



European Economic  
and Social Committee

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# **ANNUAL ACTIVITY REPORT 2023**

**Section VI of the EU-budget**

June 2024

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Brussels, June 2024

**Statement of Assurance  
by the  
Authorising Officer by Delegation**

I, the undersigned, Isabelle Le Galo Flores,

Secretary-General of the European Economic and Social Committee (EESC),

In my capacity as authorising officer by delegation,

Declare that the information contained in this report gives a true and fair view:

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions;

This reasonable assurance is based on my own judgement and on the information at my disposal, the rigorous verification procedures applied at the EESC in accordance with the internal financial rules, the result of ex-post controls, the observations of the Internal Audit Service and the implementation of related action plans, as well as the findings of the reports of the Court of Auditors for years prior to the year of this declaration;

I confirm that I am not aware of anything not declared here which could harm the interests of the institution.

Isabelle LE GALO FLORES  
EESC Secretary-General



# **PART I**

## **Presentation and main achievements 2023**

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# I.

## 1. PRESENTATION

### 1.1 THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE

**The European Economic and Social Committee (EESC)** is an advisory body of the European Union based in Brussels. Since it was set up in 1957, the EESC has provided a unique forum for consultation, dialogue and consensus among representatives of the various economic, social and civil components of organised civil society. The EESC has a distinctive place in the EU's decision-making process as a consultative body that acts as an intermediary between the legislative (European Parliament and Council) and executive (European Commission) institutions of the EU.

**The EESC gives civil society organisations a say in Europe's development.**

#### Treaty on the Functioning of the European Union

##### *Article 300*

1. The European Parliament, the Council and the Commission shall be assisted by an Economic and Social Committee and a Committee of the Regions, exercising advisory functions.
2. The Economic and Social Committee shall consist of representatives of organisations of employers, of the employed, and of other parties representative of civil society, notably in socio-economic, civic, professional and cultural areas.
4. The members of the Economic and Social Committee and of the Committee of the Regions shall not be bound by any mandatory instructions. They shall be completely independent in the performance of their duties, in the Union's general interest.
5. The rules referred to in paragraphs 2 and 3 governing the nature of the composition of the Committees shall be reviewed at regular intervals by the Council to take account of economic, social and demographic developments within the Union. The Council, on a proposal from the Commission, shall adopt decisions to that end.

## 1.2 MISSION

The EESC is committed to European integration. It strengthens the European Union’s democratic legitimacy by enabling national civil society organisations to express their views at European level.

### EESC’s Mission Statement

The Committee has three key missions:

- ✚ helping to ensure that European policies and legislation are more in tune with economic, social and civic circumstances on the ground. It does this by making the expertise of its members, as civil society representatives, available to the European Parliament, the Council and the European Commission, and by stimulating dialogue and efforts to secure consensus serving the general interests of the EU;
- ✚ promoting the development of a more participatory European Union that is more in touch with public opinion, by acting as an institutional forum representing, informing, and being in dialogue with organised civil society;
- ✚ promoting the values on which European integration is founded and advancing the cause of participatory democracy, as well as the role of civil society organisations, in Europe and across the world.

Together, the EU institutions ensure that the voice of civil society, structured through dialogue and consensus, is heard at an early stage of the legislative process.

## 1.3 ORGANISED CIVIL SOCIETY

Organised civil society is formed of a wide range of organisations, networks, associations, groups and movements that are independent of governments and which sometimes come together to advance their common interests through collective action. These groups often act as intermediaries between decision-makers and the public, and enable people to get involved in public life by playing an active role in their workplace or, for example, by joining a political organisation or supporting a good cause. In the last 20 years, civil society has played a major role in mobilising citizens and public organisations towards positive societal changes.

Currently, the EESC is made up of 329 members from across the 27 Member States. The members are not politicians, but employers, trade unionists and representatives of groups such as professional and community associations, farmers, youth organisations, women’s groups, consumers, environmental campaigners, and many more.

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The members come from all social and professional backgrounds and have a vast range of knowledge and experience. They are not based full-time in Brussels, but have their own jobs in their home countries, which ensures that they maintain direct contact with their grassroots. Nominated by their governments, the members are appointed by the Council of the European Union for a period of five years and work independently, in the interests of all EU citizens. Their involvement in the EESC's work is voluntary: they do not receive a salary and only get an allowance for the expenses incurred in carrying out their activities for the Committee. By debating issues that involve and affect civil society and by delivering opinions conveying the Committee's views, the members play an integral part in the process of policy- and decision-making at EU level. Through its Liaison Group, the EESC also links up with European civil society organisations and networks that are not members of the EESC. The Liaison Group provides a framework for political dialogue and cooperation on cross-cutting issues of common interest.

## 1.4 ALLOCATION OF SEATS

According to the Article 301 of the Treaty on the Functioning of the European Union, EESC members are proposed by the Member States and appointed by the Council of the European Union for a renewable five-year term. The national distribution of seats is shown in the graphic above.

## 1.5 EESC OPINIONS

As required by the EU Treaties, the European Parliament (EP), the European Commission (EC) and the Council of the European Union must consult the EESC before adopting policies and legislation in areas such as employment, social policy, consumer protection, environmental protection, and economic and social cohesion<sup>1</sup>. The EESC examines the proposals, and draws up and adopts **opinions** on the basis of consensus reached between its members. Once adopted by the EESC assembly, the opinions are sent to the EU institutions and published in the Official Journal.

It is then the responsibility of the EU institutions to listen to the voice of civil society that has expressed itself through these opinions, and to take it into consideration when adopting legislation.

The EESC also adopts **own-initiative opinions** on any matter pertaining to the European Union, on its policies and on how these might evolve.

**Exploratory opinions** may be drawn up at the request of the individual presidencies of the Council of the EU and of other EU institutions, before the Commission has drafted a proposal, enabling the various components of organised civil society to express their expectations, concerns and needs. The EESC may also publish information reports examining any aspect of EU policy.

For major overarching issues, the EESC can adopt an **umbrella approach**, meaning that several sections can pool their expertise in the service of a common opinion, with a broader scope. In the preparation of its opinions, the EESC is always looking for new ways to involve civil society (e.g. youth participation) for the benefit of all institutions.

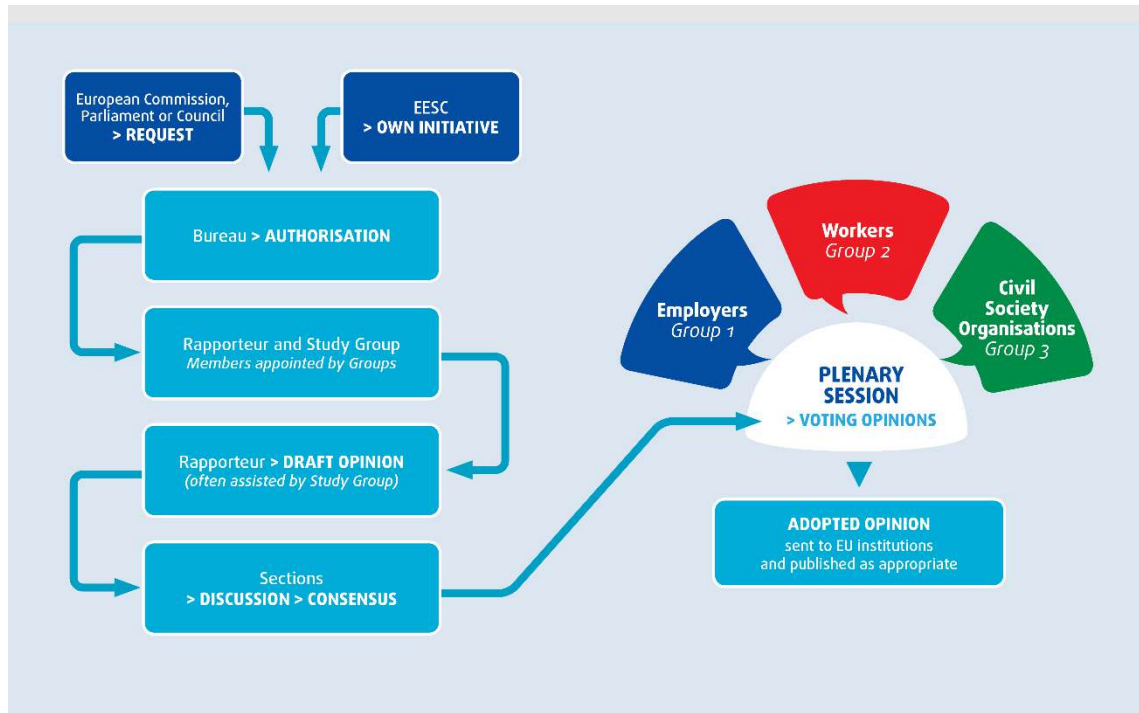
The EESC opinions are published in the Official Journal in the 24 official languages of the EU (see point **Error! Reference source not found.** for the full list of 2023 EESC opinions).

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<sup>1</sup> Here is the complete list of areas on which the EESC must be consulted: agriculture, rural development & fisheries, climate action, cohesion, regional & urban policy, consumers, digital change & information society, economic & monetary union, education & training, employment, energy, enterprise, environment, external relations, financial services and capital markets, fundamental & citizens' rights, industry & industrial change, institutional affairs & EU budget, migration & asylum, research & innovation, services of general interest, single market, social affairs, sustainable development, taxation, transport. A description of all of these areas can be found at <https://www.eesc.europa.eu/en/policies>.

I.

This is the process for drafting and adopting opinions:



EESC opinions are published in the Official Journal in the 24 official languages of the EU.

## 1.6 STRUCTURE OF THE EESC

### Presidency

Every two and a half years the EESC elects a Bureau, currently made up of 39 members, along with a president and two vice-presidents chosen from each of the three groups in rotation. The Bureau has political responsibility for the general management of the Committee. Its main task is to organise and coordinate the work of the EESC’s various bodies and to lay down policy guidelines for that work.

The president is responsible for the orderly conduct of the Committee’s business and represents the EESC in its relations with other institutions and bodies.



On 26 April 2023, Austrian member Oliver Röpke (Group II) replaced Austrian member Christa Schweng (Group I) as president of the EESC. At the same time, Polish member Krzysztof Pater (Group III) replaced Italian member Giulia Barbucci as vice-president with responsibility for the budget, and Romanian member Laurențiu Plosceanu (Group I) took over from Irish member Cillian Lohan as vice-president responsible for communication.

# I.

## Groups

Members belong to one of three groups: Employers (Group I), Workers (Group II) or Civil Society Organisations (Group III). **The aim is to build dialogue and consensus between all three groups so that EESC opinions reflect the economic, social and civic interests of society.**

For the term of office 2023-2025, Stefano Mallia (Malta) is president of the Employers' Group, Lucie Studničná (Czech Republic) is president of the Workers' Group, and Séamus Boland (Ireland) is president of the Civil Society Organisations' Group.

## Working bodies

Members may also form categories representing the various economic and social interests of organised civil society in the European Union. Group I has two categories: MSMEs, Crafts and Family Business (which also includes Group III members), and Transport. As of March 2021, Group II has one category, entitled *Workers' Voice for more democratic participation*. Group III encompasses a wide range of categories, which include Social Economy, Associational Life, Consumers and Environment, Farmers, and Professions.

The EESC has:

- six sections specialising in specific topics of relevance to the citizens of the European Union, ranging from social and economic affairs, energy, and the environment, to external relations and the internal market. Members participate in one or more of these sections depending on their areas of expertise and it is here that much of the groundwork for opinions is carried out;
- a Consultative Commission on Industrial Change (CCMI), which helps EU industry anticipate and adapt to the impact of globalisation;
- three specialist observatories – on the digital transition and the single market (DSMO), the labour market (LMO) and sustainable development (SDO); and
- several Ad Hoc Groups and Permanent Groups.

## Presentation and main achievements 2023

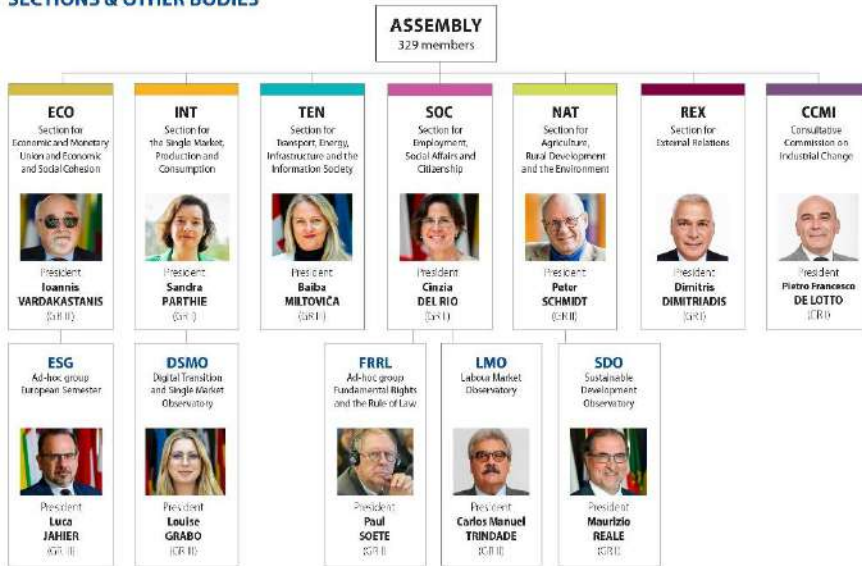
### PRESIDENCY



### GROUPS



### SECTIONS & OTHER BODIES



### AD HOC GROUPS



### PERMANENT GROUPS





I.

**Administration**



The Committee is supported in its mission by a secretariat-general, headed by a secretary-general, who has overall responsibility for managing the administration. Until the end of 2023, Gianluca Brunetti was Secretary-General of the EESC. At the December 2023 Bureau meeting, the Spanish Isabelle Le Galo Flores was elected as the new Secretary-General of the EESC, to take office on 16 January 2024.



The EESC secretariat-general advises the members in the framing of their strategic values and provides effective and efficient policy, communication, organisational, linguistic and material support for all their activities. It is composed of approximately 700 staff members (officials, temporary staff and contract staff).

## 2. MAIN POLITICAL ACHIEVEMENTS IN 2023

The EESC plays a crucial political role in ensuring that the voices of civil society are heard and considered in EU policy-making. To this end, the Committee provides its added value through different mechanisms:

- the main contribution of the EESC is via its opinions (see point 1.5). The EESC secretariat supports all of the activities of the members related to preparing opinions, and to liaising with the EU institutions and transmitting the Committee's positions. The Committee monitors the European Parliament, Commission and Council's legislative programming to anticipate legislative activities and be proactive in setting the EU agenda. The Committee also issues information reports and evaluation reports. With these reports, the Committee is able to provide evidence-based input coming from civil society organisations and their views on the implementation of EU policies. In 2023, the EESC adopted a total of 213 opinions and reports (the full list of EESC opinions and reports adopted in 2023 is available at the end of Part I of this report).
- to enhance and complement the opinion-making process, the EESC also develops strategic flagship projects and organises major high-level events and fora. For example, the Committee:
  - manages joint cooperation projects with the European Commission (e.g. the European Circular Economy Stakeholder Platform, the European Migration Forum, the EU Organic Awards);
  - develops projects on innovative topics to feed into the core work of the EU (including a range of initiatives as part of its youth engagement work; the involvement of civil society representatives from enlargement candidate countries; its Blue Deal initiative; the EESC resolution on the European elections, etc.);
  - acts as a direct bridge between civil society organisations and decision-makers at EU level by organising conferences on strategic topics for the EU (e.g. on energy poverty, rare diseases, consumers, artificial intelligence);
  - participates in high-level international events (e.g. in the UN High Level Political Forum, the COSP of the UN Convention on the Rights of Persons with Disabilities, the meetings of the UN Commission on the Status of Women, and the COP on climate and the COP on biodiversity).

Additionally, the Committee provides specialised contributions through various specific bodies, such as the three observatories (Sustainable Development Observatory; Observatory on the Digital transition and the Single Market; and the Labour Market Observatory), permanent and ad hoc groups, domestic advisory groups, joint consultative committees, and follow-up committees.

## 2.1 COOPERATION WITH OTHER INSTITUTIONS

The Committee is constantly maintaining and developing effective cooperation with the other EU institutions and bodies.

The Committee members regularly take part in various inter-institutional working groups, task forces and platforms, conveying the voice of organised civil society. They also take the floor in forums and conferences, within and outside Europe, to present the results of the Committee's work.

### ***European Parliament***

The year 2023 saw intense cooperation with the European Parliament. In January, the EP President Roberta Metsola participated in a debate at the EESC plenary on how to tackle geopolitical challenges.



The Parliament's Conference of Committee Chairs (CCC) is one of the EESC's most important partners in the European Parliament, as it ensures cross-cutting coordination of legislative work in all parliamentary committees. In February, the then EESC president Christa Schweng participated in a meeting of the CCC in Strasbourg to discuss cooperation on legislative files and strategic objectives, thus resuming a good practice that had been disrupted during the pandemic.

This meeting paved the way for stronger contacts between EESC sections and parliamentary committees: in July, the president of the EESC's Section for Employment, Social Affairs and Citizenship (SOC) Cinzia Del Rio met with Dragoş Pîslaru, chair of the EP's Committee on Employment and Social Affairs (EMPL) and another meeting took place in June between Anna Cavazzini, chair of the EP's Committee on the Internal Market and Consumer Protection (IMCO), and Sandra Parthie, president of the EESC's Section for the Single Market, Production and Consumption (INT).

Among other examples of good cooperation with the Parliament, the president of the EESC's Consultative Commission on Industrial Change (CCMI) Pietro De Lotto met with MEP Pernille Weiss, Chair of the EP's Water Group, in July 2023, to discuss a common approach on the EU Blue Deal. Following this meeting and other exchanges between the two secretariats, a joint letter, signed by Ms Weiss, Mr De Lotto, as the EESC's Blue Deal coordinator, as well as by 36 other MEPs, was sent to EU heads of state and government, calling on them to adopt an ambitious EU Blue Deal.

Overall, in 2023, MEPs participated in EESC meetings or events 59 times. There were 56 meetings between EESC members and MEPs, 80% of which were either promoting or following-up an opinion. Moreover, EESC members participated in EP-organised events 66 times.

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Another very good example of cooperation with the Parliament is the contacts between the EESC's European Semester Ad hoc Group (ESG) and the EP's Economic Governance Support Unit. In 2023, the cooperation revolved around: the opinions on the Annual Sustainable Growth Survey (ECO/599 and ECO/620), the follow-up of the ESG opinions based on a broad consultation of organised civil society in the Member States on the involvement of organised civil society in the implementation of the Recovery and Resilience Facility (RRF), the new set-up for the EU's economic governance framework, and the European Semester cycle (ECO/600 and ECO/631).

In some cases, the EESC was able to coordinate its work on certain topics to be in advance of the EP's work, which facilitated more intensive contacts on these subjects. This was the case with the EESC opinion on a sustainable plant protein and plant oil strategy for the EU (NAT/856), with the EESC rapporteur Lutz Ribbe presenting the opinion at the EP's Committee on Agriculture and Rural Development (AGRI) in April.

There is also very good cooperation between the EESC and EP bodies dealing with third countries, which is reflected in the links between the EP's Committee on International Trade (INTA) and the EESC's secretariat work for the Domestic Advisory Groups (DAGs) on EU trade agreements, and in the participation of EESC members in bodies such as the EU-ACP (African, Caribbean and Pacific) Parliamentary Assembly, the CARIFORUM-EU Parliamentary Committee, the EuroLat Parliamentary Assembly, the Euronest Parliamentary Assembly, the EU-Chile Joint Parliamentary Committee and the EU-UK Parliamentary Partnership Assembly.

Last but not least, in August 2023, President Röpke met with the EP President Roberta Metsola. The two presidents decided to launch a process to update the cooperation agreement between the EESC and the Parliament, which is due to be completed before the European elections in June 2024. The revision of the cooperation agreement aims to reinforce the political and strategic cooperation between the EU consultative body and the Parliament in the pre-legislative, legislative and post-legislative phases, so that the EESC can better fulfil its role as advisor to the legislators assigned to it by the EU Treaties.

### ***European Commission***



At legislative level, the cooperation with the Commission is continuous and fruitful. The representatives of the Commission cooperate closely with the secretariats of the sections and the CCMI. Commission services value the recommendations of the EESC and regularly make reference to them.

The Commission services considered that the EESC opinions were generally delivered within a useful timeframe and valued the recommendations of the EESC, as they had proven to be of added value during the institutional negotiations.

### I.

In 2023, the EESC adopted five exploratory opinions at the request of the Commission. In December 2023, the EESC received six exploratory opinion requests on which the EESC will deliver in 2024.

In October 2023, after an assessment by both sides of the cooperation in general and of the implementation of the renewed Protocol signed in October 2022 in particular, the EESC and the Commission prepared a joint implementation report with the key positive takeaways and the potential areas for improvements. The implementation report was approved by the secretaries-general in February 2024.

The EESC was also involved in the successful work of **a range of Commission expert groups**, for example:

- DG Trade civil society dialogue advisory group;
- Expert Group on the European Food Security Crisis Preparedness and Response Mechanism;
- Zero Pollution Stakeholder Platform;
- Commission Expert Group on the implementation of the EU Soil Strategy for 2030;
- Environmental Compliance and Governance Forum;
- Greening the European Semester / Environmental Implementation Review;
- European Network of Environmental Authorities;
- European Bioeconomy Policy Forum;
- GECES Expert Group on social economy and social enterprises;
- Fit for Future (F4F);
- Industrial Forum;
- ERA Forum;
- TRAMI Project;
- Innovation Friendly Regulations Advisory Group (IFRAG).

In 2023, seven Commissioners attended five EESC plenary sessions, while several EESC events, such as the Civil Society Days, the ECI Day, the 8th European Migration Forum, and the Conference on Rare Diseases, saw the participation of Commissioners. In addition to this, during the year, President Röpke had eight bilateral meetings with European Commission vice-presidents to follow up on topics of interest to both institutions.

### ***European Council and the Council of the European Union***



In 2023, the EESC strengthened its cooperation with the European Council. On 15 June, President Röpke had a bilateral meeting with the President of the European Council to discuss the existing and future cooperation.

The EESC also had very good cooperation with the rotating presidencies of the Council.

The Swedish and Spanish EU presidencies formally requested a total of 25 exploratory opinions, with six requested by the Swedish presidency and 19 by the Spanish presidency. Representatives of the Swedish and Spanish presidencies were involved in the preparation of the exploratory opinions. The cooperation was extremely productive and many references to the Committee's opinions and related initiatives can be found in Council conclusions and discussions at Council meetings. To give just a few examples:

- the EESC's opinion on the ***Decarbonisation of the fishing fleet*** was presented at the informal fisheries ministerial meeting in Vigo, Spain;
- the EESC's opinion on ***Cohesion policy 2.0*** was presented at the informal meeting of ministers responsible for General Affairs-Cohesion;
- the EESC participated in three Council working parties on Agenda 2030 (after the UN High Level Political Forum in New York, ahead of the SDG Summit, and to present the opinion). A reference to the EESC position was included in the [Council conclusions on accelerating the localisation of the SDGs](#), i.e. the process of translating the **2030 Agenda for Sustainable Development** within the local context and challenges;
- EESC rapporteurs participated in three Council working parties to present the EESC's positions on the ***Right to repair***; the ***Net Zero Industry Act***; and the ***Pharmaceutical package***;
- there is reference to the EESC positions in the Council conclusions on **Mental health**.

Ministers and representatives of the EU presidencies attended a variety of events organised by the EESC on issues including: environmental challenges, green social advertising through influencers, green collective bargaining, the need for an EU Blue Deal, and enlargement, with specific regard to countries such as Ukraine and Moldova. For instance, the Spanish Health Minister José Manuel Miñones Conde attended an EESC conference on rare diseases in Bilbao, and Sara Modig, the Swedish State Secretary for Enterprise and Innovation attended the CCMI round-table event on forestry and bio-based industries.

I.

High-level speakers from the governments of Spain and Sweden also attended plenary debates and EESC events during their respective presidencies. Jessika Roswall, Swedish Minister for European Affairs, presented the priorities of the Swedish presidency in January 2023, and Nadia Calviño, Spanish First Deputy Prime Minister and Minister for the Economy and Digital Transformation, presented the conclusions of the Spanish presidency during the EESC plenary session in December 2023.

The EESC organised or co-organised events throughout Europe, some of which were included in the official calendar of activities of the Swedish and Spanish presidencies. There were seven labelled events and nine events involving one or more representatives of the Swedish presidency. In cooperation with the Spanish presidency, the EESC organised nine high-level events that received considerable attention and demonstrated the added value brought by the EESC and civil society organisations to the decision-making process. For example, the [Conference on rare diseases](#) was considered extremely useful by experts and patient associations from all over Europe and saw a push to revitalise the European Reference Networks.

The Spanish presidency particularly reaffirmed the strong connection with civil society organisations throughout Europe and highlighted the importance of their contribution to key files such as the EU's strategic agenda, the global economic governance review and the Next Generation EU initiative. The EESC president also participated in several informal Council meetings such as the [informal EPSCO Council on 13-14 July in Madrid](#), and the informal ministerial meeting on cohesion in September in Murcia.

### ***European Committee of the Regions***



**European Committee  
of the Regions**

The cooperation between the two Committees is twofold: administrative and political cooperation. The administrative cooperation is enshrined in the Administrative Cooperation Agreement signed in October 2021 (see point 3.17).

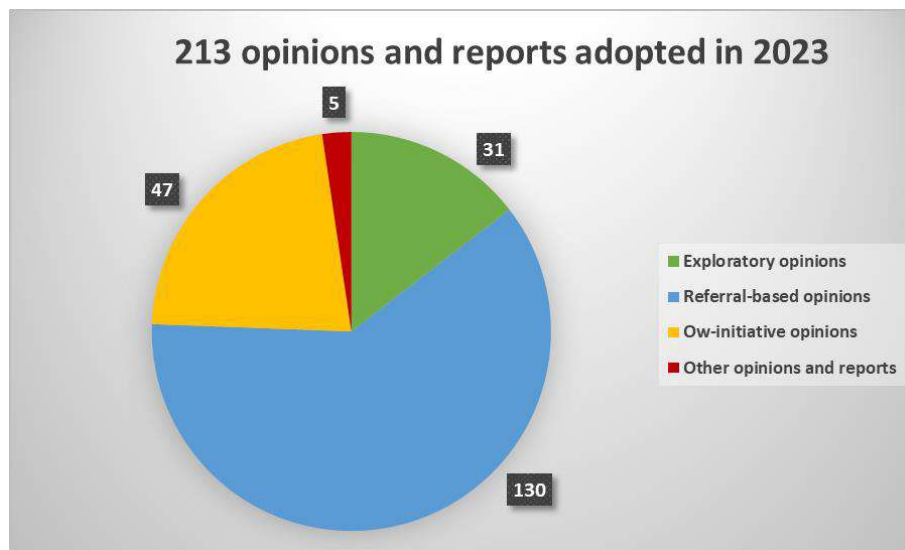
Additionally, the two Committees reached an agreement as regards the development and funding of a shared communication area with joint audio-visual facilities in the JDE building. This joint project, which will be fully implemented in 2024, will create synergies and improve services to members, while at the same time leading to significant budgetary savings.

At the political level, there is ongoing close cooperation in key policy areas such as energy policy, energy poverty, cohesion policy, youth involvement, the Blue Deal and rural development. Several events during the year saw the active involvement of EESC members in CoR activities, and CoR members were also invited to EESC events. For example, CoR members participated in various EESC debates and hearings related to sustainable rural/urban development, such as the public hearing for the opinion on the role of youth in rural development that took place on

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12 June 2023. Furthermore, there is ongoing close cooperation between the EESC and the CoR on the organisation of the EU Organic Awards, and on opinions related to the Common Agricultural Policy and to sustainable food systems. The two Committees work closely in the area of cohesion policy: Mr Balon represented the EESC on the European Entrepreneurial Regions (EER) selection panel and attended the EER award ceremony at the CoR. In addition, the EESC held a side event on the role of small and medium-sized cities in cohesion policy and the contribution from civil society, on 12 October 2023, as part of the European Week of Regions and Cities.

2.2 MAJOR THEMES ADDRESSED IN 2023



The impact of the EESC’s work was measured through closer connections with the EU’s legislators in the form of opinions, conferences and events. The EESC also structurally included civil society actors in these activities, bringing them closer to the decision-makers.

Among the 213 opinions and reports adopted by the EESC in 2023, below is a selection of some of the strategic areas in which the Committee had the most impact on the EU’s legislative process.



I.

- I. The EU budget and genuine sources of own revenue
- II. The social economy
- III. EU Blue Deal
- IV. Advancing Social Europe
- V. Calling for more ambitious climate action in the context of COP28
- VI. Tackling energy poverty for a just transition
- VII. Civil society for an EU action plan on rare diseases
- VIII. Defending democracy and fundamental rights in the EU and beyond

**I. Financing the EU economy as a driver for long-term sustainable economic growth**

In 2023, the Commission presented its proposals for a mid-term revision of the Multiannual Financial Framework 2021-2027 (MFF). The Commission also proposed additional genuine own resources of revenue for the EU budget after consulting key stakeholders, including the EESC through an exploratory opinion. This was a highly anticipated file because it is of utmost importance for European integration to have a strong EU budget, a budget that gives the Union sufficient resources to finance its political priorities. Also, there is a clear need for more genuine own resources of EU revenue. On the one hand, the EU needs additional money to help repay the common debt it has entered into after borrowing on capital markets for the Next Generation EU recovery plan. On the other hand, having more own resources replacing a part of the contributions that Member States pay based on their Gross National Income (GNI) would help to put an end to the harmful debate about net balances, which is detrimental to European integration.

The EESC adopted its opinion on the mid-term revision of the MFF and a separate opinion on the next generation of own resources in 2023. At the related plenary session, the members held a lively debate with Commissioner Johannes Hahn and the European Parliament's rapporteur Margarida Marques.

Ahead of this concluding debate with the decision-makers at the EESC plenary, the Committee organised two separate public debates on the [Mid-term revision of the Multiannual Financial Framework](#) in September and one on the [Next generation of own resources for the EU Budget](#) in October 2023. Back in May, ahead of the publication of the Commission's proposals, the EESC had held another event with the EP's rapporteur for the EU budget, Ms Marques ([Mid Term Review of the Multiannual Financial Framework and a second set of new own resources for the EU budget](#)).

Last but not least, on 30 August, the EESC rapporteur Stefano Palmieri presented the EESC's findings at a meeting of the Committee on Budgets of the European Parliament. MEP Margarida

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Marques, MFF rapporteur for the Parliament, explicitly thanked the BUDG chair for having invited the rapporteurs of the EESC and the CoR to enrich the debate.

II. Social economy at the forefront of the twin transition

The EESC has been a long-standing advocate of digitalisation and sustainability with a human-centric approach. The Committee considers the social economy to be a strategic ally in tackling the key challenges faced by the EU, achieving a fair and inclusive twin transition and contributing to the competitiveness of the single market.

In the past two years, we have witnessed a real momentum on the social economy at European level; 2023 confirmed this trend and brought real progress, with the European Commission’s proposal for a [Recommendation to the Member States with regard to supporting national social economy ecosystems](#), which was echoed and welcomed by the EESC with the adoption of its opinion INT/1037 [Social economy package](#). In this opinion, the EESC suggested that the Council should approve the recommendation and indeed the adoption of a [Recommendation by the Council](#) took place later in the year. The social economy was also high on the agenda at international level: in 2023, the United Nations General Assembly adopted a [resolution](#) on this subject, which recognises that the social and solidarity economy can contribute to the achievement and localisation of the Sustainable Development Goals (SDGs).

The EESC provided further contributions to the discourse on the social economy by starting work on its opinion on the Commission’s proposal for legislation on [European cross-border associations](#) (INT/1046), after the referral from the European Parliament and the Council.

Moreover, for the EESC, the social economy was a successful area of cooperation with the Spanish Presidency of the Council of the EU, which led to the organisation of a high-level conference on the social economy (San Sebastián, 13-14 November). An EESC delegation, including the president, attended and two EESC members actively contributed to the event’s success by participating as speakers. A major milestone of the conference was the [San Sebastián Manifesto](#), a document expressing commitment to an ambitious roadmap for the social economy: the EESC is among the signatories.



As the social economy features among the priorities of the Belgian Presidency of the Council of the EU, the EESC was asked in 2023, ahead of the presidency in 2024, to draft an [exploratory opinion on how to tackle poverty through social innovation and the development of the social economy](#), laying the foundations for yet another promising year for the social economy. The opinion, adopted at the plenary on 17 January 2024, is a great example of the joint work that the

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EESC and the presidency of the Council of the EU can do to tackle poverty through social innovation and assist in the further development of the social economy.

**III. EU Blue Deal**

In view of the current and future water challenges facing the world and our continent, the EESC adopted a [set of opinions](#) in 2023 on a future EU Blue Deal, calling for a new and ambitious water strategy for Europe. The work culminated in the EESC's [call for an EU Blue Deal](#) and in the [President's Declaration](#) for an EU Blue Deal, which recaps the 15 principles and 21 actions that shape the content of the EESC's call. It underlines the need for a more holistic and strategic approach to water in the EU. The EESC urges decision-makers to address water as a strategic priority for the EU, on a par with the European Green Deal, and to align all EU policies with the new water policy.

In September 2023, the initiative gained political momentum with a joint call by the EESC and 36 Members of the European Parliament, expressed in a co-signed letter to the EU heads of state and government, calling on the Member States to support and adopt an ambitious EU Blue Deal. Furthermore, in early September, EESC President Oliver Röpke called on the European Commission President Ursula von der Leyen to place water high on the EU's agenda for the coming years. This was followed by the inclusion of the Water Resilience Initiative in EC President von der Leyen's letter of intent for 2024.

The EESC is committed to ensuring that the EU delivers on this topic, which is of vital importance to European citizens and our society, and will work to secure water as a strategic priority in the next political mandate of the European Commission. The initiative has been very well received by stakeholders, who are actively engaging with the EESC on this topic, as well as by the press and social media, where the Blue Deal has gained a lot of visibility.

In 2024 and beyond, the EESC will continue its work on this flagship initiative. This includes further analysis on the different areas for action (through opinions and reports), further fostering the dialogue with civil society, as well as developing a fully-fledged partnership with other EU and international institutions and relevant stakeholders.

Two major events were hosted by the EESC in 2023 on the Blue Deal: the [Time for a Blue Deal high-level hearing, on 27 February 2023](#), set the scene for the EESC's cross-cutting work on water in 2023. The hearing focused on the most pressing water-related challenges now and in the years to come, and on the state of play regarding existing policies and actions.

The [EESC high-level conference entitled Call for an EU Blue Deal, on 26 October 2023](#), which followed the official adoption of the EESC's call and declaration at the EESC plenary, provided an opportunity for a discussion with representatives of EU and international institutions, top-level water experts and key stakeholders on the need for a new approach to water policies at European level.

#### **IV. Advancing Social Europe**

The EESC cooperated closely with the Spanish Presidency of the Council in advancing the EU's social agenda. In several exploratory opinions requested by the Spanish presidency, and at key conferences and events, the EESC discussed, inter alia, how to address social imbalances, and how to better involve workers and improve democracy at work. Given the recent health crisis, there was a renewed focus on health, both in relation to how we tackle health issues, like HIV and mental health, but also how precarious work impacts mental health.

Advancing social Europe also implies strategic thinking about youth and older persons to ensure their well-being. Moreover, the EESC looked at how collective bargaining can contribute to the greening of the economy, and how social progress can be integrated into the Treaties through a future Social Progress Protocol.

The close cooperation with the Spanish presidency has been a positive model of cooperation with the other EU institutions: many of the EESC's recommendations have found their way into specific Council conclusions on these topics such as the Council conclusions on mental health and precarious work, adopted in October 2023, and the conclusions on more democracy at work and green collective bargaining for decent work and sustainable and inclusive growth, adopted in November 2023.

In addition, the EESC played an active part in events organised by the Spanish presidency, presenting its opinion on *Precarious work and mental health* at the [high-level Conference](#) in Toledo in September 2023. Its opinion on *Democracy at work and green collective bargaining* was also presented by the rapporteurs at the [high-level ministerial event](#) of the Spanish presidency on 21-22 September in Santiago de Compostela entitled *The Future of Work and Social Dialogue*.

The cooperation with the Belgian presidency is also promising since the EESC opinion on *Measures to improve mental health* has already been presented at the [conference](#) hosted by the presidency on *Mental health and work* on 30 January 2024.

The EESC outreach activities towards the rotating presidencies of the Council demonstrates the impact that EESC opinions are having on the EU's legislative process, especially in the promotion of the EU's social agenda.

#### **V. Calling for more ambitious climate action in the context of COP28**

Climate change and environmental degradation are an existential threat to Europe and the world and are inextricably intertwined. The EU is showing climate ambition in several areas, and the EESC is playing a crucial role by calling for climate ambition and social justice.

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Two years ago, the EESC set up an [Ad Hoc Group \(AHG\)](#) on the Conference of the Parties of the United Nations Framework Convention on Climate Change (UNFCCC) in order to have a more structured approach and enhance its impact on the international climate negotiations. The Group has rapidly evolved into a dynamic force, with six EESC members plus a [youth delegate](#) actively engaging with the negotiators and key stakeholders throughout the year.

In December 2023, an [EESC delegation attended the UN Climate Conference \(COP28\)](#) with a set of clear messages based on the EESC resolution on [Jointly tackling an existential threat: social partners and civil society for the implementation of ambitious climate action](#). The EESC called for an immediate halt to fossil fuel subsidies.

The EESC is part of the official EU delegation at the UNFCCC, as is the European Parliament and the Committee of the Regions, and has played a unique role in [bridging positions in these negotiations](#). The EESC delegation met with different civil society groups from all over the world at the COP, and conveyed the main shared positions to the EU delegation and other state actors whenever possible.

In particular, for COP28, the EESC focused its efforts on [two streams of negotiations](#) based on specific contributions adopted by the EESC Bureau, one on [implementing climate action on food and agriculture](#) and the other one on the [just transition work programme](#). These contributions were submitted to the Commission, prior to COP28 as input into the negotiations. [Related side events](#) were also organised by the EESC on these two topics amongst others, garnering a lot of attention from stakeholders in Dubai and online:

- Fostering the climate and food convergence in COP negotiations – the role of governance and finance;
- Walking the talk on just transition and social dialogue: experiences and initiatives.

One concrete example of the EESC's impact is related to the Loss and Damage Fund. The EESC has supported its creation for a long time. The Loss and Damage Fund was the breakthrough at COP27, and it was the first agreement achieved at COP28. Pledges amounting to USD 700 million were quickly mobilised and more than half came from the EU and its Member States.



The EESC positions on the international climate negotiations are intertwined with and permeate the European agenda. The EESC opinion on the EU 2040 climate target has been an important discussion and defining moment. In this regard, the EESC stresses that climate policies must go hand in hand with environmental, economic and social policies. Therefore, the

EESC, as the first institution calling for a Green and Social Deal, believes it is important to advance an EU policy framework for a just transition as an enabler for the transformations to succeed.

## VI. Tackling energy poverty for a just transition

The energy crisis in 2022, aggravated by the war in Ukraine, has resulted in a cost-of-living crisis which is far from diminishing. The crisis is strongly impacting energy affordability, decent housing and green transport objectives as part of the just transition. In 2021, the EESC launched a series of [conferences](#) on energy poverty that have consolidated a permanent dialogue between civil society organisations and the EU institutions on this issue, with the fourth edition taking place in 2024.

The EESC organised and hosted a successful third edition of the Energy Poverty Conference in July 2023, entitled *Tackling energy poverty for a just transition*. The conference focused on how to address energy poverty in the context of an unprecedented energy crisis aggravated by the war in Ukraine.

The [conclusions](#) notably highlighted the need to:

- Lift the stigma surrounding vulnerable citizens in a situation of energy poverty.
- Create opportunities for *prosumerism* (enabling consumers to become active consumers),
- Establish one-stop shops for energy-related assistance.
- Protect vulnerable populations from the financial burden of energy-efficient renovations.
- Provide a sustainable and affordable transport system.
- Promote a gender-balanced approach to energy poverty in view of achieving true equity and inclusivity.

A visible impact of this work can be seen in the [Commission Recommendation](#) to Member States on energy poverty. Out of its twenty main recommendations, ten matched the key messages from the EESC conferences, both the 2023 conference and the two previous ones.

Moreover, the EESC collaborated with external organisations active in the area of combating energy poverty, including the Energy Poverty Advisory Hub (EPAH) and the European Anti-Poverty Network (EAPN). These joint efforts resulted in the organisation of impactful events, and in the consolidation of a group of stakeholders with whom the EESC will continue working in this area:

- the EPAH organised a series of local events together with its national partners (in Croatia, Hungary, Ireland, Italy, Poland, Portugal and Spain) to discuss the challenges, the impact on vulnerable communities and the policies and measures in place in the different Member States. The takeaways from these sessions were presented during a dedicated panel at the 2023 Energy Poverty Conference.
- the EAPN organised a side event on *Energising Equity: Uniting voices to confront Energy Poverty for a Just Transition*, in the framework of the 2023 Energy Poverty Conference, providing a platform for an open dialogue and knowledge exchange, centring on the experiences and voices of individuals affected by energy poverty.



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- The EESC will hold its fourth annual energy poverty conference in Brussels on 26 June 2024. A study commissioned by the EESC on gendered energy poverty, focusing on the impact of energy poverty on women, will be presented at the conference. Looking at energy poverty through a gendered lens is seldom done, and the EESC study will for the first time provide specific data on the matter.

**VII. Civil society for an EU action plan on rare diseases**

Rare diseases are conditions that are usually chronic and sometimes disabling or life-threatening. Approximately 7 000 rare diseases, affecting 8% of the EU population (up to 36 million people), severely undermine people's health and quality of life and up to 95% of them have no specific treatment or cure options.

The EESC has been calling for a comprehensive European approach that takes into account all of the needs of people living with rare diseases, with the aim of having an EU action plan on rare diseases included in the work programme of the next Commission.

In 2022, the Committee issued an own-initiative opinion on *Ensuring strong European solidarity for rare disease patients*, which deepens the recommendations of a previous one on this same subject in 2009, reiterates this request and calls for EU solutions to mitigate the everyday impact of rare diseases in both personal and professional life.

In October 2023, the EESC held a high-level [Conference on Rare Diseases](#) in Bilbao, Spain, under the auspices of the Spanish Presidency of the Council of the EU and in cooperation with the authorities of the Basque Country. It brought together stakeholders from the rare disease community (civil society organisations, patient associations, medical practitioners, researchers, healthcare managers and policy-makers), health ministers and representatives of the EU institutions.

The conference responded to calls for action from the Czech Presidency of the Council and to the political priorities of the ES-BE-HU Trio. The event has already had some tangible results, such as a cooperation protocol signed by the Basque government with the main Basque rare disease patient associations, and a clinic specialising in the treatment of ALS patients to be built in Spain. The conference received extremely wide press coverage at European, national and regional levels, hitting the headlines of the major EU affairs media players. For the first time, the event made it possible to set up a consistent group of stakeholders involving not only practitioners, but also patient associations and other civil society organisations, scientists, Member States and the EU institutions.

Plans are already underway to continue this project under the Belgian and Hungarian presidencies. At the request of the European Commission and a consortium of EU Member States, the Committee will co-host a conference in March 2024 on the launch of the Joint Action JARDIN, aimed at integrating the European Reference Networks into national health systems, involving all Member States, Norway and Ukraine.

### VIII. Defending democracy and fundamental rights in the EU and beyond

The defence of the EU's founding values as defined in Article 2 of the Treaty has always been a central concern of the EESC. In his manifesto *Stand up for Democracy/Speak up for Europe*, EESC President Oliver Röpke has chosen to further consolidate that approach, by pledging to make the defence of freedom, democracy, human rights and the rule of law central features of his term of office.

In its fifth year, the EESC's [Fundamental Rights and Rule of Law Group](#) (FRRL) has drawn towards the end of its first cycle of country visits of all EU Member States. In 2023, visits took place to Luxembourg, Croatia, Belgium, Malta, Estonia, and Latvia. Since its creation in 2018, the FRRL Group has met with over 600 representatives from civil society in all their diversity (social partners, CSOs, representatives of media and legal professions, etc.), to hear and relay their voices on key concerns. The EESC Annual Conference on Fundamental rights and the Rule of Law, which took place on 7 November 2023 under the title [Civil Society's take on the 2023 Rule of Law Report](#), was an opportunity for civil society to discuss the [report summarising the visits carried out in the previous year](#), as well as the European Commission's report.

The FRRL Group also proposed an own-initiative opinion on *Civil society support and funding in the area of fundamental rights, the rule of law and democracy*, which highlighted the main obstacles that civil society organisations face in their daily work and proposed ways to improve support to these organisations, especially in relation to EU funding. In this regard, the EESC and the Commission co-hosted a follow-up seminar dedicated to *Empowering CSOs*, which called for Member States and the EU to revamp their consultation processes, to translate CSOs' inputs into tangible outcomes. The cooperation with the Commission on fundamental rights will continue in 2024, with the follow-up to the 2023 Charter report on legal protection and access to justice.

For the EESC, the defence of fundamental rights and the rule of law does not stop at EU borders. With its 32 bodies responsible for engaging with the rest of the world, the EESC regularly discusses issues related to human rights with civil society from all partner countries. For example, EESC President Oliver Röpke spoke at the EU-Andean Countries Conference on informal work, freedom of association and the fight against child labour in Bogotá (Colombia) on 30-31 October 2023.

In June 2023, the EESC was particularly vocal in the campaign to free the Serbian co-chair of the EU-Serbia Joint Consultative Committee, Boško Savković, from illegal arrest in his country, including through a [statement](#) and contacts with the media, EU institutions and the family. Thanks to a mass mobilisation, Mr Savković was ultimately released, and published an open letter thanking the EESC.

Mindful of the impact of trade on all societal aspects of a given country, the International Trade Follow-up Committee has been advocating a better link between trade and sustainable



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development, through several opinions, such as opinion REX/561 on *The power of trade partnerships: together for green and just economic growth*.

The EESC has also been vocal about key issues such as modern slavery. In its opinion on the proposed *Forced labour products ban*, of January 2023, the EESC stresses the importance of acting against forced labour both in and outside the EU, providing victims with protection and sanctioning perpetrators. Ratification of the *2014 Protocol to the ILO Forced Labour Convention 1930 (No 29)* by all EU Member States is crucial, and the institutional anchoring of the social partners and NGOs in this legislation has paramount importance.

### 2.3 PLENARY SESSIONS

During plenary sessions, all 329 members gather to adopt, by simple majority, the opinions prepared by the sections/CCMI. The adopted opinions are then forwarded to the institutions and published in the Official Journal of the European Union.

Plenary sessions are held nine times per year. During those meetings in 2023, the Committee again held a number of high-level debates on topical issues.

A summary of each plenary session can be found on the [EESC website](#).

