.10	0.00	0.00	0.00	528.10
CHAP. 12	OFFICIALS AND TEMPORARY STAFF	0.00	0.00	0.00	0.00	0.00
CHAP. 14	OTHER STAFF AND EXTERNAL SERVICES	0.00	0.00	0.00	0.00	0.00
1612	Further training for staff	4 906.38	4 906.38	4 906.38	0.00	0.00
1620	Missions	1 031.36	0.00	0.00	0.00	1 031.36
1632	Social contacts between members of staff and other welfare expenditure	13 969.69	0.00	0.00	0.00	13 969.69
CHAP. 16	OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	19 907.43	4 906.38	4 906.38	0.00	15 001.05
TITLE 1	PERSONS WORKING WITH THE INSTITUTION	20 435.53	4 906.38	4 906.38	0.00	15 529.15
2022	Cleaning and maintenance	3 478.63	3 478.35	2 090.18	1 388.17	0.28
2024	Energy consumption	7 434.72	7 434.72	7 434.72	0.00	0.00
CHAP. 20	BUILDINGS AND ASSOCIATED COSTS	10 913.35	10 913.07	9 524.90	1 388.17	0.28
2100	Purchase, servicing and maintenance of equipment and software	8 600.81	8 599.84	7 952.40	647.44	0.97
2102	External services for the operation, implementation and maintenance of software and systems	39 453.00	39 453.00	39 453.00	0.00	0.00
2140	Technical equipment and installations	69.99	69.99	69.99	0.00	0.00
2160	Vehicles	32 834.52	0.00	0.00	0.00	32 834.52
CHAP. 21	DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY : PURCHASE, HIRE AND MAINTENANCE	80 958.32	48 122.83	47 475.39	647.44	32 835.49
2380	Other administrative expenditure	33.30	33.30	0.00	33.30	0.00
CHAP. 23	CURRENT ADMINISTRATIVE EXPENDITURE	33.30	33.30	0.00	33.30	0.00
CHAP. 25	MEETINGS AND CONFERENCES	0.00	0.00	0.00	0.00	0.00
CHAP. 27	INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	0.00	0.00	0.00	0.00	0.00
TITLE 2	BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	91 904.97	59 069.20	57 000.29	2 068.91	32 835.77
TOTAL		112 340.50	63 975.58	61 906.67	2 068.91	48 364.92

Assigned Revenues carried-over from last year (Fund 45)*(euros)*

Budget line		USE OF ASSIGNED REVENUE CARRIED-OVER FROM LAST YEAR (Fund 45)		
		Assigned Revenues 2022 Committed in 2023	Payments 2024	Assigned Revenues cancelled
CHAP. 10	MEMBERS OF THE INSTITUTION	0.00	0.00	0.00
CHAP. 12	OFFICIALS AND TEMPORARY STAFF	0.00	0.00	0.00
CHAP. 14	OTHER STAFF AND EXTERNAL SERVICES	0.00	0.00	0.00
1612	Further training for staff	896.93	0.00	896.93
CHAP. 16	OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	896.93	0.00	896.93
TITLE 1	PERSONS WORKING WITH THE INSTITUTION	896.93	0.00	896.93
2022	Cleaning and maintenance	51.09	51.09	0.00
CHAP. 20	BUILDINGS AND ASSOCIATED COSTS	51.09	51.09	0.00
CHAP. 21	DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY : PURCHASE, HIRE AND MAINTENANCE	0.00	0.00	0.00
CHAP. 23	CURRENT ADMINISTRATIVE EXPENDITURE	0.00	0.00	0.00
2540	Meetings, congresses and conferences	170.49	0.00	170.49
CHAP. 25	MEETINGS AND CONFERENCES	170.49	0.00	170.49
CHAP. 27	INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	0.00	0.00	0.00
TITLE 2	BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	221.58	51.09	170.49
TOTAL		1 118.51	51.09	1 067.42

ANNEX III

**CHANGES IN
APPROPRIATIONS OF THE
YEAR**

(euros)

