



**EUROSAI BUDGET**  
**PERIOD 2025-2027**



Approved by the XII Congress

May 28<sup>th</sup>, 2024

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## GENERAL CONSIDERATIONS

### I

The EUROSAI Statutes include as one of the powers and responsibilities of the Congress the approval of the budgets for the period between two ordinary Congresses (art. 9.4.a). Accordingly, this document includes the budget for the financial years 2025, 2026 and 2027.

The budget preparation has faced the challenge of aligning estimated figures with the current reality of EUROSAI, that includes both the lessons learned from previous years' development and the foreseen entry into force of the third EUROSAI Strategic Plan, to be presented for approval at the XII EUROSAI Congress, along with this budget.

In July 2023 the Secretariat consulted the key actors in the implementation of the Second Strategic Plan, in order to get a better approach to estimate more precisely the possible initiatives to be developed in the next budget period, and based on these, the financial needs, always bearing in mind that this budget corresponds to a new strategic plan, as mentioned before. On the other hand, budgeting has pursued alignment with real needs and taken into consideration possible inflationary fluctuations.

In addition, Rule 13 of the Financial Regulations provides that the Governing Board may use funds accumulated in the Welfare Fund facilitating an agile response to needs that may arise. This was the case in the previous budgeting period of the financing of the new website, whose complexion, entrusted to Tribunal de Cuentas as seat of Secretariat, is foreseen in this period.

For the preparation of the 2025-2027 budget presented to the XII Congress, the budgetary principles contained in Chapter II of the EUROSAI Financial Regulations have been followed and the budget execution of the last four closed financial years, i.e. from 2020 to 2023, has been taken into account, both in terms of the distribution of appropriations and their level of execution in accordance with the basic criteria of good budgeting. It should be noted that the Budget for the period 2025-2027 is the result of careful reflection, in the course of which the Governing Board and the leaders of the Strategic Goals have been invited to make proposals; and the financial needs have been analysed as well as the existing alternative ways of dealing with the funds accumulated in the Welfare Fund.

## II

The total annual expenditure budgeted for three-year period 2025-2027 amounts to 90,787.00 euros (Table I), which is 3.60% less than in the previous period, as a result of the reclassification of some members regarding their contributions. The impact of this reduction has been distributed among both chapters proportionally.

The budget does not include the cost of the new website of the Organisation, as it was contracted in the previous budget period and completely financed by the Welfare Fund. This practice is consistent with previous budgeting. Nonetheless, information about the cashflow forecast is included in annex IV of this document.

In line with the usual practice in INTOSAI and other regional Organisations similar to EUROSAI, and in accordance with the provisions of article 16.3 of the EUROSAI Statutes, Chapter 1 includes appropriations to support the SAI organising the Congress, for a total of 15,000 euros.

The structure of the expenditure budget varies from that contained in Annex I of the EUROSAI Financial Regulation, in order to adapt it to the real needs that have become apparent. Some expenses, budgeted in previous periods, nowadays have practically no impact, while other needs, such as the semantic search engine of the web page, require budgetary coverage.

Chapter 2 specifically provides for the financing of governance activities and those aimed at the implementation of the Strategic Plan, such as staff exchange programs between different SAIs, a program that is intended to be reactivated. Likewise, at the initiative of the incoming EUROSAI Presidency (SAI Israel), a new article 2.2 has been introduced to provide budgetary coverage for initiatives adopted by the Governing Board.

Table I shows the Annual Expenditure Budget for the period 2025-2027. Compared to the initial credits of Chapter I for the period 2022-2024, whose initial budget amounted to 43,100 euros, the Budget for 2025-2027 shows an increase of almost 16%. For practical reasons, the contribution to the financing of the XIII Congress appears divided into annual payments of 5,000 euros.

