



# Budget 2024

**ADOPTED**

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BUDGET 2024

# 1. Remarks on the Observatory's budget for 2024

## 1.1. General remarks

The first Action Plan of the Mid-term Strategy (MtS) 2024-2028 and the budget for its implementation build on the achievements of the MtS that ended in 2023. The strategic decisions taken during this period were marked by two major events: the COVID-19 pandemic, which was reflected in the revised MtS 2019-2023<sup>1</sup>, and the exclusion of the Russian Federation from the Council of Europe and the Observatory in 2022. The Observatory has come through this difficult period thanks not only to its members' financial support but also to its ability to adapt and to the budget savings it has made. In particular, taking advantage of exceptional circumstances enabled it to make significant budget cuts<sup>2</sup>. For example, the pandemic triggered the conversion of its working methods to digital, and the departure of two colleagues resulted in a major reorganisation of tasks within the Secretariat, which took place along with the latter's restructuring.

At the same time, the Observatory increased the volume of its activities, with an additional meeting of the Advisory Committee and more events aimed at disseminating the results of its work.

The 2024 budget is characterised by relative stability in a situation of sharply rising costs and uncertainty about the future. The Observatory has chosen to adapt its working procedures by relying on digital technology in order to provide the industry and its members with a greater wealth of publications and services closer to the needs expressed.

The draft budget presented to the Bureau of the Executive Council on 12 October 2023 has been amended to take account of the changes made to the proposed third Contribution Agreement as part of the negotiations with the European Commission

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<sup>1</sup> Cf. document OBS 2020.09-II, "Revised mid-term strategy 2019-2023".

<sup>2</sup> Cf. document OBS 2022.06-II, "Revision of the 2022 budget – Proposal", paras. 1.1.4. Exceptional budget savings and 1.1.5. Long-term budget savings.

## 1.2. Budget framework and composition

### 1.2.1. The total budget

The budget is made up of an activity budget and a special budget. The former comprises the “ordinary” budget (i.e., the Observatory’s own resources) and the budget for the third Contribution Agreement, a project co-financed by the European Commission. While the Observatory’s own resources finance its core activities, the co-financed projects both cover recurrent services to the European Commission and the exploration of new areas by the Observatory.

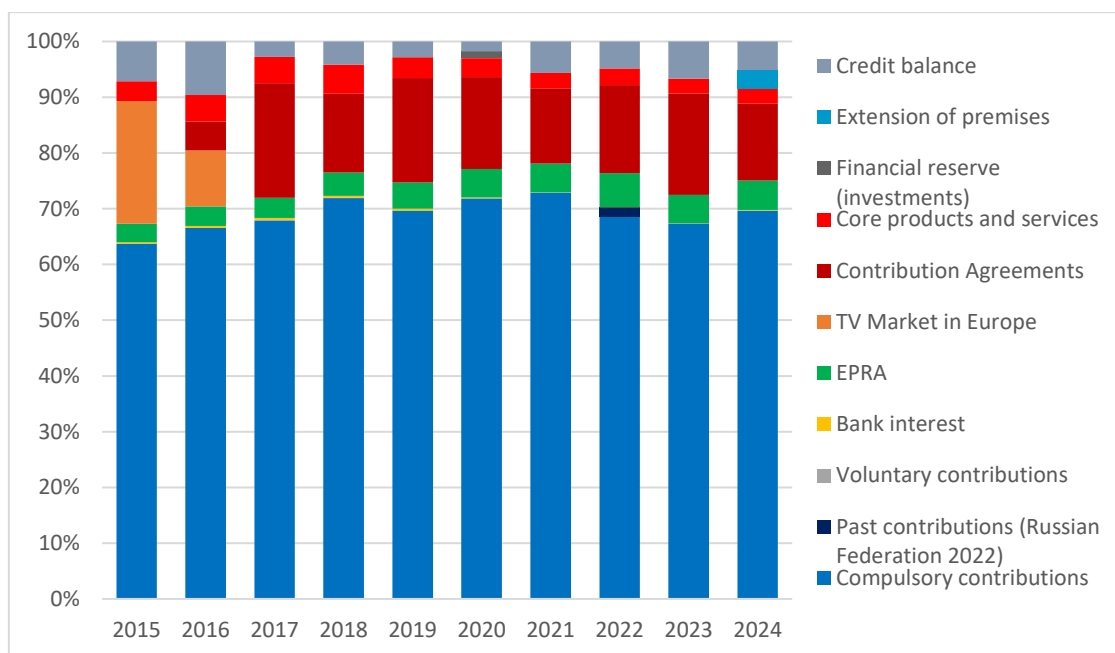
The third Contribution Agreement is still being negotiated with the European Commission<sup>3</sup>.

The activities concerning the hosting the European Platform of Regulatory Authorities (EPRA) are covered by a special budget.

Income budget	Ordinary budget	Activity budget	Special budget
Credit balance			
Dedicated fund			
Income from products and services			
Co-financed projects			
Budget of the European Platform of Regulatory Authorities (EPRA)			
Members’ compulsory contributions			
Total budget			

<sup>3</sup> Consequently, all references in this document to the budget of the third Contribution Agreement are subject to the conclusion of a contract with the European Commission. This budget may therefore have to be adjusted.

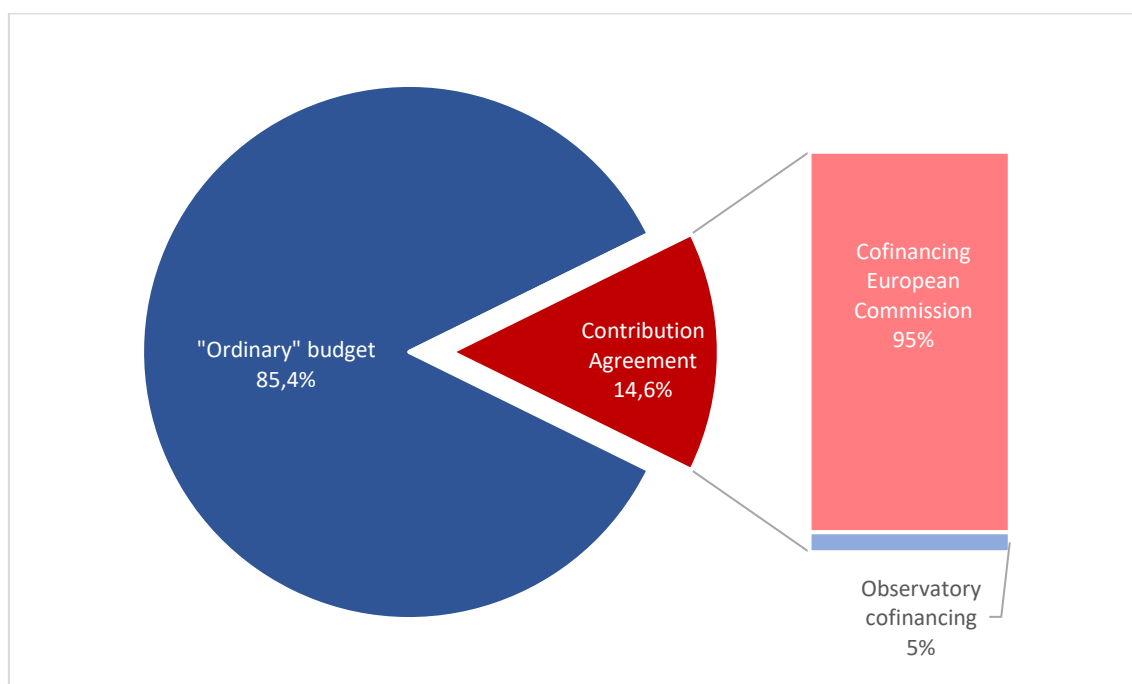
**Figure 1 – Total Budget structure (income) 2015-2024**



## 1.2.2. The activity budget

The following figure shows the breakdown of the funding for the Observatory's programme of activities. In the interests of budgetary transparency, the budget for the Contribution Agreement is presented separately in the summary tables section.

**Figure 2 – 2024 activity budget**



### 1.2.3. The EPRA special budget

The Observatory has hosted the Secretariat of the European Platform of Regulatory Authorities since 2006. This is based on a Memorandum of Understanding automatically renewed every year and under which the Observatory provides the structure and services necessary for EPRA to operate. This Memorandum of Understanding was amended in 2019 to take account of EPRA's development and has been tacitly renewed since then.

## 2. Comments on the income and expenditure budgets

### 2.1 Income

The total budget is 3% higher than the final budget for the 2023 financial year. The increase in members' obligatory contributions and the inclusion of the fund for the extension of the premises project are partly offset by reductions in the credit balance and in the volume of the planned Contribution Agreement with the European Commission.

The activity budget rises by 2.8% and the ordinary budget by 8%. If the budget for the extension of the premises project is excluded, the increase in the ordinary budget is limited to 3.5% due to the fall in the credit balance. In a situation of high inflation, the Observatory is therefore forced to adapt its working methods to achieve efficiency gains in order to offset this relative decline.

The EPRA budget rises by 6.7%.

The risks inherent in the implementation of the programme of activities and of the budget are described in the MtS<sup>4</sup>.

#### 2.1.1 Credit balance

The credit balance of the last closed financial year is an integral part of the budget.

Article 5 of the Financial Regulations<sup>5</sup> provides: "In accordance with the provision set out in Article 7.1 (e) of the Statute of the Observatory, the credit balance of the last closed and approved financial year shall be credited to the Budget of Receipts for the second financial year succeeding the one in question [...]. The Executive Council may authorise a different allocation of the aforesaid credit balance".

The allocation of the credit balance of the 2022 financial year was decided by the Executive Council in June 2023<sup>6</sup>, the primary aim being to replenish the fund for co-financed projects in view of the conclusion of a two-year Contribution Agreement. The sum of EUR 202 159.14 is allocated to the 2024 budget.

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<sup>4</sup> Cf. Mid-term Strategy 2024-2028, *ibid.*, paras. 6.6., 7.4.4. and 8.4.