Budget Line	Initial Budget	Increases / Reductions	Transfers	Appropriations Year	Carry Over by Right Y-1	Carry Over by Decision Y-1
Item 1000 Remuneration, allowances and pensions	10 498 000.00	0.00	-200 000.00	10 298 000.00	0.00	0.00
Item 1002 Entitlements on entering and leaving the service	671 000.00	0.00	0.00	671 000.00	130 672.24	0.00
Art. 100 Remuneration and other entitlements	11 169 000.00	0.00	-200 000.00	10 969 000.00	130 672.24	0.00
Item 1020 Temporary allowances	1 009 000.00	0.00	-165 000.00	844 000.00	0.00	0.00
Art. 102 Temporary allowances	1 009 000.00	0.00	-165 000.00	844 000.00	0.00	0.00
Item 1040 Missions	270 000.00	0.00	0.00	270 000.00	19 000.00	0.00
Art. 104 Missions	270 000.00	0.00	0.00	270 000.00	19 000.00	0.00
Item 1060 Training	80 000.00	0.00	0.00	80 000.00	14 187.68	0.00
Art. 106 Training	80 000.00	0.00	0.00	80 000.00	14 187.68	0.00
Item 1090 Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00
Art. 109 Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00
CHAP. 10 MEMBERS OF THE INSTITUTION	12 528 000.00	0.00	-365 000.00	12 163 000.00	163 859.92	0.00
Item 1200 Remuneration and allowances	139 358 000.00	0.00	-1 300 000.00	138 058 000.00	0.00	0.00
Item 1202 Paid overtime	193 000.00	0.00	20 000.00	213 000.00	0.00	0.00
Item 1204 Entitlements on entering and leaving the service and on transfer	826 000.00	0.00	430 000.00	1 256 000.00	0.00	0.00
Art. 120 Remuneration and other entitlements	140 377 000.00	0.00	-850 000.00	139 527 000.00	0.00	0.00
Item 1220 Allowances for staff retired in the interests of the service (Articles 41 and 50 of the Staff Regulations)	0.00	0.00	0.00	0.00	0.00	0.00
Art. 122 Allowances following early termination of service	0.00	0.00	0.00	0.00	0.00	0.00
Item 1290 Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00
Art. 129 Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00
CHAP. 12 OFFICIALS AND TEMPORARY STAFF	140 377 000.00	0.00	-850 000.00	139 527 000.00	0.00	0.00
Item 1400 Other staff	6 115 360.00	0.00	-318 000.00	5 797 360.00	0.00	0.00
Item 1404 In-service training and staff exchanges	2 991 000.00	0.00	-460 000.00	2 531 000.00	0.00	0.00
Item 1405 Other external services	264 000.00	0.00	40 000.00	304 000.00	25 022.74	0.00
Item 1406 External services in the linguistic field	731 000.00	0.00	100 000.00	831 000.00	77 566.00	0.00
Art. 140 Other staff and external persons	10 101 360.00	0.00	-638 000.00	9 463 360.00	102 588.74	0.00
Item 1490 Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00
Art. 149 Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00
CHAP. 14 OTHER STAFF AND EXTERNAL SERVICES	10 101 360.00	0.00	-638 000.00	9 463 360.00	102 588.74	0.00
Item 1610 Miscellaneous expenditure on recruitment	77 000.00	0.00	-7 000.00	70 000.00	2 831.94	0.00
Item 1612 Further training for staff	720 000.00	0.00	-50 000.00	670 000.00	171 948.72	0.00
Art. 161 Expenditure relating to staff management	797 000.00	0.00	-57 000.00	740 000.00	174 780.66	0.00
Item 1620 Missions	2 590 000.00	0.00	0.00	2 590 000.00	241 000.00	0.00
Art. 162 Missions	2 590 000.00	0.00	0.00	2 590 000.00	241 000.00	0.00
Item 1630 Social welfare	25 000.00	0.00	0.00	25 000.00	3 800.00	0.00
Item 1632 Social contacts between Members of staff and other welfare expenditure	78 000.00	0.00	0.00	78 000.00	0.00	0.00
Item 1633 Diversity, inclusion, well-being and attractiveness of the workplace	20 000.00	0.00	0.00	20 000.00	0.00	0.00
Art. 163 Assistance for staff of the institution	123 000.00	0.00	0.00	123 000.00	3 800.00	0.00
Item 1650 Medical service	153 000.00	0.00	-56 561.00	96 439.00	20 117.18	0.00
Item 1652 Restaurant and canteens	150 000.00	0.00	80 000.00	230 000.00	52 861.46	0.00
Item 1654 Early Childhood Centre	1 218 000.00	0.00	36 561.00	1 254 561.00	143 480.23	0.00
Art. 165 Activities relating to all persons working for the institution	1 521 000.00	0.00	60 000.00	1 581 000.00	216 458.87	0.00
CHAP. 16 OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	5 031 000.00	0.00	3 000.00	5 034 000.00	636 039.53	0.00
TITLE 1 - PERSONS WORKING WITH THE INSTITUTION	168 037 360.00	0.00	-1 850 000.00	166 187 360.00	902 488.19	0.00

(euros)