### III

According to Rule 14 of the EUROSAI Financial Regulations, the income and expenditure of the budget must be in balance, the main source of funding being membership's fees (Rule 26). In previous years, other incomes have been negligible or even nil, so it is expected that the total annual income budgeted for the three-year period 2025-2027 (Table II) will be financed entirely by the fees assigned to each member.

For the calculation of the quotas and in accordance with the provisions of article 16.1 a) of the EUROSAI Statutes, the classification made by the United Nations (UN) has been taken into account in accordance with the development scales assigned to each country, set by Resolution A/RES/76/238 of January 2022 for the years 2022, 2023 and 2024, the last Resolution published at the date of preparation of this document.

As a consequence of the application of these scales, there have been changes in classification affecting four members - the SAIs of the Russian Federation, Türkiye, Bulgaria and Latvia.

Table II shows the Annual Revenue Budget, which includes the classification of EUROSAI Members' fees into four Groups, totalling 90,787.00 euros per year.

Annexes I and II show the relevant information in terms of budget execution for the last four closed financial years, from 2020 to 2023, which have been used as a reference to prepare the 2025-2027 Budget. Annex III shows the UN scale applied to determine the quotas for the period 2025-2027.

## SECTION I: ANNUAL AND TRIANNUAL EXPENDITURE BUDGET

1.1. The total annual amount of the expenditure Budget is 90,787.00 euros.

The figures from the Budget execution of the last four closed financial years (2020-2023, details of which are given in Annex I) have been taken into account when estimating expenditure.

1.2. The annual expenditure Budget is divided into two chapters, with the following allocations:

- Chapter 1. "*Operating expenses*", amounting to 49,800.00 euros.
- Chapter 2. "*Implementation Expenses of the Strategic Plan*", amounting to 40,987.00 euros.

- 1.3. The details of the amounts allocated to the chapters and articles of the proposed annual expenditure budget for the three-year period 2025-2027 are set out in Table I below. The total budgeted appropriation for the contribution to the financing of the next congress amounts to 15,000 euros, which is expected to be implemented in the financial year 2027, but for the purpose of presenting the triennial budget in annual segments, it has been divided into annual allocations of 5,000 euros.
- 1.4. Art. 1.4 covers the evolutionary updates of the website that might arise, and that are not included in the present contract.
- 1.5. An annual allocation of 12,000 euros is destined to the future contract of a semantic browser to enhance the searching capabilities of the future website. This amount may vary depending on the final conditions of the contract to be awarded, and particularly the variable component of the price related to the number of searches.

**TABLE I. ANNUAL EXPENDITURE BUDGET OF EUROSAI. PERIOD 2025-2027**

ITEMS	AMOUNT (IN EUROS)
<b><i>CHAPTER 1. OPERATING EXPENSES</i></b>	
Art.1.1. Translations	5,000.00
Art.1.2. Representation	1,000.00
Art.1.3. Publications	20,000.00
Art.1.4. Website evolutionary update	5,000.00
Art.1.6. Others	1,800.00
Art. 1.7. Semantic searching engine	12,000.00
Art 1.8. Contribution to the organisation of the Congress	5,000.00
<b>TOTAL, CHAPTER 1</b>	<b>49,800.00</b>
<b><i>CHAPTER 2. IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN</i></b>	
Art.2.1. Implementation of governance objectives and improvements and Strategic goals	36,987.00
Art. 2.2. Governing Board's initiatives	4,000.00
<b>TOTAL, CHAPTER 2</b>	<b>40,987.00</b>
<b>TOTAL, BUDGET</b>	<b>90,787.00</b>

