



**EUROSAI BUDGET**  
**PERIOD 2022-2024**



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## GENERAL CONSIDERATIONS

According to Article 1 of its Statutes, the purpose of the European Organisation of Supreme Audit Institutions (EUROSAI) is to promote professional and technical understanding and co-operation among its Members and other INTOSAI Regional Organizations. To put said purpose into practice, the X Congress approved the second Strategic Plan of the Organisation (2017-2023) and the Budget 2022-2024 has been drawn up in the context of that plan.

The EUROSAI budget is approved by the Congress and covers the period between two ordinary Congresses. Following the postponement of the EUROSAI Congress until 2021 due to the COVID-19 health crisis and in order to have a budget for that year, the Governing Board —by delegation of and in consultation with EUROSAI members— approved the extension of the 2018-2020 budget for one year. The Governing Board also decided that, as an exception, in the EUROSAI budget for 2021, members' financial contributions would be financed from the available funds accumulated in the Organisation's Welfare Fund.

In view of the foregoing, the budget period covers the years 2022, 2023 and 2024. It has been drawn up bearing in mind the challenge the uncertain evolution of the pandemic represents for the organisation's activities.

In relation to the above and taking into consideration the difficulties involved in accurately planning events and activities during the three-year budget period as a result of the situation caused by COVID-19, the Secretariat consulted key players to find out what initiatives they had planned for the coming years and what the corresponding financial requirements were to obtain precise information for drawing up the budget. On the other hand, it has been considered advisable to adapt the budget more closely to real needs, especially in times of change such as the present.

In this regard, Rule 13 of the Financial Rules provides that the Governing Board may use funds accumulated in the Welfare Fund to cover expenses arising from the implementation of the Strategic Plan, which allows for a rapid response to requirements. A new clause is introduced in Rule 27 to provide flexibility for financing the budget, taking into account specific circumstances (see 2.6).

The preparation of the 2022-2024 budget presented to the XI EUROSAI Congress has followed the budgetary principles given in Chapter II of the EUROSAI Financial Rules. In addition, consideration has been given to the execution of the budget for the last four closed financial years (i.e. from 2017 to 2020) both in terms of the distribution of credits and their level of implementation, all in accordance with basic criteria for good budgeting. It should be noted that the Budget for the period 2022-2024 is the result of careful reflection, during which the Governing Board and the leaders of the Strategic Goals have

been invited to submit their proposals. Financial requirements and existing alternative ways of using the funds accumulated in the Welfare Fund have also been analysed, and the budgets drawn up by INTOSAI and its Regional Organisations, together with the implementation of the aforementioned EUROSAI budget, have been examined.

The budget resulting from this process provides the Organisation with new lines of funding and sufficient resources to achieve the goals of its Strategic Plan. In line with usual practice in INTOSAI and other Regional Organisations similar to EUROSAI, credits have been introduced in Chapter 1 to support the SAI organising the Congress. Chapter 2 provides specifically for the financing of activities to implement the Strategic Plan. These include staff secondment programmes between different SAIs, the design of a new website, the implementation of the IntoSAINT programme and the development of the Benchmarking Information Exchange Project (BIEP), among others.

In addition, the Organisation's healthy financial situation is an opportunity to address new initiatives that benefit its members and convert them into concrete projects (e.g. IT capacity-building). This requires the continuity of sufficient sources of funding to allow for proactive planning by the Organisation.

Compared to the budget of the previous three-year period, the 2022-2024 Budget has been cut by 5%. This is due to variations in total budgeted income, mainly owing to changes in the contribution group of certain SAIs when they are applied for their classification, in accordance with Article 16.1.a) of the EUROSAI's Statutes and the development scales assigned to each country by the United Nations (UN), set by Resolution A/RES/73/271 of 4 January 2019. The application of the aforementioned scale results in the reclassification of four members —the SAIs of Azerbaijan, Belarus, Latvia and Sweden— and implies a reduction of €5,011.00 in budgeted income in comparison with the previous three-year period. Additionally, in group IV, the budgeted income also anticipates the contribution of the Kosovo\* National Audit Office (KNAO), as described in section 2.4 below.

Table I shows the Annual Expenditure Budget for the period 2022-2024.

Table II shows the Annual Income Budget, which includes the classification of EUROSAI Members' contributions into four Groups. The total amount of budgeted resources stands at €94,179 per year.

