



EUROPEAN
COURT
OF AUDITORS

EN

Opinion 05/2022

(pursuant to Article 287(4), TFEU)

concerning the European Public Prosecutor's Office proposal for an amendment to the Conditions of Employment of the European Delegated Prosecutors with a view to introducing the dependent child allowance in their remuneration

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THE COURT OF AUDITORS OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 287(4) thereof,

Having regard to [Council Regulation \(EU\) No 2017/1939](#) of 12 October 2017, implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office (EPPO),

Having regard to [College Decision 001/2020 of the EPPO](#) of 29 September 2020, as amended and supplemented, laying down rules on Conditions of Employment of the European Delegated Prosecutors,

Having regard to the request addressed by the EPPO on 25 April 2022 to the European Court of Auditors for an opinion on its proposal for an amendment to the Conditions of Employment of the European Delegated Prosecutors with a view to introducing the dependent child allowance in their remuneration,

Whereas:

- (1) The EPPO currently does not pay dependent child allowances to European Delegated Prosecutors, but these employees receive the associated [EU tax rebates](#) in their salary.
- (2) In a judgement¹ of the General Court of the European Union, it was incidentally confirmed that EU employees who are not entitled to, and do not receive a dependent child allowance from their EU employer are not entitled to the corresponding tax rebates on their EU salary, provided for in [Regulation \(EEC, Euratom, ECSC\) No 260/68 of the Council](#) of 29 February 1968, laying down the conditions and procedure for applying the tax for the benefit of the European Communities.

HAS ADOPTED THE FOLLOWING OPINION:

¹ [Judgement of the General Court \(Second Chamber\) of 12 March 2020, in case T-484/18.](#)

Introduction

01 The EPPO proposes to change Articles 14 and 16 of its College Decision 001/2020 laying down rules on conditions of employment of the European Delegated Prosecutors (EDPs), to include dependent child allowances in the EDPs' remuneration.

- (1) In Article 14, paragraph (1), a new provision after letter b) is inserted: "b¹) the dependent child allowances referred to in Article 67 and Annex VII of the Staff Regulations, which shall apply by analogy;"
- (2) In Article 16, paragraph (2) is amended as follows: "For the purpose of paragraph (1), the total remuneration paid by the EPPO shall consist of the amounts mentioned in Article 14 (1) a), b) and b¹)."

General comments

02 The Court has no general comments to make on the EPPO's proposed amendment.

Specific comments

Control system

03 Paragraphs 1 to 7 of Article 2, Annex VII of the [Staff Regulations](#), define the eligibility conditions to be met in order to receive EU dependent child allowances. Paragraph 2 of Article 67 states that "Officials in receipt of family allowances specified in this Article shall declare allowances of like nature paid from other sources; such latter allowances shall be deducted from those paid under Articles 1, 2 and 3 of Annex VII".

04 We draw attention to the need for a control system to ensure that the EDPs declare changes in their entitlement to child allowances, and any allowances of like nature that they receive from elsewhere; and that such allowances received from elsewhere are duly deducted from their EU dependent child allowances.

Budgetary requirements

05 The proposed change to the EDPs' remuneration will involve an increase in expenditure. We note the competent Commission services estimated this at less than €800 000 annually (before considering deduction of similar allowances received from elsewhere, or possible effects on the reduction of existing top ups to EDPs' pay in certain Member States). These extra costs will need to be considered as part of future annual budgetary discussions.

This Opinion was adopted by Chamber V headed by Mr Tony Murphy, Member of the Court of Auditors, in Luxembourg on 21 July 2022.

For the Court of Auditors



Klaus-Heiner Lehne
President