<sup>5</sup> Cf. Financial Regulations of the European Audiovisual Observatory

<sup>6</sup> Cf. document OBS 2023.06-II, "Allocation of the credit balance of the 2022 financial year".

Although the credit balance is close to the desired amount, the 20% reduction compared with 2023 against a backdrop of generally rising costs has necessitated exceptional measures in order to balance the budget.

## 2.1.2 Fund for the extension of the Observatory's premises

In 2017, the Observatory proposed to the City of Strasbourg, the owner of the Villa Schutzenberger, which houses the Observatory's offices, that it contribute EUR 100 000 to work to convert the garage adjoining the villa into additional working space, in exchange for a rent-free period corresponding to the amount of the work. In 2018, the Executive Council approved the creation of a fund to finance this contribution and the necessary outlays to fit out the new offices. Since 2019, a number of technical, legal and financial setbacks have forced the City of Strasbourg to postpone the project. The work, which was begun in 2020, is suspended owing to a legal dispute<sup>7</sup>. The considerable delay in this project in no way detracts from the Observatory's ever-pressing need for more office space and a meeting-room equipped with videoconferencing facilities.

The appropriations amounting to EUR 131 700 to cover both the Observatory's contribution and the fitting out costs make up almost the entire fund and are entered in the 2024:

- Contribution to the renovation work EUR 100 000
- Purchase of furniture, fitting out the offices and other outlays (installation of a videoconference facility) EUR 31 700

The balance of the fund, EUR 8 300, is reserved for finalising the fitting-out work and will be used in 2025.

## 2.1.3 Income from products and services

The receipts entered under budget head 2 remain stable and represent nearly a quarter of the Observatory's resources.

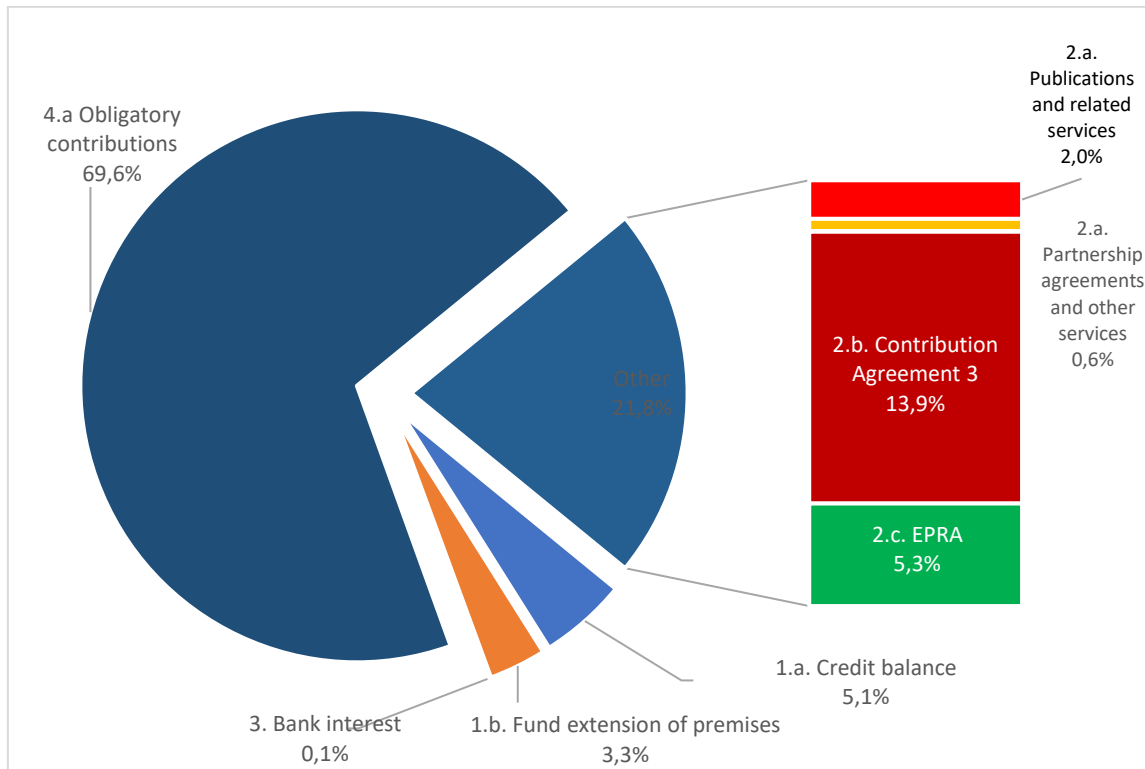
As a result of the previous MtS, the co-financed projects are now exclusively aimed at increasing the Observatory's information offering beyond its core mission.

It should be noted that sales of the Observatory's products and services are made to a very specific market. Their relatively low volume can be explained both by the fact that the Observatory primarily fulfils a public service mission and by the difficulty in monetising reports in a market where information is broadly available free of charge.

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<sup>7</sup> Cf. Action Plan 2023, OBS 2022.09-III, section 2.1. Goals related to management and development.

**Figure 3 – Income from products and services**

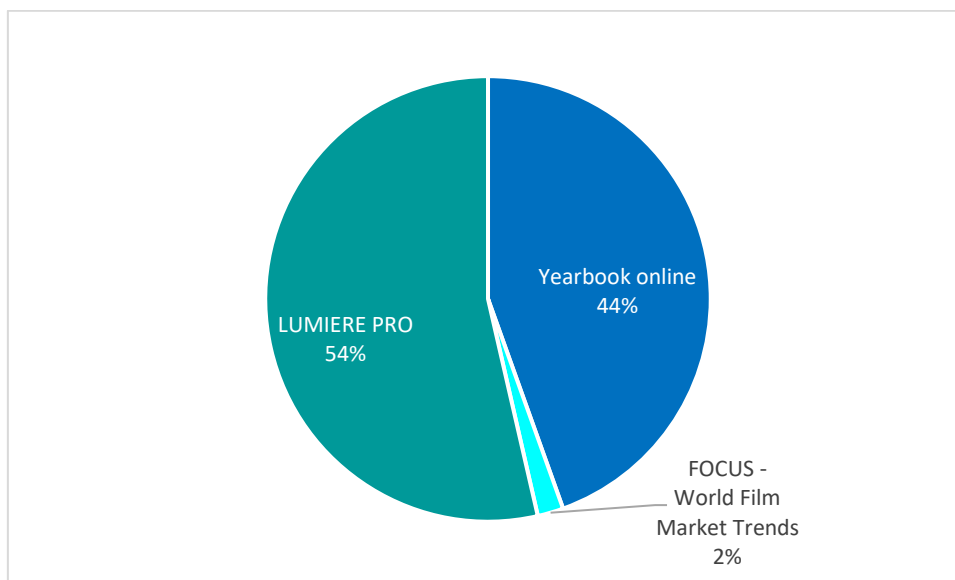


### 2.1.3.1 Publications and services

The Observatory disseminates most of its output free of charge in order to fulfil its mission to ensure greater transparency in the audiovisual sector. Three publications and services are for sale due to restrictions on the dissemination of the data they contain: the online Yearbook, LUMIERE PRO and FOCUS – World Film Market Trends. These restrictions are imposed by the providers on which the Observatory relies for their preparation.

Since the current economic situation calls for a prudent approach, the target for sales of the Observatory's paid publications has been increased by 3%.

**Figure 4 –Sales of publications and online services, 2022**



It should also be pointed out that the 2024 edition of FOCUS – World Film Market Trends is contingent upon the conclusion of an agreement with the Cannes Film Market on the Observatory’s contribution to the event.

#### 2.1.3.2 Co-financed project

One co-financed project is included in the 2024 budget: the third Contribution Agreement between the Observatory and the European Commission. Since 2021, the co-financing of the European Commission’s grant agreements has amounted to 95%, with the Observatory’s 5% contribution provided by the dedicated fund for co-financed projects<sup>8</sup>.

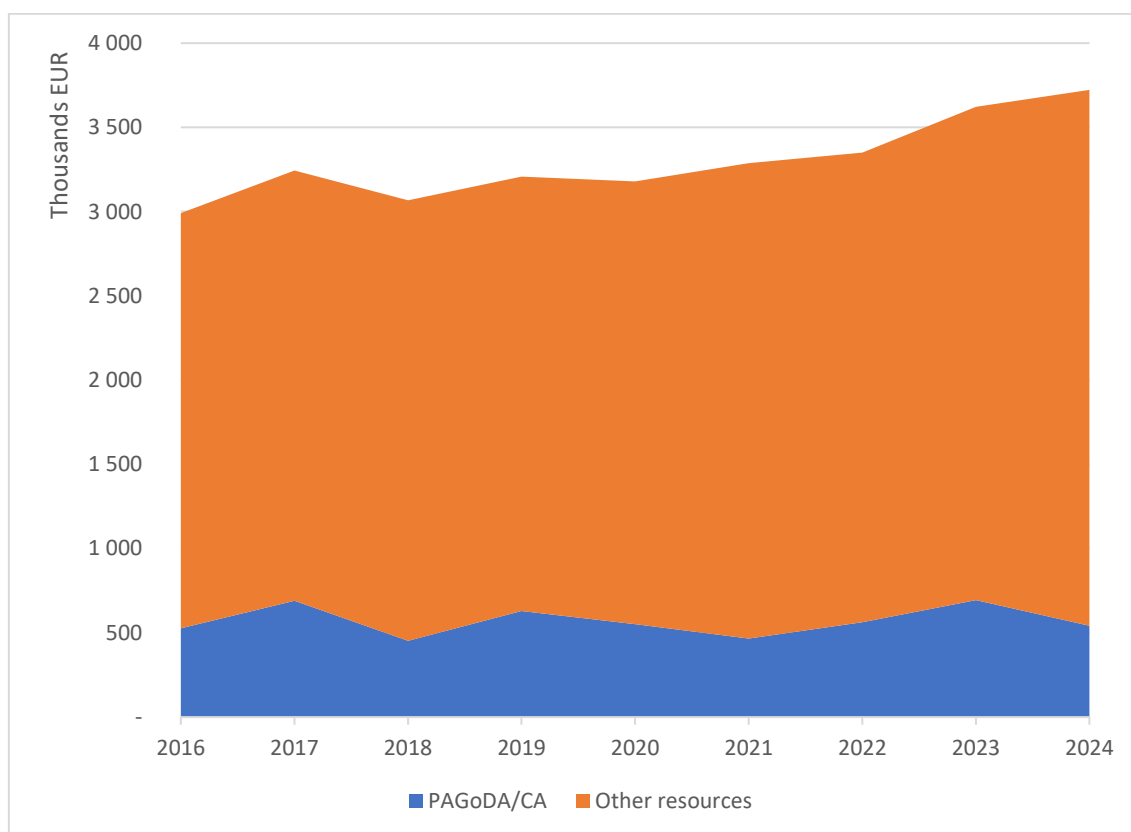
At the time the budget was drawn up, the third Contribution Agreement was still being negotiated. This draft budget includes the proposal submitted by the Observatory to the European Commission at the end of October 2023. This proposal may be subject to adjustments which, if necessary, will be included in a revision of the budget in 2024.