Budget Line		Initial Budget	Increases / Reductions	Transfers	Appropriations Year	Carry Over by Right Y-1	Carry Over by Decision Y-1
Item 2000	Rent	145 000.00	0.00	-8 542.46	136 457.54	0.00	
Item 2007	Fitting-out of premises	305 000.00	0.00	1 708 542.46	2 013 542.46	707 841.30	203 000.00
Item 2008	Studies and technical assistance in connection with building projects	94 000.00	0.00	100 000.00	194 000.00	136 857.15	0.00
Art. 200	Buildings	544 000.00	0.00	1 800 000.00	2 344 000.00	844 698.45	203 000.00
Item 2022	Cleaning and maintenance	2 074 000.00	0.00	217 806.07	2 291 806.07	693 887.92	0.00
Item 2024	Energy consumption	1 719 530.00	0.00	-516 000.00	1 203 530.00	377 542.10	0.00
Item 2026	Security and surveillance of buildings	212 000.00	0.00	-10 526.63	201 473.37	52 091.28	0.00
Item 2028	Insurance	213 000.00	0.00	-45 046.75	167 953.25	152 966.01	0.00
Item 2029	Other expenditure on buildings	47 000.00	0.00	767.31	47 767.31	13 428.54	0.00
Art. 202	Expenditure on buildings	4 265 530.00	0.00	-353 000.00	3 912 530.00	1 289 915.85	0.00
CHAP. 20	BUILDINGS AND ASSOCIATED COSTS	4 809 530.00	0.00	1 447 000.00	6 256 530.00	2 134 614.30	203 000.00
Item 2100	Purchase, servicing and maintenance of equipment and software	2 748 000.00	0.00	557 361.78	3 305 361.78	1 611 534.83	0.00
Item 2102	External services for the operation, implementation and maintenance of software and systems	5 787 000.00	0.00	162 601.85	5 949 601.85	3 462 961.84	0.00
Item 2103	Telecommunications	360 000.00	0.00	-134 963.63	225 036.37	145 718.47	0.00
Art. 210	Equipment, operating costs and services relating to data processing and telecommunications	8 895 000.00	0.00	585 000.00	9 480 000.00	5 220 215.14	0.00
Item 2120	Furniture	130 000.00	0.00	50 000.00	180 000.00	73 611.00	0.00
Art. 212	Furniture	130 000.00	0.00	50 000.00	180 000.00	73 611.00	0.00
Item 2140	Technical equipment and installations	340 000.00	0.00	250 000.00	590 000.00	597 498.68	0.00
Art. 214	Technical equipment and installations	340 000.00	0.00	250 000.00	590 000.00	597 498.68	0.00
Item 2160	Vehicles	463 000.00	0.00	-77 000.00	386 000.00	7 081.00	0.00
Art. 216	Vehicles	463 000.00	0.00	-77 000.00	386 000.00	7 081.00	0.00
CHAP. 21	DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE	9 828 000.00	0.00	808 000.00	10 636 000.00	5 898 405.82	0.00
Item 2300	Stationery, office supplies and miscellaneous consumables	40 000.00	0.00	5 000.00	45 000.00	1 912.61	0.00
Art. 230	Stationery, office supplies and miscellaneous consumables	40 000.00	0.00	5 000.00	45 000.00	1 912.61	0.00
Item 2310	Financial charges	10 000.00	0.00	0.00	10 000.00	700.00	0.00
Art. 231	Financial charges	10 000.00	0.00	0.00	10 000.00	700.00	0.00
Item 2320	Legal expenses and damages	100 000.00	0.00	0.00	100 000.00	20 000.00	0.00
Art. 232	Legal expenses and damages	100 000.00	0.00	0.00	100 000.00	20 000.00	0.00
Item 2360	Postage and delivery charges	15 000.00	0.00	0.00	15 000.00	4 219.41	0.00
Art. 236	Postage and delivery charges	15 000.00	0.00	0.00	15 000.00	4 219.41	0.00
Item 2380	Other administrative expenditure	465 000.00	0.00	60 000.00	525 000.00	99 673.66	0.00
Art. 238	Other administrative expenditure	465 000.00	0.00	60 000.00	525 000.00	99 673.66	0.00
CHAP. 23	CURRENT ADMINISTRATIVE EXPENDITURE	630 000.00	0.00	65 000.00	695 000.00	126 505.68	0.00
Item 2520	Representation expenses	119 000.00	0.00	0.00	119 000.00	3 372.87	0.00
Art. 252	Representation expenses	119 000.00	0.00	0.00	119 000.00	3 372.87	0.00
Item 2540	Meetings, congresses and conferences	110 000.00	0.00	0.00	110 000.00	1 626.35	0.00
Art. 254	Meetings, congresses and conferences	110 000.00	0.00	0.00	110 000.00	1 626.35	0.00
Item 2560	Expenditure on the dissemination of information and on participation in public events	17 000.00	0.00	0.00	17 000.00	10 823.60	0.00
Art. 256	Expenditure on the dissemination of information and on participation in public events	17 000.00	0.00	0.00	17 000.00	10 823.60	0.00
Item 2570	Interpretation costs	270 000.00	0.00	-100 000.00	170 000.00	29 277.00	0.00
Art. 257	Interpretation costs	270 000.00	0.00	-100 000.00	170 000.00	29 277.00	0.00
CHAP. 25	MEETINGS AND CONFERENCES	516 000.00	0.00	-100 000.00	416 000.00	45 099.82	0.00
Item 2700	Limited consultations, studies and surveys	562 000.00	0.00	-220 000.00	342 000.00	120 184.00	0.00
Art. 270	Limited consultations, studies and surveys	562 000.00	0.00	-220 000.00	342 000.00	120 184.00	0.00
Item 2720	Documentation, library and archiving expenditure	698 000.00	0.00	150 000.00	848 000.00	240 764.93	0.00
Art. 272	Documentation, library and archiving expenditure	698 000.00	0.00	150 000.00	848 000.00	240 764.93	0.00
Item 2741	Publications of a general nature	575 000.00	0.00	-300 000.00	275 000.00	45 880.38	0.00
Art. 274	Production and distribution	575 000.00	0.00	-300 000.00	275 000.00	45 880.38	0.00
CHAP. 27	INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	1 835 000.00	0.00	-370 000.00	1 465 000.00	406 829.31	0.00
TITLE 2 -	BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	17 618 530.00	0.00	1 850 000.00	19 468 530.00	8 611 454.93	203 000.00
10.0	Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00
CHAP 10 0	PROVISIONAL APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00
TITLE 10 -	OTHER EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		185 655 890.00	0.00	0.00	185 655 890.00	9 513 943.12	203 000.00