Annexes I and II show the relevant information on budget implementation for the last four closed financial years —from 2017 to 2020—, which have been used as a reference when drawing up the 2022-2024 Budget. The UN scale applied to determine the contributions for the period 2022-2024 is given in Annex III.

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\* This designation is without prejudice to positions on status and is in line with UNSCR 1244/99 and the ICJ Opinion on Kosovo's declaration of independence.

## ANNUAL EXPENDITURE BUDGET

- 1.1. The total amount of the expenditure budget is €94,179.00.
- 1.2. The expenditure budget is divided into two chapters:
  - Chapter 1. "*Operating expenses*" is allocated €43,100.00 per year. It is divided into nine articles, as shown in Table 1.
  - Chapter 2. "*Implementation Expenses of the Strategic Plan*" is allocated €51,079.00 per year. In order to make budgetary management easier and more flexible, and given the complex pre-identification of the financing requirements of the projects when implementing the Strategic Plan, the funds under chapter 2 are grouped into one single article.
- 1.3. The chapters and articles of the Annual Expenditure Budget have been allocated taking into account the objectives EUROSAI has set for the coming years when implementing its Strategic Plan and the convenience of launching new initiatives that offer maximum benefit for its members. This report has taken account of the data on budget implementation for the last four closed financial years (2017-2020, the details of which are given in Annex I). It has also considered the current circumstances resulting from the pandemic, which are expected to spread or have different effects throughout the implementation period of this budget.
- 1.4. Considering the three-year period for which the Budget is applied, the total credit for the three-year period 2022-2024 is €282,537.00, of which €129,300.00 corresponds to Chapter 1. "*Operating expenses*" and €153,237.00 to Chapter 2. "*Implementation Expenses of the Strategic Plan*".
- 1.5. The breakdown of the amounts allocated to the chapters and articles of the proposed Annual Expenditure Budget for the three-year period 2022-2024 are given in Table I below:

**TABLE I. ANNUAL EXPENDITURE BUDGET OF EUROSAI. PERIOD  
2022-2024**

ITEMS	AMOUNT (IN EUROS)
<b>CHAPTER 1. OPERATING EXPENSES</b>	
Art. 1.1. Translations	10,000.00
Art. 1.2. Communications	1,300.00
Art. 1.3. Printed Material	0
Art. 1.4. Representation	1,000.00
Art. 1.5. EUROSAI publications	19,000.00
Art. 1.6. Others	1,800.00
Art. 1.7. Website	500
Art. 1.8. Contribution to the organisation of the Congress	9,500.00
<b>TOTAL CHAPTER 1</b>	<b>43,100.00</b>
<b>CHAPTER 2. IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN</b>	
Art. 1. Implementation of objectives and improvements to governance	51,079.00
<b>TOTAL CHAPTER 2</b>	<b>51,079.00</b>
<b>TOTAL BUDGET</b>	<b>94,179.00</b>

**1.6.** The budgetary package of Chapter 2 of the 2022-2024 Budget "*Implementation Expenses of the Strategic Plan*" is presented in one single article "*Implementation of the objectives and improvements to governance*" to make its budgetary management easier and more flexible, as explained above. Activities planned for financing under this Chapter in the next three years include the following (the amounts indicated are estimates):

- Redesign of the website: €60,000.00. This project was discussed at the 48th Governing Board meeting, but the amount was not specified at the time (the amount included here is approximate).
- IntoSAINT: €16,150.00, in line with which was approved at the 50th Governing Board meeting.
- Support for SAIs for training in information technology resources: €10,000.00, as discussed at the 52nd Governing Board meeting, following the auditors' recommendations (in the audit of the financial statements for the year 2019).

- BIEP (Benchmarking Information Exchange Project): €5,000.00, in line with the estimates given by the leader of this project.
- Collaboration with AFROSAI (participation of EUROSAI experts): €5,000.00, in line with which was approved at the 50th Governing Board meeting.
- Staff secondments: €4,000.00, in line with which was approved at the 50th Governing Board meeting.

## ANNUAL INCOME BUDGET

- 2.1. According to Article 16 of the Statutes, the expenses arising from the functioning of the Organisation shall be covered by the contributions paid by the Organisation's members, among other resources, where the latter shall account for the largest part.
- 2.2. The total annual income budgeted for the three-year period 2022-2024 is €94,179.00.
- 2.3. The SAIs are assigned to the four contribution groups into which EUROSAI members are classified as provided for in Article 16.1.a) of the EUROSAI Statutes. Said assignment is referenced to the scales used by the United Nations Organisation, with the only exception given in the Financial Rules for when the aforementioned criterion is not applicable. The amount to be paid by each Member shall be notified by the EUROSAI Secretariat at the beginning of each financial year.