January	
24-25	<ul style="list-style-type: none"> <li>• <b>Mid-term assessment</b> of the progress towards the 2030 Sustainable Development Agenda – organised civil society’s perspective</li> <li>• <b>30 years of the single market</b>, our greatest success but also the biggest challenge for the next generation!</li> <li>• <b>Priorities</b> of the <b>Swedish Presidency</b> of the Council of the European Union</li> <li>• <b>European Union’s</b> responses to (geo-) <b>political challenges</b> in 2023 – the perspective of the European Parliament</li> </ul>
February	
22-23	<ul style="list-style-type: none"> <li>• <b>The European Neighbourhood Policy</b> – the Belarusian way</li> <li>• <b>Supporting labour market developments</b>: how to maintain employability, boost productivity and develop skills, especially in SMEs in the context of the European Year of Skills 2023</li> <li>• One year on from the start of the war in Ukraine – <b>Impact of the war on people in Ukraine and in the EU</b>, linked to the adoption of the EESC resolution on <i>Ukraine: One year after the Russian invasion – the European Civil Society Perspective</i></li> </ul>

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March	
22-23	<ul style="list-style-type: none"> <li>• <b>Beyond the crisis: which way forward for the EU energy policy?</b>, linked to the adoption of the TEN/791 opinion on the <i>State of the energy union 2022</i></li> <li>• <b>Towards strong, inclusive and resilient labour markets in the European Union</b>, linked to the adoption of the SOC/750 opinion on <i>Strengthening the role and independence of equality bodies</i></li> <li>• <b>Building partnerships</b> with civil society to accelerate the achievement of the SDGs</li> <li>• <b>United for democracy: employers', workers' and civil society organisations working for a sustainable democratic future</b>, linked to the adoption of the EESC Resolution <i>United for Democracy</i></li> </ul>
April	
26-27	<ul style="list-style-type: none"> <li>• <b>End-of-term</b> statements and presentations of reviews of achievements by EESC president, vice-presidents, and EESC Group presidents</li> <li>• <b>Inauguration ceremony</b></li> <li>• Round table 1: <b>Strengthening democracy and European values together with civil society in the EU candidate countries</b></li> <li>• Round table 2: <b>The future of the EU: Bringing together the social, economic and environmental dimensions</b></li> <li>• <b>Debate</b> linked to the adoption of opinions SOC/745 on <i>Precarious work and mental health</i>, SOC/746 on <i>Democracy at work</i> and SOC/748 on the <i>Social Imbalances Procedure</i></li> <li>• <b>Debate</b> linked to the adoption of opinion ECO/600 on <i>The EESC's recommendations for a solid reform of the European Semester</i></li> </ul>
June	
14-15	<ul style="list-style-type: none"> <li>• <b>Beyond electricity market reform</b>, linked to the adoption of opinion TEN/808 on the <i>EU Wholesale Energy Market</i> and opinion TEN/793 on <i>Electricity market reform</i></li> <li>• <b>Debate</b> linked to the adoption of opinions SOC/759 on <i>Cooperation in the field of youth</i> and SOC/721 on <i>Equal treatment of young people in the labour market</i></li> </ul>
July	
12-13	<ul style="list-style-type: none"> <li>• <b>The future role of civil society in the enlargement process</b>, preceded by the signing of a memorandum of understanding between the European Economic and Social Committee and the Regional Cooperation Council</li> <li>• <b>European Strategy for Older Persons</b>, linked to the adoption of exploratory opinion SOC/757 on the <i>European Strategy for Older Persons</i>, requested by the Spanish presidency</li> </ul>

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September	
20-21	<ul style="list-style-type: none"> <li>• <b>Mid-term revision of the Multiannual Financial Framework</b>, linked to the adoption of opinion ECO/625 on the <i>Mid-term revision of the Multiannual Financial Framework</i></li> <li>• <b>Support for civil society in the area of fundamental rights in Member States and enlargement countries</b>, linked to the adoption of opinion SOC/762 on <i>Civil society support and funding in the area of fundamental rights, the rule of law and democracy</i></li> <li>• Presentation of the <b>European Citizens' Initiative <i>Fur Free Europe</i></b></li> </ul>
October	
25-26	<ul style="list-style-type: none"> <li>• <b>Empowering change: Charting the future of gender equality</b></li> <li>• <b>Call for an EU Blue Deal – a comprehensive water strategy for Europe</b>, linked to the adoption of the CCMI/209 umbrella opinion: <i>A Call for an EU Blue Deal</i> and the President's Declaration on the EU Blue Deal</li> </ul>
December	
13-14	<ul style="list-style-type: none"> <li>• <b>Celebration of the 65th anniversary of the European Economic and Social Committee</b></li> <li>• <b>The conclusions of the Spanish presidency of the Council of the EU</b></li> <li>• <b>Global climate commitments: reflecting on the outcomes of the United Nations Framework Convention on Climate Change (UNFCCC) COP28</b></li> </ul>

## 2.4 OTHER INITIATIVES

### Solidarity with Ukraine



Since the beginning, the members of the European Economic and Social Committee have condemned the unjustified and unprovoked invasion of Ukraine by the Russian Government, expressed their solidarity with the Ukrainian people and supported the European integration of Ukraine, calling for firm action at both EU and national level in a spirit of unity at this dramatic time.

Back in 2022, the EESC opened its premises to Ukrainian civil society organisations active in Brussels and provided them with a safe place to continue working and keeping Ukrainian civil society alive. A dedicated website was also launched, entitled [EESC stands with Ukraine – organised civil society in solidarity and action](#), in order to centralise the concrete actions carried out by the Committee and its members in support of Ukrainian civil society.

During the closing session of the 2023 edition of *Your Europe, Your Say!*, the EESC's annual youth event, on 24 March, the show *Svit za ochi (There, out of sight)* was performed by the Polish theatre company Theatre Navpaky. The musical performance celebrated the heroism of ordinary Ukrainians through songs telling their stories. The performance featured songs about young people facing different life experiences in a setting that mirrored events in war-torn Ukraine.

On 2 and 3 November 2023, President Oliver Röpke led a delegation of the EESC during the Committee's first visit to Ukraine, reaffirming unwavering support for Ukraine's reconstruction efforts and European aspirations. The visit provided an opportunity for Mr Röpke to discuss Ukraine's progressive integration into the EU and the recent EESC initiative to involve 'Enlargement Candidate Members' from Ukraine in its work, starting in 2024. During the visit, the EESC delegation held meetings with representatives of Ukraine's trade unions, employers and business associations, and civil society organisations, gaining first-hand insights into the current situation regarding the labour legislation, the involvement of social partners in decision-making, and the functioning of social and civil dialogue during wartime.

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**The ‘Enlargement Candidate Members’ initiative**

In September 2023, the EESC took a [landmark decision](#) to involve representatives from civil society in EU candidate countries in the advisory work of the Committee by appointing ‘Enlargement Candidate Members (ECMs)’, including from Ukrainian civil society organisations.

‘Enlargement candidate member’ is an honorary title, which shows support and consideration for representatives of civil society in the EU candidate countries, without conferring on them the status of EESC member. The concept of ECMs is therefore distinct from membership of the EESC as defined in Articles 300 to 304 of the Treaty on the Functioning of the European Union (TFEU).

After a selection procedure, to take place in early 2024, the ECMs will participate in the entire drafting process of selected EESC opinions: from study groups (where they will be able to provide input into, and understand, analyse and comment on the proposals) to section meetings and plenary sessions, which conclude the EESC’s process of drawing up an opinion.

The ECMs will also participate in a dedicated enlargement plenary, which will have the objective of taking stock of the implementation of the initiative but will at the same time be an opportunity to perform a ‘civil society health check of human rights and democracy’ in the enlargement countries and assess the conditions for civil society in the candidate countries.

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**Fostering equality**

The EESC continuously aims to foster a culture of equality. The Ad Hoc Group on Equality (AHGE) was established in 2020. The group’s mission is to promote a cross-cutting culture of equality and non-discrimination across the EESC. The first step in this process was to identify the areas in which members might potentially receive unequal treatment due to their origin, gender, sexual orientation or beliefs. The group’s ultimate goal is to increase women’s participation in the EESC and to reach a gender-balanced workforce in the near future. The Equality Group consists of twelve members, with each of the three groups appointing four members to represent it. Since the latest mid-term renewal (26 April 2023), the group is chaired by Sif Holst (Group III), and the two vice-presidents are Maria Nikolopoulou (Group II) and Dolores Sammut Bonnici (Group I). In addition to holding its two regular meetings in 2023, the group also took a number of initiatives, such as carrying out a survey on members’ inclusion, work distribution and well-being, which aimed to get a sense of members’ perceptions and experiences of inclusion. The second initiative was the drafting of the 2022 annual report on the distribution of members’ work between men and women.

Since 2022, the EESC has joined forces with the European Parliament for European Gender Equality Week, which takes place in the last week of October. Continuing beyond the equality week, the EESC launched its own *Together for Gender Equality Week and Beyond* initiative to highlight the EU’s continuous efforts to improve gender balance in all sectors. The 2023 edition took place between October and December 2023 and included thematic debates and events on the impact of the climate crisis on gender equality, violence against women, a gender-just transition, women in rural areas and gender inequality in access to financial markets. The EESC has consistently advocated policies and initiatives that advance gender equality across all sectors. The Committee stressed that gender equality is not just a matter of justice, but also a key driver for economic growth and social progress.

A dedicated webpage with all of the related content was created to provide further visibility and make the events accessible to a wider audience via webstreaming, while communication took place mainly on social media.

## 2.5 THE EESC'S WORK WITH CIVIL SOCIETY AND THE NATIONAL ECONOMIC AND SOCIAL COUNCILS

In 2023, the EESC further developed its communication and work with civil society networks and organisations, and the national economic and social councils (ESCs) through its main channels.

### Liaison Group (LG)

Co-chaired by the EESC president and an elected representative of the civil society organisation (CSO) members, the Liaison Group (LG) brings together 40 CSOs with 17 EESC members, including the President, a vice-president, the presidents of the sections/CCMI, the Groups, the EESC observatories and other relevant bodies.

Apart from the four Liaison Group meetings during the year, a *Dialogue Cycle* was launched for CSO members of the Liaison Group and expert members of the EESC to discuss in depth and draft reflection papers on two key themes, intended to serve as thought-guiding references for future initiatives:

- [Defining Civil Society](#)
- [Citizens' Panels and Civil Society Panels – added value for democracy?](#)

Moreover, a [video message](#) from the newly-elected EESC president and the LG co-chair outlining the priorities for the new term was published and promoted on social media.

The Liaison Group continued strengthening and tightening cooperation with various groups and bodies within the EESC to give organised civil society in Europe a stronger voice by including their perspectives in the Committee's work. The LG co-chair representing the CSOs was invited to be the Chair of the EESC's Ad Hoc Group for the Resolution on the European elections.

As in previous years, the flagship event organised by the Liaison Group in cooperation with the EESC, was the Civil Society Days. The 2023 edition – *Civil society organisations: a pillar of democracy and a key player to overcome current challenges* – took place as an on-site event (with webstreamed sessions), focusing on the fundamental role civil society organisations have in social cohesion and democracy in Europe and beyond.



The event had on average 170 participants per day. The programme featured over 60 speakers (including Commission vice-president Šuica, several MEPs, many EESC members and CSO representatives) and numerous networking stands. All of this created optimal conditions for engaged and vivid debates on topics such as the democratisation of the European economy, new horizons for participatory and deliberative democracy, expanding shrinking civic spaces, digital



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rights, and skills for democratic participation, to name just a few. The very positive feedback from participants confirmed the importance of the EESC as the house of civil society, with the outcomes and recommendations from the sessions serving as the basis for the EESC Resolution *United for Democracy*, adopted in March 2023.

**European Citizens’ Initiative (ECI) Ad Hoc Group**

The ECI Ad Hoc Group (composed of 9 EESC members) drafted – as a contribution to the Commission’s review of ECI implementation – recommendations to the Commission and the Parliament on how to improve this important tool for participatory democracy.

On a joint initiative from the ECI AHG and the NAT section, a plenary debate was organised on *Fur Free Europe*, with the participation of MEP Tilly Metz, and EESC members participated in three European Parliament ECI hearings.

The ECI AHG also proposed and supported the launch of an inter-institutional official ECI Facebook Group to facilitate exchanges between ECI organisers, stakeholders, and multipliers such as ambassadors and national contact points.

The 2023 European Citizens’ Initiative Day took place on 8 June. Participants in Brussels and online joined the EESC to engage with high-level institutional representatives – including EESC President Oliver Röpkke, Commission Vice-President Věra Jourová, and MEPs Alin Mituța and Gabriele Bischoff – as well as civil society organisations, ECI organisers and supporters, to discuss *How to upskill citizens for a successful ECI with impact*.



As part of the European Year of Skills, ECI Day 2023 focused on the skills that organisers need to make their initiative a success. As in previous years, organisers and stakeholders presented their initiatives and ECI-related work in the EESC’s networking space. The conclusions were published and promoted online.

With some 240 registered participants and 130 web-streaming followers, the potential reach on the EESC Twitter (X) account of 1.1 million viewers and the best story of the week in the EESC Instagram, ECI Day 2023 confirmed once again its status as a major and popular ECI-related event.

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## Partnerships

Organised as in-person, hybrid, online and off-site events, the EESC received 84 requests to co-organise ‘EESC partnership’ events, of which 53 were co-organised with the seven sections/CCMI, debating a total of 63 opinions, with the participation of 41 EESC members as speakers. There were lively debates on wide-ranging themes relating to upskilling (2023 was the European Year of Skills), social entrepreneurship, the circular economy, victims of crime, disability, sustainability, and clean transport. The hashtag [#EESCPartnership](#) was introduced to raise the EESC’s profile in its work with civil society on social media.

## National economic and social councils

In 2023, in order to foster closer cooperation with and between the national economic and social councils (NESCs), the EESC launched a new online collaborative platform for the exchange of opinions, and the announcement of events and updates from the EESC and the national ESCs.

Moreover, a NESC [exchange programme](#) was launched for EESC and NESC members and staff. It aims to build stronger synergies, streamline joint actions and increase the EESC’s civil society reach in the Member States. Under this initiative, an exchange was launched between the French ESEC and the EESC on youth policies, which will take place in 2024.

Together with the ESC of Bulgaria, a conference was held in Sofia entitled *[Citizens can defeat disinformation: civil society for an open democratic debate](#)*, to address the problem of disinformation. This conference marked the start of a series of events and information campaigns initiated by the EESC with the support of national ESCs on this issue.

Taking the coordination of the national ESCs’ work to the next level by synergising common solutions and shared challenges, the EESC launched two working groups made up of eleven ESCs to draft papers on two topical subjects:

- [The social and economic impact of the twin transition](#)
- [Participatory Democracy](#)

The papers served as national-level reflection and input for conclusions aimed at the EU institutions.

Those [conclusions](#) were endorsed by the annual gathering of presidents and secretaries-general, the EESC flagship event for the national ESCs, which this year was co-hosted by the EESC and the Spanish ESC as an official activity of the Spanish presidency.

Some 18 national ESCs took part in this event, and as was the case in previous years, the conclusions were shared with the presidents of the European Parliament, Commission and Council. The EESC received positive feedback, with EP President Roberta Metsola underlining



the relevance and timeliness of the conclusions and the importance of civil society being heard in the EU's twin transition efforts. The outcome of the annual meeting received strong [media coverage](#) at both European and national levels.

## 2.6 OUTREACH ACTIVITIES

### Major events

#### **Your Europe, Your Say!**

The 14th edition of the *Your Europe, Your Say!* (YEYS) event took place at the EESC's premises on 23 and 24 March 2023, focused on *Youth Democracy Dialogues*, with the participation of the European Commission's EU Youth Coordinator, Biliana Sirakova. A total of 105 students and 40 teachers from the EU Member States and candidate countries participated in plenary sessions and workshops, exchanging knowledge, sharing ideas and working together to draw up recommendations on fostering youth participation and active citizenship in democratic processes. For the first time, the EESC event also hosted students and teachers from Ukraine and Moldova. The event was designed to spark negotiations and discussions while the young citizens learned the power of finding consensus in democratic processes.

A parallel agenda with an educational aspect was also organised for the accompanying teachers, including a guided tour of the House of European History.

The students drew up a set of specific recommendations, which were sent to high-level EU representatives and presented during a workshop at the European Parliament's biennial European Youth Event in Strasbourg on 9 June 2023. The workshop explored the potential of the policy proposals in terms of implementation.

#### **Connecting EU seminar**

More than 130 participants – press and communication officers from civil society organisations, EESC members, representatives of national economic and social councils and journalists – took part in the 16th edition of the annual Connecting EU seminar, in Bratislava on 23-24 November. The event was hosted by the European Labour Authority and organised with the support of the Slovak Economic and Social Council. Under the title *European elections 2024, why vote*, it featured three panels with renowned scientists, experts, journalists and young people. The focus was on how to reach out to young people, the

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impact of disinformation and how to mobilise civil society organisations to help achieve a high turnout, against a backdrop of democratic backsliding in several Member States and a loss of faith in democratic institutions in all countries. Participants also took part in a networking session with the European Parliament on how to make good and effective use of electoral communication campaigns at global and local level.

The Jan Kuciak Investigative Centre was also involved in the event, with a speech on *Slovakia: a playground for Russian propaganda?*. It also offered insights into the work and legacy of the murdered Slovak journalist through a guided visit to the monument dedicated to him in Bratislava.

Immediate practical achievements include over 50 new subscribers to the EESC newsletter and some 30 new followers to the EESC press account. The seminar also generated some 20 articles across several EU countries. The opening session was covered by Slovakia's main TV channel.

This annual event is an opportunity to highlight the impact of the EESC's work and raise its profile, but also to forge closer links with civil society organisations which can potentially relay the EESC's communication efforts to interested audiences locally.

**65th anniversary celebrations**

The EESC celebrated its 65th anniversary during the December plenary session, with the participation of former EESC presidents, high-level speakers, distinguished guests, and EU correspondents. A debate was held on the topic *EESC@65: Empowering civil society, defending democracy* and a short video on the history of the EESC was screened and also broadcast live. The celebration saw music performances by soprano Déborah Salazar and a string quartet from *Brussels Muzieque*.

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**A warm welcome back to visitors for the 2023 Inter-institutional Open Day**

Following three years of online celebrations of Europe Day, the EESC welcomed visitors back to its premises on Saturday 6 May 2023 for the annual Inter-institutional Open Day. Almost 2 300 visitors were able to enjoy the warm hospitality of EESC members and more than 60 volunteering staff and to follow a full programme of activities and entertainment from 10 a.m. to 6 p.m., with live music, digital quizzes, a wheel of fortune, a duck-fishing activity, a caricaturist, a kids' corner, a simulation speed voting activity with EESC members in meeting room JDE 62, and a speed chat with members and even with the newly elected EESC president, who met and engaged with citizens and volunteers.

**Visits – 280 tailored ‘events’**

A different kind of ‘event’, visits are a core communication activity through which the EESC connects with citizens and civil society. In 2023, the EESC’s Visitors Service welcomed almost 280 groups, 24% more than in 2022, with about 7 500 participants. Approximately 35% were students and trainees.

**Increased outreach through virtual tools and channels**



Specific efforts were deployed in 2023 to empower members as regards their use of social media. Individual support for members has been available every working day since the

start of January 2023, both face-to-face at the EESC’s premises and on Teams. A total of 43 members benefited from 63 one-to-one coaching sessions during the year. Moreover, a series of factsheets covering the main social media platforms was made available to members and staff on the intranet.

The number of social media followers on the corporate platforms increased substantially (+ 25 000 in one year). By the end of 2023, the EESC reached 61 416 followers on X (+ 5%), 61 761 on LinkedIn (+ 30%), 46 868 on Facebook (+ 5.3%) and 17 428 on Instagram (+ 45%). As regards the individual platforms, the EESC also opened an account on Mastodon, an open-source social media platform used by some 25 other EU institutions and agencies.

In terms of content, besides the extensive coverage of the plenaries and the opinions, the EESC’s social media accounts focused on the annual communication priorities and important corporate initiatives such as the Blue Deal, COP28, the resolution on democracy and the EESC’s 65th

## Presentation and main achievements 2023

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anniversary, among others. Moreover, the Committee's social media activity helped raise awareness of activities such as the European Citizens' Initiative, *Your Europe, Your Say!*, the organic food awards and the 14th Civil Society Prize.

### **3. MAIN ADMINISTRATIVE ACHIEVEMENTS IN 2023**

Working hand in hand with its members, the General Secretariat of the European Economic and Social Committee provides the structure for civil society to feed their opinions into the EU law-making process. Drawing on its experience and anticipating future needs, it supports members in their work on matters of policy, strategy and communication, while consistently delivering top-class organisational, logistical and linguistic support.

The General Secretariat is led by the secretary-general, who reports to the president (see also point 1.6 on the Structure of the EESC). It has approximately 700 staff members.

The EESC administration constantly takes initiatives to attract, train, and retain skilled staff, optimise its organisational structure and working methods and promote a respectful working environment, within the context of a limited budget.

Every year, the EESC General Secretariat establishes its annual work programme, detailing its annual operational objectives. Those objectives are linked to its management plan, which frames the General Secretariat's strategy and sets out five core values and five key strategic objectives to steer its work for the period 2021-2025. For 2023, it set a total of 31 objectives designed for all entities of the administration.

The key administrative developments in 2023 are outlined below.

#### **3.1 MID-TERM RENEWAL**

April 2023 saw the mid-term renewal of the EESC. This was the moment for the institution to appoint its new president: Oliver Röpke was elected for the period 2023-2025. It was also the time to elect the Committee Bureau, the vice-presidents, the presidents of the sections and the CCMI, and the participants in the other EESC bodies.

The renewal exercise requires significant preparation on the part of the General Secretariat. From organising the election procedures for the EESC's bodies in accordance with the EESC's Rules of Procedure adopted in 2022, monitoring members' appointments and setting up the renewed bodies, to updating the website and preparing information documents and guidelines, this exercise involves many departments, and efficient coordination between them is fundamental. Human resources, the registry, legislative work, communication, the secretary-general's team, to name but a few, play a huge part in these preparations. The highlight was the inaugural ceremony held on 26 April.

Each new office-holding member received support from the relevant services in taking up their new duties; recruitment procedures were carried out to put together the president's team; and all administrative and logistical procedures were followed to ensure the best working conditions for the members.



### 3.2 SUPPORT TO LEGISLATIVE WORK

The main mission of the EESC Secretariat-General is to advise and provide support to members to ensure that the EESC fulfils its institutional role.

Efforts are constantly being made to ensure that the internal organisation, especially within the two Directorates for Legislative Work, is in line with this mission.

Cross-cutting cooperation in the legislative field is always being promoted and enhanced. For example, the European Strategy and Policy Analysis System (ESPAS) workshop on foresight techniques and methods held in November, the high-level conference entitled *Call for an EU Blue Deal* in October, and the conference on tackling energy poverty for a just transition in July involved cooperation between the two directorates. The ‘project team approach’ is also considered to be best practice for joint work such as the EU Blue Deal, own-initiative opinions, the implementation of the president’s manifesto (e.g. youth involvement, European elections), the European Circular Economy Stakeholder Platform and the Organic Awards.

Training sessions are regularly held, for the staff and for the members, on topics such as foresight, the ins and outs of the EU committees and the Council working parties.

IT tools are also being constantly improved to better serve the EESC’s needs. A new IT tool, Dito, was introduced in 2021 to enhance EESC workflows by managing members’ and Group amendments efficiently. It offers user-friendliness, a modern architecture and security compliance. The development of its phase 3 was completed during 2023 and will be released in 2024. NaviGate – the EESC’s digital interface offering an overview of the Committee’s work – is now widely known and used among EESC staff and the members, who are starting to use it. This tool is continuously being enhanced. The use of artificial intelligence within IT tools provided to staff is also being envisaged in order to facilitate work processes.

Particular attention has also been given to the opinions, from their format to their delivery time and outreach. A working group, chaired by the Vice-President for Communication and supported by the relevant departments, was tasked with producing a concrete proposal on how to make the EESC’s opinions more effective and relevant for the other European institutions. Its proposal will be followed up in 2024 (see also point 3.3).



### 3.3 FOCUS ON EXTERNAL COMMUNICATION

The implementation of the new EESC external communication strategy adopted in October 2022 was in full swing throughout the year 2023. Focus was on the eight priorities decided on by the EESC Bureau: website revamp; social media; governance and follow-up to opinions; crisis communication; consistent communication; audio-visual facilities; metrics, as well as the format of EESC opinions.

#### **Revamping of the website**

In less than 12 months, the EESC revamped its website and equipped itself with the most state-of-the-art internet presence among the European institutions. The new website, which was launched in December 2023 after completing the migration to the Drupal 9 open-source content management system, is responsive and has a user-centric design, focusing on the information needs of the EESC's two target audiences: organised civil society and the other EU institutions. To this end, a user survey was carried out in the first quarter of the year and the architecture of content was revised in line with the users' needs, giving greater visibility to the opinions adopted by the Committee. Customisation provides users with a personalised experience based on their interests (via a feature called 'My EESC'), while the possibility to develop and work with online communities of trusted users makes the website fully interactive. A consolidation phase, which will aim, inter alia, at slimming down content and improving the visual design, will follow in 2024.

#### **Social media**

Specific efforts were deployed in 2023 to empower members as regards their use of social media. A new social media coaching service rolled out through 2023, offering them individual support and face-to-face coaching (both in person at the EESC's premises and on Teams). Moreover, a series of factsheets covering the main social media platforms was made available to members and staff on the intranet.

The number of social media followers on the corporate platforms increased substantially (+ 25 000 in one year). Concerning the individual platforms, the EESC also opened an account on Mastodon, an open-source social media platform used by some 25 other EU institutions and agencies.

In terms of content, besides the extensive coverage of the plenaries and the opinions, the EESC's social media accounts focused on the annual communication priorities and important corporate initiatives such as the Blue Deal, COP28, the resolution on democracy, and the EESC's 65th anniversary, among others. Moreover, the Committee's social media activity helped raise awareness of activities such as the European Citizens' Initiative, Your Europe, Your Say!, the organic food awards and the 14th Civil Society Prize.

### **Governance of communication and focus on priorities**

The EESC overhauled its communication governance, adopted new guidelines on press releases, and clarified the approval process in accordance with the communication strategy. In this context, in February 2023, it set up an implementation committee, a new coordination body which brings together on a weekly basis all the parties involved in communicating the EESC work – i.e. the communication services, legislative work, the president’s private office and the Groups – to coordinate the short and medium-term communication activities and the individual communication plans, as well as the media coverage of plenary sessions.

In line with its external communication strategy, in the first quarter of 2023, the EESC adopted its annual communication priorities. The priority topics were subject to individual communication plans that aimed to promote the specific themes over a longer period of time using the EESC’s range of communication channels and formats. In spite of the large number of priorities, this first annual prioritisation exercise was an important milestone and proved to be useful. For example, the EU Blue Deal activities before, during, and immediately following the October plenary session led to the most successful media coverage of the year. Moreover, the hashtag on the Blue Deal was the third most popular hashtag on X, formerly Twitter, in Belgium on the day of the final conference. In addition, the potential reach of the October plenary session on social media was over ten times higher than average. The prioritisation exercise was fine-tuned in December 2023 with the adoption of a shorter list of ten communication priorities for 2024.

Those communication priorities benefit from long-term planning, enhanced cooperation between the communication directorate, legislative works, and audio-visual/graphic production. However, the other subject matters are not neglected.

The EESC also continued its cooperation with EURACTIV, enabling EESC members from all three Groups to participate in eight debates – also attended by members of the European Parliament and the European Commission, representatives of NGOs, think tanks, media, and academia – on topics related to European priority issues.

### **Crisis communication preparedness**

Past reputational issues have shown the importance of crisis communication. Work in this area started in 2023 with the development of standard lines-to-take, an initial training session on crisis communication for key stakeholders, and the drafting of a manual and a toolkit on crisis communication, to be finalised and tested in 2024. The aim is to make sure that the EESC has the requisite capacities as regards both crisis prevention and communication in the event of a crisis, and that it has a coherent approach to business continuity, crisis management, and crisis communication, with appropriate know-how, clear responsibilities, and established workflows.

EESC press officers and staff potentially dealing with crisis communication took part in an initial awareness-raising training session in June 2023, following which a crisis communication toolkit and handbook were drafted.

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The members of the crisis team were established. They will follow a full training programme at the beginning of 2024 to apply the toolkit and test the workflow.

**Consistent communication**

In 2023, the EESC launched a reflection on its identity and public image with the ultimate goal of making clear what the EESC stands for, improving the Committee’s reputation and enhancing the impact of its work.

To this end, in spring 2023 it conducted a survey amongst its main stakeholders – representatives of the EU institutions, civil society organisations, national economic and social councils and the media – to take stock of their perception of the EESC and their expectations. Based on these insights, all EESC services contributed to the reflection conducted at political level and led by the Communication Commission (COCOM) on the EESC’s personality, brand archetype, overarching narrative, and appropriate tone of voice.

The work will continue in 2024 with the development of a brand book that will update the graphical charter and establish clear communication guidelines to ensure that the EESC’s identity is reflected consistently in its messages, tone of voice, and visual style across all its communication assets.

**Audio-visual capacities**

In 2023, the EESC and the CoR came to a decision on developing a shared communication area at their headquarters. They agreed on the scope and funding of the project, which is to comprise audio-visual facilities enabling seated, standing and outside of studio recording, a presentation space, and an information centre space. Pending the opening of this studio, scheduled for October 2024, the EESC made available a ‘stand-up’ facility for members to record video messages.

In June 2023, the EESC launched the video series ‘Reporting from the plenary’, a new communication tool consisting of one-minute videos in which rapporteurs present the key messages of their opinions straight after their adoption in the plenary session. This new audio-visual product published on X complements the press releases, web stories, and the wider audio-visual offering.

In 2023, the EESC published season four of the Grassroots View podcast which explored four topics on the Brussels agenda – water; the industrial strategy and the green transition; COP28; and enlargement – from a civil society perspective, with contributions from EESC members and other civil society players active on the ground. All episodes were published on the EESC Twitter account, on Facebook, and on Soundcloud, as the most used podcast platform. They are also available on [Spotify](#), [Apple Podcasts](#) and [Google Podcasts](#) and had a good outreach and rate of engagement.

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**Metrics**

In 2023, the EESC analysed all of its communication activities and tools with the aim of identifying suitable performance indicators and setting up a sound system of metrics to measure communication performance from both a quantitative and a qualitative point of view. A more systematic measurement of output and outcome should provide a solid data base for designing future communication activities and deciding on priorities and resource allocation. The rolling action plan for communication ahead of the European elections adopted in December 2023 is already implementing a new set of indicators that measure not only output, but also outcomes and impact.

**Format and attractiveness of EESC opinions**

Improving the format and attractiveness of EESC opinions was the eighth priority for the EESC in 2023 in the framework of the implementation of the communication strategy. The project is a good example of breaking up silos and of good cooperation between the communication directorate, legislative works and the translation services.

A working group made up of EESC members presented specific proposals on how to improve the format and attractiveness of EESC opinions, accompanied by a new template for category A legislative opinions. The proposals take into account the feedback received from the other EU institutions, to which the EESC opinions are addressed.

**Document management framework**

Throughout the year, the EESC worked on a comprehensive document management framework, enhancing transparency and accessibility. The framework, whose implementation is subject to a decision on the document management system to be used, will include the adoption of relevant rules and procedures, and the establishment of roles and responsibilities as regards, for example, security, confidentiality, access rights, the recording of management processes, and the electronic document and record management systems.

To this end, the EESC carried out an analysis of existing systems and resources and an inter-service consultation on various document management models and approaches, while a working group on document management established a new policy for the registration, retention and publication of documents, as well as for e-archiving and digitisation.

The work carried out in 2023 paves the way for establishing a general information and sharing policy framework, subject to the adoption of the relevant decisions. This will facilitate sharing information within the EESC, and increase the retrievability and reuse of data and information, thus facilitating a collaborative working approach and improving efficiency.

As regards archiving, a large number of the EESC's historical documents were digitised and are ready to be transferred to the Historical Archives of the European Union.

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In April 2023, a new decision was adopted that repeals an earlier decision and governs the use of the qualified electronic signature and the qualified electronic seal.

Furthermore, in 2023 the EESC also reviewed its rules on how to handle access to documents requests, and adopted a decision on access to attendance lists and minutes of meetings.

### **3.4 INTERNAL COMMUNICATION**

Following the new EESC external communication strategy, a single document covering all aspects of the EESC's internal communication strategy was drawn up, including with a view to aligning all elements and ensuring good coherence between both strategies, as well as to take into account the feedback from the staff engagement survey in 2023. However, many different types of communication and information actions which will be part of the new strategy have been already successfully delivered in 2023. The reflection on a comprehensive internal communication strategy continues to evolve in response to the new post-pandemic hybrid-mode reality and in the context of the war in Ukraine.

In 2023, internal communication continued to be delivered through multiple channels and tools while paying particular attention to the new hybrid reality.

### **3.5 A NEW INTEGRATED HUMAN RESOURCES STRATEGY**

The implementation of the new integrated human resources strategy began in 2023, after its adoption in 2022.

The first results of the staff engagement survey, which was conducted in early 2023, were communicated to staff at the beginning of June. A global measure, the 'Staff Engagement Score' was shared with staff, in an easily accessible visual format. After a thorough analysis, the full detailed results of the staff engagement survey were communicated to all staff on 9 October. The report contains a comprehensive breakdown of the survey responses, including comments and suggestions from colleagues.

In November, the specific results for each directorate/entity were separated out and compared to the general results, and these findings were communicated to the respective directorates for their consideration, with the aim of helping them to draw their own conclusions based on the data compiled and to take the necessary actions where the scores show potential for improvements.

The results of the staff engagement survey also served as a first milestone to draw up the detailed action plan and support the setting of priorities.

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This detailed action plan covering the period 2023 to 2025 to implement the HR strategy was adopted in April 2023 and sets the various priorities for the above-mentioned period. The [action plan](#) is available on the intranet and is regularly updated.

In line with the priorities set for 2023, the following main actions have been completed:

- The new strategy for diversity and inclusion (2023-2027) was adopted at the end of 2023. This strategy marks a shift from equal opportunities towards the principles of diversity and inclusion. It proposes various measures focusing on gender, disabilities, LGBTI+ staff, ethnic origins, and minorities, diverse beliefs and religions and cross-generational exchanges. The strategy is accompanied by a detailed action plan, with the actions staggered throughout the period covered. Its implementation has started with a number of awareness-raising actions.
- The new decision on flexible working conditions in the wake of the COVID-19 crisis and after an initial pilot project was adopted at the end of 2023.
- The mapping of all HR processes and procedures was completed in the course of 2023, thereby paving the way to further streamlining and possible digitalisation.

Other priority projects were launched in 2023 and the framing/adoption of the related HR policies will continue in 2024, in particular:

- The revision of the staff appraisal and promotion policy, aimed at modernisation and simplification of the process, as well as better alignment with other institutions, especially in terms of using a common competency framework. In 2023, a series of consultation meetings were held with the staff unions on the new draft policy, and these will continue at secretary-general level in 2024. In parallel, consultation with the Legal Service has been launched. It is expected that the work will be finalised and the new decision adopted by the end of 2024;
- The implementation of the action plan for recruitment and retention (adopted in 2021) was continued and statistics on staff moves in 2023 confirm a number of positive trends: an increasing success rate in filling vacant posts, more transfers-in of staff from other institutions than transfers-out, and a growing number of applications received both for permanent and temporary positions.
- The review of the EESC's mobility decision and methodology for the identification of sensitive posts took place in 2023. The consultation on the updated framework was launched and will continue in early 2024. The adoption is expected to take place in the first half of 2024.

## 3.6 IMPORTANCE OF SOCIAL DIALOGUE

As always, constant efforts were undertaken by the administration to sustain constructive and transparent social dialogue throughout 2023 and these have also been acknowledged in the context of the joint evaluation of the 'teleflex' pilot project.

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The evaluation of the teleflex pilot project took place at the end of 2022 and consisted of both a quantitative analysis (mainly focusing on presence rate in the office, evolution of working time, absence types) and a qualitative analysis (staff survey). The evaluation committee comprised members of the administration and representatives of the trade unions who worked together in a very positive spirit.

Subsequently, the administrations of the two Committees re-examined and fine-tuned the text of the decision, which was agreed by the social partners after an equally constructive and fruitful social dialogue. The text was referred to the Legal Service and the Staff Committee and was formally adopted in December 2023. It entered into force on 1 January 2024.

The joint evaluation report on the implementation of the cooperation agreement and, in particular, the assessment of the reorganisation of the joint services, was also concluded in 2023 and staff representatives participated actively in the process.

Staff representatives were also voluntarily consulted on guidelines (such as on the implementation of Article 85 of the Staff Regulations), for which the administration is not bound by a formal consultation process. At the same time, the administration spared no effort to allow sufficient time for discussions, in order to reach a mutual agreement, whenever possible, (for instance seven meetings were held at the first level of the consultation to discuss in depth the draft decisions on the new appraisal system). Furthermore, comments received either from the trade unions or from the Staff Committee are duly taken into account whenever possible.

### **3.7 FOLLOW-UP OF HR MAPPING EXTERNAL AUDIT**

In July 2022, the EESC appointed an external contractor to carry out a performance audit and workload assessment, in order to map out the EESC's human resources against its workload of activities, and, in particular, its legal and administrative obligations.

The audit had the objective of examining whether the available resources have been used in an optimal way and whether they have been distributed in line with priorities and resulting needs.

The HR mapping audit was finalised in March 2023.

The presentation of the audit findings and recommendations to the EESC's political bodies (Enlarged Enlarged Presidency and Bureau) took place in March 2023. The Bureau took note of the audit report and acknowledged the achievements outlined in the corresponding detailed HR progress report drawn up by the DHRF. The Bureau also took note of the proposed three-step process for following up on the audit:

- a) in-depth review and confirmation of the recommendations;
- b) prioritisation of the recommendations;
- c) subsequent establishment of a detailed action plan.



A strategic seminar was planned for the end of 2023 to enable the political authorities to make informed decisions. Whilst the decision on the next steps and the drawing-up of the action plan were postponed until the arrival of the new secretary-general in early 2024, the implementation of several of the audit recommendations within the remit of the DHRF is already ongoing (e.g. the review of the appraisal system, for which the consultation with the staff representatives is under way).

### **3.8 ETHICAL FRAMEWORK**

As far as the staff is concerned, 2023 saw the consolidation of the EESC's ethical framework as the final steps were taken to implement the action plan adopted in 2021 for revising the framework, in particular with:

- the adoption in March 2023 of the revised decision on procedures for preventing and dealing with psychological and sexual harassment;
- the adoption in June 2023 of the new decision on the general implementing provisions for administrative investigations and disciplinary proceedings;
- the adoption of the Staff Values Charter in June 2023, following a bottom-up approach and one-day workshop involving representatives from all of the services of the EESC;
- the further strengthening and professionalising of the in-house networks of ethics counsellors and confidential counsellors through the delivery of dedicated targeted training.

Additionally, the discussion on the Ethical Committee's internal rules started in 2023, with the participation of the legal service.

Preliminary contacts have been made with OLAF regarding a possible update of the EESC-OLAF administrative arrangements. However, given the current inter-institutional discussions on an EU Ethics Body, the competences of which might partially overlap with those of OLAF, it is considered appropriate to wait for the final results of the negotiations.

Indeed, in July 2023, the Commission officially launched the negotiations at political level aimed at the creation of an inter-institutional Ethics Body that would set high standards for strengthening transparency and integrity. Negotiations are taking place through two types of meetings: political meetings where EU institutions and bodies are represented by formal political representatives, and technical meetings where they are represented by their respective administrations. The technical meetings aim to sort out the 'easiest' issues of the negotiations, whereas political meetings are meant to take decisions as regards the more controversial issues and 'seal the deal'. The Bureau appointed Vice-President Plosceanu as EESC representative for the political meetings, while the EESC administration is represented by the director and the head of unit in charge of the members' working conditions, together with the Legal Service.



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In March 2023, the EESC Bureau adopted a decision in relation to transparency measures and to the EU transparency register, encompassing three measures, namely:

- a recommendation for EESC office-holding members to meet only with registered stakeholders;
- the obligation for EESC office-holding members to publish their lists of meetings; and
- the possibility for EESC rapporteurs to attach a ‘legislative footprint’ to their opinions.

Moreover, the EESC has committed, when office-holding members meet interest representatives that are not registered in the Transparency Register, to promote the register and explain the advantages of registration in order to improve transparency at Union level.

Another dedicated page on the EESC website was also created to make the information publicly available to all parties involved.

In March 2023, the EESC Bureau also adopted a decision on the publication of the meeting minutes and attendance lists of statutory body meetings. The aim of this decision was to ensure increased transparency regarding the EESC’s activities.

### 3.9 BUDGET AND FINANCIAL MANAGEMENT

The EESC pays particular attention to its financial management, even more so in the current context of budgetary constraints. In this regard, several measures were taken in 2023.

#### **CAF Rules of Procedure**

The Commission for Financial and Budgetary Affairs (CAF) is the internal body in charge of verifying the sound management of EESC appropriations. In accordance with Rule 17(4) of the new EESC Rules of Procedure (RoP), the administration, in collaboration with the chair of the CAF, drew up a proposal for the new CAF RoP. The proposal aimed to be in line with the current working methods, and be easy to understand, transparent, and applicable to any new CAF chair or member. The goal was to address any gaps in the rules concerning the CAF as set out in the EESC RoP and their Implementing Provisions and to provide details on the general functioning of the CAF. The final version of the CAF RoP was approved by the CAF and, subsequently, by the Bureau, in March 2023.

#### **Budgetary, administrative and legal framework of EESC meetings**

In 2023, the budgetary, administrative and legal framework of EESC meetings underwent a thorough review in the light of significant changes in the previous nine years.

Following the adoption, in 2022, of the revised EESC RoP and their Implementing Provisions, all of the relevant documents and all of the articles in the decision on meeting authorisation and

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related expenditure that needed to be amended have been reviewed. The task was supported by the findings of a gap analysis conducted as part of the Integrated Business Improvement Project (IBIP) to enhance the meeting authorisation process.

In parallel, the Internal Audit Service issued its final report, in February 2023, on the meeting authorisation process, which led to the adoption, in July 2023, of an action plan to address the current shortcomings of the said decision and outline the revision process.

The first step was to draft new Bureau decisions on meeting authorisation and criteria for political approval for other meetings involving members or delegates. This was completed in January 2024. Once these decisions are adopted following the ongoing internal consultation process (by the end of the first half of 2024), the necessary modifications will be made to the supporting IT tool (AGORA application) in two phases: immediate action (by the end of 2024), and a comprehensive revision of the tool (by the end of 2025).

At another level, in May 2023, the Council adopted a structural decision on remote attendance, with implementing measures adopted by the EESC Bureau in July 2023.

The 2016 Bureau decision on reimbursements was amended in February 2023 and in March 2023 in order to align it with the new EESC RoP and Implementing Provisions, as well as to clarify the legal basis for certain allowances. Work also started in 2024 and is currently ongoing on a comprehensive update of the 2016 Bureau decision. Various factors remain outstanding, including the discussions with the Council about the members' reimbursement rate. The file is expected to be finalised by the Belgian presidency in the first half of 2024, following which the Bureau decision will be amended accordingly.

### **3.10 LEGAL ADVICE**

The Legal Service assists the EESC in ensuring the legality of its decisions and creating a just and equitable legal framework by providing independent legal advice on a wide variety of institutional and administrative issues (the Rules of Procedure, public procurement, contracts, building projects, security, taxation, staff matters, personal data protection, procedures for accessing documents, etc.).

In 2023, it actively participated in Bureau, Management Board, Rules of Procedure Panel and Ethical Committee meetings, meetings on the revision of the Members' Statute (adopted in December), Quaestors' Group and CAF meetings, and in many other meetings in the framework of legal consultations.

Specifically, the Legal Service drafted the proposal for the Ethical Committee Rules of Procedure. It also actively participated in the negotiations on the Commission proposal to create an EU Ethics Body. And it was consulted on important files such as the Commission for Financial and Budgetary Affairs' Rules of Procedure and the amendment of the Bureau decision from 2016 on reimbursements.

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In total, the Legal Service delivered 40 formal legal opinions, 70 other legal consultations and 14 replies/actions linked to legal matters. It represented the EESC before the courts: three court cases are ongoing before a national court, two others are before the prosecutor (EPPO/national) and one court case closed before the General Court in 2023. It has also been involved in one EPPO case.

### 3.11 DATA PROTECTION

The EESC Data Protection Officer's (DPO) role is to ensure the internal application of the data protection rules by providing advice and monitoring compliance with these rules.

In 2023, the data protection team received a range of requests, mainly from data controllers but also from data subjects, other DPOs and the European Data Protection Supervisor (EDPS). In total, it opened and dealt with 114 cases.

A new online version of the EESC register of records of processing activities (required by Article 31 of Regulation (EU) 2018/1725) was created. In cooperation with the CoR, a new joint register of records of processing activities where the EESC and the CoR are joint controllers was also created. At the end of 2023, those registers included 121 and 25 records respectively.

On 14 April 2023, in accordance with Article 28 of Regulation (EU) 2018/1725, a 'joint controllership arrangement' was signed between the EESC and the CoR with regard to the joint processing operations in relation to the cooperation referred to in the administrative cooperation agreement between the EESC and the CoR.

The EESC also adopted a new procedure for handling data breaches, which takes into account the revised EESC legal framework (e.g. the EESC decision on restriction of data subjects' rights, the EESC implementing rules of Regulation (EU) 2018/1725, the joint controllership arrangement with the CoR), the best practices at inter-institutional level and the revised guidelines of the European Data Protection Board.

In order to give staff and members an overview of the data protection rules and principles, an 'EESC Data Protection Guide' was published and several awareness-raising initiatives were implemented (e.g. newsletters, training events, information desk at plenary sessions, etc.). Data protection correspondents have been designated in each organisational entity of the Committees to establish a two-way communication channel with the EESC and CoR DPOs and each entity.

The DPO continued in 2023 its close cooperation with the EDPS. In particular, the DPO contributed to the inter-institutional working group on the cooperation framework between the DPOs of all institutions, bodies, offices and agencies and the EDPS.

### 3.12 INTERNAL AUDIT

The Internal Audit Sector (IAS) was restructured in 2023 to further strengthen the EESC's internal audit function. Three audit reports were issued, with two audits launched and still ongoing at the end of the year. A new internal audit charter was adopted by the Bureau in March along with an audit committee charter including procedural rules. More details can be found in the annual internal audit report 2023 under Part IV, Appendix 2, of this annual activity report.

### 3.13 BUILDINGS STRATEGY

In October 2017, the EESC adopted a long-term buildings strategy. Since then, its implementation has continued, with the aim of ensuring optimal, high-quality, efficient, appropriate, and modern working conditions for members and staff, and with a high priority being attached to health, safety, well-being, and comfort. An update of this building strategy is yet to be developed.

After the renovation of the offices in the VMA building, which was concluded at the end of 2022, work on the technical installations, especially in the technical rooms, as well as the installation of intelligent glazing and cleaning of the facades, continued in 2023. The principles of the New Bauhaus were integrated into the renovation works in the VMA building.

The use of certain spaces within the buildings has been redesigned. This, among other things, led the presidents of both Committees to decide to go forward with a joint audio-visual facility in the library space, at a reasonably modest cost. The detailed technical studies are ongoing.

Along the same lines, as part of the implementation of the cooperation agreement between the EESC and the CoR, the physical merging of some operational services (printshop/copyshop and distribution/expedition) in the JDE building, as well as the moving of the high-performance photocopiers from the BVS to the JDE building took place in November 2023 following extensive infrastructure works to prepare the area. Space was freed up as redundant machines and paper were disposed of to accommodate the copy-shop equipment and staff in the JDE area.

The two Committees are subject to the PLAGÉ (Local Action Plan for Energy Management) legislation introduced by the Brussels authorities. In order to comply with these obligations, they prepared an action plan which was approved by the Brussels-Capital Region in spring 2023. The feasibility study and detailed action studies are underway.

### **3.14 CATERING STRATEGY**

As with the buildings strategy, catering is an important element in the work environment as it makes it possible to offer staff suitable conditions that enable them to carry out their duties. That is why it is necessary to pay special attention to it.

The COVID-19 crisis brought about enduring changes within the Committees' catering offer. Since September 2021, continuity of service has been ensured in the canteen and cafeteria of the JDE building, and the VIP lounges on the JDE first floor have been opened when needed on days with political meetings. However, no additional cafeterias were opened and the 'à la carte' restaurant has remained closed.

In this context, it was important to avoid the Committees having to pay compensation to the catering contractor – which was the case, as no financial compensation was paid between May 2022 and 31 December 2023. And the Committees also did not have to bear any responsibility related to the collective agreement 32bis (CCT 32bis). In view of the conclusion of a new catering contract, the preparation of a call for tenders started in spring 2023. After consultations of the relevant stakeholders, this call for tenders was published in December 2023.

As part of the follow-up of the execution of the current catering contract, several audits were carried out in 2022 and 2023. The global compliance percentage was 89.5%.