This project’s share in the activity budget has slightly decreased. The following figure illustrates the benefits of the MtS, in particular the consolidation of the Observatory’s resources.

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<sup>8</sup> Cf. document [OBS 2016.07 rev](#) “Creation of a fund for co-financed projects –Allocation to the revised 2016 budget. Proposal for a decision”.

**Figure 5 – Weight of the co-financed projects in the activity budget, 2016-2024**



### 2.1.3.3 The EPRA special budget

The 6.7% increase in the EPRA budget reflects the need to respond to a sharp rise in costs. Under the Memorandum of Understanding, concluded between EPRA and the Observatory, the amounts remitted by EPRA cover all the costs of hosting its Secretariat.

### 2.1.4 Bank interest

The increase in interest rates has enabled the Observatory to double its investment income target, but the target remains modest given the limited investment options available to the Observatory under its Statute.

### 2.1.5 Members' compulsory contributions

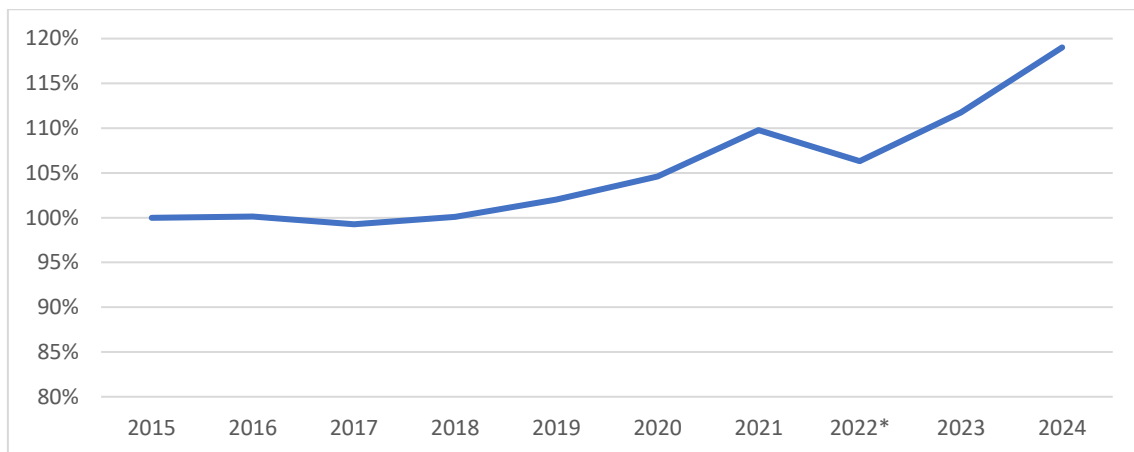
In accordance with the Observatory's Financial Regulations, the method of calculating the scale of members' contributions is based on Council of Europe Committee of Ministers Resolution (94)31 governing the scales pertaining to the Partial Agreements.

Belgium's contribution is shared between the French Community (49%), the Flemish Community (49%) and the German-speaking Community (2%).

In order to address the rise in costs that began in 2023 and will be fully felt in 2024, especially following a likely salary increase (see 2.2.2.1 below), the Observatory is requesting a 6.5% rise in its members' compulsory contributions.

Accordingly, while the members' financial commitments in the previous MtS were aimed at strengthening the Observatory's structure and dealing with the consequences of the exclusion of the Russian Federation, the increase requested in 2024 is aimed solely at consolidating these achievements.

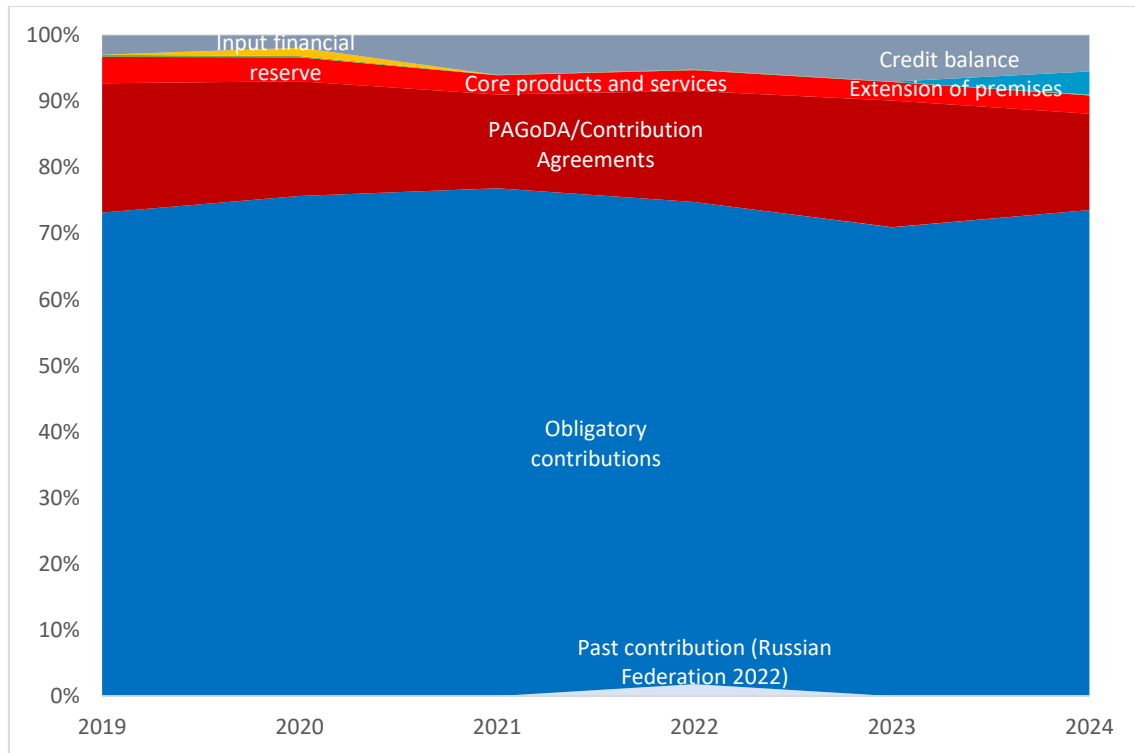
**Figure 6 – Changes in members' compulsory contributions over ten years**  
(Base 100 = 2015)



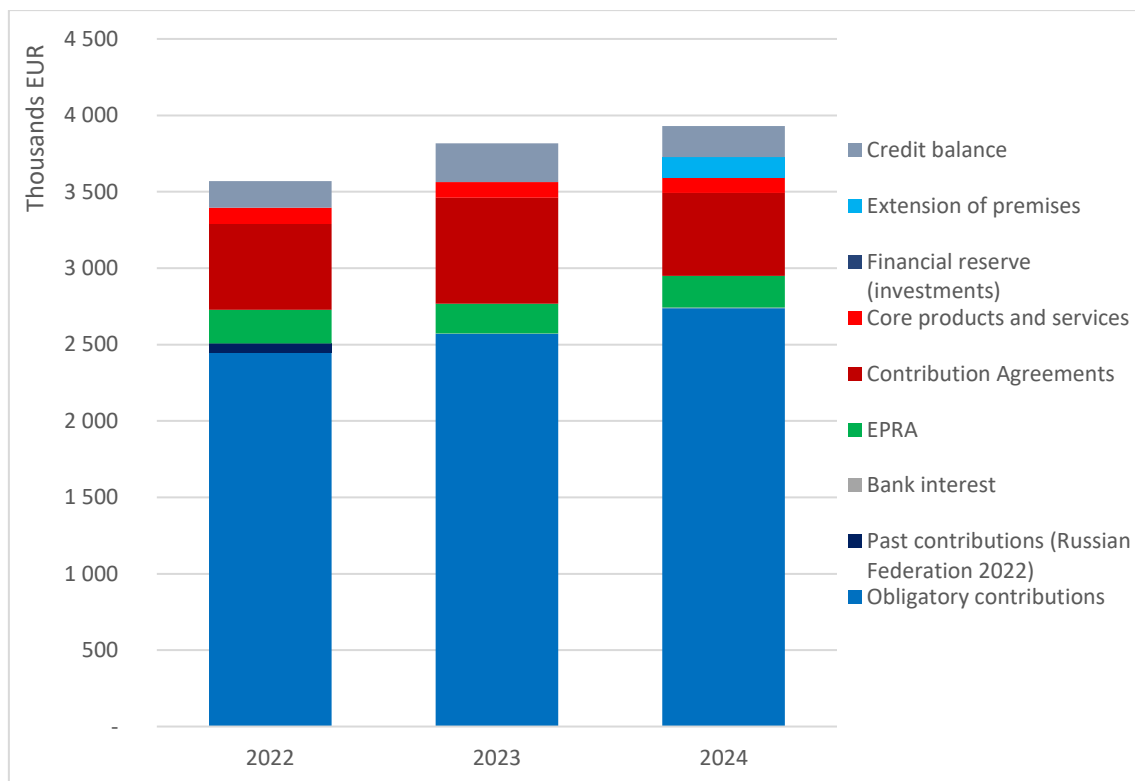
\* Including the entire contribution due from the Russian Federation.