ANNEX IV

**USE OF APPROPRIATIONS OF
THE YEAR**

(euros)

Budget line	Appropriations Year	Commitments	Payments	Available on Comt	Carry Over Right Y+1	Carry Over Decis Y+1	Cancelled Appropriations
Item 1000 Remuneration, allowances and pensions	10 298 000.00	10 125 860.35	10 125 860.35	0.00	0.00	0.00	172 139.65
Item 1002 Entitlements on entering and leaving the service	671 000.00	474 612.54	399 612.54	75 000.00	75 000.00	0.00	196 387.46
Art. 100 Remuneration and other entitlements	10 969 000.00	10 600 472.89	10 525 472.89	75 000.00	75 000.00	0.00	368 527.11
Item 1020 Temporary allowances	844 000.00	722 057.74	722 057.74	0.00	0.00	0.00	121 942.26
Art. 102 Temporary allowances	844 000.00	722 057.74	722 057.74	0.00	0.00	0.00	121 942.26
Item 1040 Missions	270 000.00	176 251.85	154 251.85	22 000.00	22 000.00	0.00	93 748.15
Art. 104 Missions	270 000.00	176 251.85	154 251.85	22 000.00	22 000.00	0.00	93 748.15
Item 1060 Training	80 000.00	59 718.76	46 509.05	13 209.71	13 209.71	0.00	20 281.24
Art. 106 Training	80 000.00	59 718.76	46 509.05	13 209.71	13 209.71	0.00	20 281.24
Item 1090 Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Art. 109 Provisional appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHAP. 10 MEMBERS OF THE INSTITUTION	12 163 000.00	11 558 501.24	11 448 291.53	110 209.71	110 209.71	0.00	604 498.76
Item 1200 Remuneration and allowances	138 058 000.00	135 855 282.70	135 855 282.70	0.00	0.00	0.00	2 202 717.30
Item 1202 Paid overtime	213 000.00	205 942.73	205 942.73	0.00	0.00	0.00	7 057.27
Item 1204 Entitlements on entering and leaving the service and on transfer	1 256 000.00	1 077 006.04	1 077 006.04	0.00	0.00	0.00	178 993.96
Art. 120 Remuneration and other entitlements	139 527 000.00	137 138 231.47	137 138 231.47	0.00	0.00	0.00	2 388 768.53
Item 1220 Allowances for staff retired in the interests of the service (Articles 41 and 50 of the Staff Regulations)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Art. 122 Allowances following early termination of service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Item 1290 Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Art. 129 Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHAP. 12 OFFICIALS AND TEMPORARY STAFF	139 527 000.00	137 138 231.47	137 138 231.47	0.00	0.00	0.00	2 388 768.53
Item 1400 Other staff	5 797 360.00	5 741 382.41	5 741 382.41	0.00	0.00	0.00	55 977.59
Item 1404 In-service training and staff exchanges	2 531 000.00	2 185 889.90	2 185 889.90	0.00	0.00	0.00	345 110.10
Item 1405 Other external services	304 000.00	284 772.26	214 782.14	69 990.12	69 990.12	0.00	19 227.74
Item 1406 External services in the linguistic field	831 000.00	815 533.96	696 155.05	119 378.91	119 378.91	0.00	15 466.04
Art. 140 Other staff and external persons	9 463 360.00	9 027 578.53	8 838 209.50	189 369.03	189 369.03	0.00	435 781.47
Item 1490 Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Art. 149 Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHAP. 14 OTHER STAFF AND EXTERNAL SERVICES	9 463 360.00	9 027 578.53	8 838 209.50	189 369.03	189 369.03	0.00	435 781.47
Item 1610 Miscellaneous expenditure on recruitment	70 000.00	41 190.23	40 190.23	1 000.00	1 000.00	0.00	28 809.77
Item 1612 Further training for staff	670 000.00	650 363.84	481 283.08	169 080.76	169 080.76	0.00	19 636.16
Art. 161 Expenditure relating to staff management	740 000.00	691 554.07	521 473.31	170 080.76	170 080.76	0.00	48 445.93
Item 1620 Missions	2 590 000.00	2 293 093.35	2 030 093.35	263 000.00	263 000.00	0.00	296 906.65
Art. 162 Missions	2 590 000.00	2 293 093.35	2 030 093.35	263 000.00	263 000.00	0.00	296 906.65
Item 1630 Social welfare	25 000.00	7 971.00	1 971.00	6 000.00	6 000.00	0.00	17 029.00
Item 1632 Social contacts between Members of staff and other welfare expenditure	78 000.00	75 348.81	75 348.81	0.00	0.00	0.00	2 651.19
Item 1633 Diversity, inclusion, well-being and attractiveness of the workplace	20 000.00	18 308.60	14 505.03	3 803.57	3 803.57	0.00	1 691.40
Art. 163 Assistance for staff of the institution	123 000.00	101 628.41	91 824.84	9 803.57	9 803.57	0.00	21 371.59
Item 1650 Medical service	96 439.00	96 438.37	90 263.47	6 174.90	6 174.90	0.00	0.63
Item 1652 Restaurant and canteens	230 000.00	227 434.15	91 983.63	135 450.52	135 450.52	0.00	2 565.85
Item 1654 Early Childhood Centre	1 254 561.00	1 254 561.00	1 147 084.96	107 476.04	107 476.04	0.00	0.00
Art. 165 Activities relating to all persons working for the institution	1 581 000.00	1 578 433.52	1 329 332.06	249 101.46	249 101.46	0.00	2 566.48
CHAP. 16 OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	5 034 000.00	4 664 709.35	3 972 723.56	691 985.79	691 985.79	0.00	369 290.65
TITLE 1 - PERSONS WORKING WITH THE INSTITUTION	166 187 360.00	162 389 020.59	161 397 456.06	991 564.53	991 564.53	0.00	3 798 339.41