### **3.15 IT AND DIGITAL STRATEGY**

After the creation, in October 2022, of a joint Directorate for Innovation and Information Technology, a new Digital Strategy has been drawn up. With the 2024-2026 Digital Strategy, Directorate IIT aims to deliver and adopt a revised digital governance model. The strategic vision is 'to propel our institutions into a future where efficiency, speed and digital evolution are not just aspirations but the cornerstones of our operations. The directorate envisions a transformation that places our administration and members at the heart of every solution, where technology seamlessly integrates with our core mission to serve better, empower efficiently and evolve continually. It will focus on eight objectives, eight key principles and four 'moonshot' projects (M365, Ares, EdiT and Cybersecurity).

Building on the improvements made since the COVID-19 crisis, and in line with the priorities set in EESC's 2023 budget, the EESC has continued its efforts on the digital transformation of its tools. For instance, new meeting rooms have been equipped with technologies in line with NWOW. In 2023, 14 hybrid meeting rooms were set up (out of 41 since 2021) enabling all rooms to be fully operational in hybrid mode.

From a technical point of view, it was important to secure the network and storage capacity for both Committees' IT tools. Therefore, 12 new network switches and an extra 77 TB of storage were added in 2023.

### 3.16 TRANSLATION AND OTHER LINGUISTIC SERVICES

In a multilingual and multicultural environment, translation and other linguistic services are an essential tool for the smooth functioning of the institutions. It is thus important to integrate translation considerations into all of the EESC's activities.

In 2023, the Directorate for Translation (DT) adopted its new strategy for 2023-2028 and started working on the implementation of its strategic actions.

For the *Clear Writing* campaign, it continued to organise training sessions offered to both staff and members to help them draft concise, clear and impactful documents. To contribute to this objective, it also gave its active support to the EESC work on the 'Format of opinions'.

In September 2023, the Directorate for Translation held its annual conference on the cross-cutting theme of *Accessibility and Multilingualism*, which gathered participants from 17 different EU and international organisations.

As to translation-related IT tools, in 2023 the DT, in cooperation with DIIT, started to develop a new Translation Management System (Artemis). This tool is to replace the Ariane application which has become obsolete. The modern architecture and security compliance offered by the new tool will increase accessibility, user-friendliness and speed for the benefit of all translators. The DT also worked on the optimisation and upgrade of the server-based translation environment and introduced further technical improvements.

Committed to constantly optimising its procedures and working methods and to disseminating good practices, the DT also updated its online repository of procedures and electronic workflows and produced new online video tutorials and targeted learning modules for the other EESC directorates, for example on how to format EESC opinions.

### 3.17 ADMINISTRATIVE COOPERATION AGREEMENT BETWEEN THE EESC AND THE COR

The EESC has a very close relationship at administrative level with the European Committee of the Regions, with which it shares both buildings and staff.

The Cooperation Agreement, which was signed between the two Committees in October 2021, is the fourth of its kind. Its purpose is, in the course of its five years and two months length, to reinforce the existing administrative cooperation in numerous ways.

This involves a new organisational chart, launched in October 2022, including:

- a new Directorate for Innovation and Information Technology (IIT);

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- a centralised Public Procurement and Financial Management Unit (MPGF), directly under the authority of the secretaries-general;
- the transfer of reception and paper distribution activities from Own Services to Joint Services (Directorate for Logistics).

The **new Directorate IIT** is now fully operational and all management posts have been filled. In 2023, a new Digital Strategy was adopted, covering the period from 2023 to 2026.

The **procurement function** was centralised on 1 October 2022, while it was decided that the financial management (notably, financial initiation ‘FIA’) of the Joint Services would be centralised at a later stage, subject to an in-depth analysis. The analysis was carried out between May and October 2023 by gathering relevant qualitative and quantitative data from both financial tools and the relevant directorates. The final report was presented to the relevant stakeholders. As a first step in the gradual implementation, it was decided to work on the harmonisation of procedures and financial circuits in both Committees.

The **floor ushers** of both Committees were transferred to the Directorate for Logistics at the end of 2022. In 2023, they were trained to carry out new tasks and create new synergies. The distribution/expedition services were also physically merged with the printshop/copy shop services.

The Cooperation Agreement between the two Committees also involves the continuation of the efforts made over the years on measures impacting all staff of the two institutions and on projects of common interest.

For instance, the two Committees agreed on the creation of a shared communication area. This will be further developed in 2024.

They also launched a three-month pilot project on sharing the EESC members’ area (3rd and 4th floor of the VMA building) with the CoR members. In exchange, the CoR opened its members’ space on the 5th floor of the JDE building as well as the current social media and audio-visual studio on the JDE 1st floor for the use of the EESC. This pilot project is to be reviewed in spring 2024.

The close cooperation between the two Human Resources and Finance Directorates of the respective Committees continued throughout 2023 in various areas. As an example, the cooperation between the two medical services resulted in joint participation in the interinstitutional Health and Safety Week, as well as the joint organisation of a COVID-19 vaccination campaign in the EESC premises for the staff of both Committees.

Likewise, the two secretaries-general and their teams are constantly in contact with each other. In 2023, the two secretaries-general held seven official bilateral meetings during which they discussed a large number of topics regarding the Joint Services (ongoing projects, HR and financial files, security issues), including topics beyond the framework of the Cooperation Agreement such as relations with the Brussels Commissioner for Europe and International Organisations.

The **Political Monitoring Group**, which is responsible for the political supervision of the administrative cooperation between the EESC and the CoR, met twice in 2023.



### 3.18 EFFICIENT ENVIRONMENTAL MANAGEMENT



The EESC, in cooperation with the CoR within the framework of the Joint Services, has set up an environmental management system as part of a process of continuous improvement in this sphere. These efforts have yielded remarkable results over the last few years and earned the Committees the Brussels Ecodynamic Enterprise label in 2009. Since 2011, the Committees have been awarded EMAS and ISO 14001 certifications.

#### Eco Management

During 2023, the EMAS service carried out internal and external environmental audits. Following the external environmental audit, the auditors have finalised their report and confirm that the Committees continue to comply with the legal and regulatory requirements in accordance with the EMAS and ISO 14001 environmental management standards.

The report presented nine points of attention and 17 opportunities for improvement that will be followed up on by the EMAS team in cooperation with the relevant departments. The report also identified a minor non-compliance that is currently subject to corrective action.

Furthermore, the auditors mention 13 positive points, including the new guide for greening events, how the IT service considers the impact of digital pollution, and the advanced environmentally friendly techniques used during the VMA building renovation.

#### 2023 Environmental performance

The Committees continue to reduce their environmental impact as the consumption of gas, electricity and water was reduced even further in 2022 compared to 2021 (-5.7%, -2.0% and -18.3%) despite increasing activities due to a gradual return to office presence. The surprisingly good performance is a positive effect from the

#### 2023 Environmental results

Data from 2022

	Electricity	↘ 2 %	since 2021	↘ 42,7 %	since 2009
	Gas	↘ 5,7 %	since 2021	↘ 55,6 %	since 2009
	Water	↘ 18,3 %	since 2021	↘ 65,1 %	since 2009
	Paper	↗ 22 %	since 2021	↘ 76 %	since 2009
	Office Waste	↗ 29 %	since 2021	↘ 76,2 %	since 2010





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specific measures adopted in 2022 to manage the energy crisis<sup>2</sup>.

As a result of the increased office presence and a higher number of visitors, the waste and paper indicators rose from the previous year's very low pandemic levels with an increase of +29% and +22%. However, both indicators remain considerably lower than pre-pandemic levels since waste production has been reduced by -61% and paper consumption by -54% since 2019.

The 2023 tender procedure to offset the 2022 carbon emissions was successful, it will cover the Committees emissions until 2025.

The approved 2023 Environmental Statement is published on the [EESC website](#).

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<sup>2</sup> The 2023 data will not be available until validation by the external auditor in summer 2024.

## ANNEXE - LIST OF EESC OPINIONS AND REPORTS ADOPTED IN 2023

All the EESC opinions and reports issued are available on the [EESC website](#).

Opinions	
File	Title
ECO/597	Communication on orientations for a reform of the EU economic governance framework
ECO/598	Euro area economic policy 2023
ECO/599	Annual Sustainable Growth Survey 2023
ECO/601	Review of the European Market Infrastructure Regulation (EMIR)
ECO/602	Listing rules for public markets (Listing act)
ECO/604	Administrative cooperation in taxation (DAC 8)
ECO/606	VAT in the Digital Age
ECO/608	Review of the Bank crisis management and deposit insurance framework
ECO/609	Implementation of EU macro-regional strategies
ECO/610	Harnessing talents in EU regions
ECO/618	European statistics on population and housing
ECO/622	New economic governance rules fit for the future
ECO/623	Environmental, social and governance ratings
ECO/624	VAT rules relating to taxable persons who facilitate distance sales of imported goods
ECO/625	Mid-term revision of the Multiannual Financial Framework
ECO/626	Next generation of own resources
ECO/627	Faster and Safer Tax Excess Relief
ECO/628	Digital euro services in Member States whose currency is not the euro
INT/1001	Artificial intelligence liability directive
INT/1002	Revision of the product liability directive
INT/1003	Interoperability Europe Act
INT/1005	Instant payments regulation
INT/1006	Customs reform package
INT/1007	Enhancing the convergence of insolvency proceedings
INT/1008	Revision of the Design Directive and Regulation
INT/1009	Short-term rental initiative
INT/1012	Making available and placing on the market of detergents
INT/1014	Revision of the toy safety directive
INT/1015	The right to repair
INT/1016	State subsidy rules for health and social services / SGEI

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Opinions	
File	Title
INT/1017	Transitional provisions for certain medical devices and in vitro diagnostic medical devices
INT/1018	Fees payable / EMA
INT/1027	Green Deal Industrial Plan
INT/1029	Company law / use of digital tools and processes
INT/1030	Pharmaceutical package
INT/1031	Non-road mobile machinery
INT/1032	Report on Competition Policy 2022
INT/1034	Retail investment package
INT/1035	Patent package
INT/1036	Support of Ammunition Production
INT/1037	Social economy package
INT/1038	Open finance and payments
INT/1040	STEP platform
INT/1042	GDPR - additional procedural rules
INT/1050	Adoption of sustainability reporting standards
INT/1051	Reporting requirements in the fields of food and food ingredients, outdoor noise, patients' rights, and radio equipment
INT/969	Green claims
INT/998	Strategic Foresight Report 2022
NAT/841	Nature restoration targets under EU biodiversity strategy
NAT/849	Action plan to conserve fisheries resources and protect marine ecosystems
NAT/854	Revision of Directive 94/62/EC on Packaging and Packaging Waste
NAT/874	Revision of the EU Action Plan against Wildlife Trafficking
NAT/875	Labelling of organic pet food
NAT/876	Revision of the classification, labelling and packaging of chemicals regulation
NAT/877	Review of the Urban Wastewater Treatment Directive
NAT/878	Integrated water management – revised lists of surface and groundwater pollutants
NAT/879	Revision of EU ambient air quality legislation
NAT/880	Regulation on circularity requirements for vehicle design and end-of life vehicle (ELV) management
NAT/882	EU algae initiative
NAT/883	Conservation and control measures applicable in the area covered by the Convention on future multilateral cooperation in the North-East Atlantic fisheries
NAT/884	Revision of EU marketing standards for agricultural products
NAT/886	Policy framework for bio-based, biodegradable and compostable plastics
NAT/887	Carbon Removal Certification
NAT/888	EU strategy on fertilisers
NAT/896	Revision of the EU pollinators initiative – A new deal for pollinators

Opinions	
File	Title
NAT/897	Amendment of Waste Electric and Electronic Equipment (WEEE) Directive
NAT/900	Digital labelling of EU fertilising products
NAT/901	Fisheries - NAFO
NAT/905	Seeds and other plant and forest reproductive material
NAT/906	Soil Health Law
NAT/907	Revision of the EU waste framework Directive
NAT/908	Plants produced by new genomic techniques
NAT/909	Revision of the Mercury Regulation
NAT/912	Revised monitoring framework for the circular economy
NAT/908	Plants produced by new genomic techniques
NAT/909	Revision of the Mercury Regulation
NAT/912	Revised monitoring framework for the circular economy
NAT/919	Revision of the Directive on reporting requirements for infrastructures for spatial information
NAT/920	Reporting requirements on fish and on vehicles
NAT/921	Revision of the Union's plant health policy
REX/558	Setting the course for a sustainable blue planet, an update of the international ocean governance agenda
REX/561	The power of trade partnerships: together for green and just economic growth
REX/565	Forced labour products ban
REX/573	EU Global Health Strategy - Better health for all in a changing world
REX/574	Specific rules relating to medicinal products for human use intended to be placed on the market of Northern Ireland
REX/575	Specific rules relating to the entry into Northern Ireland from other parts of the United Kingdom of certain consignments of goods
REX/576	Joint communication on the update of the EU Maritime Security Strategy and its Action Plan: An enhanced EU Maritime Security Strategy for evolving maritime threats
REX/577	The continuation of the Union's participation in the Partnership for Research and Innovation in the Mediterranean Area (PRIMA) under Horizon Europe
SOC/739	Violation of sanctions/EU crimes
SOC/741	The European Care strategy
SOC/744	Recommendation on minimum income
SOC/750	Strengthening the role and independence of equality bodies
SOC/751	Advance Passenger Information
SOC/752	Anti-trafficking directive
SOC/764	Strengthening social dialogue
SOC/771	Limit values for lead and its inorganic compounds and diisocyanates
SOC/772	Multiannual strategic policy for European integrated border management
SOC/774	Digital skills and education package
SOC/775	Transfer of proceedings in criminal matters

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Opinions	
File	Title
SOC/776	Update of the anti-corruption legislative framework
SOC/777	Employment guidelines
SOC/779	International protection of adults
SOC/780	Revision of victims' rights directive
SOC/783	Recognition of professional qualifications of nurses
SOC/785	European Disability Card and the European Parking Card for persons with disabilities
SOC/788	Protection of workers from the risks related to exposure to carcinogens, mutagens or reprotoxic substances at work
TEN/791	State of the Energy Union 2022
TEN/793	Electricity market reform
TEN/796	Cross-border exchange of information on traffic offences
TEN/798	Digitalising the energy system - EU action plan
TEN/805	EU Hydrogen bank
TEN/806	Gigabit Infrastructure Act
TEN/807	Driving licences and driving disqualifications
TEN/808	EU Wholesale Energy Market
TEN/809	Revision of the Directive on Ship-Source Pollution
TEN/810	European Maritime Safety Agency
TEN/811	Revision of the Weights and Dimensions Directive 96/53/EC
TEN/814	Harmonised measurement of transport and logistics emissions
TEN/815	CO2 emission class of heavy-duty vehicles with trailers
TEN/816	Minimum breaks and rest periods for occasional passenger transport
TEN/817	Revision of Directive on Maritime accident investigation
TEN/818	Revision of Port state control Directive
TEN/819	Revision of the Directive on compliance with flag State requirements
TEN/820	Rail capacity and traffic management
TEN/821	Channel Fixed Link - international agreement on the safety and interoperability requirements
TEN/828	Revision of Regulations in the fields of road transport and aviation
TEN/829	Revision of Directives in the fields of road transport and aviation
CCMI/199	Development of post-Euro 6/VI emission standards for cars, vans, lorries and buses
CCMI/201	Review of the CO2 emission standards for heavy-duty vehicles
CCMI/211	Critical Raw Materials Act
CCMI/215	EU space strategy for security and defence
CCMI/216	Initiative on virtual worlds
CCMI/217	Cyber Solidarity Act

Exploratory opinions	
File	Title
ECO/616	A digital euro and the scope and effects of the legal tender status of banknotes and coins
ECO/617	Second set of new own resources
ECO/621	The Recovery and Resilience Facility and cohesion policy: towards cohesion policy 2.0
INT/1010	Further enhancing the EU's digital competitiveness
INT/1011	The Single Market at 30 – how to further improve the functioning of the Single Market
INT/1025	Revision of textile labelling Regulation
INT/1026	Advertising through influencers and its impact on consumers
INT/1033	Competitiveness and Industry
NAT/890	Measures to reduce child obesity
NAT/895	Decarbonisation of the fishing fleet
NAT/903	EU and Agenda 2030: strengthening the implementation of the SDGs
NAT/915	Advancing the EU's just transition policy framework: what measures are necessary
SOC/745	Precarious work and mental health
SOC/746	Democracy at work
SOC/747	Green collective bargaining
SOC/748	Social Imbalances Procedure
SOC/753	Young people's role in the green transition
SOC/755	Competence and skill development in a context of the green and digital transition
SOC/756	Social Progress Protocol
SOC/757	European Strategy for Older persons
SOC/758	Measures to fight stigma against HIV
SOC/759	Cooperation on youth
SOC/760	Measures to improve mental health
SOC/765	European Disability Card
TEN/794	Wooden construction for CO2 reduction in building sector
TEN/795	The transition to a long-term sustainable transport system
TEN/799	Monitoring the EU's extraordinary measures and resilience in the field of energy
TEN/822	Posting of drivers in the European transport sector: challenges and opportunities
CCMI/206	Initiative on virtual worlds, such as the metaverse
CCMI/207	The decarbonisation of European industry and the role of innovation and digitalisation in driving it
CCMI/212	Securing Europe's medicine supply: envisioning a Critical Medicines Act

Own-initiatives opinions	
File	Title
ECO/600	The EESC's recommendations for a solid reform of the European Semester
ECO/611	The economics of an "EU Blue deal"
ECO/612	Main challenges faced by EU islands, and mountainous and sparsely populated areas
ECO/614	Tax policy review - low-income households and the green transition
ECO/615	The strategic importance of the EU financial sector – How to improve assessment and evaluation
ECO/619	Additional considerations on the Euro area economic policy 2023
ECO/620	Additional considerations on the Annual Sustainable Growth Survey 2023
INT/1019	A way forward for the deepening of the Single market through digitalization
INT/1020	Modern Business Responsibility – Avenues for Elevating MSMEs Ability for Successful Transformation
INT/1021	For a resilient, sustainable and responsible European Union supply chain of critical raw materials
INT/1022	Water efficient consumption and consumer awareness about their water footprint
INT/1024	Strengthening MSMEs' financial resilience and promoting second chance for entrepreneurs
NAT/885	Right to a healthy environment in the European Union especially in the context of the war in Ukraine
NAT/891	Sustainable water management and climate emergency: circular and other solutions for the EU agri-food system in a future "Blue Deal"
NAT/892	Towards a European Food Policy Council as a new governance model in the future EU Framework on Sustainable Food Systems
NAT/893	The role of youth in rural development
NAT/899	The impact of high energy prices on the agricultural sector and rural areas
REX/537	COVID-19: The role of civil society in the reconstruction and resilience of the Euro-Mediterranean region
REX/555	Energy policies and strategies in the Euro-Mediterranean region
REX/562	The EU Strategic Compass
REX/566	Youth action plan in the EU external action
REX/569	EU Climate Diplomacy
REX/570	Water Politics: Between Desertification and Securitization - Time for a Blue Diplomacy
REX/571	Strengthening Multilateralism and core international principles for a rules-based order in a rapidly changing world – The importance of Civil Society contribution to the UN system
REX/572	Global battle of offers – from the Chinese Belt and Road initiative to the EU Global Gateway: the vision of European organised civil society

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Own-initiatives opinions	
File	Title
SOC/718	Energy Policy and the labour market: consequences for employment in regions undergoing energy transitions
SOC/721	The Equal Treatment of Young People in the Labour Market
SOC/722	Supporting labour market developments: how to maintain employability, boost productivity and develop skills, especially in SMEs
SOC/762	Civil society support and funding in the area of fundamental rights, the rule of law and democracy
SOC/763	Access to water: tackling water poverty and its implications for social policy
SOC/766	How to engage with the intended public and how to effectively use the results of works of the citizens' panels?
SOC/767	Strengthening collective bargaining power across the European Union
SOC/768	For an EU framework for national homeless strategies based on the principle of "Housing First"
SOC/769	The impact of education on wages and labour productivity
SOC/770	The climate crisis and its effect on vulnerable groups
TEN/792	Drone strategy 2.0
TEN/800	Impact of the energy crisis on the European economy
TEN/801	Individual and collective energy self-consumption as a factor in the fight for the green and energy transition, and for economic and social balance
TEN/802	Equity and efficiency considerations for maritime transportation
TEN/803	Follow up to inflation and energy measures and EU energy resilience for essential economic sectors
TEN/804	Sustainable and resilient water infrastructures and distribution networks
CCMI/191	Sustainable recycling, use of secondary raw materials and Just Transition in the European ferrous and nonferrous metal industry
CCMI/192	Addressing structural shortages and strengthening strategic autonomy in the semiconductor ecosystem
CCMI/202	Proposal for an EU cyber defence policy
CCMI/208	Water-intensive industries and water-efficient technologies
CCMI/209	Umbrella Opinion "A call for an EU Blue Deal"
CCMI/210	Industrial Policy as an instrument to reduce dependencies and boost an EU market for green products in the resource and energy-intensive industries (REEIs)



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Information reports	
File	Title
ECO/607	Mid-term evaluation of the Recovery and Resilience Facility
INT/974	Ex-post evaluation of Horizon 2020
NAT/881	Ex-post evaluation of the European Union's Civil Protection Mechanism (including RescEU)
REX/563	The implementation of the EU-UK Withdrawal Agreement, including the Protocol on Ireland and Northern Ireland
REX/568	The Arctic – how to ensure a peaceful, sustainable and prosperous future for a geostrategic region



# **PART II**

## **Annual General Accounts 2023 (Accrual Accounting Principle)**

**(Final)**



## PART II - INDEX

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## 1. CERTIFICATION OF THE ACCOUNTS

Brussels, May 2024

I acknowledge my responsibility for the preparation and presentation of the annual accounts of European Economic and Social Committee in accordance with Article 246 of the Financial Regulation ('FR')<sup>1</sup> and I hereby certify that the annual accounts of the European Economic and Social Committee for the year 2023 have been prepared in accordance with Title XIII of the FR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Economic and Social Committee's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the European Economic and Social Committee.



**Giaprakis Stavros**  
**Accounting Officer of the**  
**European Economic and**  
**Social Committee**

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<sup>1</sup> REGULATION (EU, Euratom) 2018/1046 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.





## 2. ACCOUNTING POLICIES

This chapter provides a description of the policies, principles, methods and assumptions underpinning the annual general accounts.

### 2.1 LEGAL PROVISIONS AND THE FINANCIAL REGULATION

The main source of principles is the Financial Regulation (FR). Over and above this, the Accounting Officer of the Commission has issued rules regarding the Harmonised Chart of Accounts and, in addition, 20 accounting rules covering important accounting topics. The Commission also provides a Consolidation Manual.

From 2005 the accounting rules have been based on the Accrual Accounting Principle as well as drawing on International Public Sector Accounting Standards (IPSAS) or by default International Financial Reporting Standards (IFRS).

### 2.2 ACCOUNTING PRINCIPLES

The objectives of financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the EESC, the objectives are more specifically to provide information useful for decision-making and to demonstrate the accountability of the entity for the resources entrusted to it.

If they are to present a true and fair view, financial statements must not only supply relevant information to describe the nature and range of an institution's activities, explain how it is financed and supply definitive information on its operations, but must do so in a clear and comprehensible manner which allows for comparisons to be made between financial years.

The accounting system of the European Institutions comprises general accounts and budget accounts. These accounts are kept in euros on the basis of the calendar year. The budget accounts (Part III of this report) give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle<sup>2</sup>. The general accounts allow for the preparation of the financial statements as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

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<sup>2</sup> This differs from cash-based accounting because of elements such as carry-overs.

The accounting policies described in this document are the basis of the general accounts (accrual accounting).

### **2.3 CURRENCY AND BASIS FOR CONVERSION**

The financial statements are presented in euros, which is the EESC's functional and reporting currency.

Foreign currency transactions are translated into euros using the exchange rates prevailing on the dates of the transactions.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into euros on the basis of the exchange rates applying on 31 December of the reporting year.

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the economic outturn account.

### **2.4 THE ECONOMIC OUTTURN ACCOUNT**

#### **2.4.1 Revenue**

Revenue consists for the most part of funds transferred from the Commission. All transfers received in the bank account of the EESC within the reporting year are recognised as revenue.

Revenue from the sale of goods is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser.

Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

#### **2.4.2 Expenditure**

Exchange expenses arising from the purchase of goods are recognised when the supplies are delivered and accepted by the EESC. They are valued at original invoice cost.

When any request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses already due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

## 2.5 BALANCE SHEET

### 2.5.1 Intangible fixed assets

Intangible fixed assets are valued at their acquisition price, with the exception of assets acquired free of charge, which are valued at their market value. Tangible and intangible fixed assets are valued at their historic value converted into euros at the rate applying when they were purchased. The book value of a fixed asset is equal to its acquisition price or production cost, plus or minus revaluations, depreciation and other amounts written off. See depreciation rates below.

### 2.5.2 Tangible fixed assets

All property, plant and equipment are stated at historical cost minus depreciation (excluding land), and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the EESC and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the economic outturn account during the financial period in which they are incurred.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

### 2.5.3 Depreciation rates

Type of asset	Straight-line depreciation rate
Intangible assets	25%
Buildings	4%
Plant, machinery and equipment	12.5% to 25%
Furniture	10%, 12.5% to 25%
Fixtures and fittings	12.5% to 25%
Computer hardware	25%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance sheet date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the economic outturn account.

#### **2.5.4 Leases**

Leases of tangible assets, where the EESC in substance has all the risks and rewards of ownership, are classified as financial leases. Financial leases are classified at the inception of the lease at the lower of the fair value of the leased asset and the present value of the minimum lease payments. Each lease payment is allocated between the liability and finance charges so as to achieve a constant rate on the finance balance outstanding. The rental obligations, net of finance charges, are included in other long-term liabilities. The interest element of the finance cost is charged to the economic outturn account over the lease period so as to produce a constant periodic interest rate on the remaining balance of the liability for each period. The assets acquired under financial leases are depreciated over the shorter of the assets' useful life and the lease term.

Leases where the lessor retains a significant portion of the risks and rewards of ownership are classified as operating leases. Payments made under operating leases are charged to the economic outturn account on a straight-line basis over the period of the lease.

#### **2.5.5 Impairment of assets**

Assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised as the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

#### **2.5.6 Receivables**

Receivables are carried at original invoice amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the EESC will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is recognised in the economic outturn account statement.

**2.5.7 Cash and cash equivalents**

Cash and cash equivalents are carried in the balance sheet at cost. They include cash in hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

**2.6 THE CASH FLOW STATEMENT**

Cash flow information is used to provide a basis for assessing the ability of the European Union to generate cash and cash equivalents, and its need to utilise those cash flows.

The cash flow statement is prepared using the indirect method. This means that the net surplus or deficit for the financial year is adjusted for the effects of transactions of a non-cash nature, any deferrals and accruals of past or future operating cash receipts or payments, and items of revenue or expenses associated with investing cash flows.

**2.7 USE OF ESTIMATES**

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, amounts for employment benefits, provisions for future charges, financial risk on accounts receivables, accrued income and charges, contingent assets and liabilities, and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

## 3. THE ECONOMIC OUTTURN ACCOUNT

	Note	2023	2022
<b>From ordinary activities</b>		<b>15,601,256</b>	<b>11,351,431</b>
<b><u>Revenue</u></b>			
Funds transferred from the Commission		<b>140,700,000</b>	<b>139,000,000</b>
Revenue from staff		15,360,086	14,257,913
Other administrative revenue		7,272,960	4,690,898
Revenue from administrative operations		<b>22,633,046</b>	<b>18,948,812</b>
Other operating revenue		<b>1,344</b>	<b>1,585</b>
	<b>1</b>	<b><u>163,334,390</u></b>	<b><u>157,950,397</u></b>
<b><u>Expenses</u></b>			
Staff expenses and members' expenses		-106,832,967	-99,104,699
Depreciation, amounts written off, provisions and accruals		-6,573,625	-5,133,744
Land and building related expenses		-13,825,822	-15,222,184
Other expenses		-20,500,721	-27,138,339
		<b><u>-147,733,135</u></b>	<b><u>-146,598,966</u></b>
<b>From financial activities</b>		<b>-8,270,170</b>	<b>-3,200,974</b>
Financial operations revenue		0	0
Financial operations expenses	<b>2</b>	-8,270,170	-3,200,974
<b>Economic result of the year</b>		<b>7,331,086</b>	<b>8,150,457</b>

As the EESC is not a profit-making organisation, the economic result of the year should be interpreted with care, and no direct management conclusions should be derived from it. The revenue side is inherently difficult to predict. The funds transferred from the Commission are not based on accruals.

**Revenue :**

The increase by 3,5% is mainly explained by the higher replenishment amounts received from the European Commission. The total funds received from EC varied by about 1.7 mio € compared to the year 2022. The increase by 20% of the revenue from administrative operations is mainly explained by, on one hand, the increase of the salaries due to the inflation and, on the other hand, the increase of recoveries from the European Committee of the Regions as foreseen in the

II.

cooperation agreement between both committees to cover mainly the renovation of the VMA building, mainly paid by the EESC.

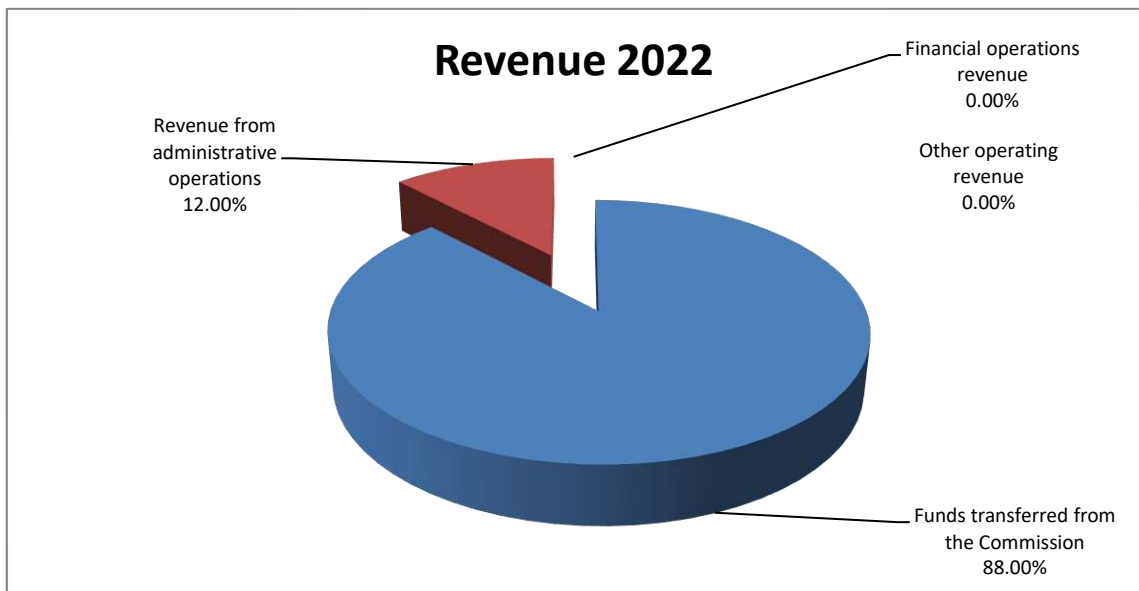
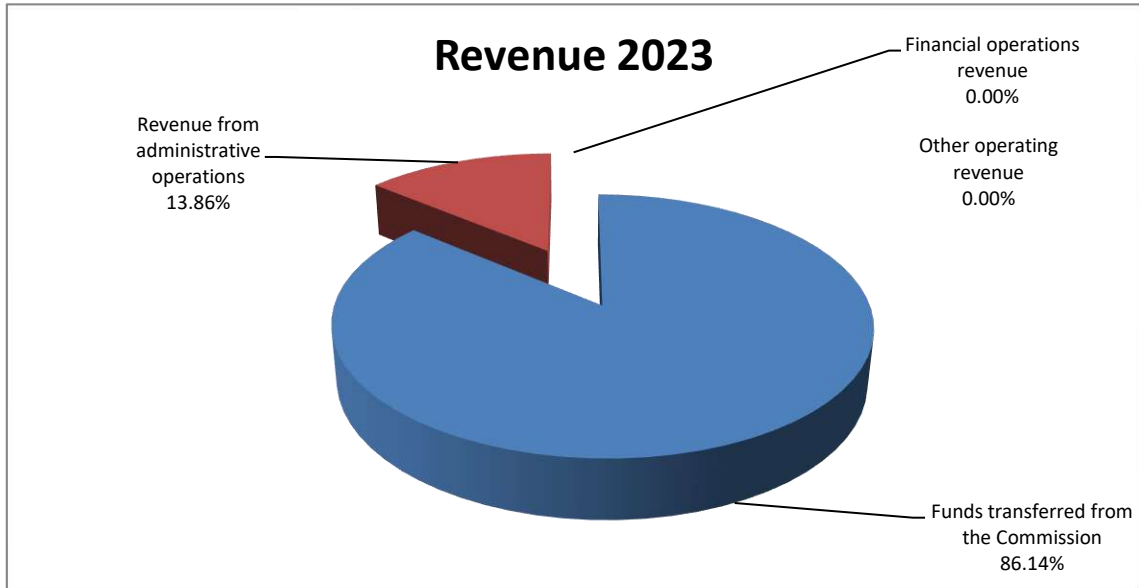
**Expenses :**

The overall expenses have increased by less than 1% compared to last year.

Staff and Members expenses increased by 8% as a result of the inflation of this year and is compensated mainly by the decrease of expenses with other EU institutions .

The increase of the financial expenses is mainly explained by the increase of interest expenses on buildings.

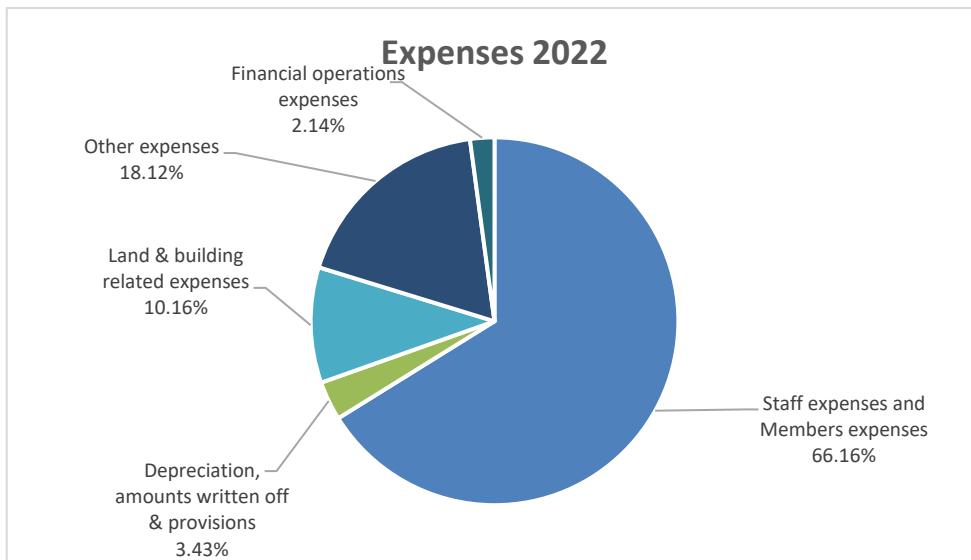
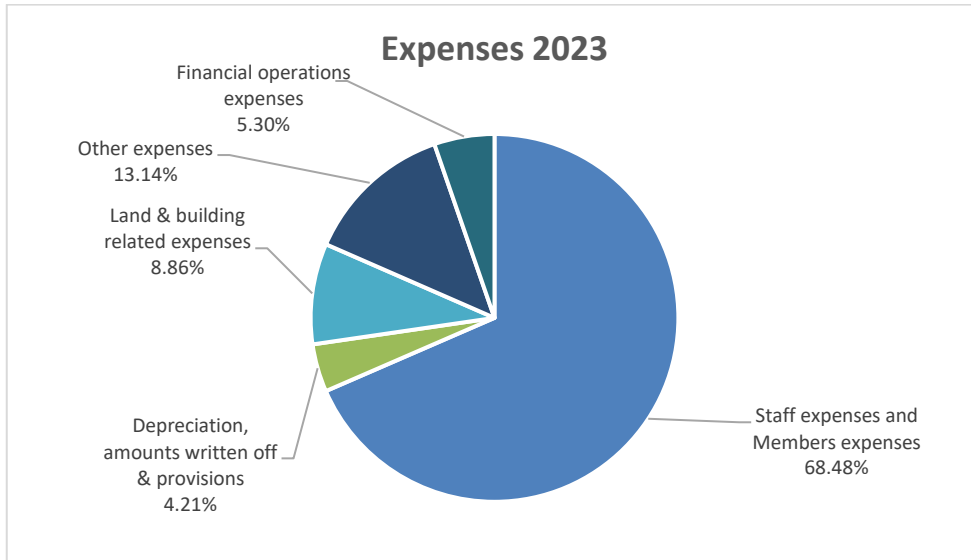
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# II.

## Annual General Accounts 2023

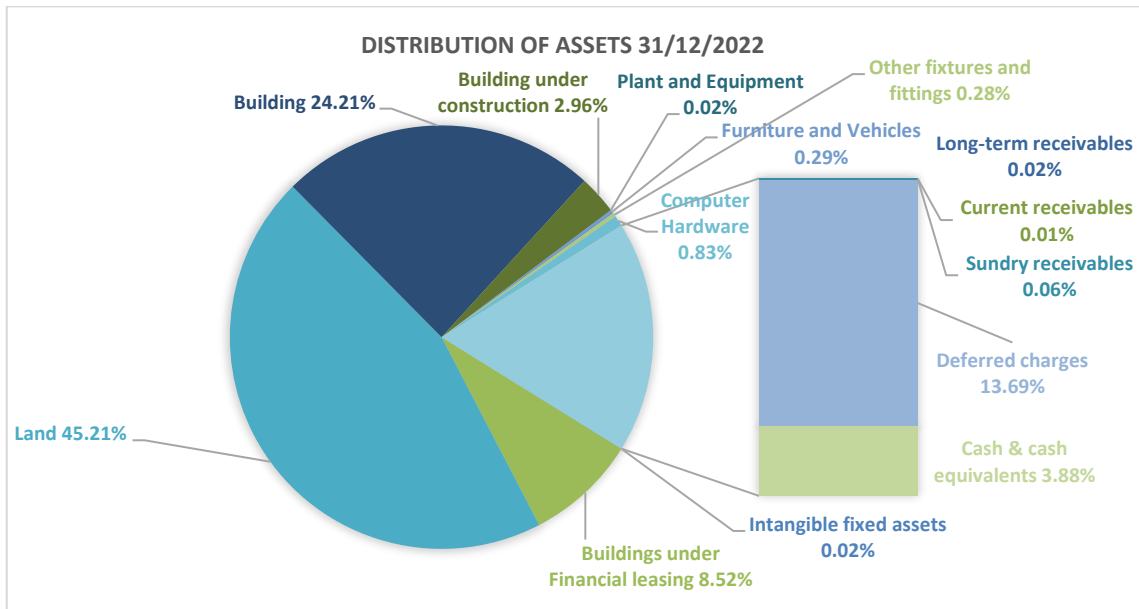
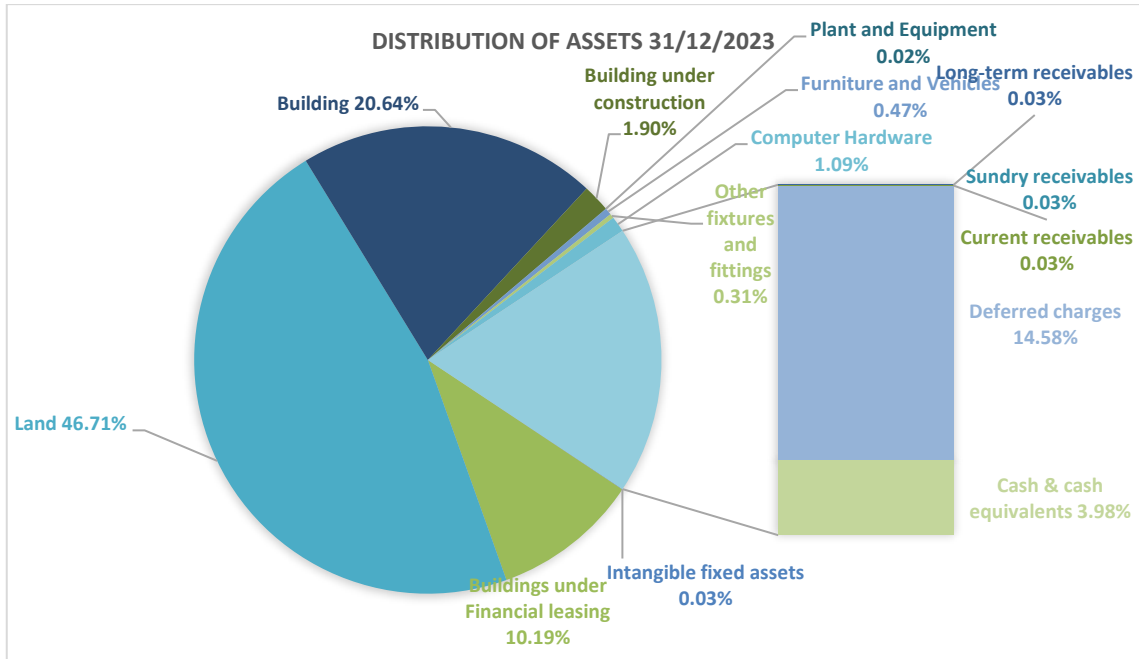


## II.

## 4. THE BALANCE SHEET

	Note	31/12/2023	31/12/2022
<b><u>I. Non-current assets</u></b>			
Intangible fixed assets	3	<u>26,309</u>	<u>19,197</u>
<u>Tangible fixed assets</u>			
Land and buildings under financial leasing	4	9,300,237	8,040,367
Land	4	42,643,384	42,643,384
Buildings	4	18,844,929	22,835,014
Building under construction	4	1,733,383	2,787,770
Plant and equipment	5	15,137	16,653
Other fixtures and fittings	5	279,201	265,964
Furniture and vehicles	6	431,360	271,303
Computer hardware	7	996,785	782,676
		<u>74,244,416</u>	<u>77,643,131</u>
Long-term receivables	8	<u>22,885</u>	<u>19,298</u>
		<b><u>74,293,610</u></b>	<b><u>77,681,626</u></b>
<b><u>II. Current assets</u></b>			
<u>Short-term receivables</u>			
Current receivables	9	28,834	9,707
Sundry receivables		28,011	58,432
Deferred charges		13,307,861	12,910,644
		<u>13,364,706</u>	<u>12,978,783</u>
Cash and cash equivalents		<u>3,630,840</u>	<u>3,662,105</u>
		<b><u>16,995,546</u></b>	<b><u>16,640,888</u></b>
<b>Total assets</b>		<b><u>91,289,156</u></b>	<b><u>94,322,514</u></b>
<b><u>III. Non-current liabilities</u></b>			
Other long-term liabilities	10	<u>41,260,469</u>	48,654,631
<b><u>IV. Current liabilities</u></b>			
Provisions for risk and charges	11	38,500	250,000
<u>Accounts payable</u>			
Current payables	12	2,459,945	4,363,150
Long-term liabilities falling due within the year	13	7,394,161	6,978,600
Sundry payables		27,417	16,475
Accrued charges		11,833,783	13,111,079
Other passive accruals and deferrals		35	4,819
		<u>21,753,841</u>	<u>24,724,123</u>
<b>Total liabilities</b>		<b><u>63,014,310</u></b>	<b><u>73,378,754</u></b>
<b>Net assets</b>		<b><u>28,274,846</u></b>	<b><u>20,943,760</u></b>
Contingent assets	14		
Contingent liabilities and commitments for future funding	15		

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## 5, STATEMENT OF CHANGES IN NET ASSETS

	Accumulated surplus(/deficit)	Economic outturn of the year	Total net assets
<b><u>Balance as of 31 December 2022</u></b>	<b>12,793,303</b>	<b>8,150,457</b>	<b>20,943,760</b>
Allocation of the economic outturn 2022	8,150,457	-8,150,457	0
Economic Outturn of 1/1-31/12 2023	0	7,331,086	7,331,086
<b>Balance as of 31 December 2023</b>	<b>20,943,760</b>	<b>7,331,086</b>	<b>28,274,846</b>

**Note:** The EESC has no share capital or previously injected capital, The net assets are the difference between the value of the assets and the value of the liabilities,

## 6, THE CASH FLOW STATEMENT

	31/12/2023	31/12/2022
<b><u>Cashflows from ordinary activities</u></b>		
Surplus/(deficit) from ordinary activities	7,331,086	8,150,457
<b><u>Operating Activities</u></b>		
Amortization (intangible fixed assets)	11,147	19,831
Depreciation (tangible fixed assets)	4,783,917	5,350,025
Increase/(decrease) in provision for risks and liabilities	-211,500	-32,000
(Increase)/decrease in long-term receivables	-3,587	0
(Increase)/decrease in short-term receivables	-385,923	1,822,146
Increase/(decrease) in other long-term liabilities	-7,394,161	-6,978,600
Increase/(decrease) in accounts payable	-2,758,782	-3,070,333
Other non-cash movements	0	264
	-	
<b>Net cash flow from operating activities</b>	<b><u>1,372,195</u></b>	<b><u>5,261,790</u></b>
<b><u>Investing activities</u></b>		
Increase in intangible and tangible fixed assets (-)	-1,403,460	-3,122,871
<b>Net cash flow from investing activities</b>	<b><u>-1,403,460</u></b>	<b><u>-3,122,871</u></b>
<b>Net Increase/(decrease) in cash &amp; cash equivalents</b>	<b>-31,265</b>	<b>2,138,919</b>
Net increase/(decrease) in cash and cash equivalents	-31,265	2,138,919
Cash & cash equivalents at the beginning of the year	3,662,105	1,523,186
<b>Cash &amp; cash equivalents at the end of the year</b>	<b>3,630,840</b>	<b>3,662,105</b>

## 7, NOTES

## NOTE 1

## Operating revenue

	2023	2022
Funds transferred from the Commission	<u>140,700,000</u>	<u>139,000,000</u>
Revenue from staff	15,360,086	14,257,913
Other administrative revenue	7,272,116	4,690,898
Revenue from administrative operations	<u>22,632,202</u>	<u>18,948,812</u>
Other operating revenue	844	0
Exchange rate gains	<u>1,344</u>	<u>1,585</u>
Other operating revenue	<u>2,188</u>	<u>1,585</u>
	<b>163,334,390</b>	<b>157,950,397</b>
Non-exchange revenue	156,060,086	153,257,913
Exchange revenue	7,274,304	4,692,484
	<b>163,334,390</b>	<b>157,950,397</b>

According to the EU Accounting Rules, all revenue needs to be split into revenue from exchange transactions and revenue from non-exchange transactions,

In a non-exchange transaction, an entity receives (gives) value from (to) another entity without directly giving (receiving) an approximately equal value in exchange,

Non-exchange revenue includes mainly the treasury replenishment and revenue from staff (miscellaneous taxes),

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**NOTE 2**

**Financial operations expenses**

	<b>2023</b>	<b>2022</b>
Other interest expenses	-8,265,186	-3,187,136
Other financial expenses	-4,984	-13,838
Bank charges	0	0
	<b>-8,270,170</b>	<b>-3,200,974</b>

## NOTE 3

## Intangible fixed assets

	31/12/2023	31/12/2022
<b><u>Computer software</u></b>		
Gross carrying amount 1 January	348,970	1,323,841
Additions	24,535	0
Disposals	-6,276	0
Transfers between headings	0	0
Other changes	0	0
Gross carrying amount 31 December	<b><u>367,229</u></b>	<b><u>1,323,841</u></b>
Accumulated amortization 1 January	-329,773	-1,284,813
Amortization	-17,423	-19,831
Disposals	6,276	0
Transfers between headings	0	0
Other changes	0	0
Accumulated amortization 31 December	<b><u>-340,920</u></b>	<b><u>-1,304,644</u></b>
<b>Net carrying amount 31 December</b>	<b>26,309</b>	<b>19,197</b>
Non-capitalised research costs	0	0
Non-capitalised development costs	234,177	516,086
	<b>234,177</b>	<b>516,086</b>

At 31 December 2023, the EESC and the CoR had external research and development costs for a total amount of 390,295 EUR (3 projects). This amount was split according to an agreed division between the two Committees as follows:

60% EESC: EUR 234,177

40% COR : EUR 156,118

The common threshold for joint projects for capitalisation of research and development costs has been established according to the standards of the European Commission and the CoR at EUR 1 million,



## NOTE 4

## Land and buildings (owned and under financial leasing)

	31/12/2023	31/12/2022
<b><u>Land and Buildings under Financial Leasing</u></b>		
Gross carrying amount, 1 January	22,983,075	20,866,410
Additions	0	22,983,075
Additions (VMA capitalization of renovation work)	2,038,065	0
Disposals (TR74+B68: 16/09/2022)	0	-20,866,410
Transfer between amount, 1 January	0	0
<b><u>Gross carrying amount, 31 December</u></b>	<b><u>25,021,140</u></b>	<b><u>22,983,075</u></b>
Accumulated depreciation, 1 January	-14,942,708	-9,959,412
Write-back of depreciation	0	9,959,412
Transfer between headings	0	0
Depreciation	-778,195	-14,942,708
<b><u>Accumulated depreciation, 31 December</u></b>	<b><u>-15,720,903</u></b>	<b><u>-14,942,708</u></b>
	<b><u>9,300,237</u></b>	<b><u>8,040,367</u></b>
<b><u>Land</u></b>		
Gross carrying amount 1, January	<b><u>42,643,384</u></b>	<b><u>42,643,384</u></b>
Gross carrying amount 31, December	<b><u>42,643,384</u></b>	<b><u>42,643,384</u></b>
<b><u>Own Buildings</u></b>		
Gross carrying amount, 1 January	<b><u>99,752,131</u></b>	100,174,488
Additions	0	0
Disposals	0	-422,358
Transfer between headings	0	0
Gross carrying amount, 31 December	<b><u>99,752,131</u></b>	<b><u>99,752,131</u></b>
Accumulated depreciation, 1 January	-76,917,117	-73,340,758
Write-back of depreciation	0	413,726
Transfer between headings	0	0
Depreciation	-3,990,085	-3,990,085
Accumulated depreciation, 31 December	<b><u>-80,907,202</u></b>	<b><u>-76,917,117</u></b>
	<b><u>18,844,929</u></b>	<b><u>22,835,014</u></b>
<b>Net carrying amount, 31 December</b>	<b>70,788,550</b>	<b>73,518,765</b>

## II.

### Annual General Accounts 2023

The presentation changes in 2020 in order to highlight the depreciation of own buildings versus the leased buildings,

	Capital	Interest
<b><u>Distribution of charges</u></b>		
Cumulative charges paid	<b>103,065,308</b>	<b>119,267,049</b>
Buildings	100,487,272	117,816,667
Buildings under Financial Leasing	1,475,035	515,318
VMA travaux de renovation	1,103,001	935,064
<b><u>Charges to be paid</u></b>		
Buildings		
< 1 year	6,181,257	2,054,239
1-5 years	25,544,978	4,403,958
> 5 years	10,182,008	302,891
	<b>41,908,243</b>	<b>6,761,088</b>
Buildings under Financial Leasing		
< 1 year	1,212,905	329,095
1-5 years	5,533,483	634,517
> 5 years	0	0
	<b>6,746,388</b>	<b>963,612</b>
Buildings and Buildings under Financial Leasing		
< 1 year	7,394,162	2,383,334
1-5 years	31,078,461	5,038,475
> 5 years	10,182,008	302,891
	<b>48,654,631</b>	<b>7,724,700</b>
<b>Gross carrying amount 31 December</b>	<b>151,719,939</b>	<b>126,991,749</b>

	Total net asset value	Total debt
<b><u>Buildings</u></b>		
Bertha von Suttner building (BvS), Rue Montoyer 92-102	26,109,001	16,408,201
Jacques Delors building (JDE), Rue Belliard 103-113	61,328,867	46,141,415
Remorqueur building (REM), Rue Belliard 93	5,809,882	0
	<b><u>93,247,750</u></b>	<b><u>62,549,616</u></b>
<b><u>Buildings under Financial Leasing</u></b>		
VMA	24,157,951	16,865,970
	<b><u>24,157,951</u></b>	<b><u>16,865,970</u></b>
<b>TOTAL</b>	<b>117,405,701</b>	<b>79,415,586</b>

	31/12/2023	31/12/2022
Land & Building under Finance Lease	9,300,237	8,040,367
Land	42,643,384	42,643,384
Own Buildings	18,844,929	22,835,014
	<b>70,788,550</b>	<b>73,518,765</b>

At 31 December 2023, the EESC and the CoR jointly :

- owned 3 buildings :
  - Since 19 November 2018, both Committees acquired the JDE building by exercising the purchase option,
  - Since 9 December 2019, both Committees acquired the BVS and REM buildings by exercising the purchase option,
- hold the VMA building under long-term lease, since 16 September 2022,

From 1st January to 15 September 2022, the committees held the TR74 and B68 buildings under long-term lease,

### Exchange of buildings

On 28 August 2019, the European Commission, the European Economic and Social Committee and the European Committee of the Regions signed an administrative agreement concerning the exchange of emphyteosis of the following 3 buildings:

- 1, Building Belliard 68 (B68), located rue Belliard 68-72 to 1000 Brussels;
- 2, Building Trèves 74 (TR74), located rue de Trèves 74 to 1000 Brussels;
- 3, Building Van Maerlant (VMA), located rue Van Maerlant 2 to 1000 Brussels

As of 16 September 2022, the committees proceeded, with the Commission, to the exchange of Emphyteoses TR74 and B68 for the Emphyteose VMA,

From this date, the committees exercise and support all the rights and obligations arising from contracts relating to the VMA, at the discharge of the Commission and the latter assumes and supports all the rights and obligations of contracts relating to the B68 and TR74 at the discharge of the committees,

Obviously, from 1st January to 15 September 2022, each committee continued to exercise the obligations due to it, as in the past, according to the distribution key provided for in the cooperation agreement which unites them,

Consequently, until 15 September 2022, long-term leases of TR74 and B68 buildings were defined as financial leases and were therefore recognized and recognized as active, and their associated rental obligations as liabilities,

As a part of the deal, the committees planned in 2019 consequent renovation works for the VMA.