However, as this increase is insufficient to balance the budget, the Observatory has taken measures to increase efficiency and make substantial savings on translation costs, without sacrificing the application of the language policy (see 2.2.1.1 below).

**Figure 7 – Proportion of members' compulsory contributions in the activity budget**  
(Own resources + co-financed projects)



**Figure 8 – Total income budget, 2022-2024**



## 2.2 Expenditure

The expenditure budget is organised by type of expenditure grouped under eight budget heads. For budget monitoring purposes, the allocation of resources is structured around cost centres, which in turn group together the analytical sections corresponding to the projects included in the action plan. The cost centres are the two departments, the IT and Visibility units and the Administration.

In order to provide a clearer picture of the issues at stake in this budget and link them to the 2024 Action Plan, the remarks on the expenditure budget follow this operational approach.

Ordinary budget	Activity budget	Special budget
Department for Market Information	Department for Market Information	Budget of the European Platform of Regulatory Authorities (EPRA)
Department for Legal Information	Department for Legal Information	
Visibility Unit	Visibility Unit	
IT Unit	IT Unit	
Administration	Administration	
	Co-financed projects	

As the EPRA special budget has no impact on the Observatory's budget, the remarks on expenditure only relate to the activity budget.

Unless otherwise stated, comparisons with the 2023 budget relate to the final budget for the financial year.

### 2.2.1 Managerial projects

It is the responsibility of the IT and Visibility units and the Administration to support the activities of the departments, so they have a significant role to play in the implementation of the managerial projects referred to in the Action Plan.

#### 2.2.1.1 Development of digital solutions

One of the major trends inherited from the MtS that has just ended is the remarkable increase in the use of digital tools in all work processes. While many developments are now carried out by the IT Unit, the Observatory relies also on some third party tools for less specific applications (see also 2.2.3.1 below).

The extension of the range of services offered by the Council of Europe's Directorate of Information Technology (DIT) for the workstations of the Observatory's staff resulted in 2021 in a sharp increase in the "total cost of ownership" (TCO), partially rebilled to the

Observatory and spread over three years. After this transition period, this cost is set to rise significantly in 2024. In addition to catching up with the situation in 2021, this increase reflects the considerable rise in the cost of IT licences, the higher cost of IT security and a policy of renewing workstations under the Council of Europe's "New way of working" policy, in particular in order to facilitate teleworking.

The Observatory will also adopt the solution chosen by the Council of Europe for the electronic signature of documents, thus benefiting from the conditions of the framework contract concluded by the Organisation.

The adoption of a solution for automating and computerising accounting documents will enable the Secretariat to improve the flow of its purchasing, accounting and document management procedures, thereby increasing efficiency and meeting the expectations expressed by the Board of External Auditors regarding reliable audit trails.

Finally, the Observatory will be implementing a new translation procedure for the IRIS Newsletter based on DeepL, and will be translating simple documents more systematically in this way. Although proofreading costs are set to rise, the savings achieved appear to be the only way for the Observatory to balance its budget.

The outsourcing of certain IT services is owed to specificities of their technical requirements and the need to guarantee interoperability with proprietary software..

However, the Observatory now develops and maintains key tools in-house, such as its databases and customised software, for example its contact database and the solution for preparing and monitoring its budget. This in-house approach has made it possible to limit the increase in maintenance costs and reduce the volume of IT investment to a nominal amount. See also 2.2.3.1 on this topic.

*The cost impact of these new services:*

*Rental of workstations: +25.7% (EUR 8 700 in absolute terms), line 2.2 Stationery and office equipment.*

*Adaptive Maintenance: +10% (EUR 5 600 in absolute terms), line 2.6 Maintenance.*

*Installation and IT licences alone: +64% (EUR 6 500 in absolute terms), line 3.3 Other services and external assistance.*

*It should be noted that the new digital services, combined with the reorganisation of certain work procedures, are aimed at achieving efficiency gains. They are largely offset by budget savings.*

### 2.2.1.2 Website

The current website was developed in 2010. It was migrated to the current platform in 2013 and given a new graphic charter in 2016. In 2024, the Observatory will begin with its modernisation and reorganisation. The Visibility Unit will coordinate the project in collaboration with the IT Unit and the departments. The Observatory will enlist the services of a professional to support it in this project.

*The project will make up about half of the increase in line 3.3 Other services and external assistance (+31%, EUR 5 000 in absolute terms)<sup>9</sup>.*

### 2.2.1.3 New formats

The layout and printing budget fell by 62% in the course of the last MtS. This can be attributed almost exclusively to the drastic reduction in the printing of the Observatory's publications. The electronic distribution of publications complemented the introduction, in 2017, of a template for the layout of most of them. In 2024, the website is due to play an even more prominent role in the dissemination of information produced by the Observatory.

At the same time, the layouts of Key Trends and AVMSDigest, two publications that are, as it were, the departments' flagship publications, are produced by professionals, as is FOCUS - World Film Market Trends. FOCUS is a special case as it is produced under the agreement between the Observatory and the Film Market.

*The aim of the increase in line 3.2. Layout and printing (+9.2%, EUR 2 800 in absolute terms) is to address the consequences of the rise in paper costs. It is partly offset by the reduction in line 2.3. Communications (-14.1%) due to the drop in the number of postal items.*

*The layout budget for the departments' three key publications accounts for nearly half (49%) of line 3.2. Layout and printing.*

### 2.2.1.4 Sustainability

The electronic distribution of publications, initiated in the previous MtS, was a concrete step to achieving sustainability. Digital access to the results of the Observatory's work will be further improved from 2024 onwards (cf. paras. 2.2.1.2. and 2.2.1.3 above).

One of the measures that the Observatory will implement more systematically in 2024 is to limit staff travel to what is strictly necessary, i.e. to events with a strong networking dimension. Furthermore, while the Secretariat advocates maintaining face-to-face meetings of the Executive Council, the MtS provides for allowing members to choose the format of their meetings.

*The application of the travel restrictions explains the minimal increase (+0.5%) in line 2.4. Travel, despite the significant rise in the costs of transport.*

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<sup>9</sup> These figures exclude the impact of the change in the charging of consultancy services under the third Contribution Agreement: previously charged to 7.2. Purchase of data, they are now included in 3.3. Other services and external assistance.

## 2.2.2 The programme of activities

The absolute key to the implementation of the programme of activities is the Observatory's staff, the costs of which therefore constitute the main item in the expenses budget.

### 2.2.2.1 Human resources

The Council of Europe has had new Staff Regulations since January 2023. Their most significant impact on human resources management has been the limitation of temporary contracts to one year, non-renewable. The Observatory had anticipated this by organising a competition at the end of 2022 to create a reserve list of junior analysts. The five staff members recruited from this list in 2023 will devote part of their time to implementing the Contribution Agreements. Although the stabilisation of their status (they now have fixed-term "Junior Professional" contracts) is to be welcomed, it also means less flexibility in the management of the Observatory's human resources. Staff costs are now shown in full in line 1.1 Permanent staff.

It should be remembered that, at the same time as the restructuring of the Secretariat which led to the reclassification of five posts between 2019 and 2023, the Observatory took advantage of the departure of three members of staff to reorganise certain tasks and recruit staff on a lower grade. In 2022 and 2023, these measures made it possible to limit the increase in members' contributions following the exclusion of the Russian Federation<sup>10</sup> and to stabilise staff costs in the context of the restructuring.

However, labour costs are expected to rise substantially in 2024 due to a combination of two factors:

- The salary adjustment granted to staff of the Co-ordinated Organisations<sup>11</sup> in 2024 should reflect the high level of inflation. The method used for this adjustment is to take a benchmark calculation based on salary increases in a group of reference national civil services. The Council of Europe Committee of Ministers decides on the adjustment for the Organisation.
- The agreement on the 2023 salary increase provided for a two-stage adjustment. The second adjustment, of 0.5%, will be made on 31 December 2023.

In addition, the decision of the Administrative Tribunal of the Council of Europe on the staff appeal concerning the non-application of the salary adjustment resulting from the method of calculating the adjustment in 2022 will have a limited impact: the effects of its

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<sup>10</sup> Cf. document OBS 2022.06-II Revision of the 2022 budget – Proposal, para. 1.1.5. Long-term budget savings.

<sup>11</sup> Group of international organisations (North Atlantic Treaty Organisation (NATO), European Space Agency (ESA), Organisation for Economic Co-operation and Development (OECD), Council of Europe, Western European Union (WEU) and European Centre for Medium-Range Weather Forecasts (ECMWF)) sharing a co-ordinated remuneration system.

retroactive application in 2023 can be offset by the long-term savings generated in 2022 and 2023 thanks to the measures listed above.

*The percentage of staff costs in the total budget remains stable compared to 2023. Overall staff costs increase by 2.5% in the total budget. This increase is limited to 2.2% in the activity budget due to the reduction in the volume of person-months provided for in the third Contribution Agreement compared to the previous agreement.*

*The volume of information produced by the Observatory and the ongoing adaptation of the services provided as part of its mission, in particular thanks to the insourcing of a large proportion of IT developments (see also 2.2.3.1 below), confirm the relevance of the choices made in the previous MtS.*

#### 2.2.2.2 Department for Market Information (DMI)

The continuity that characterises the DMI's programme of activities is reflected in the stability of its budget. The department will rely on its staff to further develop its expertise, adapt its information offering to stakeholders' requirements and convert pilot projects into recurring projects. At the same time, the diversification of data suppliers, as a result of increased competition<sup>12</sup>, will help to limit the rise in data costs. Finally, increased use of machine translation will enable translation costs to be reduced.