The application of the UN scale —Resolution A/RES/73/271 of 4 January 2019 (Annex III)— has resulted in the following modifications to the assignment of SAIs in relation to the previous three-year period:

- SAI Azerbaijan, formerly in Group III, is reclassified to Group IV;
  - SAI Belarus, formerly in Group III is reclassified to Group IV;
  - SAI Latvia, formerly in Group III, is reclassified to Group IV;
  - SAI Sweden, formerly in Group II, is reclassified to Group III.
- 2.4. The KNAO is placed in Group IV by reference to the list of Official Development Assistance (ODA) recipients given by the OECD Development Assistance Committee (DAC), as the criterion referred to in section 2.3 does not apply to the KNAO.
  - 2.5. The contribution package allocated to each Group is shown in Table II.
  - 2.6. In application of Rule 27 of the Financial Rules and following consultation with EUROSAI members, the Governing Board may approve the amount of the annual membership fees being financed partially or in full using the surplus accumulated in the Welfare Fund. It is important to note that this would be an exceptional measure, which could be adopted if circumstances so require and provided that the Organisation has no specific needs that require financing from these funds.
  - 2.7. The Statutes also provide for other means of financing EUROSAI (Article 16.1 b-d): subsidies, donations or any other type of contribution from national or international natural and legal persons; proceeds from the sale of publications and other EUROSAI activities; and other income authorised by the Governing Board, which, if any, shall be included in the corresponding annual budget.



The EUROSAI Annual Income Budget 2022-2024, classified by contribution groups, is shown in Table II:

**TABLE II. ANNUAL INCOME BUDGET OF EUROSAI. PERIOD 2022-2024**

<b>MEMBER SAIs</b>	<b>CONTRIBUTION 2022-2024</b>
<b><i>GROUP I</i></b>	
European Court of Auditors	6,950.00
France	6,950.00
Germany	6,950.00
Italy	6,950.00
Russian Federation	6,950.00
United Kingdom	6,950.00
<b>TOTAL GROUP I</b>	<b>41,700.00</b> (44.3% of the total)
<b><i>GROUP II</i></b>	
Netherlands	3,887.00
Switzerland	3,887.00
Turkey	3,887.00
<b>TOTAL GROUP II</b>	<b>11,661.00</b> (12.4% of the total)
<b><i>GROUP III</i></b>	
Austria	1,498.00
Belgium	1,498.00
Croatia	1,498.00
Czech Republic	1,498.00
Denmark	1,498.00
Finland	1,498.00
Greece	1,498.00
Hungary	1,498.00
Ireland	1,498.00
Israel	1,498.00
Kazakhstan	1,498.00
Lithuania	1,498.00
Luxembourg	1,498.00
Norway	1,498.00
Poland	1,498.00
Portugal	1,498.00
Romania	1,498.00
Slovakia	1,498.00
Slovenia	1,498.00
Sweden	1,498.00
Ukraine	1,498.00
<b>TOTAL GROUP III</b>	<b>31,458.00</b> (33.4% of the total)

<b><i>GROUP IV</i></b>	
Albania	468.00
Andorra	468.00
Armenia	468.00
Azerbaijan	468.00
Belarus	468.00
Bosnia and Herzegovina	468.00
Bulgaria	468.00
Cyprus	468.00
Estonia	468.00
Georgia	468.00
Iceland	468.00
Kosovo*	468.00
Latvia	468.00
Liechtenstein	468.00
Malta	468.00
Moldova	468.00
Monaco	468.00
Montenegro	468.00
North Macedonia (Republic of)	468.00
Serbia	468.00
<b>TOTAL GROUP IV</b>	<b>9,360.00</b> (9.9% of the total)
<b>TOTAL CONTRIBUTIONS</b>	<b>94,179.00</b>

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**ANNEX I. IMPLEMENTATION OF THE ANNUAL EXPENDITURE BUDGET OF EUROSAI. PERIOD 2017-2020**