Except for a small amount committed in 2021, most of the expenses occurred in 2022 and 2023. About 9,5 mio € have been paid for the works at the end of 2023.

In collaboration with the CoR Accounting officer, we decided to capitalize all concerned amounts as Asset under construction until the future reception of the works, each Committees assuming their part as defined by the cooperation agreement.

In 2023, both Committees have capitalized the part of the assets under construction for which the final reception occurred. It concerned an amount of EUR 5,095,163 for both Committees.

The EESC's part of the total net asset value is EUR 71,151,493. On the liability side, the EESC's part of the total debt is EUR 48,654,631 (long-term debts of more than 5 years amount to EUR 10,182,008, and medium-term debts (from 1 to 5 years) amount to EUR 31,078,462 and debts at less than one year amount to EUR 7,394,161.

Land is included in the total net asset value, the acquisition values of the corresponding land for both Committees are as follows:

BvS	EUR 22,059,400
JDE	EUR 38,915,800
REM	EUR 3,580,000
VMA <sup>3</sup>	EUR 13,872,138

Both Committee's share the use and the management of several joint services which include the buildings management. This management is ruled by an administrative cooperation agreement. A new administrative cooperation agreement was signed at the end of 2021, In accordance with practice in previous years, each Committee's share in the net asset values and the liabilities of the five buildings is fixed as follows:

	EESC	CoR
BvS	67%	33%
JDE	67%	33%
REM	50%	50%
VMA <sup>4</sup>	40%	60%

Each Committee's contribution to the lease payments is defined in the cooperation agreement between the two Committees, The payments depend on the proportion of staff of each Committee according to the respective establishment plans, adopted by the budgetary authority, on 1 January of the previous financial year and may differ from the shares as defined in the table above.

<sup>3</sup> As of 16th of September 2022

<sup>4</sup> As of 16th of September 2022

## NOTE 5

## Plant and equipment

	31/12/2023	31/12/2022
Gross carrying amount, 1 January	101,454	90,207
Additions	1,849	11,247
Disposals	-10,514	0
Transfer between headings	0	0
Other changes	0	0
Gross carrying amount, 31 December	<b><u>92,789</u></b>	<b><u>101,454</u></b>
Accumulated depreciation, 1 January	-84,801	-81,735
Depreciation	-3,365	-3,066
Disposals	10,514	0
Transfer between headings	0	0
Other changes	0	0
Accumulated depreciation, 31 December	<b><u>-77,652</u></b>	<b><u>-84,801</u></b>
<b>Net carrying amount, 31 December</b>	<b>15,137</b>	<b>16,653</b>

## Other fixtures and fittings

	31/12/2023	31/12/2022
Gross carrying amount, 1 January	3,019,766	2,793,480
Additions	159,175	231,934
Disposals	-337,563	-5,648
Transfer between headings	0	0
Other changes	0	0
Gross carrying amount, 31 December	<b><u>2,841,378</u></b>	<b><u>3,019,766</u></b>
Accumulated depreciation, 1 January	-2,753,802	-2,519,835
Depreciation	-138,284	-239,614
Disposals	337,563	5,648
Transfer between headings	0	0
Write-back of Amortisation	<u>-7,654</u>	<u>0</u>
Accumulated depreciation, 31 December	<b><u>-2,562,177</u></b>	<b><u>-2,753,802</u></b>
<b>Net carrying amount, 31 December</b>	<b>279,201</b>	<b>265,964</b>

**NOTE 6****Furniture and vehicles**

	31/12/2023	31/12/2022
Gross carrying amount, 1 January	3,453,148	3,457,480
Additions	253,767	28,414
Disposals	-370,561	-32,746
Transfer between headings		
Other changes		
Gross carrying amount, 31 December	<b><u>3,336,354</u></b>	<b><u>3,453,148</u></b>
Accumulated depreciation, 1 January	-3,181,845	-3,134,157
Depreciation	-86,755	-80,953
Disposals	370,561	33,265
Transfer between headings		
Write-back of Amortisation	-6,955	-
Accumulated depreciation, 31 December	<b><u>-2,904,994</u></b>	<b><u>-3,181,845</u></b>
<b>Net carrying amount, 31 December</b>	<b>431,360</b>	<b>271,303</b>

## NOTE 7

## Computer hardware

	31/12/2023	31/12/2022
Gross carrying amount, 1 January	4,330,247	4,947,783
Additions	788,251	128,162
Disposals	-82,881	-745,698
Transfer between headings	0	0
Other changes	0	0
Gross carrying amount, 31 December	<b><u>5,035,617</u></b>	<b><u>4,330,247</u></b>
Accumulated depreciation, 1 January	-3,547,571	-3,782,893
Depreciation	-574,142	-510,376
Disposals	82,881	745,698
Transfer between headings	0	0
Other changes	0	0
Accumulated depreciation, 31 December	<b><u>-4,038,832</u></b>	<b><u>-3,547,571</u></b>
<b>Net carrying amount, 31 December</b>	<b>996,785</b>	<b>782,676</b>

Since 1 January 2019, the EESC has increased the threshold beyond which goods purchased are considered as assets from the previous acquisition value of 420€ to the new one of 1000€,

The depreciation rates are applied as per table of depreciation in point 2,5,3,



## II.

### Annual General Accounts 2023

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#### NOTE 8

#### Long-term receivables

	31/12/2023	31/12/2022
Other (advances to members)	22,885	19,298
	<b>22,885</b>	<b>19,298</b>

## NOTE 9

## Current receivables

	31/12/2023	31/12/2022
<b><u>Customers</u></b>		
Gross total	28,112	2,463
Amounts written down	<u>0</u>	<u>0</u>
Net value	<b><u>28,112</u></b>	<b><u>2,463</u></b>
<b><u>Member States</u></b>		
Gross total	722	6,368
Amounts written down	<u>0</u>	0
Net value, VAT to be recovered	<b><u>722</u></b>	<b><u>6,368</u></b>
<b><u>Other institutions</u></b>		
Gross total	0	876
Amounts written down	<u>0</u>	<u>0</u>
Net value	<b><u>0</u></b>	<b><u>876</u></b>
	<b>28,834</b>	<b>9,707</b>

**NOTE 10**

**Other long-term liabilities**

	31/12/2023	31/12/2022
<b><u>Buildings(*)</u></b>		
LT EESC part of the total debt (>5)	10,182,008	14,836,175
MT EESC part of the total debt (1-5)	25,544,978	27,072,068
	<b>35,726,986</b>	<b>41,908,243</b>
<b><u>Buildings under Financial Leasing(*)</u></b>		
LT EESC part of the total debt (>5)	0	1,492,915
MT EESC part of the total debt (1-5)	5,533,483	5,253,473
	<b>5,533,483</b>	<b>6,746,388</b>
	<b>41,260,469</b>	<b>48,654,631</b>
	<b>41,260,469</b>	<b>48,654,631</b>

\* Part of the charges (capital) that has to be paid after one year, See also note 4,

Since 2021, the long term liabilities are splitted between long and medium term,

**NOTE 11**

**Provisions for risks and charges**

	31/12/2023	31/12/2022
Possible outcome of pending court case	38,500	250,000
	<b>38,500</b>	<b>250,000</b>

## NOTE 12

## Current payables

	31/12/2023	31/12/2022
<b><u>Vendors</u></b>		
Gross total	2,024,319	4,160,413
<b><u>Staff</u></b>		
Gross total	-23	-5,500
Others	496	0
<b><u>Other institutions</u></b>		
European Commission	435,153	208,237
European Parliament	0	0
European Council	0	0
European Committee of the Regions	0	0
EU decentralised agencies	0	0
Gross total	435,153	208,237
	<b>2,459,945</b>	<b>4,363,150</b>

**NOTE 13**

**Long-term liabilities falling due within the year**

	31/12/2023	31/12/2022
Buildings(*)	6,181,256	5,827,072
Buildings under Financial Leasing(*)	1,212,905	1,151,528
	<b>7,394,161</b>	<b>6,978,600</b>

\* Part of the charges (capital) that has to be paid within one year, See also note 4,

In 2021, the long term liabilities falling due within the year are splitted between own buildings and leased buildings.

**NOTE 14****Contingent assets**

	31/12/2023	31/12/2022
Performance guarantees*	431,236	1,178,491
	<b>431,236</b>	<b>1,178,491</b>

(\*) The sum of performance guarantees in supplier contracts is EUR 431,236 at 31/12/2023. As the probability of inflow of economic benefits is low (estimated by management to be less than 5%) the value is insignificant.

**NOTE 15****Contingent liabilities and commitments for future funding**

	31/12/2023	31/12/2022
<b><u>Commitments for future funding</u></b>		
Commitments against appropriations not yet consumed (RAL)	-1,993,930	-1,497,880
Operating leases	2,500,446	4,791,953
Contractual commitments	4,699,834	2,305,480
Other	0	0
	<b>5,206,350</b>	<b>5,599,553</b>

**NOTE 16 Disclosures****Salaries**

In order to harmonize the methodologies on the distribution of salary codes with the respective GLs between the COR and the EESC, the accounting department decided to split the GL accounts of salaries which were previously included in the general account ( GL 62000000).

**Covid-19**

During 2021, the coronavirus outbreak has had huge impacts on the EU economy, As a non-adjusting event, the outbreak of the coronavirus does not require any adjustments to the figures reported in these annual accounts, For subsequent reporting periods, COVID-19 may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance, Based on the information available at the date of signature of these annual accounts, the financial effects of the coronavirus outbreak cannot be reliably estimated.

**Brexit**

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union, Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union, The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State,



At the date of transmission of these accounts, and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts, For further information on the impact of the Withdrawal Agreement on the EU, please see the 2023 consolidated EU annual accounts.

**Ukraine**

In accordance with EU accounting rule 19, Events after Reporting Date, the war in Ukraine, that began in February 2022 is a non adjusting event, thus not requiring any adjustments to the figures reported in these financial statements at 31 December 2023, For subsequent reporting periods, the war may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the facts and circumstances at the time of preparation of these financial statements, in particular the evolving situation, the financial effect of the war in Ukraine cannot be reliably estimated.



# **PART III**

**Annual Budgetary Accounts 2023  
(Modified Cash Accounting Principle)  
and  
Report on Budgetary and Financial  
Management**

**(Final)**



## PART III - INDEX

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## **1. GENERAL REMARKS ON THE BUDGET**

### **1.1 BUDGET OUTTURN 2023**

The total 2023 budget was EUR 158.8 million, of which EUR 156.7 million was spent or carried forward to 2024 as commitments<sup>1</sup>. This equals a take-up rate of 98.7%, compared to 96.1% in 2022. The 2023 figure shows that the EESC budget execution rate increased to slightly above the average level of the five years preceding the pandemic period. In 2023, the take-up rate of appropriations carried forward from 2022 was 86.8% (EUR 13.4 million), higher than the 76.9% rate in 2022 (EUR 15.5 million). This indicates a more efficient use of the available funds in 2023<sup>2</sup>.

### **1.2 ESTABLISHING THE 2023 BUDGET**

The EESC 2023 budget estimates including the 2022 salary update submitted to the Commission totalled EUR 160 454 221, an increase of 5.25% on the 2022 budget including the amending budget.

The most significant budget increase in the 2023 budget estimates was for salary-related expenses, totalling EUR 7.2 million and representing 90.03% of the overall increase on the 2022 budget. The estimates for salary-related expenditure included the impact of actual or expected salary adjustments, based on the parameters provided by the Commission. In addition, they were also based on a limited number of additional posts for the year 2023, namely, three AD posts (one AD 9 and two AD 5).

The second driver for the rise in expenditure was continued investment in IT to clear an acknowledged backlog and to reinforce digitalisation while simultaneously providing a more robust IT environment. As both Committees achieved in September 2022 the geographical concentration of buildings by exchanging the B68 and TRE buildings for the VMA building, stabilisation of the requested appropriations to keep the buildings maintained at an acceptable level became a priority. The total increase in the draft 2023 budget estimates compared to 2023 expenditure was EUR 8 002 578.

However, during the budget procedure, the European Commission applied a downward adjustment to the EESC budget request, totalling EUR 352 000, in order to respect the stable staffing policy. The Commission was not in a position to integrate the requested three additional posts into the consolidated Statement of Estimates for 2023, as the institutions' expenditure had

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<sup>1</sup> See table "Use of final appropriations (C1) in 2023", page 60.

<sup>2</sup> See table "Use of appropriations automatically carried forward from 2022 to 2023 (C8)", page 70.

to be kept within the limits of the sub-ceiling, as agreed for the 2021-2027 multiannual financial framework. Following the cut, the increase in the 2023 draft estimates compared to 2022 came down to 5.02%.

In its reading, the Council, in line with the horizontal approach applied to all institutions to increase the standard flat rate abatement on salaries by 1.8 percentage points, introduced reductions corresponding to EUR 1.54 million. The Council position of EUR 158 562 221 implied a nominal increase for the EESC budget of 4.01% compared to the 2022 budget.

The European Parliament subsequently suggested reinstating appropriations amounting to EUR 1 774 667. The Parliament restored all cuts by the Council (EUR 1 540 000), as well as two posts with the corresponding appropriations (EUR 234 667) initially removed by the European Commission. After the Parliament's reading, the EESC budget amounted to EUR 160 336 888, an increase of 5.17% compared to 2022.

On 14 November, the negotiators from the European Parliament and the Council reached a provisional agreement on the 2023 EU budget during the conciliation procedure. The conciliation set the budget back to the draft budget as amended by Amending Letter 1/2023 by the European Commission, with some exceptions. For the EESC, two of the three posts that had been previously cut were added to the establishment plan and appropriations increased by EUR 115 497 for "Remuneration and allowances". The Amending Letter 1/2023 had adjusted downwards appropriations on salary-related lines due to a lower salary update than included in the draft budget, and taken out EUR 70 167 for "Outside assistance for the operation, development and maintenance of software systems" following the permanent transfer of the budget for financing CERT-EU. This agreement meant that the EESC budget decreased by EUR 1 568 918.

On the basis of the outcome of the conciliation procedure, the Council adopted its official position on 22 November at the General Affairs Council meeting, and the European Parliament finally adopted the budget at its plenary session on 23 November.

The budget procedure resulted in an initial EESC budget for 2023 of EUR 158 767 970, corresponding to an increase of 4.14% on 2022. The establishment plan approved by the budgetary authority increased by two permanent posts in 2023 (671) compared to 2022 (669).

### **1.3 BUDGET GOVERNANCE 2023**

The CAF, the EESC's supervisory body for financial and budgetary affairs, prepares all decisions of a financial or budgetary nature for the EESC Bureau. The CAF meets, in general before each EESC Bureau meeting, around 11 times per year. In order to be able to deal with specific subjects



more efficiently, the CAF can set up subgroups on different topics. These subgroups are composed of three members, one from each group represented in the Committee.

The CAF supervises all budgetary procedures and, in particular, the establishment of budget estimates, budget implementation, the annual activity report, the discharge and the response to the Court of Auditors' annual report.

Each year, in preparation for the next budget, a three-member subgroup is set up by the CAF to analyse the draft estimates prepared by the administration and presented by the secretary-general. Based on this preparatory work and after deliberation, the CAF then submits the proposed draft estimates to the Bureau for approval and subsequent submission to the budgetary authority.

In 2023, the CAF streamlined its way of working and decision-making process, as reflected in the CAF Rules of Procedure adopted by the Bureau on 21 March 2023.

In 2023, the overall execution rate of the EESC's budget once again reached the upper level of the pre-COVID-19 period, with a take-up of 98.7%. In 2020 and 2021, it had decreased to 91.81% and 90.80% respectively, due to the very exceptional circumstances of the health crisis. The improved result in 2023 is also partly due to reallocation of appropriations amounting to EUR 3.74 million. Close monitoring of budget execution and support for the transfers by the CAF helped to achieve this.

The leftovers permitting the transfers mainly appeared on the budget lines for members' travel costs and allowances, as well as on staff expenses due to the significant nature of this budget. The unused appropriations were primarily earmarked to address the backlog in IT and buildings and to finance the EESC's new communication strategy. Reassigned funds also financed transfers to areas in need, such as "annual lease", "interpreting" and "energy", as the result of contract indexations. Total transfers made to the chapter "Buildings and associated costs" amounted to EUR 1 347 850, of which EUR 310 080 were allocated to "Fitting-out of premises".

The chapter "Communication, information and publications" received an additional EUR 733 258, to advance the implementation of the new EESC communication strategy approved by the EESC Bureau at the end of 2022, as well as to accelerate the digitisation of the archives. Significant transfers were also made to reinforce the chapter on "Data-processing and equipment". EUR 588 567 was assigned to implement the Digital Workplace, ensuring business support to software users, providing a more secure way of accessing the internet and to replace ageing technical equipment in several conference rooms.

Following the recommendation of the CAF, the EESC Bureau made a request to the Council to establish a structural allowance for remote meeting participation, based on the lessons learned

during the COVID-19 pandemic. In May 2023, the Council transformed the temporary allowance for remote participation into a permanent one, recognising remote attendance as an effective means to ensure broad and equitable participation in some EESC meetings. This decision was influenced by the enduring effects of the health crisis on travel, including fewer flights and connections to many places. The allowance is now regularly available for hybrid non-statutory meetings.

The CAF made considerable progress in its work with the European Parliament's CONT Committee, which helped ensure that the 2021 discharge was granted smoothly. As a reminder, the 2020 discharge was only adopted following an initial postponement. Both final discharges were achieved via a monthly information update on the follow-up to recommendations, which was sent to the relevant CONT Committee members and reinforced by direct contacts at the highest political level and in the administration.

The CAF and its building subgroup also dealt with the follow-up to the building strategy. After the main element of the building strategy, "geographical concentration", was achieved by exchanging the TRE and B68 buildings for the VMA building in September 2022, the building subgroup in 2023 focussed on the assessment of urgent projects related to legal obligations and other projects recommended for implementation in the near future.

In the past, the EESC had consistently taken a moderate approach to its budget estimates and has requested increases only based on well-justified exceptions. The "one-off" building investments requested to proceed with the renovation of the VMA building using the 2021 budget was accepted by the budgetary authority. Since then, the 2022 and the 2023 EESC budgets have aimed once again to ensure a very balanced approach to building matters.

The restrictions set by the current multiannual financial framework for the period 2021-2027, which is built on the assumption that the institutions would maintain a stable level of staffing and that annual inflation would not go beyond 2%, had to be respected despite inflation going well beyond this figure. This limitation posed a significant challenge, particularly for a smaller institution like the EESC.

The constraints on staff resources at the EESC remained very high in 2023 and this is likely to continue in the coming years. In spite of two additional administrator posts in 2023, the EESC remains the institution most affected by staff reductions, with a reduction of 7.7% compared to 2013 (671 down from 727).



## 2. REVENUE

		2023	
		Revenue and income recognised from:	
		2023	Carried over
<b>Total</b>		<b>20,735,078</b>	<b>593</b>
<b>3</b>	<b>Administrative revenue</b>	<b>20,735,078</b>	<b>593</b>
<b>30</b>	<b>Revenue from staff</b>	<b>15,360,086</b>	<b>0</b>
<b>300</b>	<b>Taxes and levies</b>	<b>7,967,368</b>	<b>0</b>
3000	Tax on the remunerations	6,654,281	
3001	Special levies on remunerations	1,313,087	
<b>301</b>	<b>Contributions to the pension scheme</b>	<b>7,392,718</b>	<b>0</b>
3010	Staff contributions to the pension scheme	7,123,157	
3011	Transfer or purchase of pension rights by staff	269,561	
<b>31</b>	<b>Revenue linked to property</b>	<b>690,154</b>	<b>0</b>
<b>311</b>	<b>Sale of other property</b>	<b>5,260</b>	
<b>312</b>	<b>Letting and subletting immovable property — Assigned revenue</b>	<b>684,894</b>	
<b>32</b>	<b>Revenue from the supply of goods, services and work — Assigned revenue</b>	<b>3,739,091</b>	<b>0</b>
<b>320</b>	<b>Revenue from the supply of goods, services and work — Assigned revenue</b>	<b>3,739,091</b>	<b>0</b>
3202	For other Institutions, agencies and EU bodies — Assigned revenue	3,739,091	
<b>33</b>	<b>Other administrative revenue</b>	<b>945,747</b>	<b>593</b>
<b>330</b>	<b>Repayment of amounts wrongly paid — Assigned revenue</b>	<b>150,911</b>	<b>0</b>
<b>333</b>	<b>Insurance payments received — Assigned revenue</b>	<b>736,219</b>	<b>0</b>
<b>338</b>	<b>Other revenue from administrative operations — Assigned revenue</b>	<b>33,300</b>	<b>413</b>
<b>339</b>	<b>Other revenue from administrative operations</b>	<b>25,318</b>	<b>180</b>
<b>4</b>	<b>Financial revenue, default interest and fines</b>	<b>0</b>	<b>0</b>
<b>40</b>	<b>Revenue from investments and accounts</b>	<b>0</b>	<b>0</b>
<b>400</b>	<b>Revenue from investments, loans granted and bank accounts</b>	<b>0</b>	<b>0</b>

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2023			2022				
Revenue and income cashed from:		Outstanding Balance	Revenue and income recognised from:		Revenue and income cashed from:		Outstanding Balance
2023	Carried over		2022	Carried over	2022	Carried over	
20,703,967	0	31,704	18,978,588	1,326	18,978,588	733	593
20,703,967	0	31,704	18,978,588	1,326	18,978,588	733	593
15,360,086	0	0	14,257,913	0	14,257,913	0	0
7,967,368	0	0	7,563,565	0	7,563,565	0	0
6,654,281			6,322,162		6,322,162		
1,313,087			1,241,403		1,241,403		
7,392,718	0	0	6,694,348	0	6,694,348	0	0
7,123,157			6,434,007		6,434,007		
269,561			260,341		260,341		
690,154	0	0	1,841,463	0	1,841,463	0	0
5,260			0		0		
684,894			1,841,463		1,841,463		
3,739,091	0	0	2,694,322	0	2,694,322	0	0
3,739,091	0	0	2,694,322	0	2,694,322	0	0
3,739,091			2,694,322	0	2,694,322		
914,635	0	31,704	184,890	1,326	184,890	733	593
137,799	0	13,112	23,157	733	23,157	733	0
736,219	0	0					
33,300	0	413	161,733	413	161,733	0	413
7,318	0	18,180	0	180	0	0	180
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0

### 3. FINAL APPROPRIATIONS

<b>Total</b>	
<b>1</b>	<b>Persons working with the institution</b>
<b>10</b>	<b>Members of the institution and delegates</b>
<b>100</b>	<b>Specific allowances and payments</b>
1000	Specific allowances and payments
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure
1008	Travel and subsistence allowances, attendance at meetings and associated expenditure of delegates of the CCMI
<b>105</b>	<b>Further training, language courses and other training</b>
<b>12</b>	<b>Officials and temporary staff</b>
<b>120</b>	<b>Remuneration and other entitlements</b>
1200	Remuneration and allowances
1202	Paid overtime
1204	Entitlements on entering the service, transfer and leaving the service
<b>122</b>	<b>Allowances upon early termination of service</b>
1220	Allowances for staff retired or placed on leave in the interests of the service
<b>14</b>	<b>Other staff and external services</b>
<b>140</b>	<b>Other staff and external persons</b>
1400	Other staff
1404	Graduate traineeships, grants and exchanges of officials
1408	Entitlements on entering the service, transfer and leaving the service
<b>142</b>	<b>External services</b>
1420	Supplementary services for the translation service and translation-outsourcing related tools
1422	External advice on legislative work
1424	Interinstitutional cooperation and external services in the field of personal management
<b>16</b>	<b>Other expenditure relating to persons working with the institution</b>
<b>161</b>	<b>Expenditure relating to staff management</b>
1610	Expenditure on recruitment
1612	Further training
<b>162</b>	<b>Missions</b>
<b>163</b>	<b>Activities relating to all persons working with the institution</b>
1630	Social welfare
1632	Social contacts between members of staff and other social measures
1634	Medical service
1636	Restaurants and canteens
1638	Early childhood centre and approved day nurseries
<b>164</b>	<b>Contribution to accredited European Schools</b>
1640	Contribution to accredited Type II European Schools

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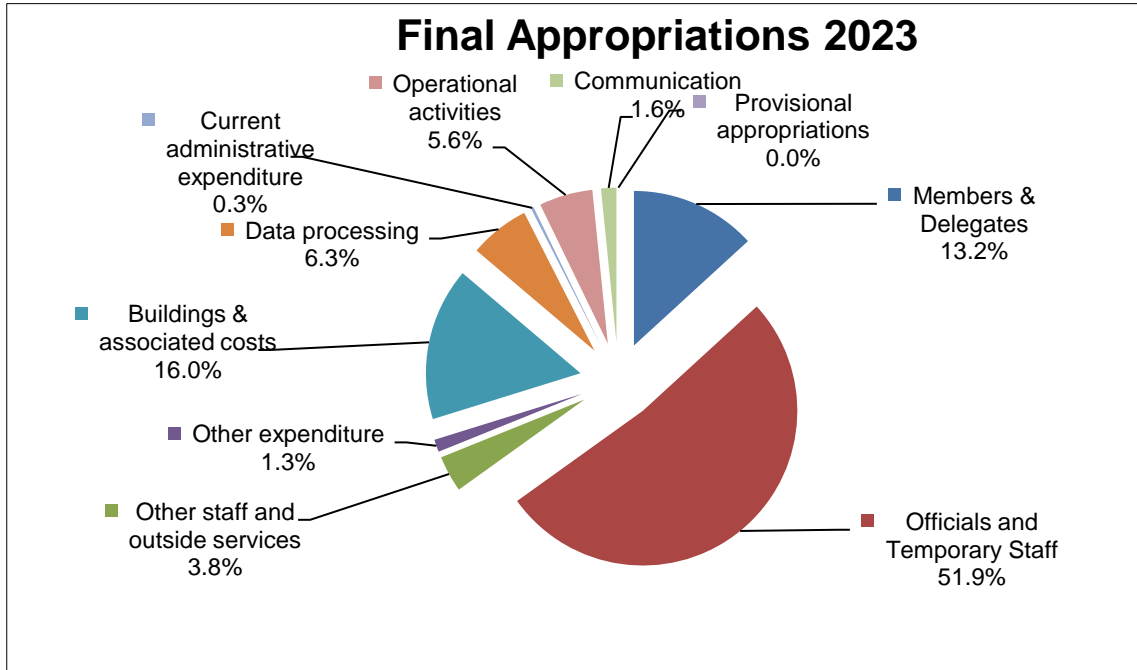
2023				2022
Initial	Amending Budget	Transfers	Final	Final
<b>158,767,970</b>	<b>0</b>	<b>0</b>	<b>158,767,970</b>	<b>152,451,643</b>
<b>113,770,409</b>	<b>0</b>	<b>-2,200,191</b>	<b>111,570,218</b>	<b>106,687,107</b>
<b>22,062,477</b>	<b>0</b>	<b>-1,155,732</b>	<b>20,906,745</b>	<b>20,914,481</b>
<b>21,977,477</b>	<b>0</b>	<b>-1,155,732</b>	<b>20,821,745</b>	<b>20,835,154</b>
449,320	0	0	449,320	449,320
21,006,981	0	-1,245,732	19,761,249	19,789,658
521,176	0	90,000	611,176	596,176
<b>85,000</b>	<b>0</b>	<b>0</b>	<b>85,000</b>	<b>79,327</b>
<b>83,625,712</b>	<b>0</b>	<b>-1,161,959</b>	<b>82,463,753</b>	<b>78,266,926</b>
<b>83,386,712</b>	<b>0</b>	<b>-1,184,959</b>	<b>82,201,753</b>	<b>78,076,926</b>
82,965,001	0	-1,184,959	81,780,042	77,627,535
23,446	0	0	23,446	23,062
398,265	0	0	398,265	426,329
<b>239,000</b>	<b>0</b>	<b>23,000</b>	<b>262,000</b>	<b>190,000</b>
239,000	0	23,000	262,000	190,000
<b>5,953,653</b>	<b>0</b>	<b>155,000</b>	<b>6,108,653</b>	<b>5,476,069</b>
<b>3,782,270</b>	<b>0</b>	<b>205,000</b>	<b>3,987,270</b>	<b>3,464,489</b>
2,856,267	0	250,000	3,106,267	2,612,989
860,964	0	-45,000	815,964	799,807
65,039	0	0	65,039	51,693
<b>2,171,383</b>	<b>0</b>	<b>-50,000</b>	<b>2,121,383</b>	<b>2,011,580</b>
1,290,000	0	-130,000	1,160,000	1,200,000
696,750	0	102,000	798,750	696,750
184,633	0	-22,000	162,633	114,830
<b>2,128,567</b>	<b>0</b>	<b>-37,500</b>	<b>2,091,067</b>	<b>2,029,631</b>
<b>616,450</b>	<b>0</b>	<b>140,000</b>	<b>756,450</b>	<b>607,437</b>
44,100	0	20,000	64,100	24,100
572,350	0	120,000	692,350	583,337
<b>378,974</b>	<b>0</b>	<b>25,000</b>	<b>403,974</b>	<b>403,974</b>
<b>1,133,143</b>	<b>0</b>	<b>-202,500</b>	<b>930,643</b>	<b>1,018,220</b>
55,000	0	0	55,000	55,000
185,967	0	0	185,967	141,220
143,000	0	0	143,000	143,000
68,904	0	-68,904	0	23,000
680,272	0	-133,596	546,676	656,000

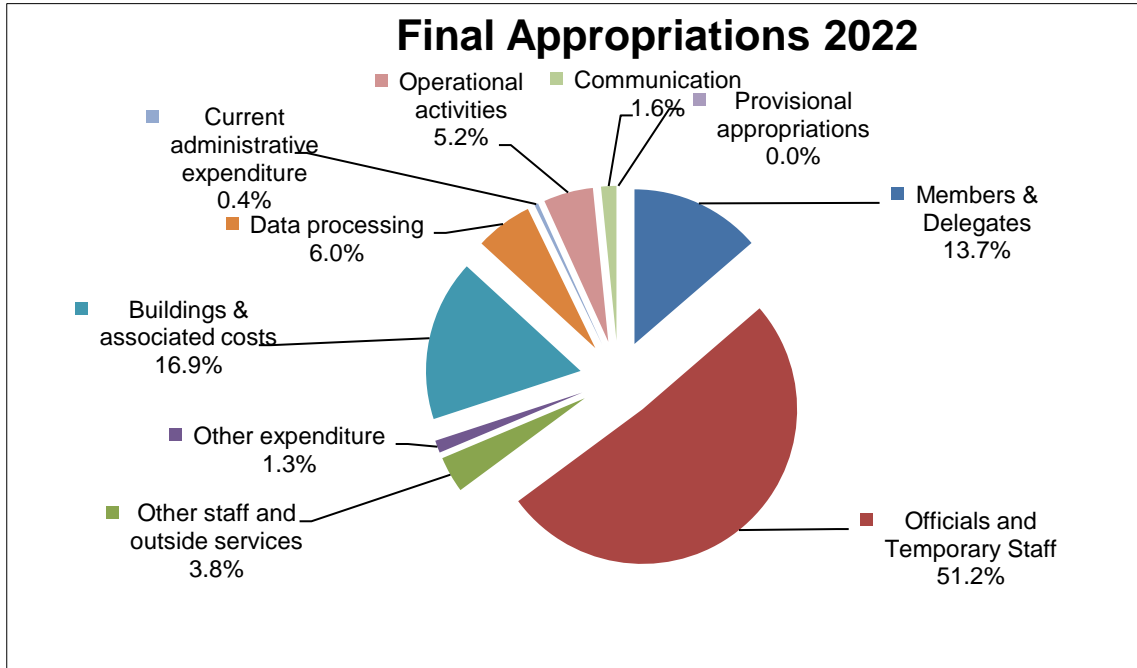
<b>Total</b>	
<b>2</b>	<b>Buildings, furniture, equipment and miscellaneous operating expenditure</b>
<b>20</b>	<b>Buildings and associated costs</b>
<b>200</b>	<b>Buildings</b>
2000	Rent
2001	Annual lease payments and similar expenditure
2007	Fitting-out of premises
2008	Other expenditure on buildings
<b>202</b>	<b>Other expenditure on buildings</b>
2022	Maintenance and cleaning
2024	Energy consumption
2026	Security and surveillance
2028	Insurance
<b>21</b>	<b>Data processing, equipment and furniture: purchase, hire and maintenance</b>
<b>210</b>	<b>Equipment, operating costs and services relating to data-processing and telecommunications</b>
2100	Purchase, servicing and maintenance of equipment and software, and related work
2102	Outside assistance for the operation, development and maintenance of software systems
2103	Telecommunications
<b>212</b>	<b>Furniture</b>
<b>214</b>	<b>Technical equipment and installations</b>
<b>216</b>	<b>Vehicles</b>
<b>23</b>	<b>Current administrative expenditure</b>
<b>230</b>	<b>Stationery, office supplies and miscellaneous consumables</b>
<b>231</b>	<b>Financial charges</b>
<b>232</b>	<b>Legal costs and damages</b>
<b>236</b>	<b>Postage on correspondence and delivery charges</b>
<b>238</b>	<b>Removal costs and other administrative expenditure</b>
<b>239</b>	<b>Environmental support</b>
<b>25</b>	<b>Operational activities</b>
<b>254</b>	<b>Meetings, conferences, congresses, seminars and other events</b>
2540	Miscellaneous expenditure on internal meetings
2542	Expenditure on the organisation of and participation in hearings and other events
2544	Costs of organising the work of the CCMI
2546	Representation expenses
2548	Interpreting
<b>26</b>	<b>Communication, publications and acquisition of documentation</b>
<b>260</b>	<b>Communication, information and publications</b>
2600	Communication
2602	Publishing and promotion of publications
<b>262</b>	<b>Documentation, digitisation and studies</b>
2620	Foresight studies, general studies and research
2622	Documentation and information resources
2624	Document management and digitisation



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2023				2022
Initial	Amending Budget	Transfers	Final	Final
<b>158,767,970</b>	<b>0</b>	<b>0</b>	<b>158,767,970</b>	<b>152,451,643</b>
<b>44,997,561</b>	<b>0</b>	<b>2,200,191</b>	<b>47,197,752</b>	<b>45,764,536</b>
<b>24,337,908</b>	<b>0</b>	<b>1,035,340</b>	<b>25,373,248</b>	<b>25,712,663</b>
<b>17,381,376</b>	<b>0</b>	<b>1,035,340</b>	<b>18,416,716</b>	<b>16,964,345</b>
982,568	0	-45,751	936,817	2,568,457
14,346,387	0	914,323	15,260,710	12,481,864
1,516,118	0	310,080	1,826,198	1,538,899
536,303	0	-143,312	392,991	375,125
<b>6,956,532</b>	<b>0</b>	<b>0</b>	<b>6,956,532</b>	<b>8,748,318</b>
3,445,430	0	-3,237	3,442,193	4,242,095
757,944	0	123,447	881,391	1,829,206
2,639,739	0	-106,857	2,532,882	2,572,162
113,419	0	-13,353	100,066	104,855
<b>9,677,428</b>	<b>0</b>	<b>255,218</b>	<b>9,932,646</b>	<b>9,081,041</b>
<b>8,236,541</b>	<b>0</b>	<b>0</b>	<b>8,236,541</b>	<b>7,627,058</b>
2,670,107	0	128,086	2,798,193	3,229,016
4,216,305	0	205,263	4,421,568	3,153,529
1,350,129	0	-333,349	1,016,780	1,244,513
<b>196,373</b>	<b>0</b>	<b>0</b>	<b>196,373</b>	<b>180,791</b>
<b>1,176,014</b>	<b>0</b>	<b>255,218</b>	<b>1,431,232</b>	<b>1,181,466</b>
<b>68,500</b>	<b>0</b>	<b>0</b>	<b>68,500</b>	<b>91,726</b>
<b>609,896</b>	<b>0</b>	<b>-151,208</b>	<b>458,688</b>	<b>588,942</b>
<b>144,604</b>	<b>0</b>	<b>-48,503</b>	<b>96,101</b>	<b>155,611</b>
<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>
<b>150,000</b>	<b>0</b>	<b>-40,000</b>	<b>110,000</b>	<b>150,000</b>
<b>69,500</b>	<b>0</b>	<b>-30,000</b>	<b>39,500</b>	<b>61,140</b>
<b>177,792</b>	<b>0</b>	<b>-53,093</b>	<b>124,699</b>	<b>194,059</b>
<b>60,000</b>	<b>0</b>	<b>20,388</b>	<b>80,388</b>	<b>20,132</b>
<b>8,514,811</b>	<b>0</b>	<b>350,000</b>	<b>8,864,811</b>	<b>7,916,811</b>
<b>8,514,811</b>	<b>0</b>	<b>350,000</b>	<b>8,864,811</b>	<b>7,916,811</b>
218,500	0	71,000	289,500	265,000
641,311	0	-6,000	635,311	558,311
40,000	0	-20,000	20,000	40,000
90,000	0	-45,000	45,000	53,500
7,525,000	0	350,000	7,875,000	7,000,000
<b>1,857,518</b>	<b>0</b>	<b>710,841</b>	<b>2,568,359</b>	<b>2,465,079</b>
<b>1,271,000</b>	<b>0</b>	<b>390,514</b>	<b>1,661,514</b>	<b>1,753,000</b>
845,000	0	50,000	895,000	882,000
426,000	0	340,514	766,514	871,000
<b>586,518</b>	<b>0</b>	<b>320,327</b>	<b>906,845</b>	<b>712,079</b>
300,000	0	-22,417	277,583	250,000
194,500	0	22,665	217,165	227,061
92,018	0	320,079	412,097	235,018





#### 4. USE OF FINAL APPROPRIATIONS (C1) IN 2023

		Final Appropriations
<b>Total</b>		<b>158,767,970</b>
<b>1</b>	<b>Persons working with the institution</b>	<b>111,570,218</b>
<b>10</b>	<b>Members of the institution and delegates</b>	<b>20,906,745</b>
<b>100</b>	<b>Specific allowances and payments</b>	<b>20,821,745</b>
1000	Specific allowances and payments	449,320
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	19,761,249
1008	Travel and subsistence allowances, attendance at meetings and associated expenditure of delegates of the CCMI	611,176
<b>105</b>	<b>Further training, language courses and other training</b>	<b>85,000</b>
<b>12</b>	<b>Officials and temporary staff</b>	<b>82,463,753</b>
<b>120</b>	<b>Remuneration and other entitlements</b>	<b>82,201,753</b>
1200	Remuneration and allowances	81,780,042
1202	Paid overtime	23,446
1204	Entitlements on entering the service, transfer and leaving the service	398,265
<b>122</b>	<b>Allowances upon early termination of service</b>	<b>262,000</b>
1220	Allowances for staff retired or placed on leave in the interests of the service	262,000
<b>14</b>	<b>Other staff and external services</b>	<b>6,108,653</b>
<b>140</b>	<b>Other staff and external persons</b>	<b>3,987,270</b>
1400	Other staff	3,106,267
1404	Graduate traineeships, grants and exchanges of officials	815,964
1408	Entitlements on entering the service, transfer and leaving the service	65,039
<b>142</b>	<b>External services</b>	<b>2,121,383</b>
1420	Supplementary services for the translation service and translation-outsourcing related tools	1,160,000
1422	External advice on legislative work	798,750
1424	Interinstitutional cooperation and external services in the field of personal management	162,633
<b>16</b>	<b>Other expenditure relating to persons working with the institution</b>	<b>2,091,067</b>
<b>161</b>	<b>Expenditure relating to staff management</b>	<b>756,450</b>
1610	Expenditure on recruitment	64,100
1612	Further training	692,350
<b>162</b>	<b>Missions</b>	<b>403,974</b>
<b>163</b>	<b>Activities relating to all persons working with the institution</b>	<b>930,643</b>
1630	Social welfare	55,000
1632	Social contacts between members of staff and other social measures	185,967
1634	Medical service	143,000
1638	Early childhood centre and approved day nurseries	546,676