(euros)

Budget line	Appropriations Year	Commitments	Payments	Available on Comt	Carry Over Right Y+1	Carry Over Decis Y+1	Cancelled Appropriations
Item 2000 Rent	136 457.54	136 457.54	136 457.54	0.00	0.00	0.00	0.00
Item 2007 Fitting-out of premises	2 013 542.46	1 411 514.37	223 986.49	1 187 527.88	1 187 527.88	602 000.00	28.09
Item 2008 Studies and technical assistance in connection with building projects	194 000.00	194 000.00	21 069.76	172 930.24	172 930.24	0.00	0.00
Art. 200 Buildings	2 344 000.00	1 741 971.91	381 513.79	1 360 458.12	1 360 458.12	602 000.00	28.09
Item 2022 Cleaning and maintenance	2 291 806.07	2 291 395.54	1 492 519.40	798 876.14	798 876.14	0.00	410.53
Item 2024 Energy consumption	1 203 530.00	1 203 530.00	887 827.04	315 702.96	315 702.96	0.00	0.00
Item 2026 Security and surveillance of buildings	201 473.37	201 473.37	97 602.66	103 870.71	103 870.71	0.00	0.00
Item 2028 Insurance	167 953.25	167 953.25	9 830.91	158 122.34	158 122.34	0.00	0.00
Item 2029 Other expenditure on buildings	47 767.31	47 763.31	31 094.21	16 669.10	16 669.10	0.00	4.00
Art. 202 Expenditure on buildings	3 912 530.00	3 912 115.47	2 518 874.22	1 393 241.25	1 393 241.25	0.00	414.53
CHAP. 20 BUILDINGS AND ASSOCIATED COSTS	6 256 530.00	5 654 087.38	2 900 388.01	2 753 699.37	2 753 699.37	602 000.00	442.62
Item 2100 Purchase, work on and maintenance of equipment and software	3 305 361.78	3 305 361.78	1 952 787.97	1 352 573.81	1 352 573.81	0.00	0.00
Item 2102 External services for the operation, implementation and maintenance of software and systems	5 949 601.85	5 949 601.85	3 003 751.42	2 945 850.43	2 945 850.43	0.00	0.00
Item 2103 Telecommunications	225 036.37	225 036.37	195 020.59	30 015.78	30 015.78	0.00	0.00
Art. 210 Equipment, operating costs and services relating to data processing and telecommunications	9 480 000.00	9 480 000.00	5 151 559.98	4 328 440.02	4 328 440.02	0.00	0.00
Item 2120 Furniture	180 000.00	180 000.00	93 395.12	86 604.88	86 604.88	0.00	0.00
Art. 212 Furniture	180 000.00	180 000.00	93 395.12	86 604.88	86 604.88	0.00	0.00
Item 2140 Technical equipment and installations	590 000.00	589 125.60	127 822.59	461 303.01	461 303.01	0.00	874.40
Art. 214 Technical equipment and installations	590 000.00	589 125.60	127 822.59	461 303.01	461 303.01	0.00	874.40
Item 2160 Vehicles	386 000.00	332 799.16	295 537.24	37 261.92	37 261.92	0.00	53 200.84
Art. 216 Vehicles	386 000.00	332 799.16	295 537.24	37 261.92	37 261.92	0.00	53 200.84
CHAP. 21 DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE	10 636 000.00	10 581 924.76	5 668 314.93	4 913 609.83	4 913 609.83	0.00	54 075.24
Item 2300 Stationery, office supplies and miscellaneous consumables	45 000.00	44 988.31	41 967.31	3 021.00	3 021.00	0.00	11.69
Art. 230 Stationery, office supplies and miscellaneous consumables	45 000.00	44 988.31	41 967.31	3 021.00	3 021.00	0.00	11.69
Item 2310 Financial charges	10 000.00	6 933.90	6 333.90	600.00	600.00	0.00	3 066.10