- 1.6. The Budget allocation for Chapter 2 of the 2025-2027 Budget *“Implementation Expenses of the Strategic Plan”* is presented in two articles. This constitutes a novelty from previous budgeting periods and responds to the request of incoming Presidency -SAI Israel-, as detailed in 1.8 below.
- 1.7. Art. 2.1 *“Implementations of governances objectives and improvements and Strategic Goals”*. Includes, among others, the *Staff exchange programme* (Secondments), in line with what was approved by the Governing Board at its 50<sup>th</sup> meeting, and with the plan to reactivate his activity. Due to the nature of the activity, the final allocation will depend on the number of secondees that participate in this initiative.
- 1.8. Art. 2.2 *“Governing Board Initiatives”* corresponds to a new disclosure introduced at the initiative of SAI Israel (incoming Presidency), to finance those activities addressed to and approved by the Governing Board, that are in accordance with the objectives of the Organisation as described in art. 1 of the Statutes. The annual allocation per year will not exceed EUR 4,000, and unspent allocations will be transferred to Article 2.1

## SECTION II: ANNUAL AND TRIANNUAL INCOME BUDGET

- 2.1. According to Article 16 of the Statutes, the expenses arising from the functioning of the Organisation shall be covered mostly by the membership’s fees. The Statutes also provide for other means of financing EUROSAL, like subsidies, donations, or any other type of contribution from national or international natural and legal persons; proceeds from the sale of publications and other EUROSAL activities; and other income authorized by the Governing Board, which, if any, shall be included in the corresponding annual budget.

During the previous budgeting period, no sources of financing different than fees have been collected. For the incoming period, no additional financing is foreseen, with the limited exception of remuneration of bank balances. Considering the fluctuating nature of this income, the budget only includes membership’s fees as source of financing, and in case of producing will allow the modification of both income and expenditure budgets, in accordance with the principle of equilibrium recognized in Rule 14 of the EUROSAL Financial Regulations.

- 2.2. The total annual budgeted income is 90,787.00 euros, classified as shown in the following table and in accordance to rule 24 of the FR:

ITEMS	AMOUNT (in EUR)
<i>Chapter 1: "Contributions"</i>	<i>90,787.00</i>
<i>Chapter 2: "Other income"</i>	<i>0.00</i>
<b>TOTAL, BUDGET</b>	<b>90,787.00</b>

As mentioned in 2.1, if other financing is obtained, it will be allocated in Chapter 2 of the Income budget.

- 2.3. The assignment to the four groups of contributions into which EUROSAI members are classified is carried out, as provided for in article 16.1 a) of the EUROSAI Statutes, taking as a reference the scales used by the United Nations Organisation; with the only exception established in the Financial Regulations for when the aforementioned criterion is not applicable. The amount to be paid by each Member shall be notified to it by the EUROSAI Secretariat at the beginning of each financial year.

The application of the UN Scales set by Resolution A/RES/76/238 of 5 January 2022 for the years 2022, 2023 and 2024, the last published Resolution (Annex III) has resulted in the following modifications, in relation to the previous three-year period, as regards the assignment of SAIs:

- The SAI of the Russian Federation which was listed in Group I is reclassified to Group II.
- The SAI of Türkiye which was in Group II is reclassified to Group III.
- The SAIs of Bulgaria and Latvia which were in Group IV are reclassified to Group III.

- 2.4. NAOK is placed in Group IV, using the OECD Development assistance Committee (DAC) list of Official Development Assistance (ODA) recipients as a reference, as the criterion referred to in point 2.3 does not apply to it.

- 2.5. The contribution package allocated to each Group is shown in Table II.



**TABLE II. ANNUAL INCOME BUDGET OF EUROSAI. PERIOD 2025-2027**

MEMBER SAIs	CONTRIBUCIÓN 2025-2027
<b>GROUP I</b>	
European Court of Auditors	6,950.00
France	6,950.00
Germany	6,950.00
Italy	6,950.00
United Kingdom	6,950.00
<b>TOTAL, GROUP I</b>	<b>34,750.00</b> (38.3% of the total)
<b>GROUP II</b>	
Netherlands	3,887.00
Switzerland	3,887.00
Russian Federation	3,887.00
<b>TOTAL, GROUP II</b>	<b>11,661.00</b> (12.84% of the total)
<b>GROUP III</b>	
Austria	1,498.00
Belgium	1,498.00
Bulgaria	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
Latvia	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
Türkiye	1,498.00
Ukraine	1,498.00
<b>TOTAL, GROUP III</b>	<b>35,952.00</b> (39.60% of the total)