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Committed	Committed (%)	Payments	Appropriations carried forward to 2024	Unused appropriations	Unused Appropriations (%)
<b>156,709,673</b>	<b>98.70%</b>	<b>143,954,449</b>	<b>12,755,224</b>	<b>2,058,297</b>	<b>1.30%</b>
<b>109,885,141</b>	<b>98.49%</b>	<b>106,928,742</b>	<b>2,956,399</b>	<b>1,685,077</b>	<b>1.51%</b>
<b>20,047,704</b>	<b>95.89%</b>	<b>18,903,446</b>	<b>1,144,258</b>	<b>859,041</b>	<b>4.11%</b>
<b>19,978,778</b>	<b>95.95%</b>	<b>18,847,034</b>	<b>1,131,745</b>	<b>842,967</b>	<b>4.05%</b>
356,353	79.31%	260,048	96,306	92,967	20.69%
19,011,249	96.20%	17,999,617	1,011,632	750,000	3.80%
611,176	100.00%	587,369	23,807	0	0.00%
<b>68,926</b>	<b>81.09%</b>	<b>56,413</b>	<b>12,513</b>	<b>16,074</b>	<b>18.91%</b>
<b>82,358,776</b>	<b>99.87%</b>	<b>81,508,255</b>	<b>850,521</b>	<b>104,977</b>	<b>0.13%</b>
<b>82,104,486</b>	<b>99.88%</b>	<b>81,253,965</b>	<b>850,521</b>	<b>97,267</b>	<b>0.12%</b>
81,742,498	99.95%	80,998,997	743,501	37,544	0.05%
13,724	58.53%	13,724	0	9,722	41.47%
348,265	87.45%	241,245	107,020	50,000	12.55%
<b>254,290</b>	<b>97.06%</b>	<b>254,290</b>	<b>0</b>	<b>7,710</b>	<b>2.94%</b>
254,290	97.06%	254,290	0	7,710	2.94%
<b>5,576,996</b>	<b>91.30%</b>	<b>5,242,737</b>	<b>334,259</b>	<b>531,657</b>	<b>8.70%</b>
<b>3,619,812</b>	<b>90.78%</b>	<b>3,530,067</b>	<b>89,745</b>	<b>367,458</b>	<b>9.22%</b>
2,819,035	90.75%	2,786,438	32,597	287,232	9.25%
770,738	94.46%	721,830	48,908	45,226	5.54%
30,039	46.19%	21,799	8,240	35,000	53.81%
<b>1,957,184</b>	<b>92.26%</b>	<b>1,712,671</b>	<b>244,514</b>	<b>164,199</b>	<b>7.74%</b>
1,118,494	96.42%	945,568	172,926	41,506	3.58%
773,750	96.87%	702,162	71,588	25,000	3.13%
64,940	39.93%	64,940	0	97,693	60.07%
<b>1,901,665</b>	<b>90.94%</b>	<b>1,274,304</b>	<b>627,361</b>	<b>189,402</b>	<b>9.06%</b>
<b>688,943</b>	<b>91.08%</b>	<b>348,678</b>	<b>340,264</b>	<b>67,507</b>	<b>8.92%</b>
50,328	78.52%	30,913	19,415	13,772	21.48%
638,614	92.24%	317,765	320,849	53,736	7.76%
<b>400,974</b>	<b>99.26%</b>	<b>321,353</b>	<b>79,621</b>	<b>3,000</b>	<b>0.74%</b>
<b>811,748</b>	<b>87.22%</b>	<b>604,273</b>	<b>207,476</b>	<b>118,895</b>	<b>12.78%</b>
43,110	78.38%	26,760	16,350	11,890	21.62%
127,711	68.67%	89,111	38,600	58,256	31.33%
94,251	65.91%	34,556	59,695	48,749	34.09%
546,676	100.00%	453,845	92,831	0	0.00%

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		<b>Final Appropriations</b>
<b>Total</b>		<b>158,767,970</b>
<b>2</b>	<b>Buildings, furniture, equipment and miscellaneous operating expenditure</b>	<b>47,197,752</b>
<b>20</b>	<b>Buildings and associated costs</b>	<b>25,373,248</b>
<b>200</b>	<b>Buildings</b>	<b>18,416,716</b>
2000	Rent	936,817
2001	Annual lease payments and similar expenditure	15,260,710
2007	Fitting-out of premises	1,826,198
2008	Other expenditure on buildings	392,991
<b>202</b>	<b>Other expenditure on buildings</b>	<b>6,956,532</b>
2022	Maintenance and cleaning	3,442,193
2024	Energy consumption	881,391
2026	Security and surveillance	2,532,882
2028	Insurance	100,066
<b>21</b>	<b>Data processing, equipment and furniture: purchase, hire and maintenance</b>	<b>9,932,646</b>
<b>210</b>	<b>Equipment, operating costs and services relating to data-processing and telecommunications</b>	<b>8,236,541</b>
2100	Purchase, servicing and maintenance of equipment and software, and related work	2,798,193
2102	Outside assistance for the operation, development and maintenance of software systems	4,421,568
2103	Telecommunications	1,016,780
<b>212</b>	<b>Furniture</b>	<b>196,373</b>
<b>214</b>	<b>Technical equipment and installations</b>	<b>1,431,232</b>
<b>216</b>	<b>Vehicles</b>	<b>68,500</b>
<b>23</b>	<b>Current administrative expenditure</b>	<b>458,688</b>
<b>230</b>	<b>Stationery, office supplies and miscellaneous consumables</b>	<b>96,101</b>
<b>231</b>	<b>Financial charges</b>	<b>8,000</b>
<b>232</b>	<b>Legal costs and damages</b>	<b>110,000</b>
<b>236</b>	<b>Postage on correspondence and delivery charges</b>	<b>39,500</b>
<b>238</b>	<b>Removal costs and other administrative expenditure</b>	<b>124,699</b>
<b>239</b>	<b>Environmental support</b>	<b>80,388</b>
<b>25</b>	<b>Operational activities</b>	<b>8,864,811</b>
<b>254</b>	<b>Meetings, conferences, congresses, seminars and other events</b>	<b>8,864,811</b>
2540	Miscellaneous expenditure on internal meetings	289,500
2542	Expenditure on the organisation of and participation in hearings and other events	635,311
2544	Costs of organising the work of the CCMI	20,000
2546	Representation expenses	45,000
2548	Interpreting	7,875,000
<b>26</b>	<b>Communication, publications and acquisition of documentation</b>	<b>2,568,359</b>
<b>260</b>	<b>Communication, information and publications</b>	<b>1,661,514</b>
2600	Communication	895,000
2602	Publishing and promotion of publications	766,514
<b>262</b>	<b>Documentation, digitisation and studies</b>	<b>906,845</b>
2620	Foresight studies, general studies and research	277,583
2622	Documentation and information resources	217,165
2624	Document management and digitisation	412,097

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Committed	Committed (%)	Payments	Appropriations carried forward to 2024	Unused appropriations	Unused Appropriations (%)
<b>156,709,673</b>	<b>98.70%</b>	<b>143,954,449</b>	<b>12,755,224</b>	<b>2,058,297</b>	<b>1.30%</b>
<b>46,824,533</b>	<b>99.21%</b>	<b>37,025,707</b>	<b>9,798,825</b>	<b>373,219</b>	<b>0.79%</b>
<b>25,344,391</b>	<b>99.89%</b>	<b>22,152,370</b>	<b>3,192,020</b>	<b>28,857</b>	<b>0.11%</b>
<b>18,390,756</b>	<b>99.86%</b>	<b>16,385,986</b>	<b>2,004,770</b>	<b>25,960</b>	<b>0.14%</b>
910,858	97.23%	909,744	1,113	25,959	2.77%
15,260,710	100.00%	15,257,145	3,565	0	0.00%
1,826,198	100.00%	0	1,826,198	0	0.00%
392,991	100.00%	219,097	173,894	0	0.00%
<b>6,953,634</b>	<b>99.96%</b>	<b>5,766,384</b>	<b>1,187,250</b>	<b>2,898</b>	<b>0.04%</b>
3,442,107	100.00%	2,263,389	1,178,718	86	0.00%
881,391	100.00%	881,391	0	0	0.00%
2,531,643	99.95%	2,525,976	5,667	1,239	0.05%
98,493	98.43%	95,629	2,864	1,573	1.57%
<b>9,907,841</b>	<b>99.75%</b>	<b>6,657,611</b>	<b>3,250,230</b>	<b>24,805</b>	<b>0.25%</b>
<b>8,232,755</b>	<b>99.95%</b>	<b>5,609,799</b>	<b>2,622,957</b>	<b>3,786</b>	<b>0.05%</b>
2,798,193	100.00%	2,406,045	392,148	0	0.00%
4,417,783	99.91%	2,298,855	2,118,927	3,785	0.09%
1,016,780	100.00%	904,899	111,881	0	0.00%
<b>196,010</b>	<b>99.81%</b>	<b>178,106</b>	<b>17,903</b>	<b>363</b>	<b>0.19%</b>
<b>1,424,784</b>	<b>99.55%</b>	<b>819,529</b>	<b>605,256</b>	<b>6,448</b>	<b>0.45%</b>
<b>54,291</b>	<b>79.26%</b>	<b>50,178</b>	<b>4,114</b>	<b>14,209</b>	<b>20.74%</b>
<b>327,966</b>	<b>71.50%</b>	<b>178,970</b>	<b>148,996</b>	<b>130,722</b>	<b>28.50%</b>
<b>74,857</b>	<b>77.89%</b>	<b>66,238</b>	<b>8,619</b>	<b>21,244</b>	<b>22.11%</b>
<b>1,500</b>	<b>18.75%</b>	<b>0</b>	<b>1,500</b>	<b>6,500</b>	<b>81.25%</b>
<b>9,468</b>	<b>8.61%</b>	<b>9,468</b>	<b>0</b>	<b>100,532</b>	<b>91.39%</b>
<b>38,190</b>	<b>96.68%</b>	<b>11,832</b>	<b>26,359</b>	<b>1,310</b>	<b>3.32%</b>
<b>123,563</b>	<b>99.09%</b>	<b>91,433</b>	<b>32,130</b>	<b>1,136</b>	<b>0.91%</b>
<b>80,388</b>	<b>100.00%</b>	<b>0</b>	<b>80,388</b>	<b>0</b>	<b>0.00%</b>
<b>8,727,225</b>	<b>98.45%</b>	<b>7,434,583</b>	<b>1,292,642</b>	<b>137,586</b>	<b>1.55%</b>
<b>8,727,225</b>	<b>98.45%</b>	<b>7,434,583</b>	<b>1,292,642</b>	<b>137,586</b>	<b>1.55%</b>
276,641	95.56%	219,852	56,789	12,859	4.44%
530,500	83.50%	430,488	100,012	104,811	16.50%
7,140	35.70%	6,631	509	12,860	64.30%
38,000	84.44%	22,293	15,707	7,000	15.56%
7,874,944	100.00%	6,755,320	1,119,625	56	0.00%
<b>2,517,110</b>	<b>98.00%</b>	<b>602,172</b>	<b>1,914,938</b>	<b>51,249</b>	<b>2.00%</b>
<b>1,660,671</b>	<b>99.95%</b>	<b>401,059</b>	<b>1,259,613</b>	<b>843</b>	<b>0.05%</b>
894,951	99.99%	350,155	544,796	49	0.01%
765,720	99.90%	50,903	714,816	794	0.10%
<b>856,439</b>	<b>94.44%</b>	<b>201,113</b>	<b>655,325</b>	<b>50,406</b>	<b>5.56%</b>
227,550	81.98%	0	227,550	50,033	18.02%
216,793	99.83%	154,740	62,052	372	0.17%
412,096	100.00%	46,373	365,723	1	0.00%

#### **4.1 COMMENTS ON USE OF FINAL APPROPRIATIONS (C1) IN 2023**

For all budget headings with non-committed appropriations of more than EUR 25 000, representing more than 5% of the final appropriations, more detailed information is provided below.

##### ***1000: Specific allowances and payments***

- ❖ Amount not committed: EUR 92 967 (20.69%)

These appropriations cover insurance for members, the special duty allowance for the president and the vice-presidents, the issuing of laissez-passers for members, management fees for the travel agency, specific measures for members with disabilities and expenses for preventive medical activities for members. A certain safety margin is needed to cover measures for members with disabilities and unforeseeable expenses not covered by the insurance contract. A call for tenders for individual assistance to be provided to a member with reduced mobility was closed later than expected, and the contract only came into force at the beginning of 2024. Furthermore, medical care for members was used much less than could possibly be expected. The service level agreement signed between the EESC and the European Parliament ended in September 2023, without the Parliament sending a debit note for the COVID-tests carried out for EESC members. Finally, very few members requested a laissez-passers in 2023.

##### ***1204: Entitlements on entering the service, transfer and leaving the service***

- ❖ Amount not committed: EUR 50 000 (12.55%)

These appropriations cover various statutory allowances and removal costs for officials and temporary agents on entering or leaving the service. The number of staff members entering or leaving the service is inherently difficult to predict. Likewise, the various allowances are highly dependent on the personal situation of the official concerned (family composition, place of recruitment, grade). Removal and installation allowances can be granted up to one year after entering the service and three years after leaving the service.

##### ***1400: Other staff***

- ❖ Amount not committed: EUR 287 232 (9.25%)

These appropriations are intended to cover salary costs and allowances for contractual and interim staff and special advisors. The low uptake can be explained by several factors:



In May 2023 the spending forecasts for this budget line, taking into account the planned recruitment of contractual agents and the initially forecasted adaptation rate of salaries, showed a potential deficit. Therefore, a transfer of EUR 280 000 had been requested and approved. However, the final adaptation rate was lower than initially communicated.

In addition, several planned recruitments took place with a considerable delay due to:

- last-minute withdrawals by candidates and the need to find another suitable candidate, as well as the notice period to be respected;
- the high proportion of candidates who have failed to pass CAST tests organised by EPSO, which is a statutory pre-condition for recruitment;
- certain delays in selection procedures due to the specific situation in the requesting service.

Moreover, due to the personal situation or the limited professional experience of some candidates, some recruitments generated lower costs than initially forecast based on an average remuneration in the respective function.

#### ***1404: Graduate traineeships, grants and exchanges of officials***

- ❖ Amount not committed: EUR 45 226 (5.54%)

These appropriations are intended to cover expenses for trainees and exchanges of officials with the public sector in the Member States. In 2023, the recruitment of one seconded national expert (SNE), out of a total of seven SNEs, was cancelled shortly before the planned starting date due to a last-minute refusal by national authorities, thus generating a new selection process which, due to the specific nature of SNE selections, takes at least six months. As a result, the recruitment was postponed by seven months. Another seconded national expert took up duty two months later than expected due to administrative reasons in the country of origin. These factors explain the lower consumption of the budget.

#### ***1408: Entitlements on entering the service, transfer and leaving the service***

- ❖ Amount not committed: EUR 35 000 (53.81%)

These appropriations cover various statutory allowances and removal costs for contractual agents entering or leaving the service. Their number is inherently difficult to predict. Likewise, the various allowances are highly dependent on the personal situation of the agent concerned (family composition, place of recruitment, grade). Removal and installation allowances can be granted up to one year after entering the service and three years after leaving the service. Given the small amount in appropriations for this item, even a single case could have a significant budgetary impact. Therefore, a sufficient margin must be maintained. However, recent years have shown a quite low uptake of this budget, since most contractual agents are recruited in Belgium and very rarely from abroad, and at the end of their contract very seldomly return to their country of origin.

In light of the underspending of the last few years, the 2024 and 2025 budget requests were reduced.

***1424: Interinstitutional cooperation and external services in the field of personnel management***

Amount not committed: EUR 97 693 (60.07%)

These appropriations are intended to cover interinstitutional cooperation activities and also included the costs of services provided by the European Commission's Paymaster Office (PMO) and Directorate-General for Human Resources (DG HR) to achieve administrative synergies. The service level agreement (SLA) signed with the PMO in 2021 covers the management of in or out transfers, supplementary adjustments, and payments linked to pensions. As these services are now considered as "baseline services", the PMO did not charge for them in 2022 or in 2023. However, we were informed about this new approach only at a later stage of the budget procedure for 2023. Moreover, the budget request included an amount for administrative enquiries to be conducted by the Investigation and Disciplinary Office (IDOC) of the European Commission but in the end no enquiries were needed.

***1612: Further training***

❖ Amount not committed: EUR 53 736 (7.76%)

These appropriations cover the organisation of training courses as well as language courses for staff, on an interinstitutional basis. The unused funds are mainly due to a delay in implementation of the upcoming interinstitutional framework contract on coaching and management training. Furthermore, due to a larger online provision of courses, mission expenditure linked to external training activities was lower and helped to save costs. In addition, a lower number of intensive languages courses abroad in the framework of the Special Linguistic Training Scheme for Translators contributed to the lower execution of the budget line.

***1632: Social contacts between members of staff and other social measures***

❖ Amount not committed: EUR 58 256 (31.33%)

This appropriation is intended to encourage and provide financial backing for schemes to promote social contact between staff of the institution and to develop a sense of well-being at work. While the organisation of social events increased in 2023, events planned in cooperation with the managing service did not increase to the same extent.

Moreover, the appropriations cover the institution's financial contribution towards Green Mobility to encourage the use of public transport and bicycles. With teleworking now well established in accordance with the new working conditions decision and resulting in less commuting, fewer requests were received for a contribution to public transport tickets. An interinstitutional call for tender for electric bikes did not lead to results.

***1634: Medical Service***

- ❖ Amount not committed: EUR 48 749 (34.09%)

This appropriation covers, on the one hand, the Medical Service's operating costs, and on the other, the reimbursement of preventive annual check-ups. When the budget was set up during the COVID-19 health crisis, the budget request for 2023 was increased as a preventive measure to be able to cover additional costs for the functioning of the service. These appropriations were not needed in the end as the health situation improved. Annual medical examinations were taken up again but were not yet at the same level as before the pandemic, so fewer reimbursements were made.

***232: Legal costs and damages***

- ❖ Amount not committed: EUR 100 532 (91.39%)

This appropriation mainly covers all costs deriving from the EESC's involvement in cases before Union and national courts as well as the cost of legal services. Given the limited number of files and the uncertainty about the timing and outcome of court decisions, it is very difficult to predict actual expenses with accuracy, which explains the low execution rate of this budget heading. Some of the anticipated costs did not materialise at all or have not yet done so, and a part of the budget was therefore left unused. The reason was either because the Legal Service was successful in obtaining favourable rulings in cases before the EU courts or because cases before the national courts have not yet started.

***2542: Expenditure on the organisation of and participation in hearings and other events***

- ❖ Amount not committed EUR 104 811 (16.50%)

This appropriation covers representation expenses as well as the cost of external participation related to events. The number of activities was slightly reduced following the mid-term renewal of the Committee and various EESC activities were organised in hybrid mode allowing remote attendance. Consequently, the reimbursement cost of external speakers and guests was more

modest. Catering costs were also lower since there were fewer in-person events with fewer external participants present.

***2620: Foresight studies, general studies and research***

- ❖ Amount not committed: EUR 50 033 (18.02%)

This appropriation covers the cost of studies contracted out to experts and research institutes. The lower-than-expected budget execution in 2023 is due to two factors: five contracts for studies were awarded for less than the estimated amounts and two planned studies had to be cancelled at the end of the year as, even after a relaunch, no tender was received.



5. USE OF APPROPRIATIONS AUTOMATICALLY CARRIED FORWARD FROM 2022 TO 2023 (C8)

Total	
<b>1</b>	<b>Persons working with the institution</b>
<b>10</b>	<b>Members of the institution and delegates</b>
<b>100</b>	<b>Specific allowances and payments</b>
1000	Specific allowances and payments
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure
1008	Travel and subsistence allowances, attendance at meetings and associated expenditure of delegates of the CCMI
<b>105</b>	<b>Further training, language courses and other training</b>
<b>12</b>	<b>Officials and temporary staff</b>
<b>120</b>	<b>Remuneration and other entitlements</b>
1200	Remuneration and allowances
1204	Entitlements on entering the service, transfer and leaving the service
<b>14</b>	<b>Other staff and external services</b>
<b>140</b>	<b>Other staff and external persons</b>
1400	Other staff
1404	Graduate traineeships, grants and exchanges of officials
<b>142</b>	<b>External services</b>
1420	Supplementary services for the translation service and translation-outsourcing related tools
1422	External advice on legislative work
<b>16</b>	<b>Other expenditure relating to persons working with the institution</b>
<b>161</b>	<b>Expenditure relating to staff management</b>
1610	Expenditure on recruitment
1612	Further training
<b>162</b>	<b>Missions</b>
<b>163</b>	<b>Activities relating to all persons working with the institution</b>
1630	Social welfare
1632	Social contacts between members of staff and other social measures
1634	Medical service
1638	Early childhood centre and approved day nurseries

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Appropriations	Payments	Payments (%)	Unused	Unused (%)
<b>15,433,316</b>	<b>13,389,742</b>	<b>86.76%</b>	<b>2,043,574</b>	<b>13.24%</b>
<b>2,101,782</b>	<b>1,355,933</b>	<b>64.51%</b>	<b>745,849</b>	<b>35.49%</b>
<b>1,083,461</b>	<b>772,848</b>	<b>71.33%</b>	<b>310,613</b>	<b>28.67%</b>
<b>1,068,656</b>	<b>762,234</b>	<b>71.33%</b>	<b>306,422</b>	<b>28.67%</b>
153,618	51,264	33.37%	102,354	66.63%
845,568	691,478	81.78%	154,089	18.22%
69,471	19,491	28.06%	49,979	71.94%
<b>14,804</b>	<b>10,614</b>	<b>71.69%</b>	<b>4,191</b>	<b>28.31%</b>
<b>98,104</b>	<b>66,399</b>	<b>67.68%</b>	<b>31,704</b>	<b>32.32%</b>
<b>98,104</b>	<b>66,399</b>	<b>67.68%</b>	<b>31,704</b>	<b>32.32%</b>
64,668	46,863	72.47%	17,805	27.53%
33,435	19,536	58.43%	13,899	41.57%
<b>321,147</b>	<b>207,481</b>	<b>64.61%</b>	<b>113,665</b>	<b>35.39%</b>
<b>64,545</b>	<b>59,415</b>	<b>92.05%</b>	<b>5,130</b>	<b>7.95%</b>
26,973	26,228	97.24%	746	2.76%
37,571	33,187	88.33%	4,384	11.67%
<b>256,602</b>	<b>148,066</b>	<b>57.70%</b>	<b>108,536</b>	<b>42.30%</b>
179,910	125,596	69.81%	54,314	30.19%
76,692	22,470	29.30%	54,222	70.70%
<b>599,071</b>	<b>309,205</b>	<b>51.61%</b>	<b>289,866</b>	<b>48.39%</b>
<b>262,919</b>	<b>237,935</b>	<b>90.50%</b>	<b>24,984</b>	<b>9.50%</b>
4,463	0	0.01%	4,462	99.99%
258,457	237,935	92.06%	20,522	7.94%
<b>82,589</b>	<b>15,862</b>	<b>19.21%</b>	<b>66,727</b>	<b>80.79%</b>
<b>253,562</b>	<b>55,408</b>	<b>21.85%</b>	<b>198,155</b>	<b>78.15%</b>
5,729	2,936	51.24%	2,793	48.76%
50,606	23,266	45.98%	27,339	54.02%
75,611	29,206	38.63%	46,405	61.37%
121,617	0	0.00%	121,617	100.00%

<b>Total</b>	
<b>2</b>	<b>Buildings, furniture, equipment and miscellaneous operating expenditure</b>
<b>20</b>	<b>Buildings and associated costs</b>
<b>200</b>	<b>Buildings</b>
2000	Rent
2007	Fitting-out of premises
2008	Other expenditure on buildings
<b>202</b>	<b>Other expenditure on buildings</b>
2022	Maintenance and cleaning
2026	Security and surveillance
2028	Insurance
<b>21</b>	<b>Data processing, equipment and furniture: purchase, hire and maintenance</b>
<b>210</b>	<b>Equipment, operating costs and services relating to data-processing and telecommunications</b>
2100	Purchase, servicing and maintenance of equipment and software, and related work
2102	Outside assistance for the operation, development and maintenance of software systems
2103	Telecommunications
<b>212</b>	<b>Furniture</b>
<b>214</b>	<b>Technical equipment and installations</b>
<b>216</b>	<b>Vehicles</b>
<b>23</b>	<b>Current administrative expenditure</b>
<b>230</b>	<b>Stationery, office supplies and miscellaneous consumables</b>
<b>231</b>	<b>Financial charges</b>
<b>232</b>	<b>Legal costs and damages</b>
<b>236</b>	<b>Postage on correspondence and delivery charges</b>
<b>238</b>	<b>Removal costs and other administrative expenditure</b>
<b>25</b>	<b>Operational activities</b>
<b>254</b>	<b>Meetings, conferences, congresses, seminars and other events</b>
2540	Miscellaneous expenditure on internal meetings
2542	Expenditure on the organisation of and participation in hearings and other events
2544	Costs of organising the work of the CCMI
2546	Representation expenses
2548	Interpreting
<b>26</b>	<b>Communication, publications and acquisition of documentation</b>
<b>260</b>	<b>Communication, information and publications</b>
2600	Communication
2602	Publishing and promotion of publications
<b>262</b>	<b>Documentation, digitisation and studies</b>
2620	Foresight studies, general studies and research
2622	Documentation and information resources
2624	Document management and digitisation



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<b>13,331,534</b>	<b>12,033,809</b>	<b>90.27%</b>	<b>1,297,725</b>	<b>9.73%</b>
<b>6,766,358</b>	<b>5,978,667</b>	<b>88.36%</b>	<b>787,691</b>	<b>11.64%</b>
<b>4,624,436</b>	<b>4,092,025</b>	<b>88.49%</b>	<b>532,412</b>	<b>11.51%</b>
624,946	611,401	97.83%	13,545	2.17%
3,617,122	3,111,859	86.03%	505,263	13.97%
382,368	368,764	96.44%	13,603	3.56%
<b>2,141,922</b>	<b>1,886,642</b>	<b>88.08%</b>	<b>255,279</b>	<b>11.92%</b>
786,726	546,274	69.44%	240,452	30.56%
1,353,626	1,339,521	98.96%	14,106	1.04%
1,569	848	54.03%	721	45.97%
<b>3,816,644</b>	<b>3,608,347</b>	<b>94.54%</b>	<b>208,297</b>	<b>5.46%</b>
<b>2,971,891</b>	<b>2,826,308</b>	<b>95.10%</b>	<b>145,583</b>	<b>4.90%</b>
1,358,067	1,251,167	92.13%	106,900	7.87%
1,446,150	1,443,264	99.80%	2,886	0.20%
167,674	131,877	78.65%	35,797	21.35%
<b>177,313</b>	<b>177,313</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>
<b>653,473</b>	<b>598,519</b>	<b>91.59%</b>	<b>54,954</b>	<b>8.41%</b>
<b>13,967</b>	<b>6,207</b>	<b>44.44%</b>	<b>7,760</b>	<b>55.56%</b>
<b>221,491</b>	<b>114,748</b>	<b>51.81%</b>	<b>106,743</b>	<b>48.19%</b>
<b>69,992</b>	<b>50,247</b>	<b>71.79%</b>	<b>19,745</b>	<b>28.21%</b>
<b>4,500</b>	<b>0</b>	<b>0.00%</b>	<b>4,500</b>	<b>100.00%</b>
<b>48,300</b>	<b>0</b>	<b>0.00%</b>	<b>48,300</b>	<b>100.00%</b>
<b>38,010</b>	<b>5,655</b>	<b>14.88%</b>	<b>32,355</b>	<b>85.12%</b>
<b>60,689</b>	<b>58,846</b>	<b>96.96%</b>	<b>1,843</b>	<b>3.04%</b>
<b>736,901</b>	<b>626,444</b>	<b>85.01%</b>	<b>110,457</b>	<b>14.99%</b>
<b>736,901</b>	<b>626,444</b>	<b>85.01%</b>	<b>110,457</b>	<b>14.99%</b>
48,947	37,414	76.44%	11,533	23.56%
71,376	62,427	87.46%	8,949	12.54%
3,209	527	16.42%	2,682	83.58%
20,227	10,082	49.85%	10,145	50.15%
593,141	515,994	86.99%	77,148	13.01%
<b>1,790,140</b>	<b>1,705,603</b>	<b>95.28%</b>	<b>84,537</b>	<b>4.72%</b>
<b>1,306,342</b>	<b>1,278,479</b>	<b>97.87%</b>	<b>27,863</b>	<b>2.13%</b>
605,356	593,198	97.99%	12,158	2.01%
700,986	685,281	97.76%	15,705	2.24%
<b>483,798</b>	<b>427,124</b>	<b>88.29%</b>	<b>56,674</b>	<b>11.71%</b>
221,850	165,700	74.69%	56,150	25.31%
71,868	71,374	99.31%	494	0.69%
190,080	190,050	99.98%	31	0.02%

**5.1 COMMENTS ON USE OF APPROPRIATIONS AUTOMATICALLY CARRIED FORWARD FROM 2022 TO 2023 (C8)**

For all budget headings with appropriations carried forward from 2022 to 2023 of which more than EUR 25 000 remained unused, representing more than 5% of the amount carried forward, more detailed information is provided below.

***1000: Specific allowances and payments***

- ❖ Unused amount: EUR 102 354 (66.63%)

This budget heading covers in particular insurance for members, the special duty allowance for office holders, management fees for the travel agency, specific measures for members with disabilities and expenses for preventive medical activities for members. As some beneficiaries attended their meetings remotely, medical care for members and insurance for travel assistance were requested at a lower level than expected, as were specific measures for members with disabilities. The carry-forward to 2023 was thus overestimated.

***1004: Travel and subsistence allowances, attendance at meetings and associated expenditure***

- ❖ Unused amount: EUR 154 089 (18.22%)

This budget heading covers travel expenses and allowances for members and alternates. Reimbursement claims for meetings in 2022 could be submitted at any time before 30 October 2023. Therefore, a certain amount had to be carried forward to cover any remaining expenditure for 2022. However, the carry forward was not used in full.

***1008: Travel and subsistence allowances, attendance at meetings and associated expenditure of delegates of the Consultative Commission on Industrial Change***

- ❖ Unused amount: EUR 49 979 (71.94 %)

This budget heading covers travel expenses and allowances for CCMI delegates. Reimbursement claims for meetings in 2022 could be submitted at any time before 30 October 2023. Therefore, a certain amount had to be carried forward to cover any remaining expenditure for 2022. However, the remaining expenditures were lower than initially expected.

***1420: Supplementary services for the translation service and translation-outsourcing related tools***

- ❖ Unused amount: EUR 54 314 (30.19 %)

This budget heading covers expenditure on outsourced translation and other translation-related services, as well as on tools relating to translation outsourcing. In order to avoid any risk to the EESC legislative process, appropriations had to be kept available to cover translation demand for the last two months of 2022. However, not all 2022 appropriations carried forward for external translation were needed due to uncertainties in the forecast of outsourced pages. Furthermore, but of lesser importance, there were penalties applied for insufficient quality or late delivery for translations not finalised until 2023, increasing the underconsumption.

***1422: External advice on legislative work***

- ❖ Unused amount: EUR 54 222 (70.70 %)

This budget heading covers travel expenses and allowances for external advisors in connection with consultative work. Reimbursement claims for meetings in 2022 could be submitted at any time before 30 October 2023. Therefore, an amount had to be carried forward to cover any remaining expenditure for 2022. However, the carry-forward was overestimated.

***162: Missions***

- ❖ Unused amount: EUR 66 727 (80.79 %)

This appropriation covers mission costs of officials. The amount carried forward from 2022 to 2023 was overestimated, due to the difficulty in forecasting the real costs of missions, especially taking into account the volatility of prices due to the international context and following the COVID-19 health crisis.

***1632: Social contacts between members of staff and other social measures***

- ❖ Amount not committed: EUR 27 339 (54.02%)

This appropriation is intended to encourage and provide financial backing for schemes to promote social contact between staff of the institution and to develop a sense of well-being at work. The underutilisation of appropriations carried forward from 2022 is partly due to a safety margin maintained in case of a request for last minute events, as sometimes happens in December.

Furthermore, exceptionally, the final subsidy paid on the basis of real costs to the Staff Committee was lower than estimated due to the post COVID-19 situation.

The lower execution of appropriations intended for the mobility and transport plan of the EESC is partly due to the teleworking rules that result in less commuting. A margin had been kept as staff have six months after having bought their public transport subscription to ask for a financial contribution.

#### ***1634: Medical Service***

- ❖ Amount not committed: EUR 46 405 (61.37%)

This appropriation covers, on the one hand, the Medical Service's operating costs, and on the other, the reimbursement of preventive annual check-ups. A small reserve for the functioning of the service was kept in order to be able to pay for unexpected costs. These appropriations were not needed in the end, as the COVID-19 health situation improved. Moreover, amounts have been kept in order to be able to reimburse requests for preventive annual check-ups, for which bills are only sent in the following year, as staff have six months after having done their additional medical visits to ask for reimbursement. However, only a part of this margin was needed.

#### ***1638: Early Childhood Centre and approved day nurseries***

- ❖ Unused amount: EUR 121 617 (100%)

This appropriation covers the contributions of the EESC to the costs of day nurseries and after-school centres. The appropriations are based on the estimated annual cost provided by the Commission, and the final amount for each year is not known until the following year. The amount depends on the number of children registered for childcare, and a few more children in early childhood facilities can make a big difference. The amount for 2022 initially paid was based on the Commission's estimate, which was EUR 607 127. The final invoice from the Commission only arrived in September 2023, and the amount to be paid (EUR 518 779) was much lower than indicated in the initial estimate, resulting in a recovery order being issued for an amount of EUR 88 348.

#### ***2007: Fitting-out of premises***

- ❖ Unused amount: EUR 505 263 (13.97%)

This appropriation is intended to cover fitting-out works, including renovations and specific work. A contractor was not able to complete a part of the planned renovation works in the VMA building in 2023, preventing payment for those works.

***2022: Maintenance and cleaning***

- ❖ Unused amount: EUR 240 452 (30.56%)

This appropriation is intended to cover the cost of maintenance and cleaning, including maintaining premises, heating and air-conditioning systems and electric installations. A contractor was not able to complete a part of the planned renovation works in the VMA building in 2023, preventing payment for those works. A similar situation occurred with the works of the DATA centre in the basement of the JDE building.

***2100: Purchase, servicing and maintenance of equipment and software, and related work***

- ❖ Unused amount: EUR 106 900 (7.87%)

This budget item also finances the costs of IT services provided by the European Commission (DG BUDG, DIGIT, HR and PMO) to the EESC in the field of Finance and Human Resources. For these services, three service level agreements and a memorandum of understanding with the Commission were concluded. The charge-back mechanism of the Commission is based on an advance payment at the beginning of the reference year followed by a second payment during the following year, calculated on the basis of the real cost of services. Commitments carried forward in 2022 are based on an estimate covering the payment of all outstanding costs. The final invoices received in 2023 were lower than the initial forecast and constitute the main cause of under-consumption.

***2103: Telecommunications***

- ❖ Unused amount: EUR 35 797 (21.35%)

This budget heading covers co-financing of IT, telecommunications and electronic office equipment of members and delegates, provided they have attended a certain number of meetings. For delegates, the EESC pays this co-financing in the following year. It was therefore not possible to establish in advance the exact number of delegates who will qualify for the allowance, and a safety margin had to be included. Several beneficiaries, however, did not meet the conditions necessary to obtain the allowance.

For telecommunications expenses managed by the Joint Services, the final amount due is only known in the following year. Commitments therefore contain a safety reserve to cover changes in communications consumption and prices, a margin which in the end turned out to be too high.

***214: Technical equipment and installations***

- ❖ Unused amount: EUR 54 954 (8.41%)

This appropriation covers the purchase, hire, maintenance and repair of fixed and mobile technical equipment and installations. The amount carried forward from 2022 in the Printing Service included a safety reserve in order to cover possible repair of machines that could happen at the end of the year and for which the amount was not yet known. However, it became clear in 2023 that the amount kept was not fully needed.

COVID-19 measures, such as generalised teleworking, continued to apply in 2022 meaning that the physical presence of people in buildings was still very low. As a result, water consumption at the water coolers and fountains remained lower than estimated. When invoices arrived in 2023 it became clear that part of the appropriations carried forward were not needed.

Part of the unused appropriations was related to programming the interinstitutional badges. The carry-forward corresponded to the working hours of security technicians that were planned but ultimately not needed as the technicians were able to conclude the work requested in fewer hours than estimated.

***232: Legal costs and damages***

- ❖ Unused amount: EUR 48 300 (100%)

This appropriation mainly covers all costs deriving from the EESC's involvement in cases before Union and national courts as well as the cost of legal services. Certain anticipated legal costs, which had resulted in appropriations being carried forward, did not materialise or have not yet done so. The reason was either because the Legal Service was successful in obtaining favourable rulings in cases before the EU courts or because cases before the national courts have not yet started.

***236: Postage on correspondence and delivery charges***

- ❖ Unused amount: EUR 32 355 (85.12%)

This appropriation covers charges for postage, processing and delivery by the postal services or private delivery firms. Costs for sending mail and parcel delivery vary depending on the mailing activity of the requesting services. As costs are difficult to estimate and final invoices arrived only in 2023, a reserve had to be kept to meet all obligations incurred in 2022. Ultimately, the demand from the requesting services at the end of the year was low and a big part of the carry-forward was not used.

***2548: Interpreting***

- ❖ Unused amount: EUR 77 148 (13.01%)

This appropriation mainly covers expenditure for the services of interpreters provided to the EESC. Appropriations were carried forward to cover expenditure that could not be paid in 2022, with a certain safety margin. The safety margin allows for possible extra hours and for ordering any last-minute interpreting. Real consumption cannot be estimated accurately, as changes in agendas, participants and the varying availability of languages all have an impact on the calculation. In recent years, thanks to improved forecasting, the service has limited the carry-forward, thus keeping the amount of these funds as low as possible. Ultimately, the amount carried over was overestimated.

***2620: Foresight studies, general studies and research***

- ❖ Unused amount: EUR 56 150 (25.31%)

This appropriation covers the cost of studies contracted out to experts and research institutes. The under-execution of this budget line is due to the late reception of the contractor's invoice in early January 2024.

6. USE OF ASSIGNED REVENUE IN 2023 (C4)

		<b>Final Appropriations</b>
<b>Total</b>		<b>5,324,949</b>
<b>1</b>	<b>Persons working with the institution</b>	<b>839,328</b>
<b>10</b>	<b>Members of the institution and delegates</b>	<b>14,532</b>
<b>100</b>	<b>Specific allowances and payments</b>	<b>14,532</b>
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	14,532
<b>12</b>	<b>Officials and temporary staff</b>	<b>736,219</b>
<b>120</b>	<b>Remuneration and other entitlements</b>	<b>736,219</b>
1200	Remuneration and allowances	736,219
<b>16</b>	<b>Other expenditure relating to persons working with the institution</b>	<b>88,577</b>
<b>163</b>	<b>Activities relating to all persons working with the institution</b>	<b>88,577</b>
1632	Social contacts between members of staff and other social measures	229
1638	Early childhood centre and approved day nurseries	88,348
<b>2</b>	<b>Buildings, furniture, equipment and miscellaneous operating expenditure</b>	<b>4,485,621</b>
<b>20</b>	<b>Buildings and associated costs</b>	<b>3,982,414</b>
<b>200</b>	<b>Buildings</b>	<b>1,837,793</b>
2000	Rent	684,894
2007	Fitting-out of premises	1,152,899
<b>202</b>	<b>Other expenditure on buildings</b>	<b>2,144,621</b>
2026	Security and surveillance	2,144,621
<b>21</b>	<b>Data processing, equipment and furniture: purchase, hire and maintenance</b>	<b>417,470</b>
<b>210</b>	<b>Equipment, operating costs and services relating to data-processing and telecommunications</b>	<b>139,200</b>
2100	Purchase, servicing and maintenance of equipment and software, and related work	44,191
2103	Telecommunications	95,009
<b>214</b>	<b>Technical equipment and installations</b>	<b>278,270</b>
<b>23</b>	<b>Current administrative expenditure</b>	<b>66,930</b>
<b>232</b>	<b>Legal costs and damages</b>	<b>7,318</b>
<b>239</b>	<b>Environmental support</b>	<b>59,612</b>
<b>25</b>	<b>Operational activities</b>	<b>4,791</b>
<b>254</b>	<b>Meetings, conferences, congresses, seminars and other events</b>	<b>4,791</b>
2542	Expenditure on the organisation of and participation in hearings and other events	4,791
<b>26</b>	<b>Communication, publications and acquisition of documentation</b>	<b>14,017</b>
<b>262</b>	<b>Documentation, digitisation and studies</b>	<b>14,017</b>
2622	Documentation and information resources	14,017



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Committed	Committed (%)	Payments	Payments (%)	Outstanding commitments	Available credits	Available percentage
<b>2,850,383</b>	<b>53.53%</b>	<b>2,052,080</b>	<b>71.99%</b>	<b>798,303</b>	<b>2,474,566</b>	<b>46.47%</b>
229	0.03%	229	100.00%	0	839,099	99.97%
0	0.00%	0		0	14,532	100.00%
0	0.00%	0		0	14,532	100.00%
0	0.00%	0		0	14,532	100.00%
0	0.00%	0		0	736,219	100.00%
0	0.00%	0		0	736,219	100.00%
0	0.00%	0		0	736,219	100.00%
229	0.26%	229	100.00%	0	88,348	99.74%
229	0.26%	229	100.00%	0	88,348	99.74%
229	100.00%	229	100.00%	0	0	0.00%
0	0.00%	0		0	88,348	100.00%
<b>2,850,154</b>	<b>63.54%</b>	<b>2,051,851</b>	<b>71.99%</b>	<b>798,303</b>	<b>1,635,467</b>	<b>36.46%</b>
<b>2,381,715</b>	<b>59.81%</b>	<b>1,890,857</b>	<b>79.39%</b>	<b>490,858</b>	<b>1,600,699</b>	<b>40.19%</b>
<b>668,835</b>	<b>36.39%</b>	<b>556,592</b>	<b>83.22%</b>	<b>112,244</b>	<b>1,168,958</b>	<b>63.61%</b>
556,592	81.27%	556,592	100.00%	0	128,302	18.73%
112,244	9.74%	0	0.00%	112,244	1,040,656	90.26%
<b>1,712,880</b>	<b>79.87%</b>	<b>1,334,265</b>	<b>77.90%</b>	<b>378,615</b>	<b>431,742</b>	<b>20.13%</b>
1,712,880	79.87%	1,334,265	77.90%	378,615	431,742	20.13%
<b>390,022</b>	<b>93.43%</b>	<b>156,204</b>	<b>40.05%</b>	<b>233,818</b>	<b>27,448</b>	<b>6.57%</b>
<b>125,995</b>	<b>90.51%</b>	<b>94,932</b>	<b>75.35%</b>	<b>31,063</b>	<b>13,205</b>	<b>9.49%</b>
31,063	70.29%	0	0.00%	31,063	13,128	29.71%
94,932	99.92%	94,932	100.00%	0	77	0.08%
<b>264,027</b>	<b>94.88%</b>	<b>61,271</b>	<b>23.21%</b>	<b>202,756</b>	<b>14,243</b>	<b>5.12%</b>
<b>59,610</b>	<b>89.06%</b>	<b>0</b>	<b>0.00%</b>	<b>59,610</b>	<b>7,320</b>	<b>10.94%</b>
0	0.00%	0		0	7,318	100.00%
<b>59,610</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>	<b>59,610</b>	<b>2</b>	<b>0.00%</b>
<b>4,791</b>	<b>100.00%</b>	<b>4,791</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>4,791</b>	<b>100.00%</b>	<b>4,791</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
4,791	100.00%	4,791	100.00%	0	0	0.00%
<b>14,017</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>	<b>14,017</b>	<b>0</b>	<b>0.00%</b>
<b>14,017</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>	<b>14,017</b>	<b>0</b>	<b>0.00%</b>
14,017	100.00%	0	0.00%	14,017	0	0.00%

7. RE-USED ASSIGNED REVENUE FROM 2022 (C5)

		<b>Final Appropriations</b>
<b>Total</b>		<b>1,119,904</b>
<b>1</b>	<b>Persons working with the institution</b>	<b>2,127</b>
<b>10</b>	<b>Members of the institution and delegates</b>	<b>1,145</b>
<b>100</b>	<b>Specific allowances and payments</b>	<b>1,145</b>
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	1,145
<b>16</b>	<b>Other expenditure relating to persons working with the institution</b>	<b>982</b>
<b>162</b>	<b>Missions</b>	<b>855</b>
<b>163</b>	<b>Activities relating to all persons working with the institution</b>	<b>127</b>
1634	Medical service	127
<b>2</b>	<b>Buildings, furniture, equipment and miscellaneous operating expenditure</b>	<b>1,117,777</b>
<b>20</b>	<b>Buildings and associated costs</b>	<b>1,053,380</b>
<b>200</b>	<b>Buildings</b>	<b>573,596</b>
2000	Rent	319,515
2007	Fitting-out of premises	254,081
<b>202</b>	<b>Other expenditure on buildings</b>	<b>479,784</b>
2026	Security and surveillance	479,784
<b>21</b>	<b>Data processing, equipment and furniture: purchase, hire and maintenance</b>	<b>62,666</b>
<b>210</b>	<b>Equipment, operating costs and services relating to data-processing and telecommunications</b>	<b>237</b>
2103	Telecommunications	237
<b>214</b>	<b>Technical equipment and installations</b>	<b>46,985</b>
<b>216</b>	<b>Vehicles</b>	<b>15,444</b>
<b>25</b>	<b>Operational activities</b>	<b>656</b>
<b>254</b>	<b>Meetings, conferences, congresses, seminars and other events</b>	<b>656</b>
2542	Expenditure on the organisation of and participation in hearings and other events	656
<b>26</b>	<b>Communication, publications and acquisition of documentation</b>	<b>1,076</b>
<b>260</b>	<b>Communication, information and publications</b>	<b>1,076</b>
2600	Communication	1,076

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Committed	Committed (%)	Payments	Payments (%)	Outstanding commitments	Available credits	Available percentage
1,118,632	99.89%	844,446	75.49%	274,186	1,272	0.11%
855	40.20%	733	85.80%	121	1,272	59.80%
0	0.00%	0		0	1,145	100.00%
0	0.00%	0		0	1,145	100.00%
0	0.00%	0		0	1,145	100.00%
855	87.06%	733	85.80%	121	127	12.94%
855	100.00%	733	85.80%	121	0	0.00%
0	0.00%	0		0	127	100.00%
0	0.00%	0		0	127	100.00%
1,117,777	100.00%	843,712	75.48%	274,065	0	0.00%
1,053,380	100.00%	799,299	75.88%	254,081	0	0.00%
573,596	100.00%	319,515	55.70%	254,081	0	0.00%
319,515	100.00%	319,515	100.00%	0	0	0.00%
254,081	100.00%	0	0.00%	254,081	0	0.00%
479,784	100.00%	479,784	100.00%	0	0	0.00%
479,784	100.00%	479,784	100.00%	0	0	0.00%
62,666	100.00%	42,682	68.11%	19,984	0	0.00%
237	100.00%	237	100.00%	0	0	0.00%
237	100.00%	237	100.00%	0	0	0.00%
46,985	100.00%	27,001	57.47%	19,984	0	0.00%
15,444	100.00%	15,444	100.00%	0	0	0.00%
656	100.00%	656	100.00%	0	0	0.00%
656	100.00%	656	100.00%	0	0	0.00%
656	100.00%	656	100.00%	0	0	0.00%
1,076	100.00%	1,076	100.00%	0	0	0.00%
1,076	100.00%	1,076	100.00%	0	0	0.00%
1,076	100.00%	1,076	100.00%	0	0	0.00%

8. APPROPRIATIONS FROM EXTERNAL ASSIGNED REVENUE (R0)

		Final appropriations
<b>Total</b>		<b>182,603</b>
2	Buildings, furniture, equipment and miscellaneous operating expenditure	182,603
25	Operational activities	182,603
<b>254</b>	<b>Meetings, conferences, congresses, seminars and other events</b>	<b>182,603</b>
2542	Expenditure on the organisation of and participation in hearings and other events	182,603

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Committed	Committed (%)	Payments	Payments (%)	Outstanding commitments	Available credits	Available percentage
161,672	88.54%	129,246	79.94%	32,426	20,931	11.46%
161,672	88.54%	129,246	79.94%	32,426	20,931	11.46%
161,672	88.54%	129,246	79.94%	32,426	20,931	11.46%
161,672	88.54%	129,246	79.94%	32,426	20,931	11.46%
161,672	88.54%	129,246	79.94%	32,426	20,931	11.46%

## 9. EESC BUDGET RESULT

2023	EUR
Revenue for the financial year	20,703,967
Payments against current year's budget appropriations	-143,954,449
Payments against assigned revenue appropriations	-3,025,772
Payment appropriations carried over to year N+1	-12,755,224
Cancellation of unused payment appropriations carried over from year N-1	2,043,574
Evolution of assigned revenue	-2,481,780
Exchange differences for the year (symbolic)	0
<b>Budget result</b>	<b>-139,469,685</b>

# **PART IV**

## **Appendices**





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**1. INTERNAL CONTROL ENVIRONMENT: STATE OF PLAY**

The annual compliance assessment exercise for 2023 was launched at the end of the year. As in the previous year, compliance with the EESC's 16 internal control standards (ICS) and the effectiveness of the ICS were measured using a 36-question quantitative and qualitative survey, filled out by all directorates and the secretary-general's team. Starting this year, Directorate IIT is included in the annual compliance exercise.