Art. 231 Financial charges	10 000.00	6 933.90	6 333.90	600.00	600.00	0.00	3 066.10
Item 2320 Legal expenses and damages	100 000.00	49 643.65	38 078.24	11 565.41	11 565.41	0.00	50 356.35
Art. 232 Legal expenses and damages	100 000.00	49 643.65	38 078.24	11 565.41	11 565.41	0.00	50 356.35
Item 2360 Postage and delivery charges	15 000.00	11 745.33	8 850.05	2 895.28	2 895.28	0.00	3 254.67
Art. 236 Postage and delivery charges	15 000.00	11 745.33	8 850.05	2 895.28	2 895.28	0.00	3 254.67
Item 2380 Other administrative expenditure	525 000.00	477 685.91	341 659.01	136 026.90	136 026.90	0.00	47 314.09
Art. 238 Other administrative expenditure	525 000.00	477 685.91	341 659.01	136 026.90	136 026.90	0.00	47 314.09
CHAP. 23 CURRENT ADMINISTRATIVE	695 000.00	590 997.10	436 888.51	154 108.59	154 108.59	0.00	104 002.90
Item 2520 Representation expenses	119 000.00	35 749.95	24 513.60	11 236.35	11 236.35	0.00	83 250.05
Art. 252 Representation expenses	119 000.00	35 749.95	24 513.60	11 236.35	11 236.35	0.00	83 250.05
Item 2540 Meetings, congresses and conferences	110 000.00	78 750.39	72 750.39	6 000.00	6 000.00	0.00	31 249.61
Art. 254 Meetings, congresses and conferences	110 000.00	78 750.39	72 750.39	6 000.00	6 000.00	0.00	31 249.61
Item 2560 Expenditure on the dissemination of information and on participation in public events	17 000.00	16 990.56	9 976.56	7 014.00	7 014.00	0.00	9.44
Art. 256 Expenditure on the dissemination of information and on participation in public events	17 000.00	16 990.56	9 976.56	7 014.00	7 014.00	0.00	9.44
Item 2570 Interpretation costs	170 000.00	15 000.00	0.00	15 000.00	15 000.00	0.00	155 000.00
Art. 257 Interpretation costs	170 000.00	15 000.00	0.00	15 000.00	15 000.00	0.00	155 000.00
CHAP. 25 MEETINGS AND CONFERENCES	416 000.00	146 490.90	107 240.55	39 250.35	39 250.35	0.00	269 509.10
Item 2700 Limited consultations, studies and surveys	342 000.00	244 955.44	73 021.83	171 933.61	171 933.61	0.00	97 044.56
Art. 270 Limited consultations, studies and surveys	342 000.00	244 955.44	73 021.83	171 933.61	171 933.61	0.00	97 044.56
Item 2720 Documentation, library and archiving expenditure	848 000.00	848 000.00	567 816.40	280 183.60	280 183.60	0.00	0.00
Art. 272 Documentation, library and archiving expenditure	848 000.00	848 000.00	567 816.40	280 183.60	280 183.60	0.00	0.00
Item 2741 Publications of a general nature	275 000.00	240 842.21	158 528.99	82 313.22	82 313.22	0.00	34 157.79
Art. 274 Production and distribution	275 000.00	240 842.21	158 528.99	82 313.22	82 313.22	0.00	34 157.79
CHAP. 27 INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	1 465 000.00	1 333 797.65	799 367.22	534 430.43	534 430.43	0.00	131 202.35
TITLE 2 - BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	19 468 530.00	18 307 297.79	9 912 199.22	8 395 098.57	8 395 098.57	602 000.00	559 232.21
TOTAL	185 655 890.00	180 696 318.38	171 309 655.28	9 386 663.10	9 386 663.10	602 000.00	4 357 571.62