*Translation and proofreading costs fall by 17.6%.*

*The data purchase budget increases by 1.9%.*

*Travel costs fall slightly (-1.5%).*

*The third Contribution Agreement activities account for 25.2% of the department's resources.*

#### 2.2.2.3 Department for Legal Information (DLI)

The monthly report IRIS – Legal Observations of the European Audiovisual Observatory will continue to appear at the same intervals but its production process will see the introduction of the machine translation of articles using the DeepL software. Even with the necessary increase in proofreading rates for machine-translated texts, this change will generate substantial savings.

In 2024, the DLI will also be exploring new formats for publishing its work. With this in mind, the department will adopt a thematic approach to the design of its other publications, abandoning the other variations of IRIS and retaining only the generic brand. These changes have no impact on the budget as the layout of IRIS publications is carried out in-house using a template. The budget takes into account a translation volume similar

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<sup>12</sup> Where the Observatory does not run up against a monopoly.

to that of 2023, and the use of external contributors and long-standing partners remains unchanged.

*Translation and proofreading costs are 17.9% lower<sup>13</sup>.*

*The Partnership and network budget is slightly lower (-1%).*

*Travel costs are down (-13%).*

*The activities under the third Contribution Agreement make up 20% of the department's resources.*

## 2.2.3 The support units

The units carry out cross-department activities, supporting the work of the departments at various stages.

### 2.2.3.1 IT

The team consists of the head of the unit and two IT specialists with complementary backgrounds, one of whom is on 80% FTE.

Since its introduction, the strategy of insourcing IT projects has had an impact on the structure of the budget: as IT developments carried out in-house are not capitalised, the budget lines 6.2 IT software and 2.6 Maintenance will fall sharply again in 2024. Another less visible benefit of this strategy is the Observatory's regaining control over key tools, above all its databases.

Unfortunately, the Observatory does not have the resources or the necessary skills to insource a large proportion of its IT solutions: the management of staff workstations depends on the Council of Europe's Directorate of Information Technology (a contract managed by the Administration Unit), and the management and accounting software, as well as some specific software, is proprietary. Part of the Observatory's digital transformation therefore relies on outside companies (see 2.2.1.1. above). The Observatory will rely on applications for the computerisation of invoices and for electronic signatures, which are now essential. The use of machine translation (DeepL) will generate budget savings.

*The maintenance costs managed by the Unit are 39% lower.*

*Recurring expenditure under line 3.3., Other services and external assistance, is 63.7% higher (EUR 6 500 in absolute terms) due to the acquisition of computer licences. In addition, non-*

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<sup>13</sup> This percentage excludes the impact of translation costs for the second IRIS Special 2022, which were included in the 2023 budget following the decision to allocate the 2022 credit balance (see document 2023.06-II, Allocation of the credit balance of the 2022 financial year, para. 2.2.). The actual reduction in translation costs is 26.5%.

*recurring expenses (installation, consultancy fees for the above website project) amount to EUR 9 700.*

*Software investments (developments by outside companies) are 68.1% lower.*

### 2.2.3.2 Visibility

The only notable change in the Visibility Unit's budget is of a technical nature and concerns the transfer to the departments of the layout and printing expenses for the Key Trends, FOCUS and AVMSDigest publications.

The resources allocated to the organisation of events and promotional activities remain at the 2023 level. As the Observatory celebrated its 30th anniversary the year before (2022), it was able to increase the cost of receptions to cover the sharp rise in catering service charges. However, it is not certain that this budget will enable it to maintain the same level of services as in previous years and certain costs might have to be reduced.

*Excluding the impact of the transfer of layout and printing costs to the departments, the visibility budget remains stable (+0.3%).*

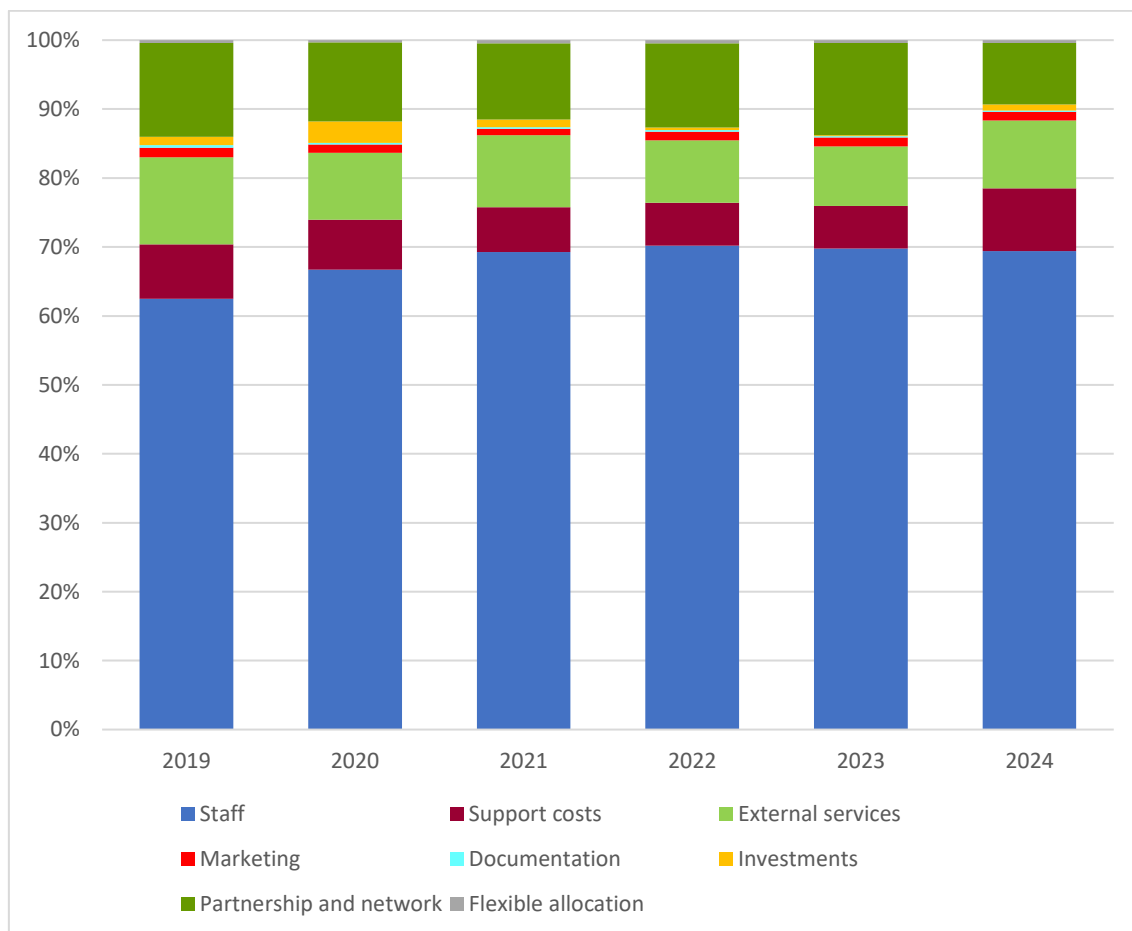
### 2.2.3.3 Administration

Here again, stability is the prime consideration, and the only factors for change are, on the one hand, the significant rise in the cost of the Council of Europe's services for computer workstations (cf. 2.2.1.1) and, on the other hand, the inclusion in the budget of the sum earmarked for the project to extend the Observatory's premises (cf. 2.1.2). There is currently no plan to have the working documents of the statutory bodies machine-translated. Translation and proofreading costs have therefore been reassessed.

The project to extend the Observatory's premises, financed by a dedicated fund, contributes significantly to the increase in the total budget (cf. section 1.2.1 above). It has a significant impact on the budget heads 2 Costs and 6. Investments.

- EUR 100 000 is entered in budget line 2.8 Rent and costs of premises.
- EUR 31 700 is entered in budget lines 6.1 IT hardware, 6.3 Office furniture and 6.4 Office equipment and installation.

**Figure 9 – Composition of the expenses budget, 2019-2024 activity budget**



## 2.2.4 The European Platform of Regulatory Authorities

The EPRA budget is approved by the EPRA Executive Board and implemented by the EPRA Secretariat. It will rise by 6.7% in 2024.

## 2.3 Implementation of the budget

### 2.3.1 Contribution Agreements

Once signed, the Contribution Agreements are subject to the payment of 80% of the amount of its co-financing by the European Commission. Throughout their implementation, the Observatory carries out analytical monitoring of expenditure and calls in the balance from the Commission at the end of the contract.

It should be noted that projects co-financed by the Commission include a flat-rate allocation equivalent to a maximum of 7% of eligible expenditure to cover the administrative costs of these projects. The corresponding expenditure that this provision is meant to finance is entered directly into the Observatory's "ordinary" budget.

### 2.3.2 The EPRA budget

Pursuant to the Memorandum of Understanding between the Observatory and EPRA (see 1.2.3 above), the EPRA Executive Board arranges for two advances to be remitted to the Observatory, one at the beginning and one in the middle of the financial year. The final calculation of the expenditure incurred in connection with the service results in the offsetting of sums paid at the close of the accounts for the financial year. The agreement is therefore budget-neutral for the Observatory since EPRA pays all the costs associated with hosting it.

### 2.3.3 Role of the reserve

A large proportion of the Observatory's budget is financed by members' compulsory contributions. Article 21 of the Financial Regulations provides that the Executive Director "shall [...] (p)rior to any commitment of the Observatory's funds [...] ensure that the funds are available under the appropriate Sub-head of the Budget".

The implementation of the Action Plan depends to a significant extent on the proper collection of the compulsory contributions. A member's failure to pay constitutes a risk that the Observatory takes into account in the budget in the form of a "reserve". This groups together the expenditure allocated to specific measures that are planned for the second half of the year and whose implementation depends on a good level of collection of contributions. At the end of the deadline for the payment of the compulsory contributions (in practice at the beginning of July), if the level of collection is satisfactory and it considers that any incident likely to jeopardise the implementation of the budget can be ruled out, the Observatory gives the green light to the measures whose funding has been budgeted in the reserve.