<i><b>GROUP IV</b></i>	
Albania	468.00
Andorra	468.00
Armenia	468.00
Azerbaijan	468.00
Belarus	468.00
Bosnia-Herzegovina	468.00
Cyprus	468.00
Estonia	468.00
Georgia	468.00
Iceland	468.00
Kosovo*	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>8,424.00</b> (9.28% of the total)
<b>TOTAL, CONTRIBUCIONS</b>	<b>90,787.00</b>

\* 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.

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 total triannual budgeted income is 272,361.00 euros.

**ANNEX I. IMPLEMENTATION OF THE ANNUAL EXPENDITURE BUDGET OF EUROSAI. PERIOD 2020-2023**

ITEM	2020			2021			2022			2023		
	FINAL CREDIT   (1)	CREDIT IMPLEMENTED (2)	% EXECUTION DEFINITIVE CREDIT (2)/(1)*100	FINAL CREDIT   (1)	CREDIT IMPLEMENTED (2)	% EXECUTION DEFINITIVE CREDIT	FINAL CREDIT   (1)	CREDIT IMPLEMENTED (2)	% EXECUTION DEFINITIVE CREDIT	FINAL CREDIT   (1)	CREDIT IMPLEMENTED (2)	% EXECUTION DEFINITIVE CREDIT
<b>CHAPTER 1. OPERATING EXPENSES</b>												
<i>Art. 1.1. Translations</i>	16,257.66	16,257.66	100.00	13,261.76	13,261.76	100.00	7,154.48	934.00	13.05	15,432.23	4,197.85	27.20
<i>Art. 1.2. Communications</i>	4,489.25	1,148.84	25.59	6,340.41	571.70	9.02	1,810.71	1,810.71	100.00	1,197.61	6.90	0.58
<i>Art. 1.3. Printed Material</i>	1,000.00	0.00	0.00	1,500.00	0.00	0.00				0.00	0.00	0.00
<i>Art. 1.4. Representation</i>	1,000.00	392.04	39.20	1,607.96	926.40	57.61	1,076.90	1,076.90	100.00	921.24	0.00	0.00
<i>Art. 1.5. Publications</i>	24,146.52	19,743.65	81.77	20,693.85	17,742.12	85.74	19,375.05	19,375.05	100.00	17,503.47	15,967.35	91.22
<i>Art. 1.6. Others</i>	3,100.66	3,100.66	100.00	4,947.26	4,947.26	100.00	3,682.86	3,682.86	100.00	1,658.22	1,292.37	77.94
<i>Art. 1.7. Website</i>	9,962.74	148.33	1.49	14,814.41	432.21	2.92	500.00	0.00	0.00	960.62	0.00	0.00
<i>Art.1.8. Contribution for the Congress organization</i>							9,500.00	0.00	0.00	18,251.73	0.00	0.00
<b>TOTAL, OPERATING EXPENSES</b>	<b>59,956.83</b>	<b>40,791.18</b>	<b>68.03</b>	<b>63,165.65</b>	<b>37,881.45</b>	<b>59.97</b>	<b>43,100.00</b>	<b>26,879.52</b>	<b>62.37</b>	<b>55,925.11</b>	<b>21,464.47</b>	<b>38.38</b>
<b>CHAPTER 2. IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN</b>												
<b>TOTAL IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN</b>	<b>130,998.33</b>	<b>9,636.00</b>	<b>7.36</b>	<b>176,552.23</b>	<b>10,948.40</b>	<b>6.20</b>	<b>51,079.00</b>	<b>31,040.20</b>	<b>60.77</b>	<b>67,094.57</b>	<b>34,579.62</b>	<b>51.54</b>
<b>OVERALL TOTAL</b>	<b>190,944.16</b>	<b>50,427.18</b>	<b>26.41</b>	<b>239,717.88</b>	<b>48,829.85</b>	<b>20.37</b>	<b>94,179.00</b>	<b>57,919.72</b>	<b>61.59</b>	<b>123,019.68</b>	<b>54,332.27</b>	<b>45.56</b>