Results for the 2023 questionnaire show an improvement compared to 2022. Compliance (which measures to what extent the requirements of the 16 ICS are implemented) increased from 80.3% in 2022 to 87.4% in 2023 (the main drivers were ICS 7 Operational Structure, ICS 11 Document Management and ICS 12 Information and Communication). Effectiveness (which measures to what extent the implementation of the requirements of the 16 ICS works as intended) increased from 74% in 2022 to 78.1% in 2023 (the main contributor being ICS 13 Accounting and Financial Reporting). Like in 2022, all standards were implemented, either fully or partially.

The EESC also conducts an annual risk assessment exercise to analyse the inherent risks identified for a selected number of objectives from the Annual Work Programme and to determine the residual risks after internal controls are applied. In 2023, the internal controls proved to be an effective tool for decreasing inherent risks (e.g. inherent risks in the category 'critical' and 'very important' decreased by 53%, from 40 to 19, following the application of internal controls). Internal controls are expected to function properly for the 2024 risk assessment exercise as well.

In 2023, the Internal Control Service updated the Decision on Light Verification and a new Decision (no. 006/24A) was approved by the secretary-general in December 2023. The new Decision contains only minor changes compared to the previous one.

## 2. 2023 INTERNAL AUDIT REPORT

This report reflects the situation at the end of January 2024.

### 2.1 THE INTERNAL AUDIT SERVICE

#### 2.1.1 Overview

The mission of the Internal Audit Service (IAS) is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight. The IAS helps the EESC accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

The IAS covers all the EESC's activities and appropriations; these relate to the EESC's own structures as well as to the Joint Services, which are comprised of the Unit for Public Procurement and Financial Management (MPGF) and three joint Directorates – for Logistics, for Translation and for Innovation and Information Technology, respectively. For audits of the Joint Services, the IAS works closely with the internal auditor of the European Committee of the Regions (CoR), in accordance with the provisions of the EESC-CoR Cooperation Agreement.

The IAS reports on its operations to the Audit Committee, which consists of three EESC members assisted by an external expert. Its task is to ensure the independence of the internal auditor, monitor the quality of internal audit work and ensure that audit recommendations are properly taken into account and followed up by the EESC.

The IAS performs its work in accordance with the EU's Financial Regulation and "in compliance with the relevant international standards"<sup>1</sup>. The latter refers to the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics of the Institute of Internal Auditors (IIA)<sup>2</sup>.

#### 2.1.2 Independence

According to the IIA, "organisational independence of the internal audit function is effectively achieved when the chief audit executive" (i.e. the internal auditor) "reports functionally to the board" (i.e. the EESC bureau). Whilst the IAS reports functionally to the Audit Committee, the Audit Committee "shall provide an open avenue of communication between the IAS and the bureau"<sup>3</sup>. The Rules of Procedures do not allow dual membership of the bureau and the Audit Committee, which means that some other formal link must be established between the two. The Audit Committee is in the process of defining its role in this respect. The Internal Audit Charter

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<sup>1</sup> Article 117(1) of the Financial Regulation.

<sup>2</sup> The Institute of Internal Auditors (IIA) is generally recognised as the global authority on internal audit.

<sup>3</sup> Point 2.4 of the Audit Committee Charter.

also gives the IAS the opportunity to approach the EESC President directly, in their capacity as president of the bureau. In this way, organisational independence is ensured.

The independence of the IAS is further enshrined in the Financial Regulation and the EESC's Internal Audit Charter. According to Article 120(2) of the Financial Regulation, "The internal auditor shall not be given any instructions nor be restricted in any way as regards the performance of the functions which, by virtue of his or her appointment, are assigned to him or her under this Regulation."

### **2.1.3 Human resources**

The staffing of the IAS has a direct impact on the volume of work that can be undertaken, and thus on the assurance that can be provided on the EESC's risk and control environment. In January 2023, an AST post was converted into an AD post so that the IAS now has a total of three AD posts, including the internal auditor<sup>4</sup>. Following this change and the departure of one administrator, two new administrators were engaged in 2023, on 1 May and 1 September respectively. Much effort has been put into ensuring that the revamp of the IAS leads to better coverage of the audit universe and, over time, full compliance with IIA Standards.

It would strengthen the position of the IAS within the organisation if the IAS had the status of a unit, and business continuity could be better safeguarded with the formal appointment of a deputy (as it is the case in the CoR).

## **2.2 ACTIVITIES**

### **2.2.1 Risk assessment and audit plan**

In accordance with the Financial Regulation, the Internal Audit Charter and international auditing standards, the IAS establishes an annual audit plan based on an assessment of risks to the Committee's objectives and an analysis of the IAS's capacity. In its risk assessment and resulting planning, the IAS utilises, inter alia, the administration's risk analysis, internal reports and various other types of available data, in combination with the annual reports of the European Court of Auditors (ECA) and discharge resolutions adopted by the European Parliament, including preparatory documents used in this context.

Following an exchange with the Audit Committee on 11 December, the internal auditor adopted the 2024 audit plan on 15 December<sup>5</sup>. Implementation of the plan will be carefully monitored and adjustments will be made in the course of the year if deemed necessary.

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<sup>4</sup> EU officials are categorised into administrator (AD) and assistant (AST) function groups.

<sup>5</sup> In accordance with Article 119(1) of the Financial Regulation.

## 2.2.2 Audit engagements

### 2.2.2.1 Audit reports issued in 2023

Three audit reports were issued in 2023, on meeting authorisations, the selection of CCMI delegates and the Committee's strategic cycle (all compliance audits). The audit on meeting authorisations was already envisaged in the 2021 audit plan, whilst the audit on the strategic cycle was included in the 2022 plan. It was considered opportune to complete the audit on meetings authorisations before embarking on an audit on members' payments and reimbursements, originally also included in the 2022 audit plan. The audit on CCMI delegate selection was not originally included in the 2023 audit plan but was added due to delays in completion of the audit on meeting authorisations.

#### 2.2.2.1.1 Meeting authorisations

The main finding was that the required ex ante judiciousness check by staff of financial operations relating to meetings authorised by individual members was not clearly defined. Consequently, no part of the administration saw it as its responsibility to perform such a check. Overall, procedures and roles were found to be in need of clarification and simplification. An overhaul of all the elements in the authorisation procedure, including the digital tool used for this purpose, was recommended.

In total, five recommendations were made. In July 2023, the Secretary-General issued a service memo with a series of instructions on the implementation of the action plan agreed with the IAS. The administration is currently establishing a procedure that will enable the Committee to fully meet the requirements of the Financial Regulation.

#### 2.2.2.1.2 Selecting CCMI delegates

The Consultative Commission on Industrial Change (known by its French acronym, CCMI) was established in 2002 to succeed the Consultative Committee of the European Coal and Steel Community (ECSC). As a distinct body within the EESC, it is made up of 51 EESC members and 51 external delegates. While EESC members are appointed by the Council, CCMI members are appointed by the EESC assembly on a proposal from the bureau, following recommendations from the EESC's three constituent groups (employers, workers and civil society organisations). The IAS found that transparency in the appointment of CCMI delegates could be improved and it recommended that all three groups ensured that internal rules to this effect were in place in good time before the 2025 renewal of the Committee. The IAS will return to this matter.

#### 2.2.2.1.3 Strategic cycle (interim report)

Rule 12(2) of the new Rules of Procedure, adopted by the EESC assembly in March 2022, makes a clear reference to strategy setting. An overall strategy implemented by means of a full strategic

cycle would be an important tool for streamlining the EESC's activities and allow the Committee to meet core requirements in the Financial Regulation, such as monitoring progress towards achieving objectives. As the new Rules of Procedure were adopted halfway into a term of office, the mid-term renewal of the Committee in 2023 offered a good opportunity to embark on implementation of the new provisions. The IAS therefore recommended that Rule 12(2) of the Rules of Procedure be implemented as a matter of urgency and pledged to follow up on this recommendation in the near future.

#### 2.2.2.2 Ongoing audits

Three audits are currently under way: one on duration and distance allowances relating to travel (part of members' payments and reimbursements), one on timely input from the EESC to the legislative process (referrals), included in the 2023 audit plan, and one on the robustness of the EESC's risk management framework, included in the 2024 audit plan. An audit envisaged in the 2023 audit plan on staffing and workload in translation was aborted due to new information that came to light in the context of an external audit report on human resources that was issued in March 2023.

#### 2.2.3 Follow-up

For two audits, all recommendations were deemed to have been acted upon appropriately and were closed by the IAS in 2023 (see table). Recommendations made in the context of one audit are being reconsidered in the context of another audit on a related theme. Two further audits were subject to a thorough analysis, leaving a total of three – slightly updated – recommendations open, with new deadlines. Except for the three audits completed in 2023, the follow-up to which will be undertaken after the relevant deadlines, only one audit remains to be fully analysed by the IAS. Analysis of the implementation of the 10 recommendations made in the context of that audit is ongoing.



Table: Developments in 2023 in terms of recommendations

AUDIT	RECOMMENDATIONS	
	Open on 1 January 2023	Open on 31 January 2024
Institutional Deadlines	3	Being reconsidered in the context of an audit on a related theme, launched in 2023
Interpreting	3	1
Verification	9	0
Ethics and Integrity	10	4 (analysis ongoing, preliminary result)
Statutory Rights	11	0
Payment Times	8	2
Meeting Authorisations	-	5
CCMI Delegates	-	1
Strategic Cycle	-	1
<b>Total</b>	<b>43</b>	<b>14</b>

#### 2.2.4 Other activities

IAS activities in 2023 also included:

- *Recurrent tasks.* The annual internal audit report for 2022 was submitted to the institution in March 2023. The IAS also provided input into the management plan and the Committee's Annual Activity Report. The appraisal of IAS staff was undertaken by the internal auditor.
- *Establishment of a better-defined and more coherent audit framework.* Both a new Internal Audit Charter and an Audit Committee Charter with procedural rules were adopted by the bureau in March 2023, and policies and procedures were subsequently defined in an internal audit manual. This was set as a specific priority for 2023.
- *Quality assurance and improvement programme.* A quality assurance and improvement programme was established, as required by IIA Standards. This included a self-assessment that showed good progress, with only a few IIA standards remaining to be fully complied with. The methodology applied within the IAS is being continuously developed. Training was also singled out as a priority area in the 2023 audit plan. In the end, due to staff turnover, the main focus in this area was on the onboarding of new staff, which surpassed all expectations. One staff member passed a second exam under the Certified Internal Auditor scheme.
- *Consulting engagements.* The internal auditor is regularly consulted on various issues. In 2023, all such consultations were ad hoc in nature and limited in scope; they did not qualify as consulting engagements in the meaning of the IIA Standards.
- *Cooperation with other institutions.* In addition to the cooperation with the CoR's Internal Audit Service mentioned above, the IAS maintains direct contact with the ECA (although the ECA's formal contact point at the EESC is the Budget Unit). The internal auditor took part in an interinstitutional meeting for internal auditors on 7 June, organised by the CoR.

The IAS also acts as the Audit Committee's secretariat; this entails providing information and advice. Six Audit Committee meetings took place in the course of 2023. The Audit Committee has established a list of recurrent items that are most commonly prepared by the IAS.

### **2.3 CONCLUSION**

All audit reports completed in 2023 were submitted to the Audit Committee and the EESC President and communicated to the Secretary-General, as head of the EESC administration and authorising officer by delegation. This way, the IAS feeds directly into the Secretary-General's considerations relating to the annual statement of assurance, in terms of the use of resources, compliance with the principle of sound financial management and the legality and regularity of transactions.

### 3. DISPOSING OF FIXED ASSETS 2023

#### **Financial Regulation, Article 87: The inventory of assets**

1. *Union institutions and agencies or Union bodies referred to in Section 2 of Chapter 3 of this Title shall keep inventories showing the quantity and value of all their tangible, intangible and financial assets in accordance with a model drawn up by the accounting officer of the Commission.  
They shall also check that entries in their respective inventories correspond to the actual situation.  
All items acquired with a period of use greater than one year, which are not consumables, and whose purchase price or production cost is higher than that indicated by the accounting procedures referred to in Article 77 shall be entered in the inventory and recorded in the fixed assets accounts.*
2. *The sale of the Union's tangible assets shall be suitably advertised.*
3. *Union institutions and agencies or Union bodies referred to in Section 2 of Chapter 3 of this Title shall adopt provisions on safeguarding the assets included in their respective inventories and decide which administrative departments are responsible for the inventory system.*

#### **Internal financial rules, Article 36: Inventory**

*In accordance with Article 87 of the FR the authorising officer by delegation, assisted by the accounting officer, shall adopt provisions on the inventory of tangible, intangible and financial assets.*

### **3.1 DISPOSING OF IMMOVABLE PROPERTY OR MAJOR INSTALLATIONS FREE OF CHARGE IN 2023**

No immovable property or major installations were made available free of charge by the European Economic and Social Committee during 2023.

## 4. KEY ACTIVITY AND PERFORMANCE INDICATORS ("KAPIS")

### 4.1 INTRODUCTION

According to the Financial Regulation (articles 33.2 and 247.1 (e)), every institution must define and report annually on a set of performance indicators.

The EESC secretariat has therefore developed a set of indicators for all its directorates. Some measure the level of performance (e.g. payment lead times), whilst others measure the level of activity (e.g. a production volume). These are referred to as Key Activity and Performance Indicators (KAPIS). The KAPIS in this appendix refer to the situation in 2023, unless otherwise indicated.

The KAPI initiative is not a top-down exercise. It is, first and foremost, a management tool for the competent services and heads of units and a means to raise awareness about performance amongst all members of staff. Moreover, the exercise gives transparency to the Committee's work, not only for members or senior management, but also vis-à-vis the other institutions.

KAPIS are tools and care should be taken when interpreting them. It is not so much their absolute values as their evolution over time that can reveal trends that may need to be addressed.

KAPIS are presented by directorate and the unit monitoring them but they may reflect an overall situation, such as the absence rate in the secretariat.

For internal purposes, most KAPIS are measured on a monthly basis. For this annual activity report, only annual data have been included.

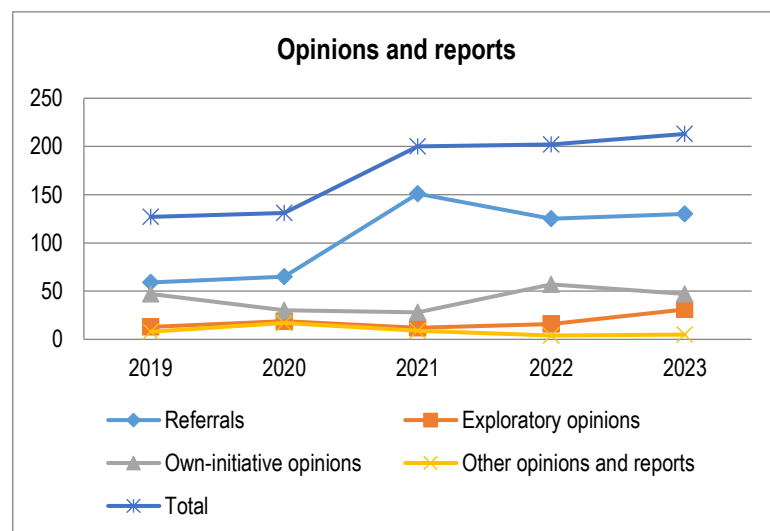
KAPIS evolve along with the secretariat's activities and organisation and are reviewed regularly. As a consequence of an increased volume of interpreting delivered by service providers other than DG Interpretation, the scope of the indicator was increased. The indicator now includes also interpreting services rendered by the European Parliament and freelance companies.

## 4.2 DIRECTORATES FOR LEGISLATIVE WORK

### Opinions and reports

This indicator measures the number of opinions and reports adopted by the Committee.

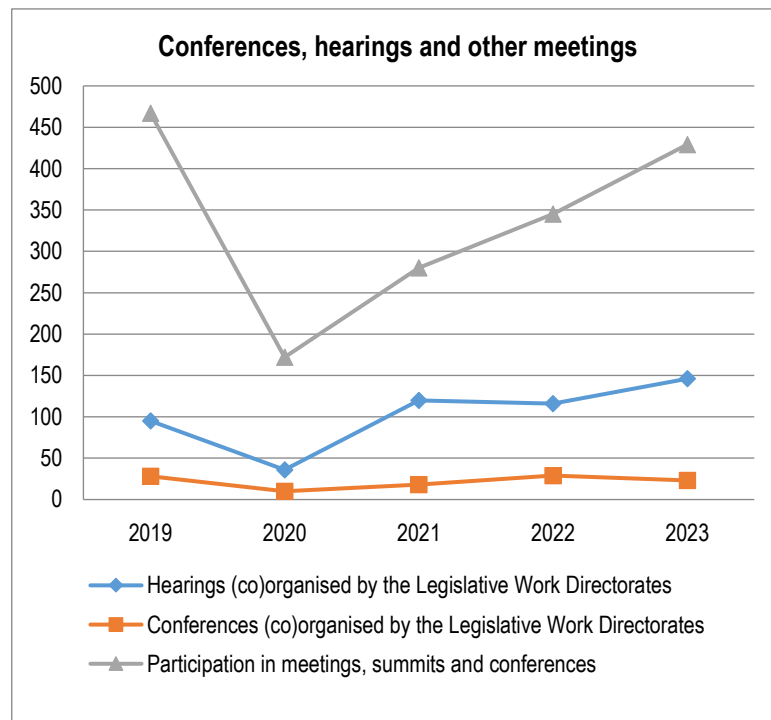
	Opinions and reports				Total
	Referrals	Exploratory opinions	Own-initiative opinions	Other opinions, position papers and reports	
2023	130	31	47	5	213
2022	125	16	57	4	202
2021	151	12	28	9	200
2020	65	19	30	17	131
2019	59	13	47	8	127



### Conferences, hearings and other meetings

This indicator measures the number of meetings organised by the Legislative Work Directorates of the EESC and the participation of EESC members in high-level conferences as part of their work within these Directorates.

Conferences, hearings and other meetings			
	Hearings (co)organised by the Legislative Work Directorates	Conferences (co)organised by the Legislative Work Directorates	Participation in meetings, summits and conferences
<b>2023</b>	<b>146</b>	<b>23</b>	<b>429</b>
2022	116	29	345
2021	120	18	280
2020	36	10	172
2019	95	28	467

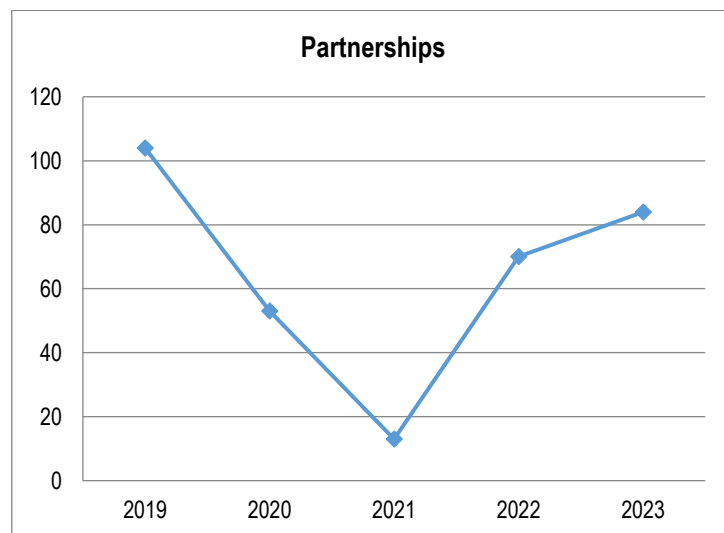


### 4.3 DIRECTORATE FOR STATUTORY BODIES AND MEMBERS' WORKING CONDITIONS

#### Partnerships

This indicator measures the number of events requested by external organisations in partnership with the EESC.

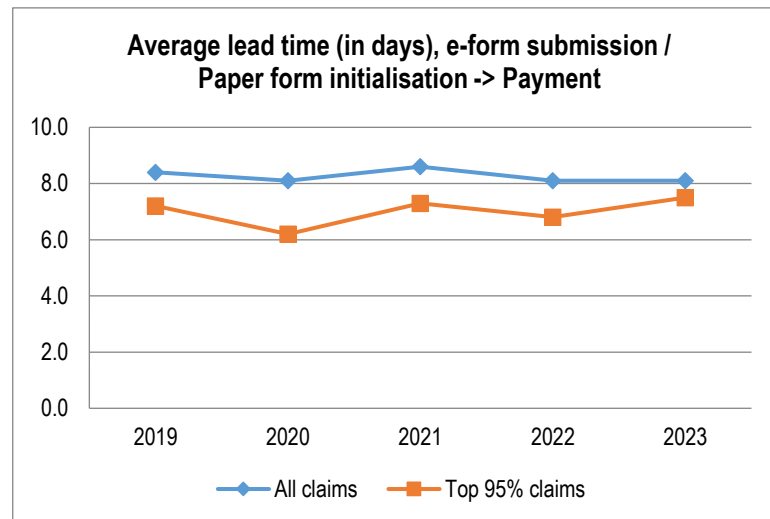
	Partnerships
2023	84
2022	70
2021	13
2020	53
2019	104



### Members' expenses – payment lead-time

EESC members receive a compensation for travel and subsistence expenses incurred in that capacity. These indicators measure the average lead-time between the submission of the reimbursement claim and the payment date. They present both the overall average and the average for the top 95% of reimbursements, the purpose of the latter being to exclude those cases where the reimbursements are delayed by exceptional circumstances (clarification of rules, further checks, etc). All lead times are in calendar days.

	All claims	Top 95% claims
2023	8,1	7,5
2022	8,1	6,8
2021	8,6	7,3
2020	8,1	6,2
2019	8,4	7,2

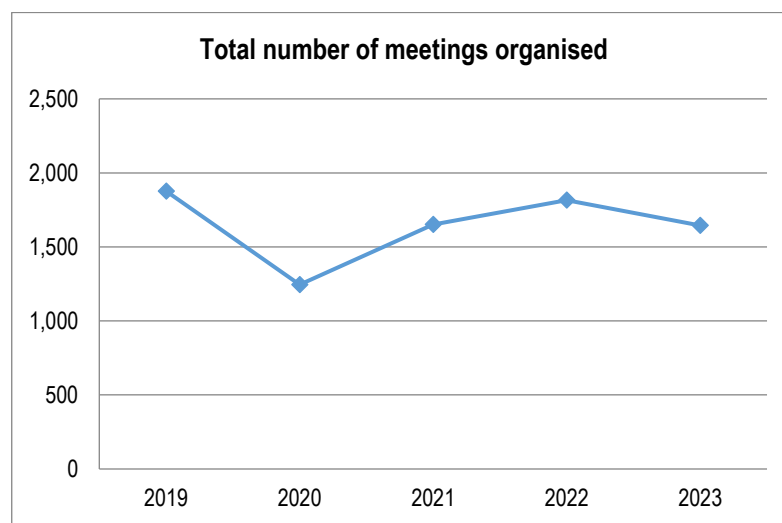




### Meetings organised

This indicator measures the number of EESC and CoR meetings taking place in the Committees' conference rooms allowing for hybrid set-up and being equipped with interpretation facilities\*.

	EESC		CoR		JS		Total	FTE	Meetings / FTE
	Number	%	Number	%	Number	%			
<b>2023</b>	<b>843</b>	51,3%	<b>797</b>	48,5%	<b>4</b>	0,2%	1.644	<b>22,1</b>	74,3
2022	1.045	57,6%	767	42,3%	3	0,2%	1.815	18,3	99,2
2021	1.171	70,9%	478	29,0%	2	0,1%	1.651	21,1	78,1
2020	839	67,4%	381	30,6%	25	2,0%	1.245	20,4	61,0
2019	962	51,3%	876	46,7%	39	2,1%	1.877	20,2	93,0

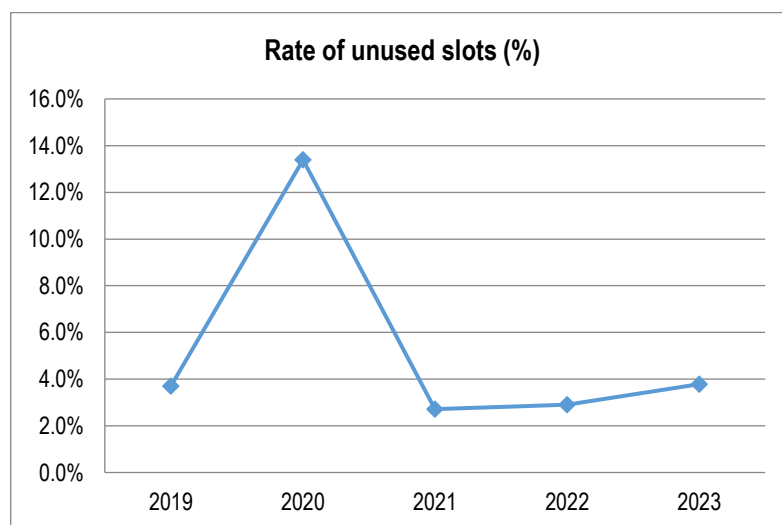
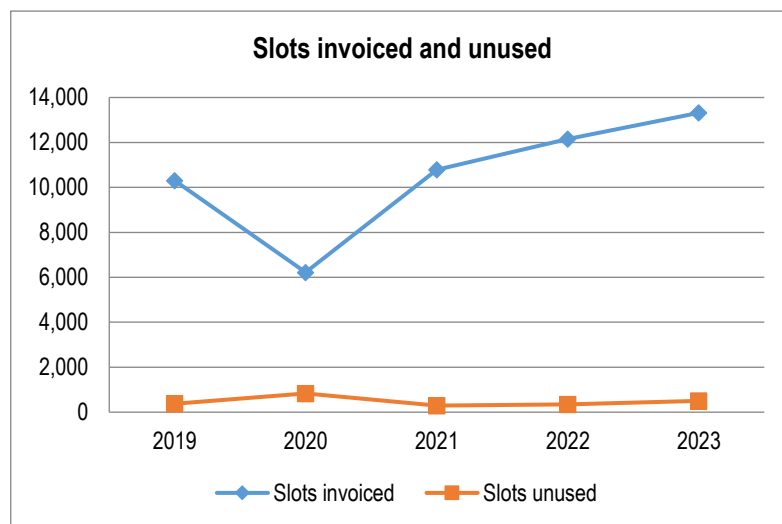


\* All types of occupation of rooms (meetings, visits, conferences, etc.).

**Interpretation activity and rate of unused interpretation**

The EESC depends to a large extent (> 85%) on DG Interpretation and its rules according to which DG Interpretation bills for services which are no longer required but not cancelled 2-3 weeks in advance (depending on the day of the week). The figures below include also interpreting services rendered by the European Parliament and freelance companies. This indicator shows the global level of interpretation activity at the EESC, as well as the global level of interpreting services paid for but not rendered.

	Slots invoiced		Slots unused		
	Number	Amount (€)	Number	Amount (€)	Rate of unused slots (%)
2023	13.317	7.550.945	503	285.447	3,8%
2022	12.153	6.441.304	353	187.040	2,9%
2021	10.790	5.567.502	293	151.256	2,7%
2020	6.221	3.157.508	833	417.339	13,4%
2019	10.304	5.131.392	381	189.738	3,7%

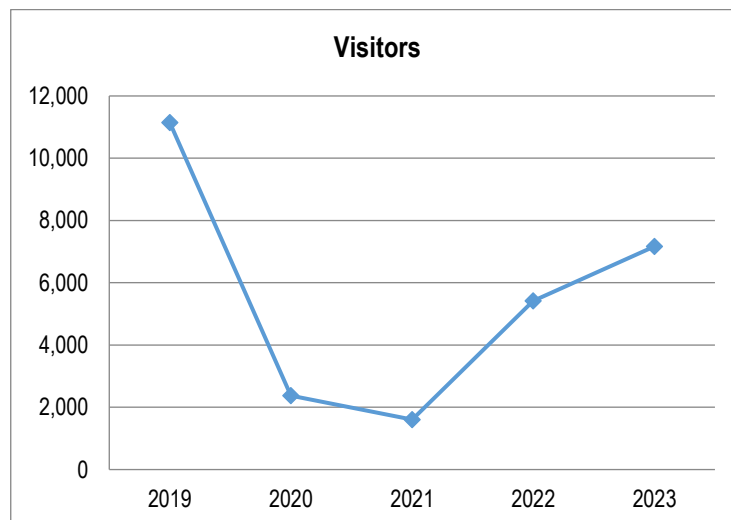
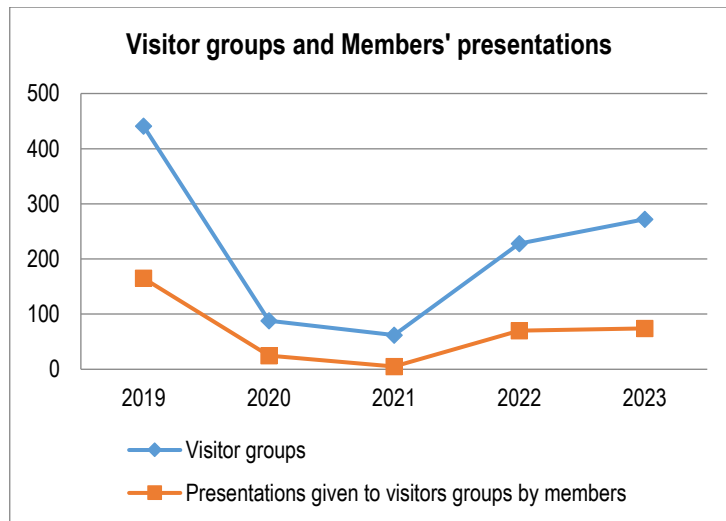


**4.4 DIRECTORATE OF COMMUNICATION AND INTERINSTITUTIONAL RELATIONS**

**Visitor groups**

This indicator measures the number of visitors groups and visitors, as well as the number of presentations given to visitor groups by members.

	Visitor groups	Presentations given to visitor groups by members	Visitors
2023	272	74	7.165
2022	228	70	5.416
2021	62	5	1.605
2020	88	25	2.371
2019	441	165	11.144

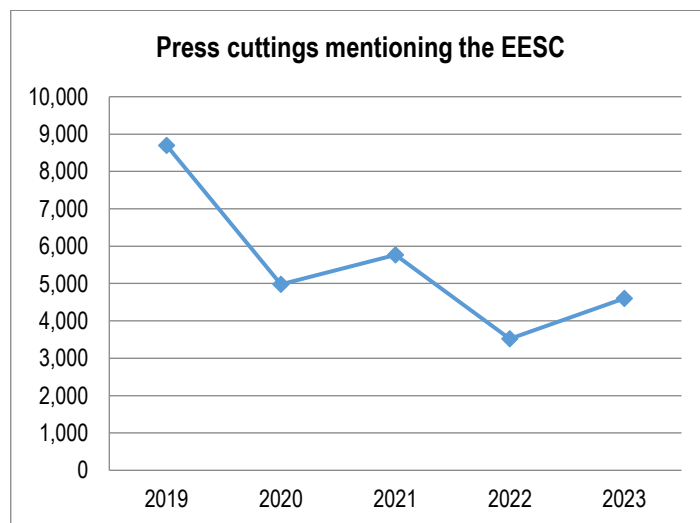
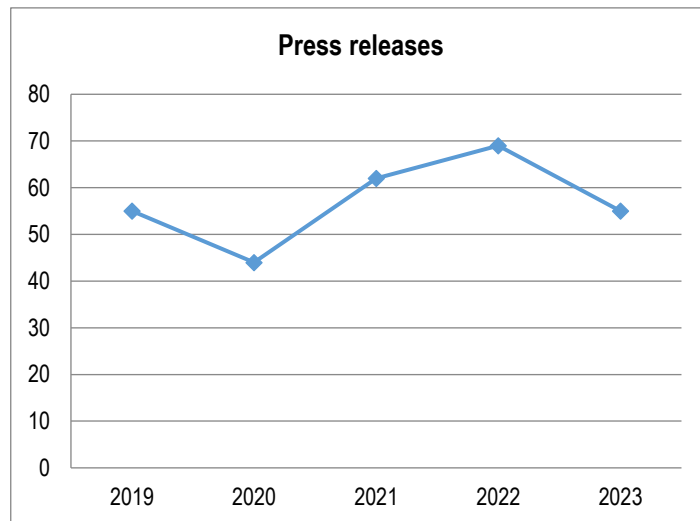


### Press activities

This indicator measures the number of press releases issued by the Committee, the number of press cuttings reported in which the Committee is mentioned and the EESC INFO subscribers.

	Press releases	Press cuttings mentioning the EESC	EESC INFO subscribers
2023	55	4.605	1.801*
2022	69	3.520	2.000*
2021	62	5.767	1.823*
2020	44	4.975	1.811*
2019	55	8.701	4.214

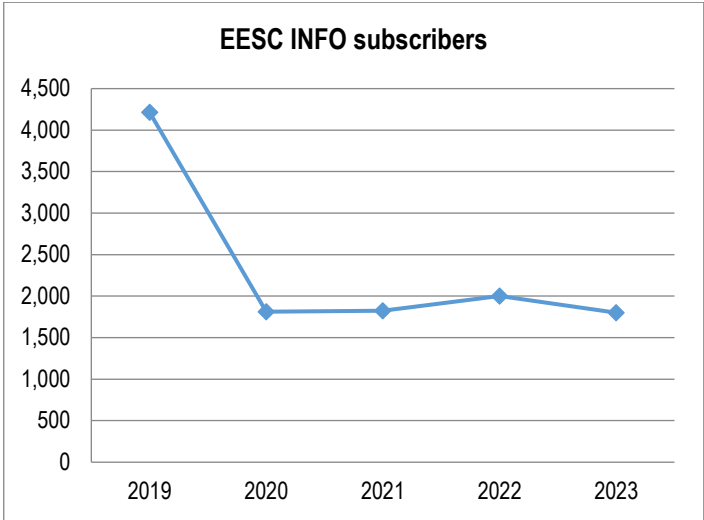
\* The application of the new general data protection regulation (GDPR) in 2020 had an important impact on the number of EESC Info subscribers as now, they have to give their explicit consent. This led to a significant reduction of subscribers.



**IV.**

**APPENDICES**

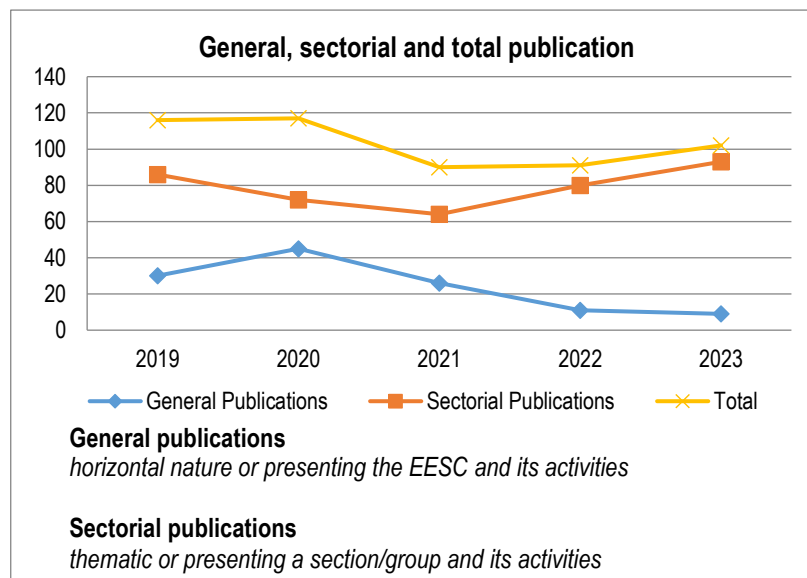
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## Publications

This indicator measures the number of general or sectorial publications by the EESC.

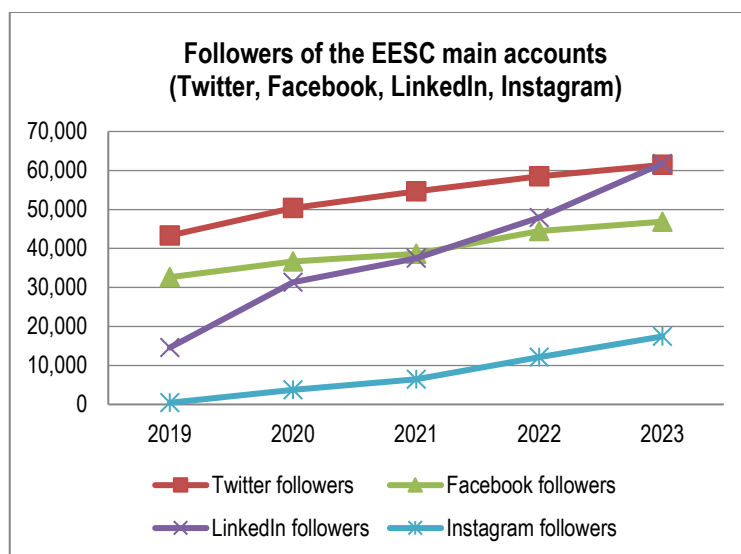
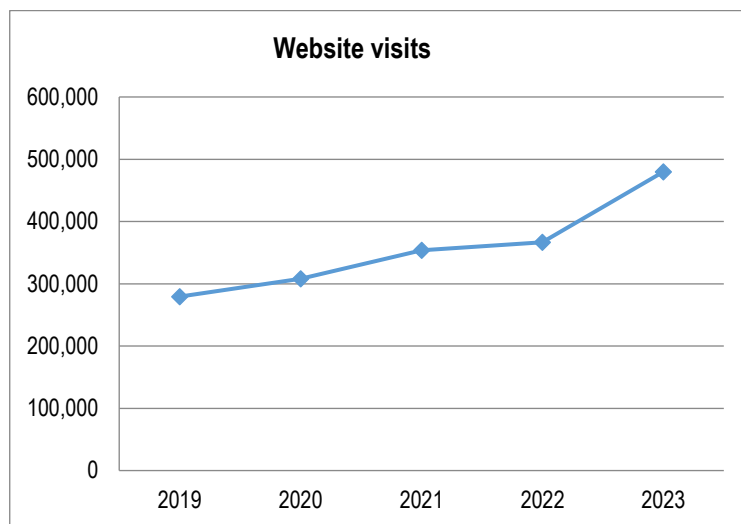
	General Publications	Sectorial Publications	Total
2023	9	93	102
2022	11	80	91
2021	26	64	90
2020	45	72	117
2019	30	86	116



**Internet and social media**

This indicator measures the number of pages viewed on the Internet site of the Committee and the number of followers on the EESC corporate Twitter (nowadays 'X'), Facebook, LinkedIn and Instagram accounts.

	Website visits	Twitter followers	Facebook followers	LinkedIn followers	Instagram followers
2023	479.820	61.416	46.868	61.761	17.428
2022	366.549	58.529	44.486	47.910	12.139
2021	353.704	54.618	38.669	37.442	6.483
2020	308.051	50.351	36.644	31.345	3.712
2019	279.370	43.307	32.622	14.562	430

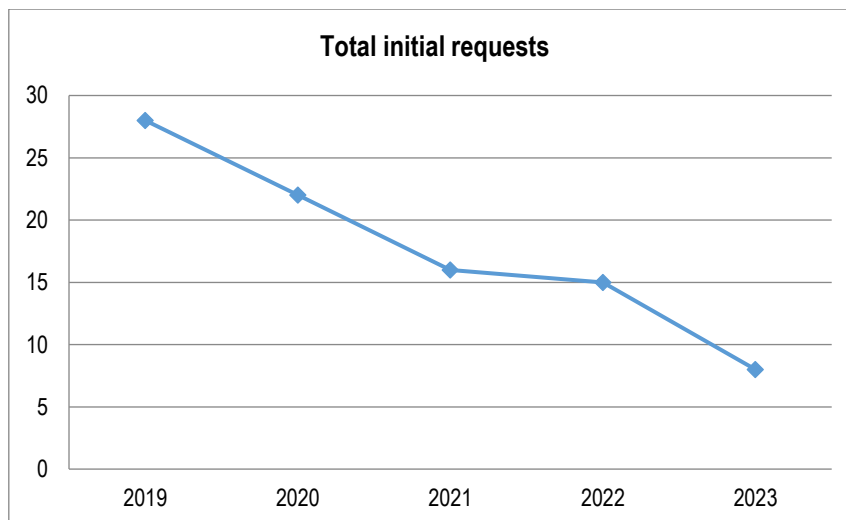
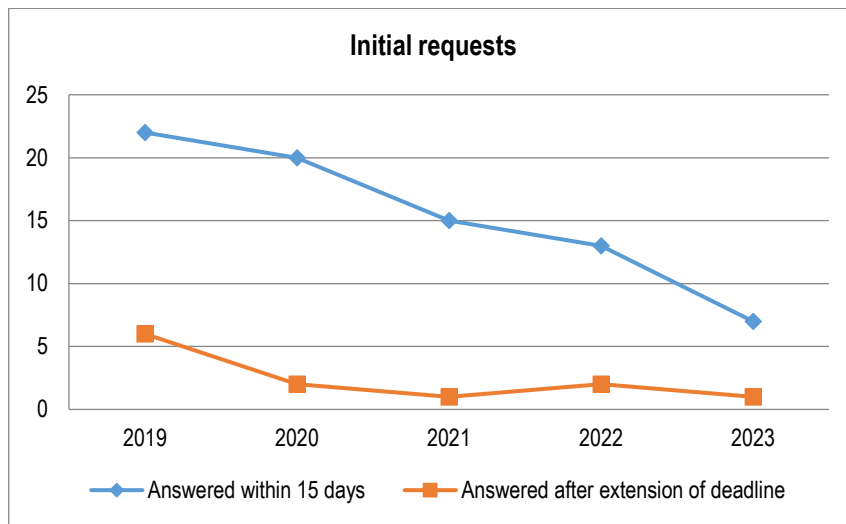


**Request for access to documents**

This indicator measures the number of direct requests for access to EESC documents.

	Initial requests			Confirmatory requests*
	Answered within 15 days	Answered after extension of deadline	Total	
2023	7	1	8	1
2022	13	2	15	1
2021	15	1	16	1
2020	20	2	22	2
2019	22	6	28	3

\* A confirmatory request is the request for review made by the author when the initial request for access to documents is rejected in whole or in part. The first request in 2023 was a confirmatory request relating to the last request of year 2022.





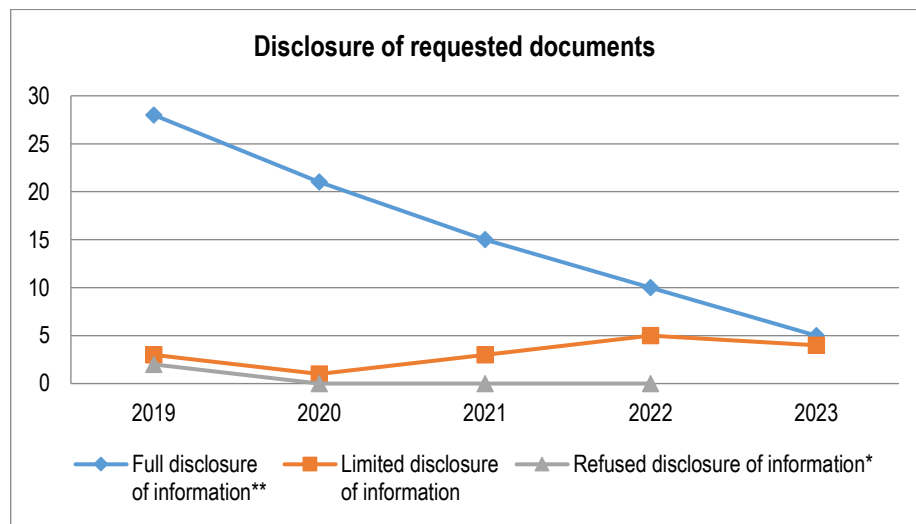
### Disclosure of requested documents

This indicator measures the number of disclosures of information following a request for direct access to EESC documents

	Full disclosure of information*	Limited disclosure of information	Refused disclosure of information**
2023	5	4	0
2022	10	5	0
2021	15	3	0
2020	21	1	0
2019	28	3	2

\* Full disclosure (possibly contained names of persons have been deleted).

\*\* Refusal to access to documents requests always meet the requirements set out by article 4 of Regulation n° 1049/2001.



#### 4.5 DIRECTORATE FOR HUMAN RESOURCES AND FINANCE

In 2023, the number of posts made available by the budgetary authority was 671. Only the KAPI on the post occupation rate refers to the number of posts, whereas the other KAPI refer to the workforce. The number of staff employed (officials (incl. seconded in the interest of the service), temporary agents, contract agents, seconded national experts and medical adviser) was 708 on 31 December 2023. All references to the composition of staff refer to that date.

When not differently specified, the AD function group includes contract agents of FG IV, ENDS and the medical adviser; likewise, when not differently specified, the AST function group includes contract agents of GFII and FGIII, and the AST/SC function group includes contract agents of FGI.

##### *Abbreviations*

For the indicators in this area, the following abbreviations are used:

AD = administrators

AST = assistants

CS = special adviser (Conseiller special - doctor)

CT = contract agents

SNE = seconded national experts

F = female

FG = function group

FS = officials on probation (fonctionnaire stagiaire)

FT = established officials (fonctionnaire titulaire)

FTE = full-time equivalents

JS = Joint Services (shared by the EESC and the CoR)

M = male

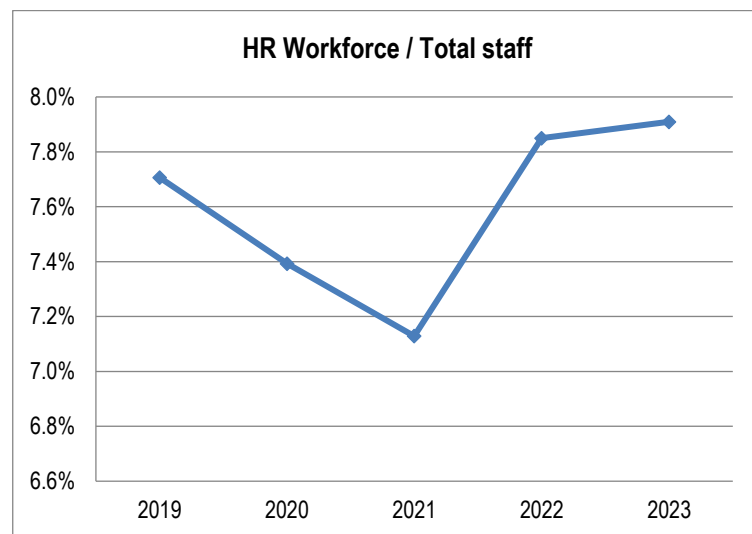
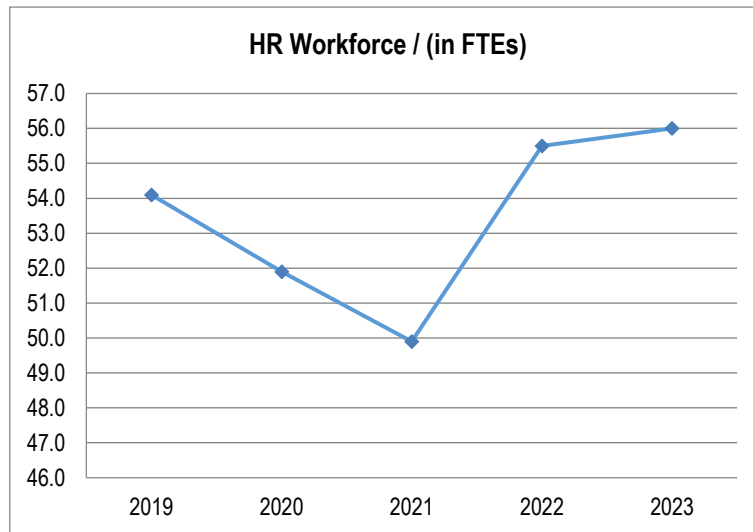
SC = secretaries/clerks

TP = temporary agents

**HR workforce**

This indicator measures, at the end of the year, the ratio between the HR resources of the DHRF, in "full-time equivalents" (FTE's), and the total number of staff (officials, temporary and contract agents, SNE's, special advisors) of the Committee.