ANNEX V

**USE OF APPROPRIATIONS CARRIED-
OVER FROM 2023**

(euros)

Budget line		CARRY OVER BY RIGHT		
		Carry Over by Right	Payments on CO by Right	Cancelled appropriations
Item 1002	Entitlements on entering and leaving the service	130 672.24	0.00	130 672.24
Art. 100	Remuneration and other entitlements	130 672.24	0.00	130 672.24
Item 1040	Missions	19 000.00	12 291.18	6 708.82
Art. 104	Missions	19 000.00	12 291.18	6 708.82
Item 1060	Training	14 187.68	3 799.65	10 388.03
Art. 106	Training	14 187.68	3 799.65	10 388.03
CHAP. 10	MEMBERS OF THE INSTITUTION	163 859.92	16 090.83	147 769.09
CHAP. 12	OFFICIALS AND TEMPORARY STAFF	0.00	0.00	0.00
Item 1405	Other external services	25 022.74	8 230.96	16 791.78
Item 1406	External services in the linguistic field	77 566.00	66 727.00	10 839.00
Art. 140	Other staff and external persons	102 588.74	74 957.96	27 630.78
CHAP. 14	OTHER STAFF AND EXTERNAL SERVICES	102 588.74	74 957.96	27 630.78
Item 1610	Miscellaneous expenditure on recruitment	2 831.94	351.66	2 480.28
Item 1612	Further training for staff	171 948.72	122 897.29	49 051.43
Art. 161	Expenditure relating to staff management	174 780.66	123 248.95	51 531.71
Item 1620	Missions	241 000.00	176 947.47	64 052.53
Art. 162	Missions	241 000.00	176 947.47	64 052.53
Item 1630	Social welfare	3 800.00	3 800.00	0.00
Art. 163	Assistance for staff of the institution	3 800.00	3 800.00	0.00
Item 1650	Medical service	20 117.18	3 235.59	16 881.59
Item 1652	Restaurant and canteens	52 861.46	52 861.46	0.00
Item 1654	Early Childhood Centre	143 480.23	118 615.02	24 865.21
Art. 165	Activities relating to all persons working for the institution	216 458.87	174 712.07	41 746.80
CHAP. 16	OTHER EXPENDITURE RELATING TO PERSONS WORKING FOR THE INSTITUTION	636 039.53	478 708.49	157 331.04
TITLE 1 -	PERSONS WORKING WITH THE INSTITUTION	902 488.19	569 757.28	332 730.91
Item 2007	Fitting-out of premises	707 841.30	706 832.90	1 008.40
Item 2008	Studies and technical assistance in connection with building projects	136 857.15	132 930.15	3 927.00
Art. 200	Buildings	844 698.45	839 763.05	4 935.40
Item 2022	Cleaning and maintenance	693 887.92	673 267.23	20 620.69
Item 2024	Energy consumption	377 542.10	371 834.45	5 707.65
Item 2026	Security and surveillance of buildings	52 091.28	47 515.28	4 576.00
Item 2028	Insurance	152 966.01	152 966.01	0.00
Item 2029	Other expenditure on buildings	13 428.54	12 373.04	1 055.50
Art. 202	Expenditure on buildings	1 289 915.85	1 257 956.01	31 959.84
CHAP. 20	BUILDINGS AND ASSOCIATED COSTS	2 134 614.30	2 097 719.06	36 895.24
Item 2100	Purchase, servicing and maintenance of equipment and software	1 611 534.83	1 607 500.07	4 034.76
Item 2102	External services for the operation, implementation and maintenance of software and systems	3 462 961.84	3 454 361.92	8 599.92
Item 2103	Telecommunications	145 718.47	139 373.55	6 344.92
Art. 210	Equipment, operating costs and services relating to data processing and telecommunications	5 220 215.14	5 201 235.54	18 979.60
Item 2120	Furniture	73 611.00	73 611.00	0.00
Art. 212	Furniture	73 611.00	73 611.00	0.00
Item 2140	Technical equipment and installations	597 498.68	586 969.12	10 529.56
Art. 214	Technical equipment and installations	597 498.68	586 969.12	10 529.56
Item 2160	Vehicles	7 081.00	5 510.89	1 570.11
Art. 216	Vehicles	7 081.00	5 510.89	1 570.11
CHAP. 21	DATA PROCESSING, EQUIPMENT AND MOVABLE PROPERTY: PURCHASE, HIRE AND MAINTENANCE	5 898 405.82	5 867 326.55	31 079.27
Item 2300	Stationery, office supplies and miscellaneous consumables	1 912.61	1 900.63	11.98
Art. 230	Stationery, office supplies and miscellaneous consumables	1 912.61	1 900.63	11.98
Item 2310	Financial charges	700.00	456.80	243.20
Art. 231	Financial charges	700.00	456.80	243.20
Item 2320	Legal expenses and damages	20 000.00	20 000.00	0.00
Art. 232	Legal expenses and damages	20 000.00	20 000.00	0.00
Item 2360	Postage and delivery charges	4 219.41	4 043.98	175.43
Art. 236	Postage and delivery charges	4 219.41	4 043.98	175.43
Item 2380	Other administrative expenditure	99 673.66	96 163.08	3 510.58
Art. 238	Other administrative expenditure	99 673.66	96 163.08	3 510.58
CHAP. 23	CURRENT ADMINISTRATIVE EXPENDITURE	126 505.68	122 564.49	3 941.19
Item 2520	Representation expenses	3 372.87	940.70	2 432.17
Art. 252	Representation expenses	3 372.87	940.70	2 432.17
Item 2540	Meetings, congresses and conferences	1 626.35	0.00	1 626.35
Art. 254	Meetings, congresses and conferences	1 626.35	0.00	1 626.35
Item 2560	Expenditure on the dissemination of information and on participation in public events	10 823.60	10 823.60	0.00
Art. 256	Expenditure on the dissemination of information and on participation in public events	10 823.60	10 823.60	0.00
Item 2570	Interpretation costs	29 277.00	9 639.00	19 638.00
Art. 257	Interpretation costs	29 277.00	9 639.00	19 638.00
CHAP. 25	MEETINGS AND CONFERENCES	45 099.82	21 403.30	23 696.52
Item 2700	Limited consultations, studies and surveys	120 184.00	119 929.00	255.00
Art. 270	Limited consultations, studies and surveys	120 184.00	119 929.00	255.00
Item 2720	Documentation, library and archiving expenditure	240 764.93	240 425.53	339.40
Art. 272	Documentation, library and archiving expenditure	240 764.93	240 425.53	339.40
Item 2741	Publications of a general nature	45 880.38	42 768.19	3 112.19
Art. 274	Production and distribution	45 880.38	42 768.19	3 112.19
CHAP. 27	INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION	406 829.31	403 122.72	3 706.59
TITLE 2 -	BUILDINGS, MOVABLE PROPERTY, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	8 611 454.93	8 512 136.12	99 318.81
TOTAL		9 513 943.12	9 081 893.40	432 049.72