Many projects require long preparation, so selecting activities for placing in the reserve is a difficult exercise. The activities concerned total EUR 82 200 and are listed in Table 10.

### 2.3.4 Transfers within the budget

The budget is subject to analytical monitoring throughout the financial year. In accordance with established practice, the Executive Director can have transfers made between budget heads during the financial year as follows:

1. up to a maximum of 10% of the initial amount without the Executive Council's authorisation,
2. up to a maximum of 20% of the initial amount after the Executive Council's authorisation.

Any transfers will be included in the amending budget submitted to the Executive Council.

## 3. Summary tables

In accordance with the provisions of Article 16 of the Financial Regulations, the budget is presented in comparison with the last two financial years.

### 3.1 The total budget

**Table 1. Total budget: Receipts**

	2022 Final budget		2023 Final budget		2024 Budget	
	EUR	%	EUR	%	EUR	%
1a. Credit balance	173 417,30	4,8%	253 853,30	6,6%	202 159,14	5,1%
1b. Fund extension of premises	-	0,0%	-	0,0%	131 700,00	3,3%
2a. Income from products and services	106 000,00	3,0%	106 500,00	2,8%	103 800,00	2,6%
2b. Cofinanced projects (Contribution Agreement)	563 300,00	15,8%	694 200,00	18,2%	548 100,00	13,9%
2c. EPRA	218 000,00	6,1%	193 800,00	5,1%	206 800,00	5,3%
3. Bank interest	2 000,00	0,1%	2 000,00	0,1%	4 000,00	0,1%
4a. Contributions of member states	2 445 896,82	68,5%	2 571 246,70	67,3%	2 738 440,86	69,6%
4b. Past contribution	60 485,88	1,7%	-	0,0%	-	0,0%
<b>Total</b>	<b>3 569 100,00</b>	<b>100%</b>	<b>3 821 600,00</b>	<b>100%</b>	<b>3 935 000,00</b>	<b>100%</b>

**Table 2. Total budget: Expenses**

	2022 Final budget		2023 Final budget		2024 Budget	
	EUR	%	EUR	%		
1. Staff	2 545 600	71,3%	2 699 200	70,6%	2 767 800	70,3%
2. Support costs	223 000	6,2%	241 000	6,3%	357 400	9,1%
3. External services	313 800	8,8%	322 600	8,4%	374 900	9,5%
4. Marketing	42 100	1,2%	47 100	1,2%	47 800	1,2%
5. Documentation	8 000	0,2%	6 000	0,2%	5 700	0,1%
6. Investments	11 300	0,3%	5 800	0,2%	34 100	0,9%
7. Partnership and network	410 300	11,5%	484 900	12,7%	332 300	8,4%
8. Flexible allocation (unexpected expenses)	15 000	0,4%	15 000	0,4%	15 000	0,4%
<b>Total</b>	<b>3 569 100</b>	<b>100%</b>	<b>3 821 600</b>	<b>100%</b>	<b>3 935 000</b>	<b>100%</b>

**Table 3. Total budget: Expenses, breakdown by budget head**

		2022 Final budget		2023 Final budget		2024 Budget	
		EUR		EUR	%	EUR	%
<b>1.</b>	<b>Staff</b>	2 545 600	71,3 %	2 699 200	70,6%	2 767 800	70,3%
1.1	Permanent staff - salaries, soc. charges&pensions	2 346 400		2 538 000		2 755 900	
1.2	Temporary staff	195 000		155 500		5 500	
1.3	Staff training	-		-		-	
1.4	Other staff costs and recruitment costs	4 200		5 700		6 400	
1.5	Trainees	-		-		-	
<b>2.</b>	<b>Support costs</b>	223 000	6,2%	241 000	6,3%	357 400	9,1%
2.1	Council of Europe services	35 200		35 200		35 200	
2.2	Stationery and office equipment	38 800		36 500		46 000	
2.3	Communications: telephone, fax, mailing costs	10 800		6 600		5 700	
2.4	Travel	32 400		46 600		47 700	
2.5	Insurances	2 900		2 600		2 800	
2.6	Maintenance	50 000		59 200		65 100	
2.7	Bank charges	2 300		2 200		1 600	
2.8	Premises rental costs	49 400		50 900		152 100	
2.9	Miscellaneous	1 200		1 200		1 200	
<b>3.</b>	<b>External services</b>	313 800	8,8%	322 600	8,4%	374 900	9,5%
3.1	Translation and proofreading	219 700		240 200		190 500	
3.2	Layout and print	36 000		30 400		33 300	
3.3	Other services and external assistance	42 900		38 400		137 800	
3.4	External experts travel and accommodation	15 200		13 600		13 300	
<b>4.</b>	<b>Marketing</b>	42 100	1,2%	47 100	1,2%	47 800	1,2%
4.1	Marketing and promotion	26 000		26 100		26 100	
4.2	Receptions	16 100		21 000		21 700	
<b>5.</b>	<b>Documentation</b>	8 000	0,2%	6 000	0,2%	5 700	0,1%
<b>6.</b>	<b>Investments</b>	11 300	0,3%	5 800	0,2%	34 100	0,9%
6.1	IT Hardware	6 400		900		9 900	
6.2	IT Software (purchase and development)	4 900		4 400		1 400	
6.3	Office furniture	-		500		17 700	
6.4	Office equipment&installation - Sundry investments	-		-		5 100	
<b>7.</b>	<b>Partnership and network</b>	410 300	11,5%	484 900	12,7%	332 300	8,4%
7.1	Partnership contracts	40 000		40 000		40 000	
7.2	Collaboration with correspondents, data	370 300		444 900		292 300	
<b>8.</b>	<b>Flexible allocation for unexpected expenses</b>	15 000	0,4%	15 000	0,4%	15 000	0,4%
<b>Total</b>		<b>3 569 100</b>	<b>100%</b>	<b>3 821 600</b>	<b>100%</b>	<b>3 935 000</b>	<b>100%</b>

## 3.2 Activity budget

**Table 4. Activity budget: Receipts**

	2022 Final budget		2023 Final budget		2024 Budget	
	EUR	%	EUR	%	EUR	%
1a. Credit balance	173 417,30	5,1%	253 853,30	7,00%	202 159,14	5,4%
1b. Fund extension of premises	-		-		131 700,00	3,5%
2a. Income from products and services	106 000,00	3,1%	106 500,00	2,9%	103 800,00	2,8%
2b. Cofinanced projects (Contribution Agreement)	563 300,00	16,8%	694 200,00	19,1%	548 100,00	14,7%
3. Bank interest	2 000,00	0,1%	2 000,00	0,1%	4 000,00	0,1%
4. Contributions of member states	2 445 896,82	73%	2 571 246,70	70,8%	2 738 440,86	73,4%
4b. Past contribution	60 485,88	1,8%	-	0,0%	-	0,0%
<b>Total</b>	<b>3 351 100,00</b>	<b>100 %</b>	<b>3 627 800,00</b>	<b>100%</b>	<b>3 728 200,00</b>	<b>100%</b>

**Table 5. Activity budget: Receipts, breakdown of products and services**

	2022 Final budget		2023 Final budget		2024 Budget	
	EUR	%	EUR	%	EUR	%
Publications and related services	75 500,00	71,2%	75 500,00	74,4%	77 800,00	70,9%
Agreements (Film Market, ...)	25 000,00	23,6%	30 000,00	24,6%	25 000,00	28,2%
Consulting activities	-	0,0%	-	0,0%	-	0,0%
Other services	5 500,00	5,2%	1 000,00	1,0%	1 000,00	0,9%
<b>Total</b>	<b>106 000,00</b>	<b>100%</b>	<b>106 500,00</b>	<b>100%</b>	<b>103 800,00</b>	<b>100%</b>

**Table 6. Activity budget: Receipts, breakdown of co-financed projects**

	2022 Final budget		2023 Final budget		2024 Budget	
	EUR	%	EUR	%	EUR	%
<b>Contribution Agreement 1 (2021-2022)</b>	<b>563 300,00</b>	<b>100%</b>				
<i>Grant European Commission</i>	535 100,00					
<i>Cofinancing Fund</i>	28 200,00					
<b>Contribution Agreement 2 (2023)</b>			<b>694 200,00</b>	<b>100%</b>		
<i>Grant European Commission</i>			659 500,00			
<i>Cofinancing Fund</i>			34 700,00			
<b>Contribution Agreement 3 (2024-2025)</b>					<b>548 100,00</b>	<b>100%</b>
<i>Grant European Commission</i>					520 800,00	
<i>Cofinancing Fund</i>					27 300,00	
<b>Total</b>	<b>563 300,00</b>	<b>100%</b>	<b>694 200,00</b>	<b>100%</b>	<b>548 100,00</b>	<b>100%</b>