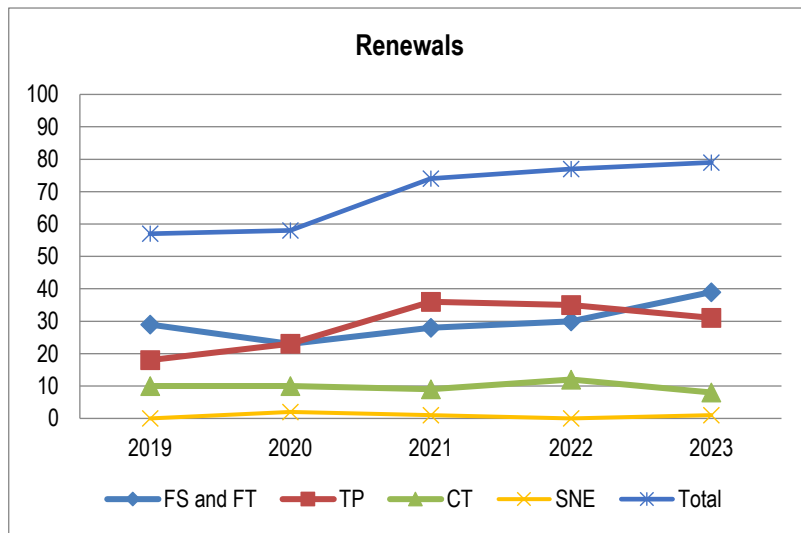
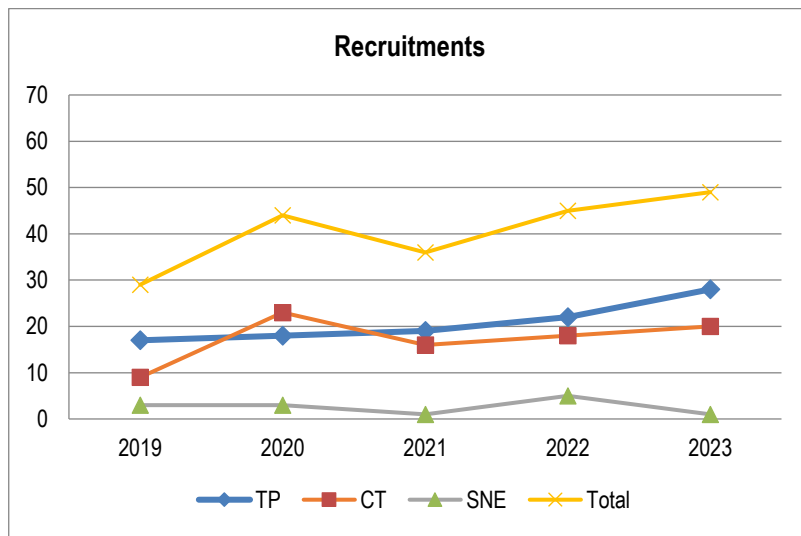
	HR Workforce (in FTEs)	Total staff	HR Workforce (in FTE) / Total staff
<b>2023</b>	<b>56,0</b>	<b>708</b>	<b>7,9%</b>
2022	55,5	707	7,9%
2021	49,9	700	7,1%
2020	51,9	702	7,4%
2019	54,1	702	7,7%



**Number of recruitments/renewals**

This indicator measures the number of recruitments and renewals by type of contract.

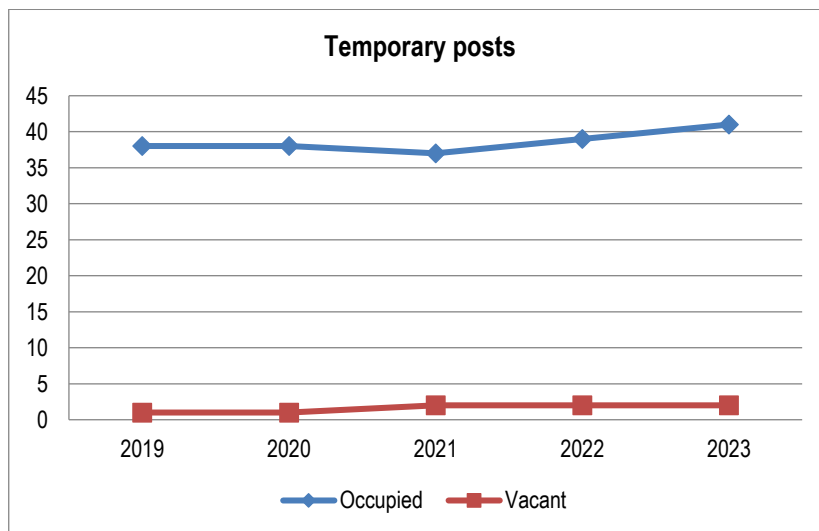
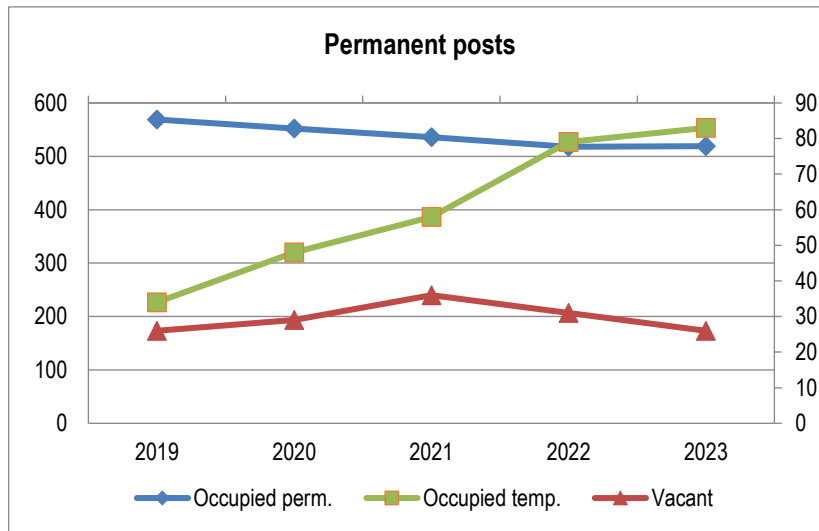
	Recruitments					Renewals			
	FS and FT	TP	CT	SNE	Total	TP	CT	SNE	Total
2023	39	31	8	1	79	28	20	1	49
2022	30	35	12	0	77	22	18	5	45
2021	28	36	9	1	74	19	16	1	36
2020	23	23	10	2	58	18	23	3	44
2019	29	18	10	0	57	17	9	3	29

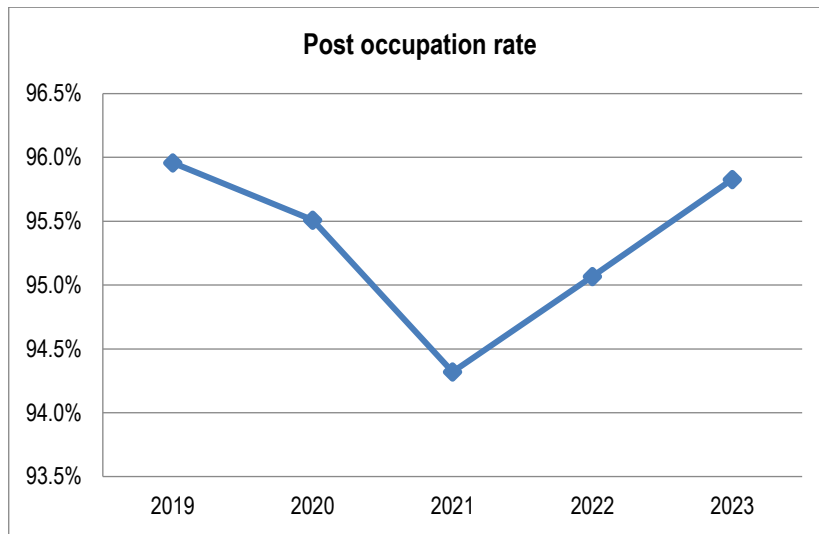


**Post occupation rate**

This indicator measures, at the end of the year, the occupation rate of the Committee's posts. It distinguishes between an occupation of permanent and temporary posts (staff on parental or family leave are considered to permanently occupy the post).

	Total	Post occupation rate	Permanent posts							Temporary posts		
			All	AD	AST	SC	Occupied perm.	Occupied temp.	Vacant	All	Occupied	Vacant
2023	671	95,8%	628	317	272	39	519	83	26	43	41	2
2022	669	95,1%	628	314	275	39	518	79	31	41	39	2
2021	669	94,3%	630	314	277	39	536	58	36	39	37	2
2020	668	95,5%	629	313	279	37	552	48	29	39	38	1
2019	668	96,0%	629	313	279	37	569	34	26	39	38	1

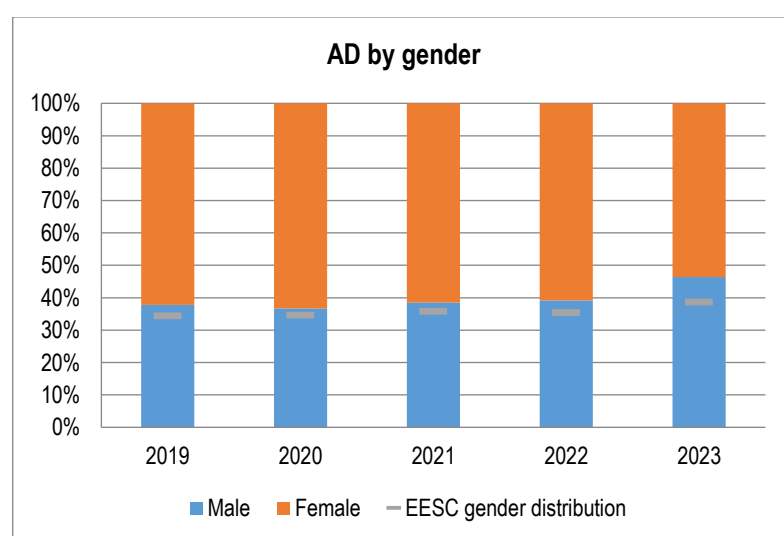
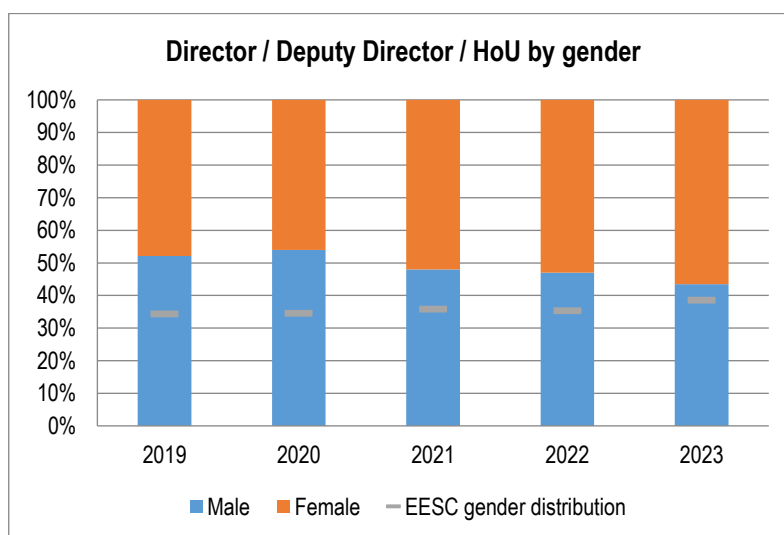


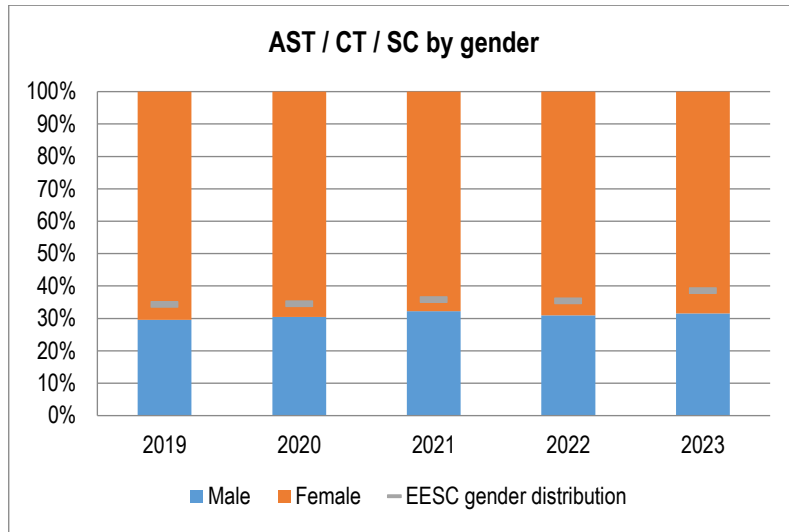


**Distribution of staff by gender**

This indicator measures, at the end of the year, the gender distribution per category of staff. Numbers for management include also acting managers.

	Director/Deputy Director/Head of unit				AD/GFIV/END/CS excluding management				AST/SC/GFI-III			
	Number	% of total staff	% M	% F	Number	% of total staff	% M	% F	Number	% of total staff	% M	% F
2023	46	6,5%	43,5%	56,5%	304	42,9%	46,4%	53,6%	358	50,6%	31,6%	68,4%
2022	47	6,6%	47,0%	53,0%	296	41,9%	39,2%	60,8%	363	51,3%	30,9%	69,1%
2021	48	6,9%	48,0%	52,0%	286	40,9%	38,5%	61,5%	366	52,3%	32,2%	67,8%
2020	46	6,6%	54,0%	46,0%	289	41,2%	36,7%	63,3%	367	52,3%	30,5%	69,5%
2019	48	6,8%	52,1%	47,9%	283	40,3%	37,8%	62,2%	371	52,8%	29,6%	70,4%



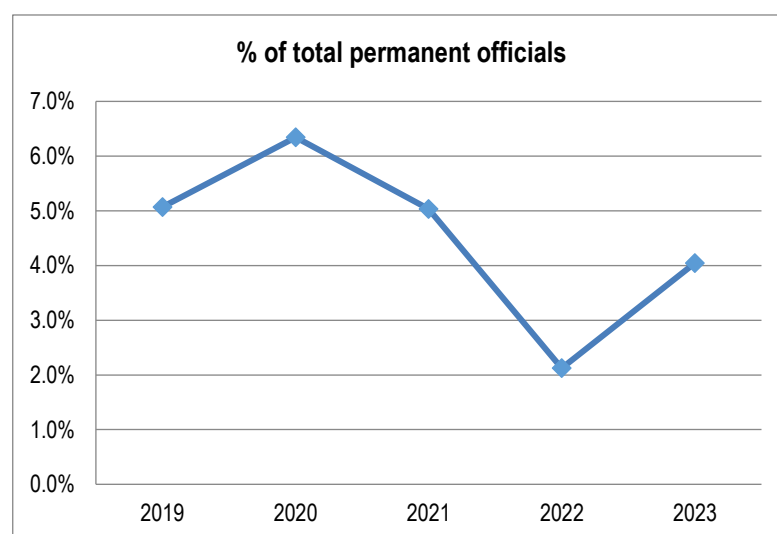
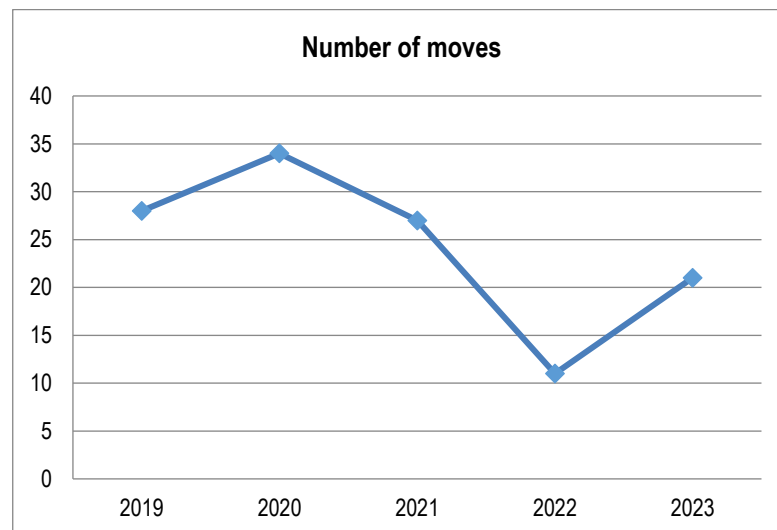




### Internal mobility

This indicator measures the number of moves of permanent officials from one organisational entity to another within the Committee. Mobility linked to internal reorganisation while keeping the same job content is not included.

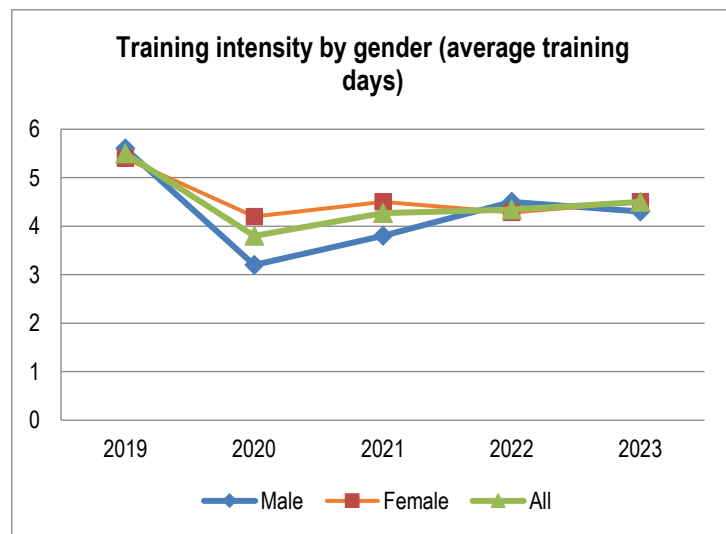
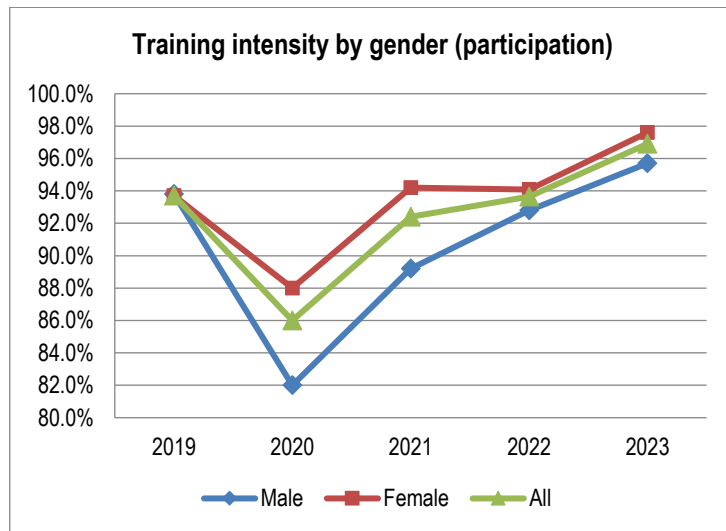
	Staff changing service	
	Number of moves	% of total permanent officials
2023	21	4,0%
2022	11	2,1%
2021	27	5,0%
2020	34	6,3%
2019	28	5,1%

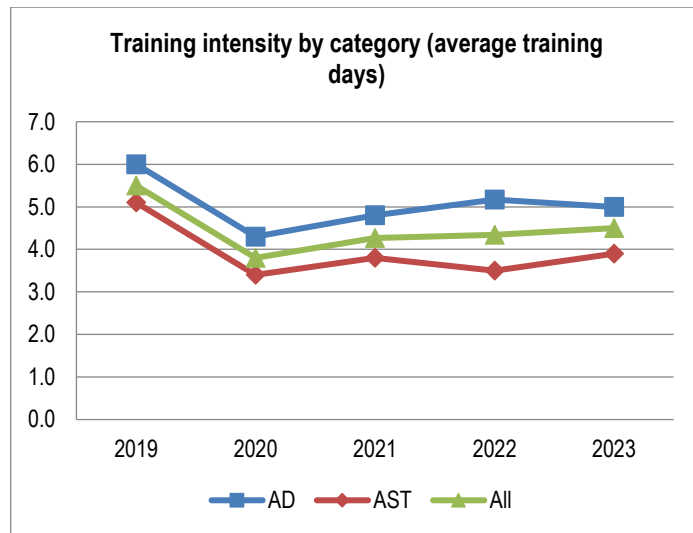
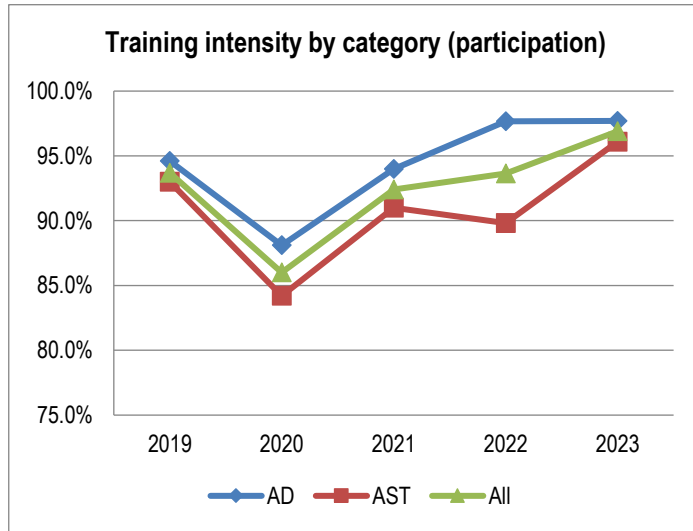


**Training intensity**

This indicator measures the percentage of staff having followed training and the average number of days of training

	By gender				By category				All	
	M		F		AD		AST			
	Participation rate (%)	Average training days	Participation rate (%)	Average training days	Participation rate (%)	Average training days	Participation rate (%)	Average training days	Participation rate (%)	Average training days
2023	95,7%	4,3	97,6%	4,5	97,7%	5,0	96,1%	3,9	96,9%	4,50
2022	92,8%	4,5	94,1%	4,28	97,7%	5,17	89,8%	3,5	93,6%	4,34
2021	89,2%	3,8	94,2%	4,5	94,0%	4,8	91,0%	3,8	92,4%	4,3
2020	82,0%	3,2	88,0%	4,2	88,1%	4,3	84,2%	3,4	86,0%	3,8
2019	93,8%	5,6	93,7%	5,4	94,6%	6,0	93,0%	5,1	93,7%	5,5



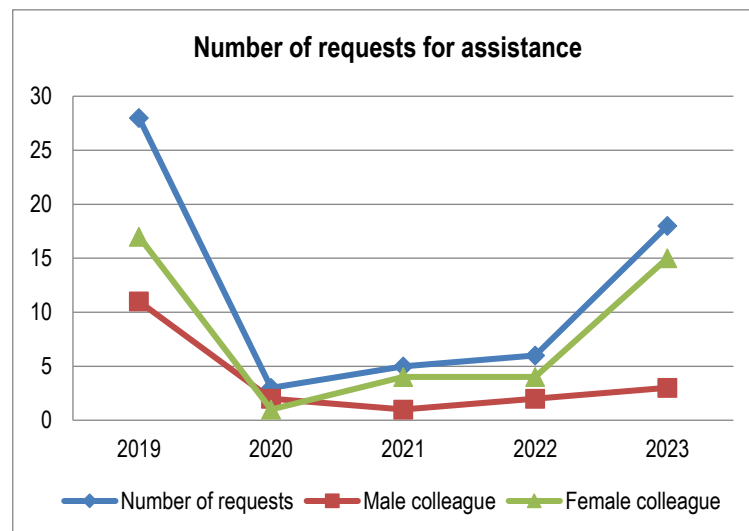


### Difficulties in workplace relations

This indicator measures the number of people who have consulted a confidential counsellor in relation to an interpersonal difficulty in their workplace, such as mismanagement, inappropriate behaviour and conflict at work. Starting in 2020, the EESC administration had set up a network of confidential counsellors with a renewable three-year mandate. This conflict resolution mechanism is part of the informal procedure for preventing and settling workplace conflicts.

The year 2023 was marked by a clear increase in the number of people who used the help of a confidential counsellor. Indeed, there is a tripling of attendance compared to 2022, especially among female staff. This increase can be explained by an active prevention strategy of the conflicts at work where the role of confidential counsellors has been emphasised, in particular by increased awareness raising and by the fact that the zero-tolerance policy has been clearly explained to all new employees since 2023 and that the EESC ethics coordinator is systematically present at training courses on ethics and integrity and the system is more accessible. We can see that staff has a very good knowledge of this system and uses it in a preventive way in order to avoid potential conflicts and to increase their well-being at work.

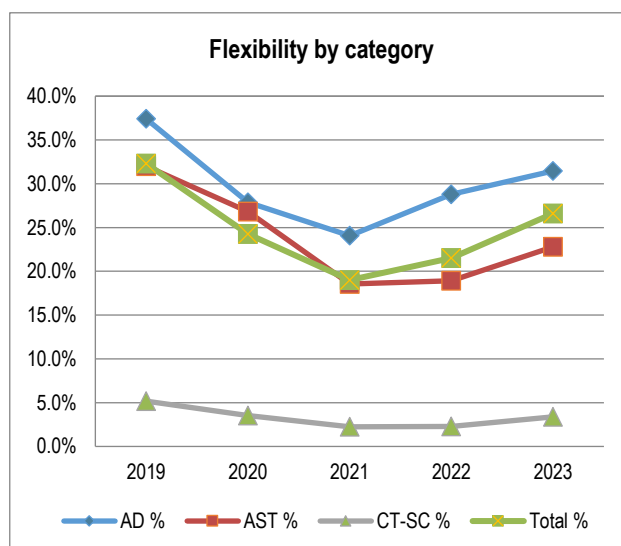
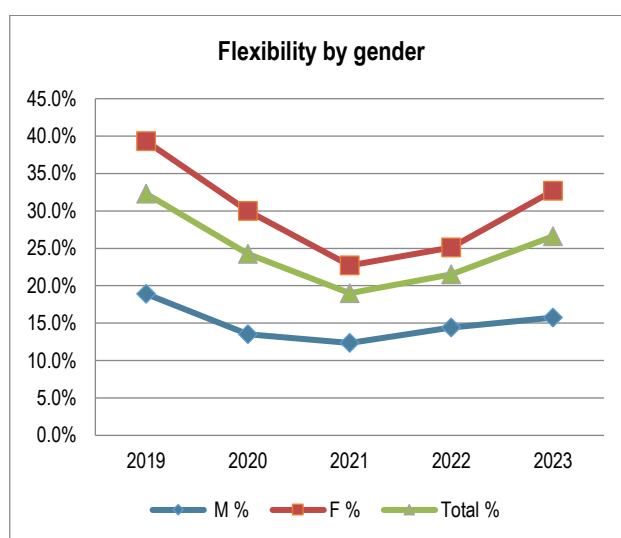
	Number of requests	By gender	
		Male colleague	Female colleague
2023	18	3	15
2022	6	2	4
2021	5	1	4
2020	3	2	1
2019	28	11	17



**Flexibility in terms of working time arrangements**

This indicator measures the proportion of permanent staff working part-time, by gender and category (AD, AST and CT-SC).

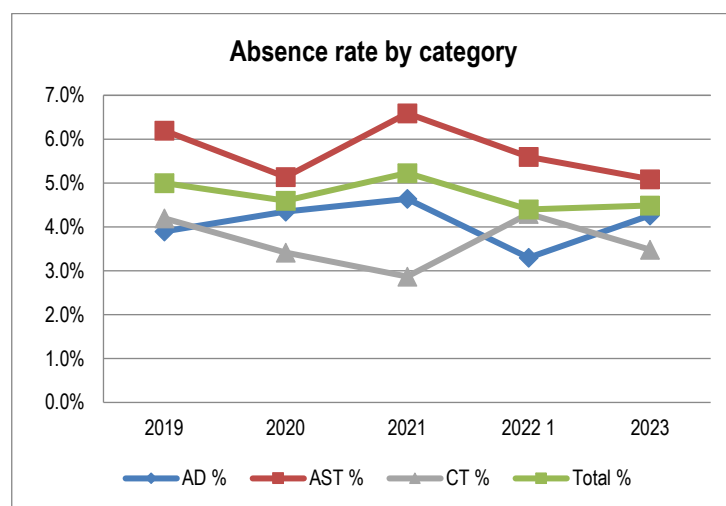
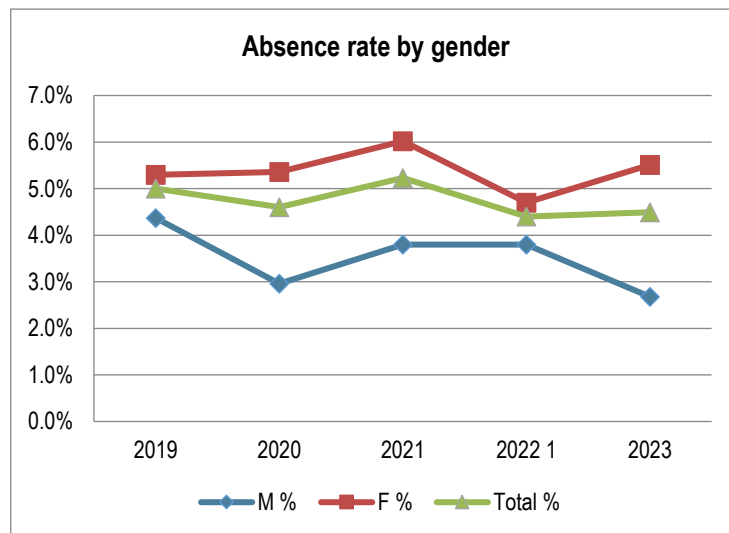
	By gender				By category						All	
	M		F		AD		AST		CT-SC		Number	Total %
	Number	M %	Number	F %	Number	AD %	Number	AST %	Number	CT-SC %		
2023	40	15,7%	148	32,7%	106	31,5%	64	22,8%	3	3,4%	188	26,6%
2022	36	14,4%	114	25,1%	94	28,8%	54	18,9%	2	2,3%	150	21,5%
2021	31	12,4%	102	22,7%	77	24,1%	54	18,6%	2	2,2%	133	19,0%
2020	33	13,5%	137	30,0%	90	27,9%	77	26,8%	3	3,5%	170	24,3%
2019	46	18,9%	180	39,3%	123	37,4%	101	32,0%	3	5,2%	227	32,3%



**Absence rate**

This indicator measures the absence rate according to the interinstitutional definition (total absence in calendar days, divided by 365 and by the number of staff at the end of the year), by gender and by category (AD, AST, CT).

	Male (%)				Female (%)				All (%)			
	AD	AST	CT	M %	AD	AST	CT	F %	AD %	AST %	CT %	Total %
<b>2023</b>	<b>2,5%</b>	<b>3,3%</b>	<b>1,4%</b>	<b>2,7%</b>	<b>5,5%</b>	<b>6,0%</b>	<b>4,3%</b>	<b>5,5%</b>	<b>4,3%</b>	<b>5,1%</b>	<b>3,5%</b>	<b>4,5%</b>
2022	3,1%	4,4%	5,9%	3,8%	3,5%	6,1%	3,6%	4,7%	3,3%	5,6%	4,3%	4,4%
2021	2,8%	4,1%	3,5%	3,8%	5,4%	7,6%	1,7%	6,0%	4,6%	6,6%	2,9%	5,2%
2020	3,0%	2,6%	4,9%	3,0%	5,2%	6,2%	3,1%	5,4%	4,4%	5,1%	3,4%	4,6%
2019	3,5%	4,5%	4,7%	4,4%	4,2%	7,0%	4,0%	5,3%	3,9%	6,2%	4,2%	5,0%



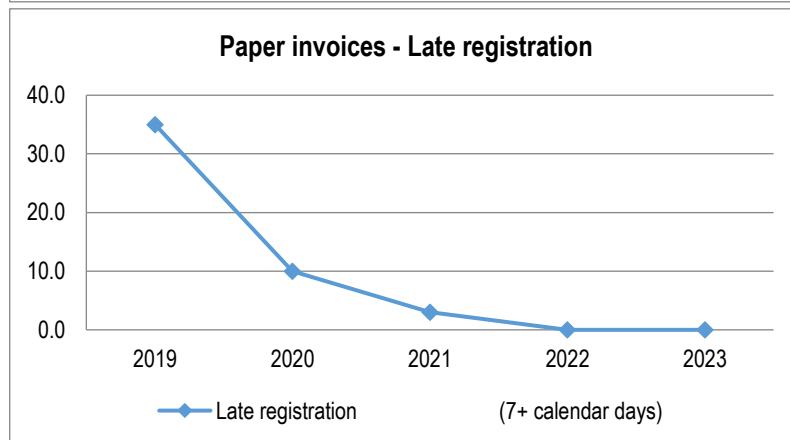
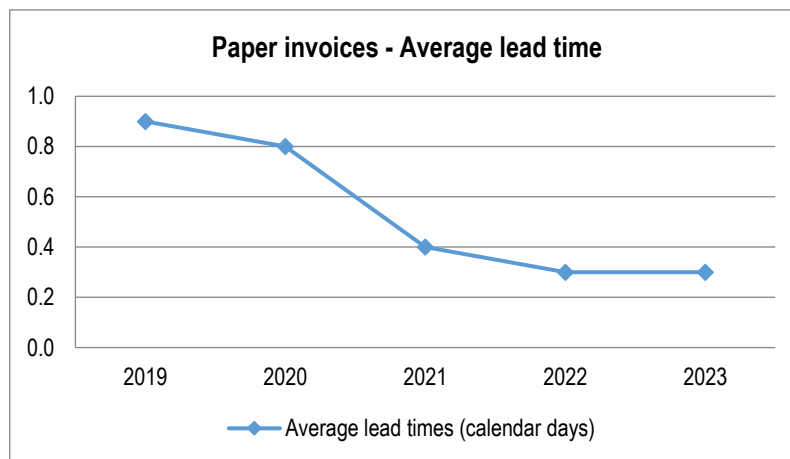
### Registration of paper invoices

This indicator measures the average lead-time between the reception of invoices and their registration and the number and percentage of invoices for which this registration took more than seven calendar days.

In 2019, the reporting parameters have been modified, excluding electronic invoices and focusing on original invoices in paper form only.

Since 2020, due to pandemic COVID-19, PDF invoices received by e-mail are also included in this indicator.

	Average lead times (calendar days)	Late registration (7+ calendar days)	
	Reception to registration Paper invoice	Number late registration	% of total
2023	0,3	0,0	0,0%
2022	0,3	0,0	0,0%
2021	0,4	3,0	0,2%
2020	0,8	10,0	0,5%
2019	0.9	35.0	1.2%

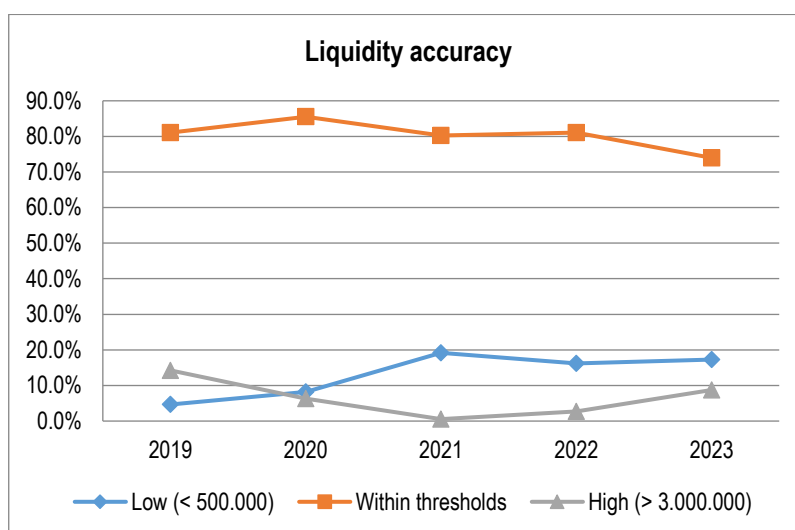


### Liquidity accuracy

The Committee's bank account should hold enough funds to ensure that payments can be made on time. However, the amount available should not be unnecessarily high. This indicator measures the percentage of calendar days when the balance of the Committees' bank account was less than EUR 500 000 (risk of unavailability of funds for a payment due), within thresholds and more than EUR 3 000 000\*.

	Bank account balance					
	Calendar days below € 500.000		Calendar days between € 500.000 and € 3.000.000*		Calendar days above € 3.000.000*	
	days	%	days	%	days	%
<b>2023</b>	<b>63</b>	17,3%	<b>270</b>	74,0%	<b>32</b>	8,8%
2022	59	16,2%	296	81,1%	10	2,7%
2021	70	19,2%	293	80,3%	2	0,5%
2020	30	8,2%	313	85,5%	23	6,3%
2019	17	4,7%	296	81,1%	52	14,2%

\* The threshold negotiated with the bank in order to avoid negative interests dropped from 5 000 000 to 3 000 000 in 2021.



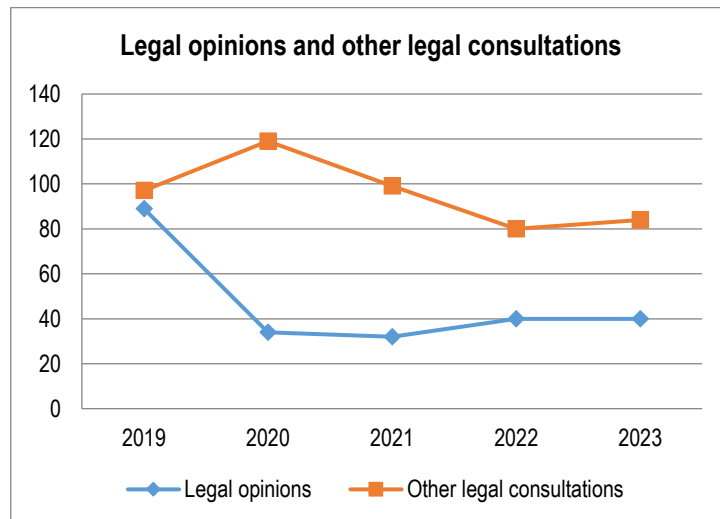


**4.6 LEGAL SERVICE**

**Legal opinions**

This indicator measures the number of legal opinions and other legal consultations issued by the Legal Service. Informal consultations are counted as "Other legal consultations".

	Legal opinions	Other legal consultations
<b>2023</b>	<b>40</b>	<b>84</b>
2022	40	80
2021	32	99
2020	34	119
2019	89	97

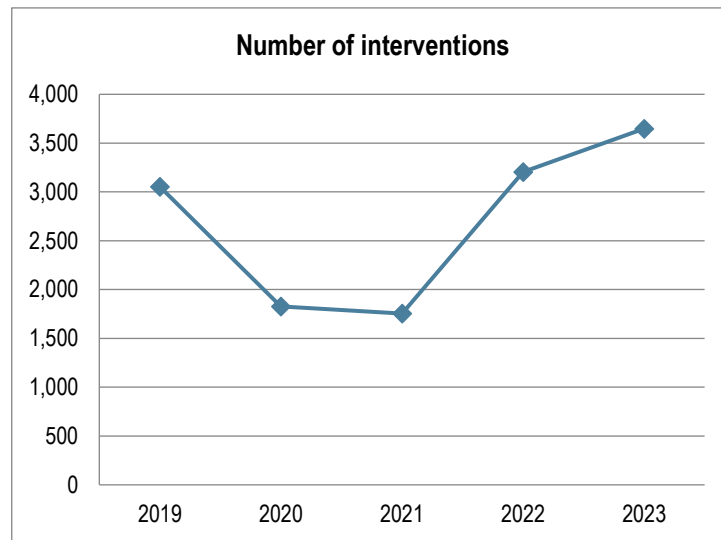


#### 4.7 DIRECTORATE FOR LOGISTICS

##### Number of building maintenance interventions

This indicator measures the number of building maintenance interventions carried out by the Infrastructure Unit.

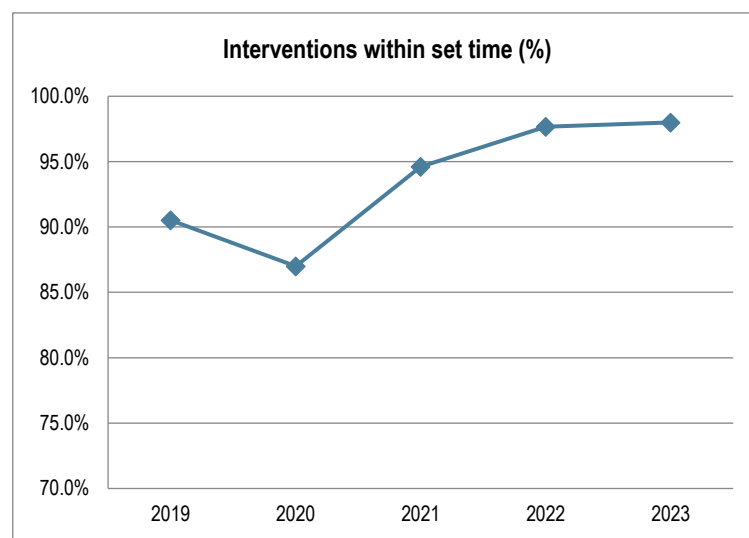
	Number of interventions
2023	3.648
2022	3.205
2021	1.754
2020	1.826
2019	3.055



### Building maintenance intervention lead time

This indicator measures the percentage of interventions that were successfully handled within a set time (depending on the category of the intervention: two days or five days).

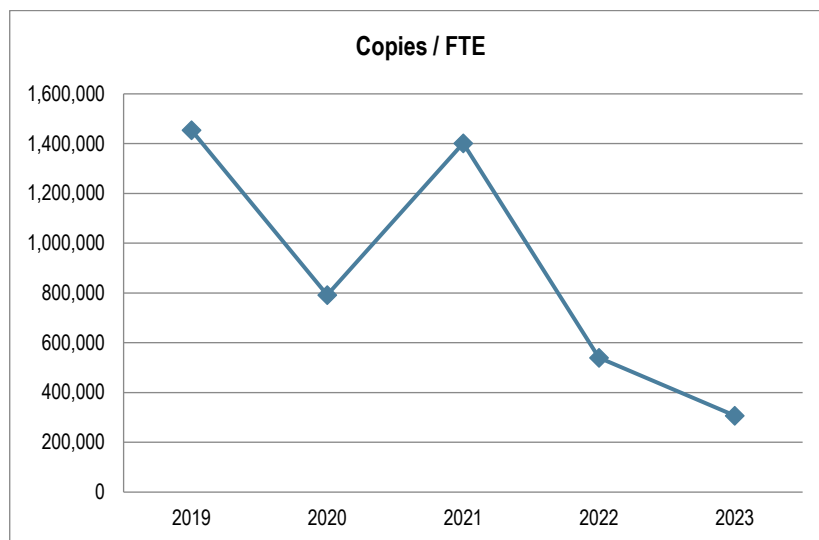
	Interventions within set time (%)
2023	98,0%
2022	97,7%
2021	94,6%
2020	87,0%
2019	90,5%



### Production of meeting related black and white documents

This indicator measures the number of black and white copies produced for meetings, divided by the number of "full-time equivalent" staff (FTEs) dedicated to this task.

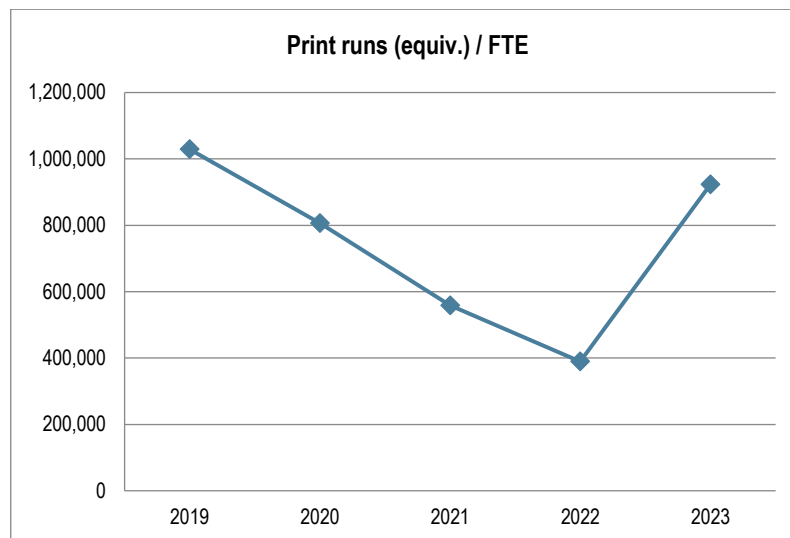
	EESC		CoR		Total	FTE	Copies / FTE
	Copies	%	Copies	%			
2023	931.631	75,8%	298.148	24,2%	1.229.779	4,0	307.445
2022	1.262.075	80,6%	304.371	19,4%	1.566.446	2,9	540.154
2021	1.697.224	93,2%	124.642	6,8%	1.821.866	1,3	1.401.435
2020	1.519.604	83,4%	301.918	16,6%	1.821.522	2,3	791.966
2019	5.735.364	69,6%	2.503.687	30,4%	8.239.051	5,7	1.453.950



### Offset productivity

This indicator measures the number of equivalent print runs in using the offset printing machines, i.e. both real print runs (sheets) and settings (a "setting" being the initialisation of a print run, counted as equivalent to 3 700 print runs), divided by "full-time equivalent" (FTE) staff dedicated to this task.

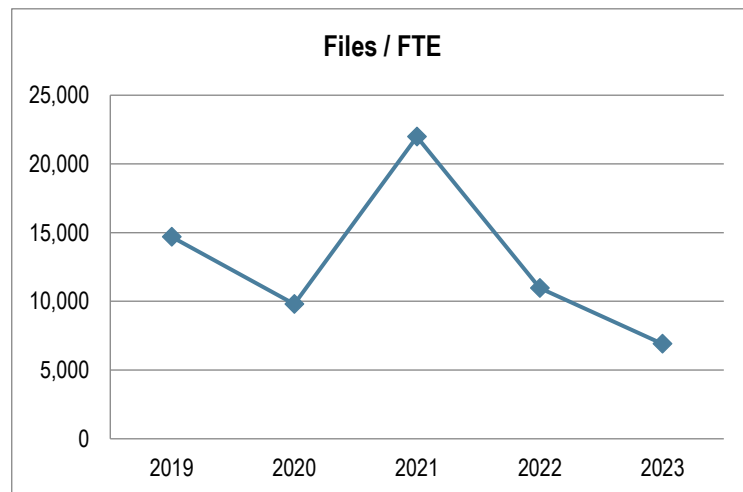
	EESC		CoR		Total	FTE	Print runs (equiv.) / FTE
	Print runs (equiv.)	%	Print runs (equiv.)	%			
2023	521.255	40,3%	771.590	59,7%	1.292.845	1,4	923.461
2022	262.000	37,4%	438.950	62,6%	700.950	1,8	389.417
2021	498.000	89,2%	60.150	10,8%	558.150	1	558.150
2020	724.510	69,1%	323.550	30,9%	1.048.060	1,3	806.200
2019	1.910.115	74,3%	662.050	25,7%	2.572.165	2,5	1.028.866



### Internal distribution productivity

This indicator measures the number of files prepared for meetings, divided by the number of "full-time equivalent" staff (FTEs) dedicated to this task.