(euros)

Budget line		CARRY OVER BY DECISION 2023				
		Carry Over by decision	Commitments CO by decision	Payments CO by decision	Cancelled appropriations	Carry forward to 2025
Item 2007	Fitting-out of premises	203 000.00	203 000.00	0.00	0.00	203 000.00
Art. 200	Buildings	203 000.00	203 000.00	0.00	0.00	203 000.00
CHAP. 20	BUILDINGS AND ASSOCIATED COSTS	203 000.00	203 000.00	0.00	0.00	203 000.00
TOTAL		203 000.00	203 000.00	0.00	0.00	203 000.00

(euros)

TOTAL	Carry Over	Payments	Cancelled appropriations	Carry forward to 2025
	9 716 943.12	9 081 893.40	432 049.72	203 000.00

(euros)

Budget line		CARRY OVER BY DECISION 2022				
		Carry Over by decision	Commitments CO by decision 2023	Carry forward to 2024	Payments CO by decision 2024	Cancelled appropriations
Item 2007	Fitting-out of premises	619 303.61	619 106.45	464 290.51	389 064.87	75 225.64
Art. 200	Buildings	619 303.61	619 106.45	464 290.51	389 064.87	75 225.64
CHAP. 20	BUILDINGS AND ASSOCIATED COSTS	619 303.61	619 106.45	464 290.51	389 064.87	75 225.64
TOTAL		619 303.61	619 106.45	464 290.51	389 064.87	75 225.64