ITEM	2017			2018			2019			2020		
	FINAL CREDIT (1)	CREDIT IMPLEMENTED (2)	% EXECUTION DEFINITIVE CREDIT (2)/(1)*100	FINAL CREDIT (1)	CREDIT IMPLEMENTED (2)	% EXECUTION DEFINITIVE CREDIT (2)/(1)*100	FINAL CREDIT (1)	CREDIT IMPLEMENTED (2)	% EXECUTION DEFINITIVE CREDIT (2)/(1)*100	FINAL CREDIT (1)	CREDIT IMPLEMENTED (2)	% EXECUTION DEFINITIVE CREDIT (2)/(1)*100
<b>CHAPTER 1. OPERATING EXPENSES</b>												
<i>Art. 1.1. Translations</i>	11,606	11,606	100%	9,846	9,846	100%	12,363	12,363	100%	16,258	16,258	100%
<i>Art. 1.2. Communications</i>	3,000	1,349	45%	3,000	1,339	45%	3,000	1,511	50%	4,489	1,149	26%
<i>Art. 1.3. Printed Material</i>	200	0	0%	500	0	0%	500	0	0%	1,000	0	0%
<i>Art. 1.4. Representation</i>	417	417	100%	3,805	3,805	100%	1,371	1,371	100%	1,000	392	39%
<i>Art. 1.5. Publications</i>	33,678	21,245	63%	22,461	20,472	91%	24,786	15,781	64%	24,147	19,744	82%
<i>Art. 1.6. Others</i>	600	283	47%	2,192	2,192	100%	1,844	1,844	100%	3,101	3,101	100%
<i>Art. 1.7. Website</i>	300	186	62%	2,195	1,494	68%	5,000	37	1%	9,963	148	1%
<b>TOTAL OPERATING EXPENSES</b>	<b>49,800</b>	<b>35,085</b>	<b>70%</b>	<b>44,000</b>	<b>39,149</b>	<b>89%</b>	<b>48,863</b>	<b>32,907</b>	<b>67%</b>	<b>59,957</b>	<b>40,791</b>	<b>68%</b>
<b>CHAPTER 2. IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN</b>												
TOTAL IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN	117,641	26,409	22%	55,190	15,526	28%	94,854	19,045	20%	130,998	9,636	7%
<b>OVERALL TOTAL</b>	<b>167,441</b>	<b>61,494</b>	<b>37%</b>	<b>99,190</b>	<b>54,675</b>	<b>55%</b>	<b>143,717</b>	<b>51,952</b>	<b>36%</b>	<b>190,955</b>	<b>50,427</b>	<b>26%</b>

## IMPLEMENTATION RATE OF THE AVERAGE INITIAL CREDIT FOR THE PERIOD 2017-2020 AND ACCUMULATED CREDIT AVAILABLE

ITEM	INITIAL CREDIT			SUMMARY OF THE PERIOD		
	INITIAL CREDIT 2017	INITIAL CREDIT PERIOD 2018-2020	AVERAGE INITIAL CREDIT 2017-2020	AVERAGE IMPLEMENTATION 2017-2020	% OF AVERAGE INITIAL CREDIT	ACCUMULATED AVAILABLE CREDIT 31/12/2020
<b>CHAPTER 1. OPERATING EXPENSES</b>						
<i>Art. 1.1. Translations</i>	8,500	8,500	8,500	12,518	147.27%	0
<i>Art. 1.2. Communications</i>	3,000	3,000	3,000	1,337	44.57%	3,340
<i>Art. 1.3. Printed Material</i>	200	500	425	0	0.00%	1,000
<i>Art. 1.4. Representation</i>	200	1,000	800	1,496	187.00%	608
<i>Art. 1.5. Publications</i>	37,000	25,000	28,000	19,310	68.96%	4,403
<i>Art. 1.6. Others</i>	600	1,000	900	1,855	206.10%	0
<i>Art. 1.7. Website</i>	300	5,000	3,825	466	12.20%	9,814
<b>TOTAL OPERATING EXPENSES</b>	<b>49,800</b>	<b>44,000</b>	<b>45,450</b>	<b>36,983</b>	<b>81.37%</b>	<b>19,166</b>
<b>CHAPTER 2. IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN</b>						
<b>TOTAL IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN</b>	<b>52,108</b>	<b>55,190</b>	<b>54,420</b>	<b>17,654</b>	<b>32.44%</b>	<b>121,362</b>
<b>OVERALL TOTAL</b>						
<b>TOTAL CHAPTER 1 + CHAPTER 2</b>	<b>101,908</b>	<b>99,190</b>	<b>99,870</b>	<b>54,637</b>	<b>54.71%</b>	<b>140,528</b>
<b>AVERAGE IMPLEMENTATION OF THE EXPENDITURE BUDGET 2017-2020: 55%</b>						

### COMMENTS

The first table in this Annex I shows the credit implemented in each financial year and the percentage it represents of the corresponding *final* credit. Said final credit has been increased by any credits carried over from previous years (Financial Rule 38).