**Table 7. Activity budget: Breakdown of members' contributions**

	2022		2023		2024	
	Final budget		Final budget		Budget	
	% scale CoE RES(94)31	EUR	% scale CoE RES(94)31	EUR	% scale CoE RES(94)31	EUR
Albania	0,1460	3 571,01	0,1460	3 754,02	0,1460	3 998,12
Armenia	0,1460	3 571,01	0,1460	3 754,02	0,1460	3 998,12
Austria	1,5033	36 769,17	1,5046	38 686,98	1,4798	40 523,45
Belgium	1,8107	44 287,85	1,8182	46 750,41	1,8096	49 554,83
Bosnia and Herzegovina	0,1460	3 571,01	0,1460	3 754,02	0,1460	3 998,12
Bulgaria	0,3335	8 157,07	0,3383	8 698,53	0,3478	9 524,30
Croatia	0,2604	6 369,12	0,2578	6 628,68	0,2587	7 084,35
Cyprus	0,1460	3 571,01	0,1460	3 754,02	0,1460	3 998,12
Czech Republic	0,9285	22 710,15	0,9460	24 323,99	0,9537	26 116,51
Denmark	1,1577	28 316,15	1,1718	30 129,87	1,1743	32 157,51
Estonia	0,1460	3 571,01	0,1460	3 754,02	0,1460	3 998,12
Finland	0,9142	22 360,39	0,9215	23 694,04	0,9113	24 955,41
France	12,9000	315 520,69	12,9000	331 690,82	12,9000	353 258,87
Georgia	0,1460	3 571,01	0,1460	3 754,02	0,1460	3 998,12
Germany	12,9000	315 520,69	12,9000	331 690,82	12,9000	353 258,87
Greece	0,8439	20 640,92	0,8130	20 904,24	0,7878	21 573,44
Hungary	0,6571	16 071,99	0,6628	17 042,22	0,6693	18 328,39
Iceland	0,1460	3 571,01	0,1460	3 754,02	0,1460	3 998,12
Ireland	1,2169	29 764,12	1,2999	33 423,64	1,3729	37 596,06
Italy	12,9000	315 520,69	12,9000	331 690,82	12,9000	353 258,87
Latvia	0,1460	3 571,01	0,1460	3 754,02	0,1460	3 998,12
Liechtenstein	0,1460	3 571,01	0,1460	3 754,02	0,1460	3 998,12
Lithuania	0,2127	5 202,42	0,2175	5 592,46	0,2241	6 136,85
Luxembourg	0,2178	5 327,15	0,2270	5 836,73	0,2332	6 386,04
Malta	0,1460	3 571,01	0,1460	3 754,02	0,1460	3 998,12
Montenegro	0,1460	3 571,01	0,1460	3 754,02	0,1460	3 998,12
Netherlands	3,0105	73 633,72	3,0611	78 708,43	3,0583	83 749,74
North Macedonia	0,1460	3 571,01	0,1460	3 754,02	0,1460	3 998,12
Norway	1,3524	33 078,31	1,3023	33 485,35	1,3044	35 720,22
Poland	2,4741	60 513,92	2,5045	64 396,87	2,5357	69 438,65
Portugal	0,8834	21 607,05	0,9040	23 244,07	0,8914	24 410,46
Romania	1,0938	26 753,22	1,1098	28 535,70	1,1266	30 851,28
Slovak Republic	0,4171	10 201,84	0,4208	10 819,81	0,4198	11 495,98
Slovenia	0,1460	3 571,01	0,2016	5 183,63	0,2035	5 572,73
Spain	5,0832	124 329,83	4,9889	128 276,93	4,8539	132 921,18
Sweden	1,8328	44 828,40	1,8194	46 781,26	1,8392	50 365,41
Switzerland	2,3010	56 280,09	2,3519	60 473,15	2,3753	65 046,19
Türkiye	4,0317	98 611,22	3,8526	99 059,85	3,8417	105 202,68
United Kingdom	12,9000	315 520,69	12,9000	331 690,82	12,9000	353 258,87
European Union	12,9000	315 520,69	12,9000	331 690,82	12,9000	353 258,87
Morocco	1,0653	26 056,14	1,0527	27 067,52	1,0757	29 457,41
<b>Total</b>	<b>100%</b>	<b>2 445 896,82</b>	<b>100%</b>	<b>2 571 246,70</b>	<b>100%</b>	<b>2 738 440,86</b>

**Table 8. Activity budget: Expenses**

	2022 Final budget		2023 Final budget		2024 Budget	
	EUR	%	EUR	%	EUR	%
<b>1. Staff</b>	<b>2 352 100</b>	<b>70,2%</b>	<b>2 531 400</b>	<b>69,8%</b>	<b>2 287 500</b>	<b>69,4%</b>
1.1 Permanent staff salaries, soc. charges&pensions	2 182 900		2 370 200		2 581 100	
1.2 Temporary staff	165 000		155 500		-	
1.3 Staff training	-		-		-	
1.4 Other staff costs and recruitment costs	4 200		5 700		6 400	
1.5 Trainees	-		-		-	
<b>2. Support costs</b>	<b>209 200</b>	<b>6,2%</b>	<b>224 800</b>	<b>6,2%</b>	<b>339 400</b>	<b>9,1%</b>
2.1 Council of Europe services	35 200		35 200		35 200	
2.2 Stationery and office equipment	36 200		33 900		42 600	
2.3 Communications: telephone, fax, mailing costs	10 600		6 400		5 500	
2.4 Travel	26 900		40 100		40 300	
2.5 Insurances	2 800		2 500		2 700	
2.6 Maintenance	47 500		55 900		61 500	
2.7 Bank charges	2 200		2 100		1 500	
2.8 Premises rental costs	46 800		47 700		149 100	
2.9 Miscellaneous	1 000		1 000		1 000	
<b>3. External services</b>	<b>303 100</b>	<b>9,0%</b>	<b>312 800</b>	<b>8,6%</b>	<b>366 400</b>	<b>9,8%</b>
3.1 Translation and proofreading	218 200		238 700		189 300	
3.2 Layout and print	35 900		30 300		33 100	
3.3 Other services and external assistance	36 800		33 200		133 700	
3.4 External experts travel and accommodation	12 200		10 600		10 300	
<b>4. Marketing</b>	<b>42 100</b>	<b>1,3%</b>	<b>47 100</b>	<b>1,3%</b>	<b>47 800</b>	<b>1,3%</b>
4.1 Marketing and promotion	26 000		26 100		26 100	
4.2 Receptions	16 100		21 000		21 700	
<b>5. Documentation</b>	<b>8 000</b>	<b>0,2%</b>	<b>6 000</b>	<b>0,2%</b>	<b>5 700</b>	<b>0,2%</b>
<b>6. Investments</b>	<b>11 300</b>	<b>0,3%</b>	<b>5 800</b>	<b>0,2%</b>	<b>34 100</b>	<b>0,9%</b>
6.1 IT Hardware	6 400		900		9 900	
6.2 IT Software (purchase and development)	4 900		4 400		1 400	
6.3 Office furniture	-		500		17 700	
6.4 Office equipment&installation - Sundry investments	-		-		5 100	
<b>7. Partnership and network</b>	<b>410 300</b>	<b>12,2%</b>	<b>484 900</b>	<b>13,4%</b>	<b>332 300</b>	<b>8,9%</b>
7.1 Partnership contracts	40 000		40 000		40 000	
7.2 Collaboration with correspondents, data purchase	370 300		444 900		292 300	
<b>8. Flexible allocation for unexpected expenses</b>	<b>15 000</b>	<b>0,4%</b>	<b>15 000</b>	<b>0,4%</b>	<b>15 000</b>	<b>0,4%</b>
<b>Total</b>	<b>3 351 100</b>	<b>100%</b>	<b>3 627 800</b>	<b>100%</b>	<b>3 728 200</b>	<b>100%</b>

**Table 9. Activity budget: Expenses, breakdown by cost accounting section (1)**

EUR	Market information	Legal information	Transversal & support projects	Visibility	IT	Administration	Subtotal
<b>1. Staff</b>	737 800	545 500	-	-	-	984 300	2 267 600
1.1 Permanent staff salaries, soc. charges&pensions	737 800	545 500	-	-	-	977 900	2 261 200
1.2 Temporary staff	-	-	-	-	-	-	-
1.3 Staff training	-	-	-	-	-	-	-
1.4 Other staff costs and recruitment	-	-	-	-	-	6 400	6 400
1.5 Trainees	-	-	-	-	-	-	-
<b>2. Support costs</b>	13 000	7 200	-	18 400	9 400	291 400	339 400
2.1 Council of Europe services	-	-	-	-	-	35 200	35 200
2.2 Stationery and office equipment	-	-	-	2 200	-	40 400	42 600
2.3 Communications: telephone, fax,	-	-	-	3 700	-	1 800	5 500
2.4 Travel	13 000	7 200	-	12 500	-	7 600	40 300
2.5 Insurances	-	-	-	-	-	2 700	2 700
2.6 Maintenance	-	-	-	-	9 400	52 100	61 500
2.7 Bank charges	-	-	-	-	-	1 500	1 500
2.8 Premises rental costs	-	-	-	-	-	149 100	149 100
2.9 Miscellaneous	-	-	-	-	-	1 000	1 000
<b>3. External services</b>	24 800	141 100	2 000	15 900	26 400	60 000	270 200
3.1 Translation and proofreading	10 300	126 000	2 000	8 000	-	37 000	183 300
3.2 Layout and print	14 500	10 800	-	4 300	-	3 500	33 100
3.3 Other services and external	-	600	-	1 600	26 400	14 900	43 500
3.4 External experts travel and	-	3 700	-	2 000	-	4 600	10 300
<b>4. Marketing</b>	-	4 800	-	35 000	-	8 000	47 800
4.1 Marketing and promotion	-	-	-	26 100	-	-	26 100
4.2 Receptions	-	4 800	-	8 900	-	8 000	21 700
<b>5. Documentation</b>	-	-	5 700	-	-	-	5 700
<b>6. Investments</b>	-	-	-	-	12 400	21 700	34 100
6.1 IT Hardware	-	-	-	-	9 900	-	9 900
6.2 IT Software (purchase and	-	-	-	-	1 400	-	1 400
6.3 Office furniture	-	-	-	-	-	17 700	17 700
6.4 Office equipment&installation - Sundry investments	-	-	-	-	1 100	4 000	5 100
<b>7. Partnership and network</b>	186 000	50 200	-	-	-	-	236 200
7.1 Partnership contracts	-	40 000	-	-	-	-	40 000
7.2 Collaboration with correspondents, data purchase	186 000	10 200	-	-	-	-	196 200
<b>8. Flexible allocation for unexpected expenses</b>	-	-	-	-	-	15 000	15 000
<b>Total</b>	<b>961 600</b>	<b>748 800</b>	<b>7 700</b>	<b>69 300</b>	<b>48 200</b>	<b>1 380 400</b>	<b>3 216 000</b>

(See following page)