**ANNEX II. IMPLEMENTATION OF THE ANNUAL INCOME BUDGET OF EUROSAI.  
PERIOD 2020-2023**

ITEMS	2020	%	2021	%	2022	%	2023	%
<i>MEMBER CONTRIBUTIONS</i>	99,190.00	52%	99,190.00	41,38%	94,179.00	100%	86,761.00	71%
<i>OTHER INCOME<sup>1</sup></i>	91,765.16	48%	140,527.98	58,62%	0.00	0%	36,259.00	29%
<b>TOTAL</b>	<b>190,955.16</b>	<b>100%</b>	<b>239,717.98</b>	<b>100%</b>	<b>94,179.00</b>	<b>100%</b>	<b>123,020.00</b>	<b>100%</b>

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<sup>1</sup> They arise from the incorporation of unexpended carryovers from previous years within the current three-year budget (rule 38 of the Financial Regulations).

**ANNEX III. UN SCALES<sup>2</sup> APPLIED BY THE EUROSAI SECRETARIAT TO MEMBER SAIs  
TO CALCULE CONTRIBUTIONS. PERIOD 2025-2027**

MEMBER	SCALE
<b><i>GROUP I</i></b>	
(Interval ≥ 2,001)	
European Court of Auditors	
France	4.318
Germany	6.111
Italy	3.189
United Kingdom	4.375
<b><i>GROUP II</i></b>	
(Range 1,000 to 2,000)	
Netherlands	1.377
Switzerland	1.134
Russian Federation	1.866
<b><i>GROUP III</i></b>	
(Range 0,050 to 0,999)	
Austria	0.679
Belgium	0.828
Bulgaria	0.056
Croatia	0.091
Czech Republic	0.340
Denmark	0.553
Finland	0.417
Greece	0.325
Hungary	0.228
Ireland	0.439
Israel	0.561
Kazakhstan	0.133
Latvia	0.050
Lithuania	0.077
Luxembourg	0.068
Norway	0.679
Poland	0.837
Portugal	0.353
Romania	0.312
Slovakia	0.155
Slovenia	0.079
Sweden	0.871

<sup>2</sup> RESOLUTION A/RES/76/238 of 4 January 2022: Scale of assessments for the apportionment of the expenses of the United Nations used to finance the ordinary budget of the United Nations for 2022-2024

Türkiye	0.845
Ukraine	0.056
<b>GROUP IV</b>	
(Range 0,000 to 0,049)	
Albania	0.008
Andorra	0.005
Armenia	0.007
Azerbaijan	0.030
Belarus	0.041
Bosnia and Herzegovina	0.012
Cyprus	0.036
Estonia	0.044
Georgia	0.008
Iceland	0.036
Kosovo*	
Liechtenstein	0.010
North Macedonia (Republic of)	0.007
Malta	0.019
Moldova	0.005
Monaco	0.011
Montenegro	0.004
Serbia	0.032

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\* The designation in no way prejudices the position in relation to its status and is in accordance with UNSCR 1244/99 and the ICJ Opinion on Kosovo's declaration of independence.

## ANNEX IV. CASHFLOW FORECAST FOR THE NEW EUROSAI WEBSITE

<b>ANNUITY</b>	<b>AMOUNT (VAT incl.)<sup>3</sup></b>
2023	0.00
2024	124,810.29
2025	13,867.81
<b>TOTAL</b>	<b>138,678.10</b>

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<sup>3</sup> SAI Spain, as seat of Secretariat, is anticipating the amounts, and consequently these cash outflows will be repaid to the SAI.