As the final credit is affected by the amounts carried over from previous years, the annual implementation rate on this parameter decreases significantly as the budget period progresses and the accumulated amount of surpluses increases.

To avoid said impact on the analysis, as a better parameter for calculating the initial budget for the period 2022-2024, the [table on the left](#) shows a calculation of the average implementation rate of credits in the period 2017-2020 with regard to the *average initial* credits. It clearly shows how the accumulated credit available at the end of 2020 is the result of a low implementation rate of chapter 2 (an average of only 32.44%), which explains the surplus of €121,362 at the end of the period in the aforementioned chapter.

## ANNEX II. IMPLEMENTATION OF THE ANNUAL INCOME BUDGET OF EUROSAI. PERIOD 2017-2020

ITEMS	2017	%	2018	%	2019	%	2020	%	AVERAGE IMPLEMENTATION	%
<b>MEMBER CONTRIBUTIONS</b>	101,908.00	61%	99,190.00	100%	99,190.00	69%	99,190.00	52%	99,869.50	70%
<b>OTHER INCOME<sup>1</sup></b>	65,533.14	39%	0.00	0%	44,526.93	31%	91,765.16	48%	50,456.31	30%
<b>TOTAL</b>	<b>167,441.14</b>	<b>100%</b>	<b>99,190.00</b>	<b>100%</b>	<b>143,716.93</b>	<b>100%</b>	<b>190,955.16</b>	<b>100%</b>	<b>150,325.81</b>	<b>100%</b>
<b>AVERAGE IMPLEMENTATION OF INCOME BUDGET 2017-2020: 100%</b>										

<sup>1</sup> Arising from the inclusion of unexpended credit carried over from previous years in the current three-year budget (Financial Rule 38)

**ANNEX III. UN SCALES<sup>2</sup> APPLIED BY THE EUROSAI SECRETARIAT TO MEMBER SAIs TO CALCULATE CONTRIBUTIONS, PERIOD 2022-2024**

<u>MEMBER</u>	<u>SCALE</u>
<b><u>GROUP I</u></b>	
(Interval $\geq 2.001$ )	
European Court of Auditors	
France	4.427
Germany	6.090
Italy	3.307
Russian Federation	2.405
United Kingdom	4.567
<b><u>GROUP II</u></b>	
(Range 1.000 to 2.000)	
Netherlands	1.356
Switzerland	1.151
Turkey	1.371
<b><u>GROUP III</u></b>	
(Range 0.050 to 0.999)	
Austria	0.677
Belgium	0.821
Croatia	0.077
Czech Republic	0.311
Denmark	0.554
Finland	0.421
Greece	0.366
Hungary	0.206
Ireland	0.371
Israel	0.490
Kazakhstan	0.178
Lithuania	0.071
Luxembourg	0.067
Norway	0.754
Poland	0.802
Portugal	0.350
Romania	0.198
Slovakia	0.153
Slovenia	0.076
Sweden	0.906
Ukraine	0.057
<b><u>GROUP IV</u></b>	

<sup>2</sup> RESOLUTION A/RES/73/271 of 4 January 2019: Scale of assessments for the apportionment of the expenses of the United Nations used to finance the ordinary budget of the United Nations for 2019, 2020 and 2021

(Range 0.000 to 0.049)	
Albania	0.008
Andorra	0.005
Armenia	0.007
Azerbaijan	0.049
Belarus	0.049
Bosnia and Herzegovina	0.012
Bulgaria	0.046
Cyprus	0.036
Estonia	0.039
Georgia	0.008
Iceland	0.028
Kosovo*	
Latvia	0.047
Liechtenstein	0.009
Malta	0.017
Moldova	0.003
Monaco	0.011
Montenegro	0.004
North Macedonia (Republic of)	0.007
Serbia	0.028

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