**Activity budget: Expenses, breakdown by cost accounting section (2)**

EUR	Contribution Agreement 3	Total activity budget
<b>1. Staff</b>	319 900	2 587 500
1.1 Permanent staff salaries, soc. charges&pensions	319 900	2 581 100
1.2 Temporary staff		-
1.3 Staff training		-
1.4 Other staff costs and recruitment costs		6 400
1.5 Trainees		-
<b>2. Support costs</b>	-	339 400
2.1 Council of Europe services	-	35 200
2.2 Stationery and office equipment	-	42 600
2.3 Communications: telephone, fax, mailing	-	5 500
2.4 Travel	-	40 300
2.5 Insurances	-	2 700
2.6 Maintenance	-	61 500
2.7 Bank charges	-	1 500
2.8 Premises rental costs	-	149 100
2.9 Miscellaneous	-	1 000
<b>3. External services</b>	96 200	366 400
3.1 Translation and proofreading	6 000	189 300
3.2 Layout and print	-	33 100
3.3 Other services and external assistance	90 200	133 700
3.4 External experts travel and accommodation	-	10 300
<b>4. Marketing</b>	-	47 800
4.1 Marketing and promotion	-	26 100
4.2 Receptions	-	21 700
<b>5. Documentation</b>	-	5 700
<b>6. Investments</b>		34 100
6.1 IT Hardware		9 900
6.2 IT Software (purchase and development)		1 400
6.3 Office furniture		17 700
6.4 Office equipment&installation - Sundry investments		5 100
<b>7. Partnership and network</b>	96 100	332 300
7.1 Partnership contracts		40 000
7.2 Collaboration with correspondents, data purchase	96 100	292 300
<b>8. Flexible allocation for unexpected expenses</b>		15 000
<b>Total</b>	<b>512 200</b>	<b>3 728 200</b>

**Table 10. Activity budget: Expenses, breakdown of the reserve**

	Project / Activity	Reserve	Part in reserve
		EUR	
<b>Market Information</b>	Report on investments in original content	24 100	100%
	Staff missions	1 300	11%
	Printing of additional copies of the FOCUS	1 400	100%
<b>Legal Information</b>	Purchase of additional data for the IRIS Newsletter	2 000	5%
	Translation and proofreading of IRIS publication(s)	26 600	31%
	Legal workshop	9 700	100%
	Staff missions	1 200	17%
<b>Transversal projects</b>	Subscriptions to professional magazines	1 000	18%
	Translation of website content*	2 000	1%
<b>Visibility</b>	Printing of institutional brochures	1 200	100%
	Printing and distribution of visibility material	1 000	100%
<b>IT</b>	Assistance to IT projects	4 000	100%
	IT hardware	1 000	100%
<b>Administration</b>	Staff missions	700	9%
	Flexible allocation	5 000	100%
<b>Total</b>		<b>82 200</b>	

\* Percentage of total translation and proofreading costs excluding statutory work.

### 3.3 Special budget

Table 11. Special budget: Receipts

	2022 Final budget		2023 Final budget		2024 Budget	
	EUR	%	EUR	%	EUR	%
EPRA	218 000	100%	193 800	100%	206 800	100%

**Table 12. Special budget: Expenses**

EPRA	2022 Final budget		2023 Final budget		2024 Budget	
	EUR	%	EUR	%	EUR	%
<b>1. Staff</b>	193 500	88,8%	167 800	86,6%	180 300	87,2%
1.1 Permanent staff salaries, soc. charges&pensions	163 500	75,0%	167 800		180 300	
1.2 Temporary staff	30 000	13,8%	-		-	
1.3 Staff training	-	0,0%	-		-	
1.4 Other staff costs and recruitment costs	-	0,0%	-		-	
1.5 Trainees	-	0,0%	-		-	
<b>2. Support costs</b>	13 800	6,3%	16 200	8,4%	18 000	8,7%
2.1 Council of Europe services	-	-	-		-	
2.2 Stationery and office equipment	2 600	1,2%	2 600		3 400	
2.3 Communications: telephone, fax, mailing costs	200	0,1%	200		200	
2.4 Travel	5 500	2,5%	6 500		7 400	
2.5 Insurances	100	0,0%	100		100	
2.6 Maintenance	2 500	1,1%	3 300		3 600	
2.7 Bank charges	100	0,0%	100		100	
2.8 Premises rental costs	2 600	1,2%	3 200		3 000	
2.9 Miscellaneous	200	0,1%	200		200	
<b>3. External services</b>	10 700	4,9%	9 800	5,1%	8 500	4,1%
3.1 Translation and proofreading	1 500	0,7%	1 500		1 200	
3.2 Layout and print	100	0,0%	100		200	
3.3 Other services and external assistance	6 100	2,8%	5 200		4 100	
3.4 External experts travel and accommodation	3 000	1,4%	3 000		3 000	
<b>4. Marketing</b>	-	0,0%	-	0,0%	-	0,0%
4.1 Marketing and promotion	-		-		-	
4.2 Receptions	-		-		-	
<b>5. Documentation</b>		0,0%	-	0,0%	-	0,0%
<b>6. Investments</b>	-	0,0%	-	0,0%	-	0,0%
6.1 IT Hardware	-		-		-	
6.2 IT Software (purchase and development)	-		-		-	
6.3 Office furniture	-		-		-	
6.4 Office equipment&installation - Sundry investments	-		-		-	
<b>7. Partnership and network</b>	-	0,0%	-	0,0%	-	0,0%
7.1 Partnership contracts	-		-		-	
7.2 Collaboration with correspondents, data purchase	-		-		-	
<b>8. Flexible allocation for unexpected expenses</b>	-	0,0%	-	0,0%	-	0,0%
<b>Total</b>	<b>218 000</b>	<b>100%</b>	<b>193 800</b>	<b>100%</b>	<b>206 800</b>	<b>100%</b>

## 3.4 Table of employment

### 3.4.1 Posts and positions

In 2024, the Observatory's staff complements remains at 28<sup>14</sup>. Five staff members (junior analysts) were recruited in 2023 under the Young Professionals Programme, on contracts limited to a total of four years.

### 3.4.2 Assignments

For budget monitoring purposes, the cost of each individual is assigned to a cost centre (Department or Unit). The table below indicates each member of staff's main assignment. The contribution of the members of staff participating in the activities of the Contribution Agreement (co-financed project) entered in the budget is indicated by "CA3 part. (participation)" in brackets. In the implementation of the budget, the time spent by these staff members on the activities of the Contribution Agreement is subject to precise analytical monitoring by job profile and activity.

Within the Activity budget, the third Contribution Agreement<sup>15</sup> covers a total of 27 person months of Junior Analysts, representing 2.25 staff, 83% of a Senior Analyst and 45% of an IT Project Assistant, as well as the time the heads of department and the IT Officer dedicate to the project.

EPRA covers all its staff budget costs.

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<sup>14</sup> 27,3 full-time equivalents.

<sup>15</sup> The Contribution Agreement was being negotiated with the European Commission at the time of the drafting of the budget.

**Table 13. Table of employment<sup>16</sup>**

(1)	Department/ Unit	Job	Grade	Profile	Allocation	Duration (months)
1	Administration	Executive Director	A5	Permanent	OBS - ADM	12
2	Administration	Administrative assistant	B2 <sup>17</sup>	Permanent	OBS - ADM	12
3	Administration	Head of Administration	A1/A2/A3	Permanent	OBS - ADM	12
4	Administration	Accountant-assistant	B3	Permanent	OBS - ADM	12
5	Administration	Administrative assistant	B3	Permanent	OBS - ADM	12
6	DLI	Head of Department	A4	Permanent	OBS - DLI (Part. CA3)	12
7	DLI	Deputy Head of Department	A1/A2/A3	Permanent	OBS - DLI (Part. CA3)	12
8	DLI	Senior Analyst	B5	Permanent	OBS - DLI (Part. CA3)	12
9	DLI	Junior Analyst	B3	Junior Professional	OBS - DLI (Part. CA3)	12
10	DLI	Junior Analyst	B3	Junior Professional	CA3 - CA3 (Part. CA3)	12
11	DLI	Junior Analyst	B3	Junior Professional	CA3 - CA3 (Part. CA3)	6
12	DLI	Administrative assistant	B3	Permanent	OBS - DLI	12
13	DMI	Head of Department	A4	Permanent	OBS - DMI (Part. CA3)	12
14	DMI	Deputy Head of Department	A1/A2/A3	Permanent	OBS - DMI (Part. CA3)	12
15	DMI	Senior Analyst	B5	Permanent	OBS - DMI (Part. CA3)	12
16	DMI	Senior Analyst	B5	Permanent	OBS - DMI (Part. CA3)	12
17	DMI	Senior Analyst	B5	Permanent	OBS - DMI (Part. CA3)	12
18	DMI	Senior Analyst	B5	Permanent	OBS - DMI (Part. CA3)	12

*(continued on next page)*

<sup>16</sup> Situation at 1 January 2024, including the restructuring completed in 2023.

<sup>17</sup> The post-holder was hired on a B2 job due to the absence of internal applicants to the B3 job. The incumbent will be appointed on the B3 job after one year.

(2)	Department/ Unit	Job	Grade	Profile	Allocation	Duration (months)
19	DMI	Junior Analyst	B3	Junior Professional	OBS - DMI (Part. CA3)	12
20	DMI	Junior Analyst	B3	Junior Professional	CA3 - CA3 (Part. CA3)	12
21	DMI	Administrative assistant	B3	Permanent	OBS - DMI	12
22	IT	Responsible for Information Technology	B5	Permanent	OBS - ADM (Part. CA3)	12
23	IT	IT assistant (80% FTE)	B4	Permanent	OBS - ADM (Part. CA3)	12
24	IT	IT assistant	B4	Permanent	OBS - ADM (Part. CA3)	12
25	Visibility	Responsible for Communication, Press & PR	B5	Permanent	OBS - ADM	12
26	Visibility	Administrative assistant	B3	Permanent	OBS - ADM	12
27	EPRA	EPRA Secretary	B5	Permanent	EPRA	12
28	EPRA	Assistant to the EPRA Secretary	B4	Permanent	EPRA	12