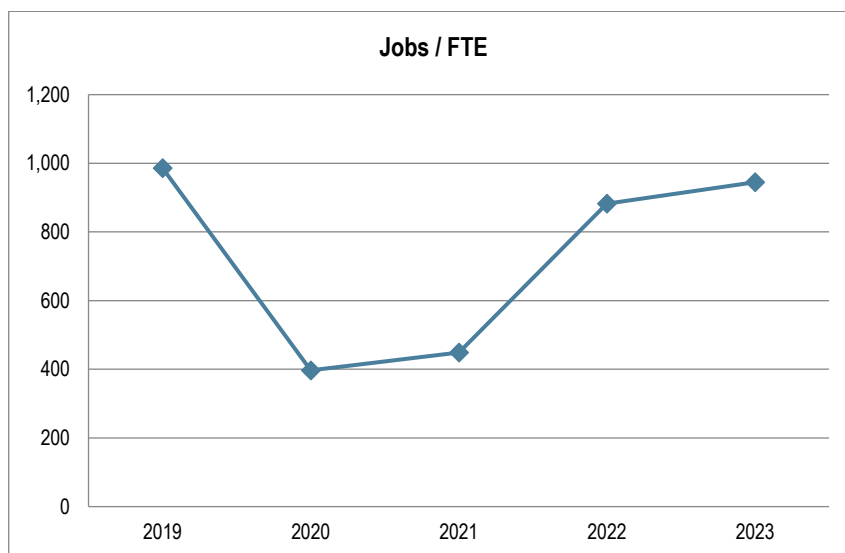
	EESC		CoR		Total	FTE	Files / FTE
	Files	%	Files	%			
2023	13.750	90,5%	1.442	9,5%	15.192	2,2	6.905
2022	17.965	91,1%	1.764	8,9%	19.729	1,8	10.961
2021	21.615	98,4%	358	1,6%	21.973	1,0	21.973
2020	17.293	92,9%	1.327	7,1%	18.620	1,9	9.800
2019	42.035	81,8%	9.370	18,2%	51.405	3,5	14.687



### Production with the plotter

This indicator measures the number of plotter jobs (mainly linked to event related products) produced by the printshop, divided by the number of "full-time equivalent" staff (FTEs) dedicated to operating the plotters.

	EESC		CoR		Total	FTE	Jobs / FTE
	Jobs	%	Jobs	%			
2023	630	66,7%	315	33,3%	945	1,0	945
2022	593	67,2%	289	32,8%	882	1,0	882
2021	349	77,7%	100	22,3%	449	1,0	449
2020	260	65,5%	137	34,5%	397	1,0	397
2019	721	73,1%	265	26,9%	986	1,0	986

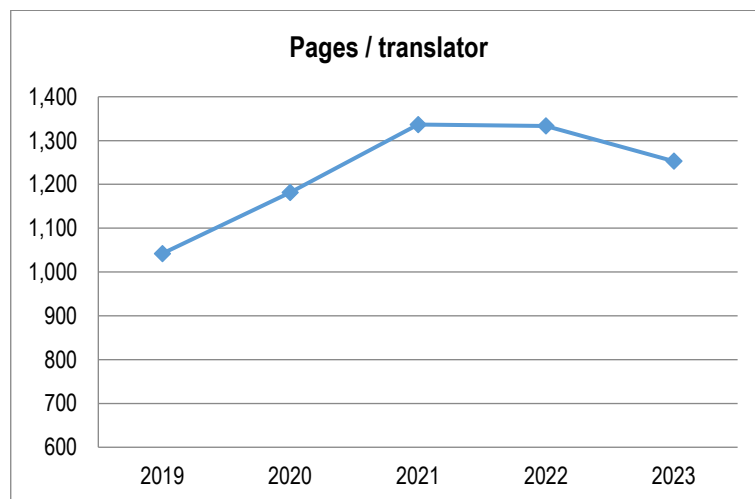
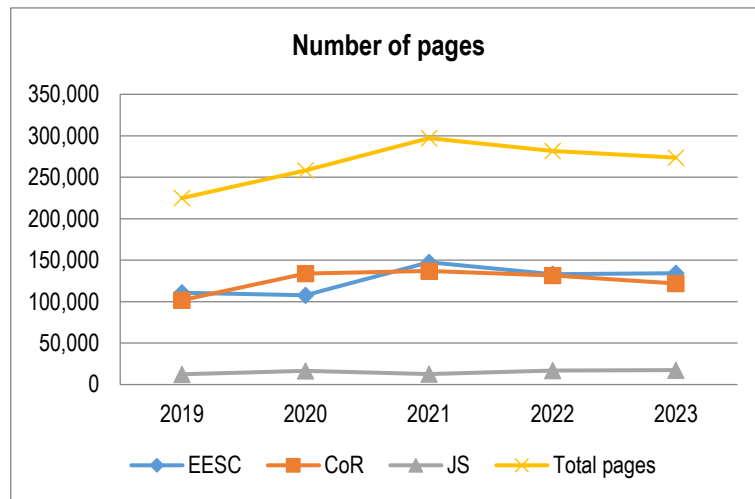


4.8 DIRECTORATE FOR TRANSLATION

Internal translation output

This indicator measures the total number of pages translated per translator post in the establishment plan. A page is defined as 1 500 characters without spaces.

	EESC		CoR		JS		Total pages	FTE	Pages / translator
	Pages	%	Pages	%	Pages	%			
2023	134.150	49,0%	122.029	44,6%	17.440	6,4%	273.619	218,4	1.253
2022	133.112	47,3%	131.538	46,7%	16.922	6,0%	281.572	211,2	1.333
2021	147.497	49,6%	136.992	46,1%	12.628	4,3%	297.117	222,3	1.337
2020	107.712	41,7%	133.954	51,9%	16.516	6,4%	258.181	218,6	1.181
2019	110.658	49,2%	101.767	45,3%	12.442	5,5%	224.868	215,8	1.042

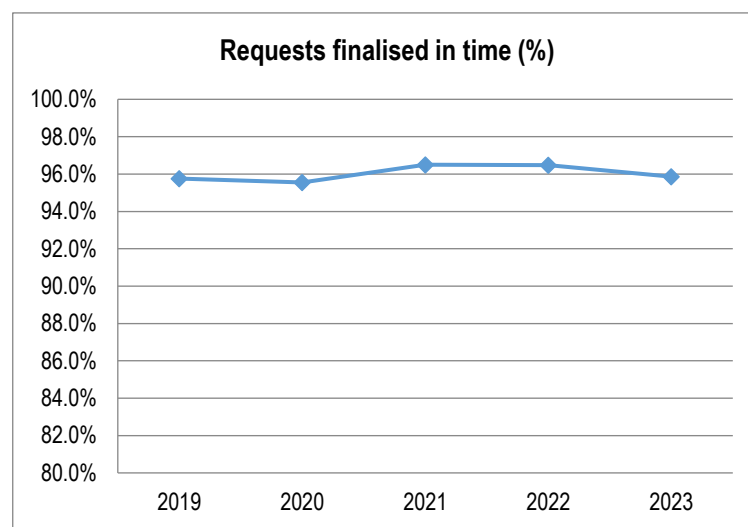




### Translation deadline compliance rate

This indicator measures the percentage of translation requests that were finalised within the requested deadline.

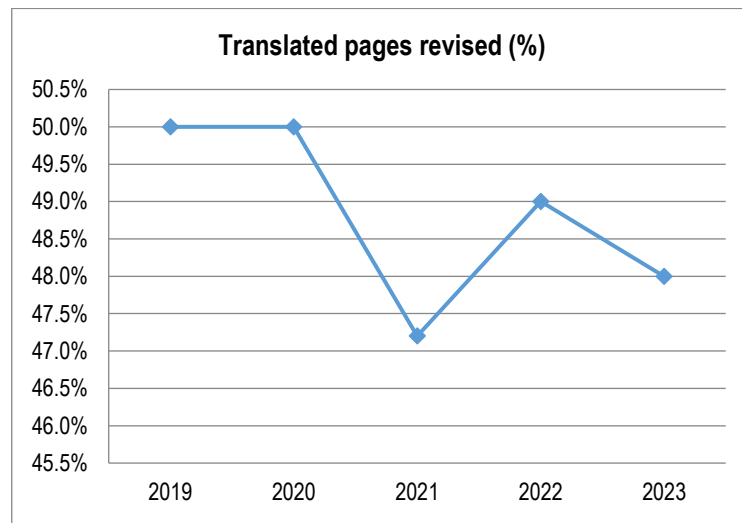
	Requests finalised in time (%)
2023	95,9%
2022	96,5%
2021	96,5%
2020	95,6%
2019	95,8%



**Translation revision rate**

This indicator measures the percentage of pages that have been revised.

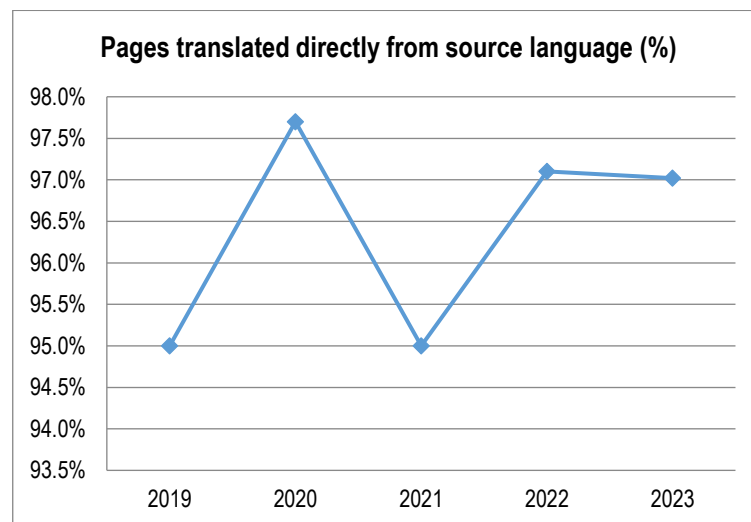
	Translated pages revised (%)
2023	48,0%
2022	49,0%
2021	47,2%
2020	50,0%
2019	50,0%



### Direct translation rate

Until 2004, nearly all translations could be made directly from the source language into the target language. After enlargement, it was no longer possible to cover all source languages in every translation unit. Therefore, a system based on indirect translation (through "pivot" languages) was put into place. This indicator measures the percentage of pages translated directly from source language to target language, i.e. not translated via a pivot language.

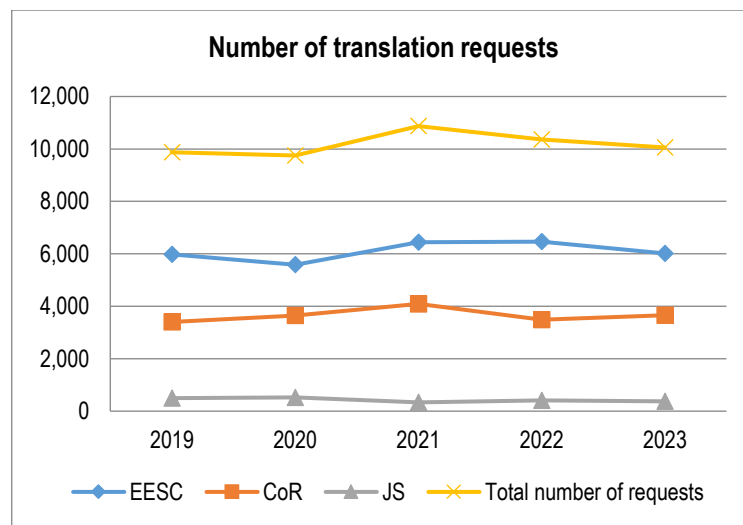
	Pages translated directly from source language (%)
2023	97,0%
2022	97,1%
2021	95,0%
2020	97,7%
2019	95,0%



### Number of translation requests

This indicator measures the number of translation requests over the reference period.

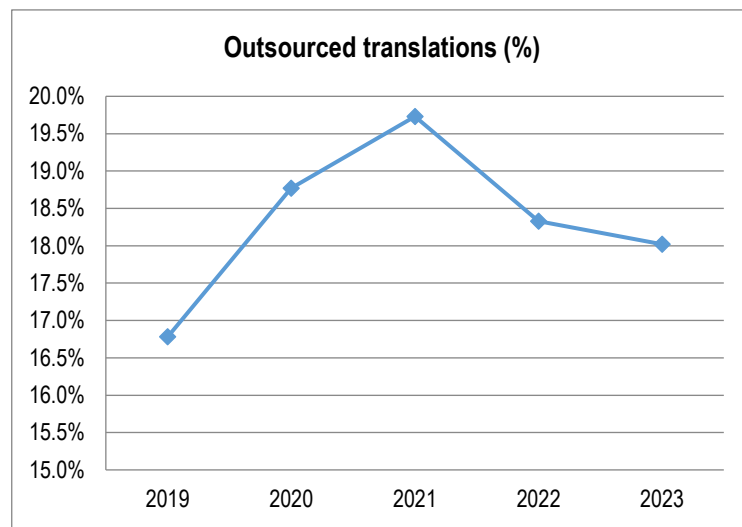
	EESC		CoR		JS		Total number of requests
	Requests	%	Requests	%	Requests	%	
<b>2023</b>	<b>6.020</b>	<b>59,9%</b>	<b>3.659</b>	<b>36,4%</b>	<b>371</b>	<b>3,7%</b>	<b>10.050</b>
2022	6.464	62,4%	3.484	33,6%	410	4,0%	10.358
2021	6.445	59,3%	4.091	37,6%	335	3,1%	10.871
2020	5.584	57,3%	3.641	37,3%	525	5,4%	9.750
2019	5.975	60,5%	3.401	34,5%	494	5,0%	9.870



**External translation rate**

This indicator compares the number of pages outsourced for translation with the total number of pages translated.

	Outsourced translations (%)
2023	18,0%
2022	18,3%
2021	19,7%
2020	18,8%
2019	16,8%

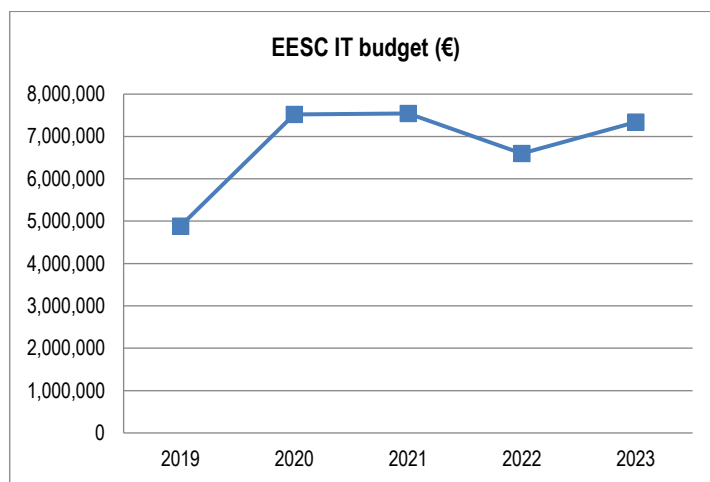
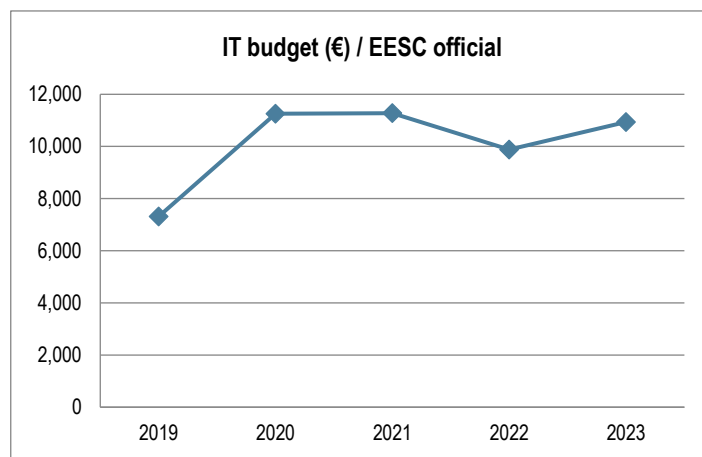


4.9 DIRECTORATE FOR INNOVATION AND INFORMATION TECHNOLOGY

IT costs per official

This indicator measures the ratio between the total operational IT budget after transfers (equipment, external sub-contractors, telecommunication costs; excluding cost of statutory IT staff) and the total headcount (establishment plan). It also measures the proportion of this budget vs. the overall EESC budget.

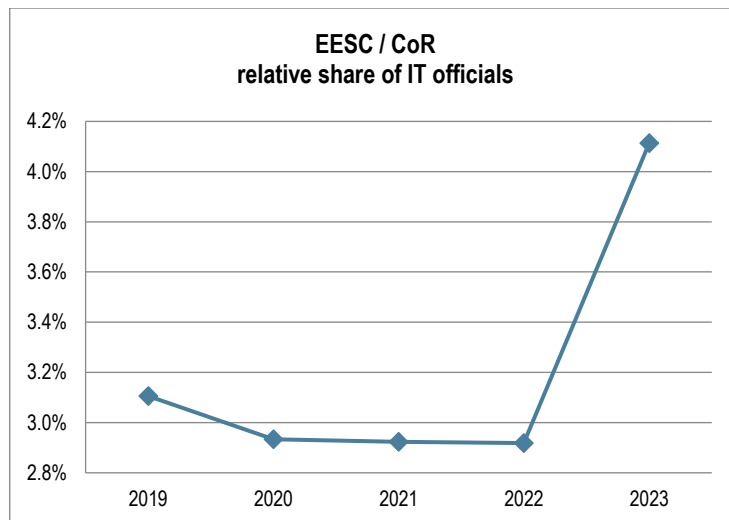
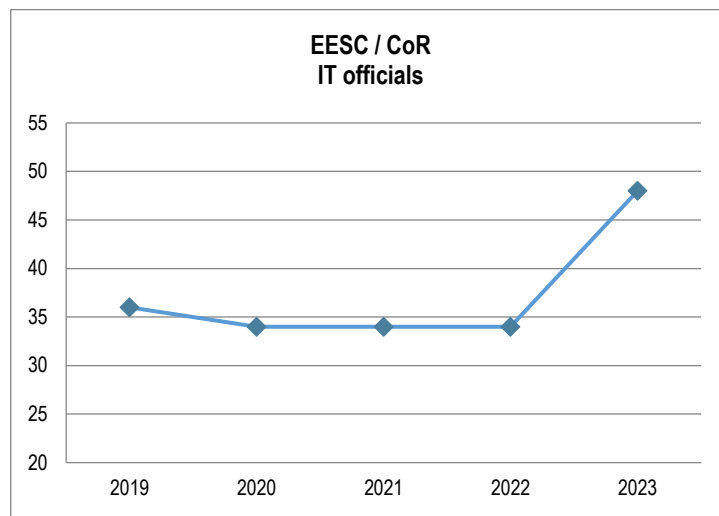
	EESC IT budget (€)	EESC officials	EESC IT budget (€) / EESC official	EESC budget (€)	% IT budget / Total budget
2023	7.341.041	671	10.940	158.767.970	4,6%
2022	6.598.658	669	9.878	150.871.643	4,4%
2021	7.543.099	669	11.275	145.024.938	5,2%
2020	7.519.112	668	11.256	142.539.393	5,3%
2019	4.885.433	668	7.314	138.502.768	3,5%



**IT Unit workforce**

This indicator measures the ratio between officials working in the IT Unit and the total headcount (posts, according to establishment plans) of the two Committees.

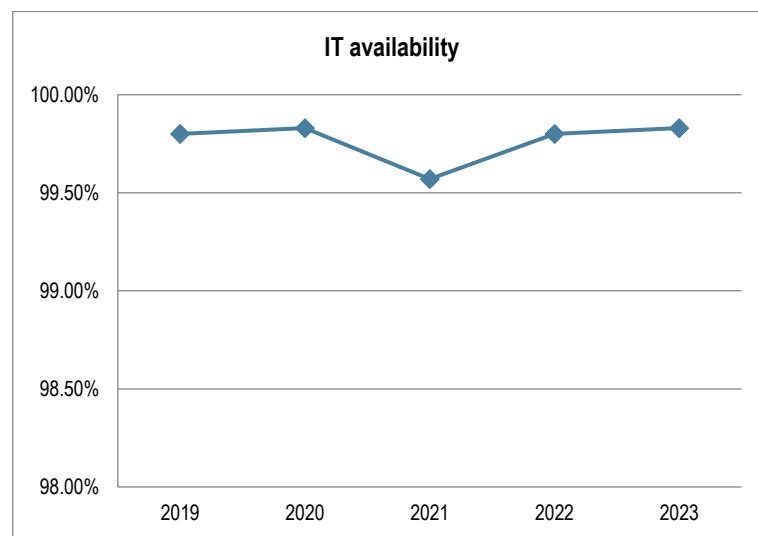
	EESC / CoR	EESC / CoR	EESC / CoR
	IT officials	officials	IT officials / officials
2023	48	1.167	4,1%
2022	34	1.165	2,9%
2021	34	1.163	2,9%
2020	34	1.159	2,9%
2019	36	1.159	3,1%



**IT availability**

This indicator measures the availability at all times (24/7) of the core IT infrastructure components (network, telephony, databases and servers) of the two Committees.

	IT availability
2023	99,83%
2022	99,80%
2021	99,57%
2020	99,83%
2019	99,80%

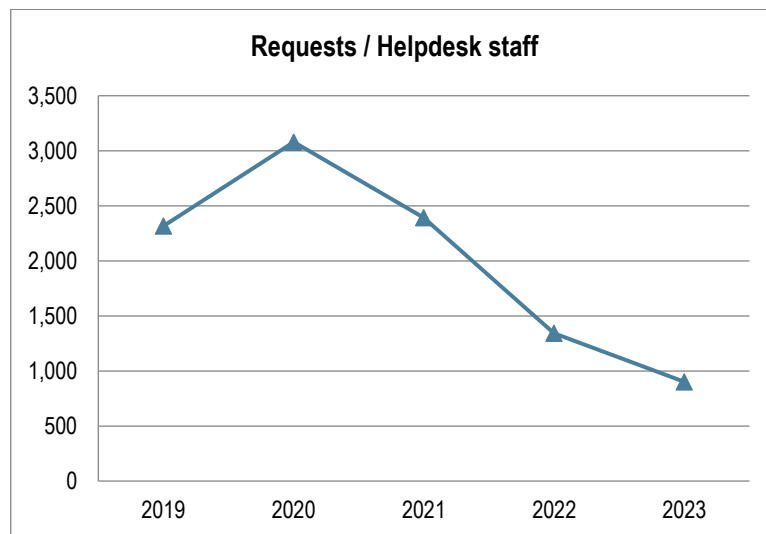
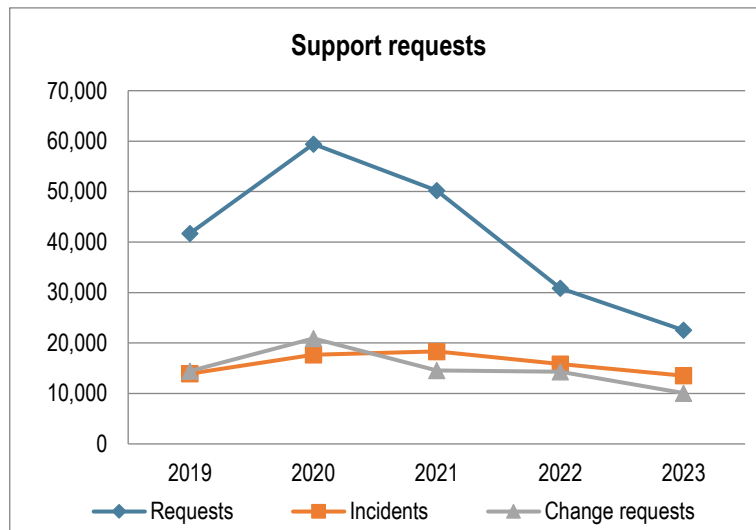




**IT user support requests**

This indicator measures the number of IT user support requests, divided by the total staff resources (internal and external) of the service handling these. The number of user support requests accounts for all questions addressed to the IT helpdesk (by telephone or email) as registered in the helpdesk software tool. Requests may be handled immediately or give rise to an "incident" (e.g. replacement a broken docking station) or to a "change request" (e.g. moving a PC).

	Requests	Incidents	Change requests	Helpdesk staff (FTE)	Requests / Helpdesk staff
<b>2023</b>	<b>22.538</b>	<b>13.518</b>	<b>10.080</b>	<b>25</b>	<b>902</b>
2022	30.859	15.849	14.308	23	1.342
2021	50.242	18.334	14.545	21	2.392
2020	59.434	17.696	20.907	19	3.079
2019	41.689	13.897	14.462	18	2.316



## 5. RESULTS OF EX POST CONTROLS 2023

### **Financial Regulation, Article 74 (9): Powers and duties of the authorising officer**

*The authorising officer by delegation shall report to his or her Union institution on the performance of his or her duties in the form of an annual activity report containing financial and management information, including the results of controls, declaring that, except as otherwise specified in any reservations related to defined areas of revenue and expenditure, he or she has reasonable assurance that:*

- (a) the information contained in the report presents a true and fair view;*
- (b) the resources assigned to the activities described in the report have been used for their intended purpose and in accordance with the principle of sound financial management; and*
- (c) the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.*

...

### **Rules of Application, IFR Article 23 (4): Ex-ante and ex-post controls**

*The ex post controls may be carried out on the basis of documents and, where appropriate, on the spot.*

*The outcomes of ex post controls shall be reviewed by the authorising officer by delegation at least annually to identify any potential systemic issues. The authorising officer by delegation shall take measures to address those issues.*

## 5.1 OVERALL ASSESSMENT OF THE COSTS AND BENEFITS OF CONTROLS

In 2023, a total of 12 people were working in the area of preventative and corrective controls, representing 1.7% of all EESC staff.

Three (3) people were assigned to preventative controls in the area of financial management, proactively reducing the likelihood of errors in public procurement, contract management and use of IT financial tools (ABAC, Qualified Electronic Signature, financial dashboards, reporting)

Eight (8) staff members carried out ex-ante and ex-post controls on transactions having a direct financial impact on the institution, encompassing recruitment files, salaries and allowances. The task of the Verification Sector is to give evidence-based opinions to the authorising officer on the legality, regularity and sound financial management of all transactions affecting the EESC's budget from a financial and operational point of view. This is a complex task which requires knowledge of the full range of the Committee's activities. In the event of irregularities in a file submitted for verification, the Verification Sector may deliver a negative opinion. For efficiency reasons, some low-value transactions were subject to ex-ante verification by authorising officers

(‘light verification’), and ex-post controls were then carried out on a subset of operations chosen through a random sampling.

The Administrative Cooperation Agreement between the EESC and the CoR, in force in 2023 (duration 01.11.2021 – 31.12.2026), provides in point 3.6 of Appendix 3, that for a given budget heading, all the files will be verified by the Verification Sector of the ‘lead’ Committee, alternating with the ‘non-lead’ Committee on a biannual basis.

In 2023 the EESC’s Verification Sector was tasked with verifying the files of the Printshop, IT and Security.

One staff member was in charge of coordinating the EESC internal control and risk management process throughout the whole year.

In conclusion, the costs associated with implementing controls were justified by the benefits provided to the EESC.

## **5.2 RESULTS OF EX POST VERIFICATION**

In response to the request from the designated authorising officers by sub-delegation, the EESC Verification Sector conducted ex-post checks on the following transactions in 2023:

5.2.1. Travel allowances (FVO), parental leave (ACP) and expatriation allowances (IDE and IEX) files were submitted for ex-post control in 2023.

Following these ex-post controls, non-quantifiable comments on the three salary component categories (FVO, IDE/IEX, parental leave) were submitted to the STA unit for examination and follow-up in order to better mitigate the specific risks in this area.

5.2.2. The Verification Sector conducted ex-post controls in 2023 on 29 different types of transactions related to the 2022 budget, which were validated under the ‘light verification’ procedure. This was based on Decision 009-23A, signed by the Secretary-General on January 11, 2023.

In 2023, the Verification Sector provided feedback to the relevant authorising officers on the basis of the different ex-post control reports.

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### APPENDICES

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
<p>Ex-post verification concerning financial files of <b>E.5.FIN</b>: Advances on mission expenses – A0162</p> <p>Travel agency invoices for staff missions – A0162</p>	<p>This verification focused on the elements set out in the ex-post verification request by the HoU of E.5.FIN, which are as follows:</p> <ul style="list-style-type: none"> <li>a) Existence of a link between the invoice/credit note and a duly authorised mission order;</li> <li>b) Match between MiMa mission claim and elements mentioned in the invoice (name of the traveller, destination, amount);</li> <li>c) Amount of the invoice vs. cost of the ticket authorised by the mission service;</li> <li>d) Respect of the contractual terms for payment of the invoice.</li> </ul> <p>The points listed above are based on the Risk Analysis concerning travel agency payments relating to EESC staff missions.</p>	<p>The verification process uncovered only minor administrative errors relating to the submission of supporting documents during the ex-post control.</p>	<p>Recommendations following the ex-post verifications:</p> <ul style="list-style-type: none"> <li>- To assess the necessity of inserting in the next update of Decision 890/10 A - EESC Mission Guide, in connection with Art. 4.1 '(...) The advance is to be paid into the same bank account as the staff member's salary', an indication as to how the relevant bank account would be determined in the cases of staff whose salary is split and transferred to multiple accounts.</li> <li>- To assess the added value of using corporate bank credit cards ordered under the existing framework contract, for staff travelling on mission. The potential reimbursement on the credit card of the mission costs might generate a lighter workload for the missions department, compared with the method currently used, based on</li> </ul>

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
			advance payments followed by the clearing thereof.
<p>Ex-post verification concerning allowances paid in connection with the EESC unit <b>E.1_FOR HR Planning &amp; Training:</b></p> <p>Travel agency invoices for staff training missions – A01612</p>	<p>The ex-post verification was conducted in compliance with:</p> <ul style="list-style-type: none"> <li>- Article 7.5 of Decision 255/19 A regarding the charter of tasks and responsibilities of verifiers; in accordance with Article 74(6) of the Financial Regulation, the authorising officer by sub-delegation may ask the verifier to carry out ex-post controls. The scope of ex-post control shall be determined by the authorising officer by sub-delegation. Ex-post controls shall be carried out by different verifiers from those who carried out the ex-ante controls.</li> <li>- The provisions applicable to verifiers as regards protection of personal data (EESC General Data Protection Notice informing data subjects of possible restrictions when conducting verifications or in the</li> </ul>	<p>During this ex-post control, the verification sector has checked that transactions comply with the following:</p> <p>The appropriation is intended to cover:</p> <ul style="list-style-type: none"> <li>- the organisation of training and retraining courses as well as language courses for staff, on an interinstitutional basis. Some of the appropriations may be used in duly justified cases to cover the organisation of courses within the institution,</li> <li>- expenditure relating to the purchase or production of teaching materials and to the performance of specific studies by specialists for devising and implementing training programmes,</li> <li>- professional training courses which raise awareness about matters concerning people with disabilities and training measures in connection with</li> </ul>	<p>As a result of the verification: no procedural inaccuracies or administrative errors have been identified in the course of the control except for the fact that the invoice was paid late.</p> <p>No quantifiable errors were identified.</p>

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## APPENDICES

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
	framework of the treatment of financial irregularities)	<p>equal opportunities and career advice, with particular reference to skill profiles,</p> <ul style="list-style-type: none"> <li>- staff mission costs relating to training,</li> <li>- the costs of services requested from external contractors who are consultants in the field of human resources and finances.</li> </ul>	
<p>Ex-Post Verification of the payments from <b>E.2_PER Recruitment and Salaries:</b></p> <p>FDO - Reimbursement of travel costs for candidates – A01610</p> <p>CA Contract renewal for contract agents</p>	<p>Ex-post controls on 2022 PER 4-5-6-7 aim to verify the compliance of the samples used with the applicable rules and regulations.</p> <p>Ensure that the reimbursement/contract renewal is in accordance with the rules of the Staff Regulations and related specific rules.</p>	<p>Each ex-post verification is performed on the basis of a checklist, appended to the note of the request, but these checklists have not been received by the verification sector. The controls were performed according to the points considered relevant by the verification sector.</p> <p>Inconsistency to be mentioned:</p> <p>The number of transactions concerning 'Reimbursement of travel costs for candidates' for 2022 is 43, according to the Risk Assessment Note signed by AO on 18/11/2022, but the verification</p>	<p>The verification sector did not find any errors, under the procedure in accordance with the applicable rules, using the correctly calculated payments.</p> <p>The verification sector recommends keeping the 'Reimbursement of travel costs for candidates' under the light verification procedure for the payment of this allowance.</p>

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
		sector has received only two transactions as sample. This is the reason why only one sample has been verified during this control.	
<p>Ex-post verification on operations subject to 'light verification' in 2022 by the unit</p> <p><b>Members' Working Conditions</b> (SG.A.3_MEM.2):</p> <p>Working meals chargeable to budgets of beneficiaries — A02540 AD</p> <p>Costs arising from the institution's entertainment and representation obligations — A02546</p>	<p>The verification sector verified ex-post:</p> <ul style="list-style-type: none"> <li>- Budget line 2540 on miscellaneous expenditure on internal meetings (Chapter 25 on meetings, conferences, congresses, seminars and other events)</li> <li>- Budget line 2546 on representation expenses (Chapter 25 on meetings, conferences, congresses, seminars and other events)</li> </ul>	<p>Objectives of the ex-post controls conducted in 2023 on samples from 2022 were intended to:</p> <ul style="list-style-type: none"> <li>- check if all participants are internal within the EU institutions;</li> <li>- amount of the payment;</li> <li>- check that the reimbursement form is duly completed;</li> <li>- check the supporting documents.</li> </ul> <p>Respectively, to:</p> <ul style="list-style-type: none"> <li>- check if there are external participants;</li> <li>- amount of the payment;</li> <li>- check that the reimbursement form is duly completed;</li> <li>- check the supporting documents.</li> </ul> <p>No quantifiable errors were identified.</p>	<p>The verification resulted in the following recommendations:</p> <ul style="list-style-type: none"> <li>- To pay attention to filling in the reimbursement requests properly (with names and functions of participants)</li> </ul>

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
<p><b>Ex-post verification on unit E.3_STA Working Conditions, Rights and Obligations, Pensions:</b></p> <ul style="list-style-type: none"> <li>- Public transport subsidies - A01632 CES.34001 -</li> <li>- Cycling subsidies – A01632 - CES.34002 - regarding 56 NUPs, the established right for this allowance to be verified</li> <li>- Supplementary aid for people with disabilities - A01630 HAND VL</li> <li>- Social assistance – A01630 SOC</li> <li>- Annual medical visits – A01634 MED VL</li> <li>- Medical examination expenses -experts - A01634 MED VL</li> <li>- Calculation of installation allowance</li> </ul>	<p>The verification sector performed the ex-post control on the transactions in 2022 under the light verification procedure, based on Decision 009-23A (signed by secretary-general on 11/01/2023).</p> <p>The goal of the ex-post verification was to assess the payment process for various types of expenditures in 2022.</p>	<p>The authorising officers are establishing the level of risk in the risk assessment notes issued on 31 March. These notes refer to the total number and amount of the relevant types of transactions under the light verification procedure during the year to be verified.</p> <p>On this basis, the sample for the ex-post control is established. If needed, the percentage (necessary for representativeness) of the transactions to be selected randomly for verification is established.</p> <p>The risk assessment notes with the complete list of similar transactions are submitted to the verification sector with the request for ex-post control.</p>	<p>The verification sector recommends keeping a register of allowances received by beneficiaries through the national systems and linked to the payment of child allowance.</p> <p>The verification sector also recommends reconsidering the choice of processing these payments through a two-step simplified circuit.</p> <p>The verification sector has recommended reassigning various transaction types to the ex-ante controlled, regular financial circuit.</p> <p>A high number of various types of transactions were subject to the light verification procedure only, owing to the specific circumstances of COVID-19, which no longer apply.</p> <p>The financial circuits must be adapted to the current regular workflows.</p>



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<b>Field of expenditure controlled ex-post</b>	<b>Ex-post control undertaken</b>	<b>Verifier's observations</b>	<b>Conclusions/main action taken by the authorising officer (AOS)</b>
<ul style="list-style-type: none"><li>- Calculation of travel expenses on entry into service</li><li>- Granting, termination and changes of education allowance during career, pension, disability, Art. 42 (except complex cases)</li><li>- Granting, termination and changes of household allowance during career, pension, disability, Art. 42</li><li>- Granting, termination and changes of childbirth allowance during career, pension, disability, Art. 42</li><li>- Granting, termination and changes of dependent child allowance during career, pension, disability, Art. 42</li><li>- Contract extensions and changes without modifications</li></ul>			

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Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
<ul style="list-style-type: none"> <li>- Granting, termination and updating of various allowances for pensioners or persons receiving a disability allowance</li> <li>- Granting, termination and updating of annual travel expenses</li> <li>- Calculation of yearly travel allowances</li> <li>- Granting of family leave</li> <li>Granting of parental leave – 85 NUPs</li> <li>- Granting of part-time work</li> <li>- Leave not taken/leave taken in excess CNP/CTP</li> <li>- Overtime</li> </ul>			
<p>Ex-post verification of 2023 <b>salaries</b></p>	<p>2023 ex-post verification of salaries: according to the requirements listed in the notes sent to the verification sector on 12 June (FVO); 10 August (ACP) and 11 September (IDE; IEX) 2023. (FVO) Travel allowances</p>	<p>Following these ex-post controls, non-quantifiable comments on the three salary component categories (FVO; IDE/IEX; parental leave) were submitted to the STA unit for examination and follow-up in order to</p>	<p>The verification sector recommends clarification regarding the ex-post control of FVO and ACP.</p> <p>The ex-post control of the same transactions was requested by the salaries sector in the current year,</p>

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<b>Field of expenditure controlled ex-post</b>	<b>Ex-post control undertaken</b>	<b>Verifier's observations</b>	<b>Conclusions/main action taken by the authorising officer (AOS)</b>
	(ACP) Parental leave (IDE IEX) Expatriation allowances The single combined report was submitted on 19 September 2023.	better mitigate the specific risks in this area.	and by the STA unit again in the following year. These checks were carried out just once, at the request of the salaries sector.

ABAC: the EESC accounting system as from 2007 (Accrual Based Accounting, or ABAC)

HoU: head of unit

MiMA: Mission Management tool of the Committee

CA: contract agent

AO: authorising officer

## 6. REPORT ON BUILDING CONTRACTS 2023 AND REPORT TO THE EUROPEAN PARLIAMENT AND THE COUNCIL ACCORDING TO ART. 266(1) OF THE FINANCIAL REGULATION

### **Financial Regulation, Article 163: Publicity measures**

1. *For procedures with a value equal to or greater than the thresholds referred to in Article 175(1) or Article 178, the contracting authority shall publish in the Official Journal of the European Union:*
  - (a) *a contract notice to launch a procedure, except in the case of the procedure referred to in point (d) of Article 164(1);*
  - (b) *a contract award notice on the results of the procedure.*
2. *Procedures with a value below the thresholds referred to in Article 175(1) or Article 178 shall be advertised by appropriate means.*
3. *Publication of certain information on a contract award may be withheld where its release would impede law enforcement, or otherwise be contrary to the public interest, would harm the legitimate commercial interests of economic operators or might prejudice fair competition between them.*

### **Financial Regulation, Annex I (3): Advertising of procedures for contracts with a value below the thresholds referred to in Article 175(1) of this Regulation or for contracts outside the scope of Directive 2014/24/EU**

- 3.2. *For contracts awarded in accordance with points (g) and (i) of the second subparagraph of point 11.1, the contracting authority shall send a list of contracts to the European Parliament and Council no later than 30 June of the following financial year. Where the contracting authority is the Commission, that list shall be annexed to the summary of the annual activity report referred to in Article 74(9).*

### **Financial Regulation, Annex I (11): Use of a negotiated procedure without prior publication of a contract notice**

- (g) *for building contracts, after prospecting the local market;*

## 6.1 BUILDING CONTRACTS 2023

No building contracts were awarded in 2023.

## 6.2 ARTICLE 266 FR REPORT

### **Financial Regulation, Article 266(1): Specific provisions regarding building projects**

*Each Union institution shall provide the European Parliament and the Council, by 1 June each year, with a working document on its building policy, which shall incorporate the following information:*

- (a) for each building, the expenditure and surface area covered by the appropriations of the corresponding budget lines. The expenditure shall include the costs of the fitting-out of buildings but not the other charges;*
- (b) the expected evolution of the global programming of surface area and locations for the coming years with a description of the building projects in planning phase which are already identified;*
- (c) the final terms and costs, as well as relevant information regarding project implementation of new building projects previously submitted to the European Parliament and to the Council under the procedure set out in paragraphs 2 and 3 and not included in the preceding year's working documents.*

#### **6.2.1 Part 1: The expenditure and surface area for each building**

The information about the premises of the European Economic and Social Committee and the European Committee of the Regions can be found under point 6.2.4.

#### **6.2.2 Part 2: The expected evolution of the global programming**

A buildings strategy was approved by the Bureau of the European Economic and Social Committee on 17 October 2017 and by the Bureau of the Committee of the Regions on 29 November 2017.

This **buildings strategy** provides a reliable and flexible framework for future decisions in this area, and contains a set of guiding principles, which include:

- geographical concentration;
- preference for ownership rather than lease and exercising options to buy;
- sustainable buildings management; and
- multi-annual planning.

## GEOGRAPHICAL CONCENTRATION

Regarding the main priority for the buildings strategy – "geographical concentration" – several scenarios were explored in 2018. The preferred scenarios all include retaining the VMA building (rue Van Maerlant 2) for use by the EESC and the CoR after 2021.

After long negotiations, on 28 August 2019, a new Administrative Agreement was signed by the Director of the Office for Infrastructure and Logistics in Brussels (OIB) and the secretaries-general of both Committees on the exchange of the Committees' B68 (rue Belliard 68) and TRE74 (rue de Trèves 74) buildings for the Commission's VMA building. The exchange became effective on 16 September 2022, the date on which the value of both sets of buildings was identical<sup>6</sup>.

Exchanging the B68 and TRE buildings for the VMA, however, resulted in a significant loss of office space for the two Committees (10 440 m<sup>2</sup>)<sup>7</sup>, which cannot be entirely offset by alternative measures in the short term such as stepping up the office-space density of the other buildings and increasing teleworking.

On 11 December 2019, the European External Action Service (EEAS) informed the Committees that the Belliard 100 building would be available by early 2021 and proposed transferring its current lease to them. With 5 200 m<sup>2</sup>, the Belliard 100 building enabled the Committees to partially offset the loss of office space following the building exchange scheduled for September 2022. In addition, renting the B100 as from early 2021 enabled the Committees to accommodate some of the staff vacating the VMA building during the refurbishment works planned between summer 2021 and summer 2022. As the B100 is adjacent to the VMA building, taking over its rental contract also had the advantage for the Committees of having a fully interconnected single group of buildings.

Considering these elements, and after having referred the matter to the budgetary authority, the two Committees concluded an agreement with the EEAS to take over the rental contract of B100 as from September 2021.

Following the exchange of buildings with the Commission, savings compared to 2019 began to appear from the beginning of 2023, due to the lower cost of renting the entire VMA compared to the three buildings previously being paid for (B68, T74 and partially the VMA): these savings were sufficient to cover the rent of B100.

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<sup>6</sup> This date was determined by an external real estate expert and took into account the market price of the buildings minus the long-term lease instalments still to be paid. Both sets of buildings had the same value on 16 September 2022, the date when the exchange took effect.

<sup>7</sup> A surface area of 13 396 m<sup>2</sup> minus the VMA surface area of 2 956 m<sup>2</sup> at that time occupied by the European Commission. The other part of the building was already occupied by the Committees.

With the exchange of the B68 and TRE74 buildings for the VMA building and the taking over of the B100 building from the EEAS in September 2021, the major priority of the 2017 Buildings Strategy, the ‘geographical concentration of the buildings’, has been achieved. Now all the buildings used by the Committees are physically connected to the JDE building.

### **REFURBISHMENT OF THE VMA**

The VMA is a more than 35-year-old building. Its office floors from the third to the ninth floor needed to be refurbished in order to function properly in the coming years. After having referred the matter to the budgetary authority in October 2021, the Committees signed a framework contract in December 2021 as well as specific contracts for the works for a total amount of EUR 9.54 million, including:

- the main renovation of the office floors, along with new sanitary facilities, showers and lounge area for EESC members;
- three technical options concerning a) modernising the work environment by installing glass partitions; b) providing a flexible layout at all times (reasonable flexibility) so that the spaces can be adapted to new forms of work in smaller or larger, individual or shared, or open offices (post-pandemic phase) at low cost; and c) introducing measures to limit energy and water consumption (EMAS/Green Deal objectives).

During the works, the office floors (third to ninth) of the VMA building underwent a complete renovation. They were stripped from the very bottom and renovated up to high standards, applying the principles of the New European Bauhaus. The quality of the renovation is state of the art, with a great selection of fittings, premium finishes with an attention to detail and some gentle touch of colours, conservation of the existing parquet, and the beautiful plant wall on entering each floor.

Offices now have intelligent lighting, heating and ventilation as well as solar protection with smart glazing on the windows of the rue Belliard side. A single device controls all these systems and optimises them, taking into account the presence of people, luminosity, the CO2 level in the air, sunshine, the indoor temperature and the temperature chosen. These smart devices were installed in Brussels for the first time. The benefits of these devices are to optimise energy consumption while offering a level of comfort to occupants that remains stable throughout the day and in different seasons. It also turns off the lights and causes the heating and ventilation to work at a reduced pace when there is no one present after a while.

The corridors were fitted with new glass partitions which allow the offices and central areas to have more natural light. It gives the feeling of freshness and openness.

Special attention was paid to disabled accessibility by installing automatic opening doors on both sides of the footbridge to the JDE building and by installing a toilet for people with reduced mobility on each floor.

The VMA building now has improved performance in terms of energy savings and offers a modern look and an efficient and comfortable working space to all its occupants with the aim of nurturing collaboration and improving well-being at work.

#### **New passageway between the European Parliament and the Committees**

Since November 2022, a second physical connection to the Parliament's buildings became operational, offering a more direct, easier – and 125 m shorter – pathway between the Committees' BvS building (fifth floor) and the Parliament's Zweig building.

#### **Energy-saving measures**

Energy-saving measures have been implemented since the Environmental Management System was first implemented in the Committees in 2009, with a significant reduction in energy consumption.

In light of the energy crisis that started in late 2021 and was exacerbated in February 2022 with the conflict in Ukraine and the financial consequences it entails, since 1 April 2022 a series of additional energy-saving measures have been implemented across the Committees.

These measures can be summarised as follows:

- reducing the winter temperature in all buildings to 19°C;
- for the summer period, increasing the start-up temperature for the air conditioning system to 27°C;
- closing some buildings during low-presence periods;
- relighting with LEDs, installing presence detectors and reducing the operating hours for lighting (between 06:00 and 19:00) in less frequented areas without detectors;
- restoring recirculation in air-handling groups by replacing filters with a new generation of more efficient filters with virucidal properties and by extensively installing CO2 sensors in critical facilities that can monitor CO2 levels.

#### **LIFT OF PURCHASE OPTIONS**

After having informed the budgetary authority, in 2018 and 2019 the Committees exercised the purchase options provided for in the long-term leasehold contracts for the following buildings, which are occupied jointly and which they now own:

- – JDE building, on Rue Belliard 99-101, 1040 Brussels;
- – BvS building, on Rue Montoyer 92-102, 1000, Brussels;
- – REM building, on Rue Belliard 93, 1000, Brussels.

It is also important to note that exercising the purchase option (for a symbolic sum of EUR 1 per building) has not changed the financial conditions set out in the long-term leasehold contracts. The European Economic and Social Committee and the European Committee of the Regions still



have to continue paying the annual leasehold fees in accordance with the contracts for the remainder of their term.

The Committees will exercise the option to purchase the VMA building between 1 September 2028 and 31 October 2028 as provided for in the long-term lease contract.

**In conclusion, the budgetary authority is informed about:**

- the entering into force on 16 September 2022 of the Administrative Agreement signed on 28 August 2019 between the European Commission, the European Economic and Social Committee and the European Committee of the Regions concerning the exchange of the Committees' B68/TRE74 buildings for the Commission's VMA building<sup>8</sup>;
- the takeover by the Committees of the rental contract of the B100 building as from 1 September 2021, following the signature on 22 June 2021 of an Administrative Agreement with the EEAS that was approved by the budgetary authority in June 2021;
- the results of the renovation of the third to ninth floors of the VMA building, undertaken between December 2021 and April 2023, for the sum of EUR 9.54 million, following the budgetary authority's approval in November 2021;
- the state of play related to the exercising of the options to purchase the buildings occupied by the Committees, for which there were no changes in 2023;
- as far as the B100 building is concerned, for which the current lease contract expires in 2027, the Committees are jointly currently considering different options based on their needs.

### **6.2.3 Part 3: Project implementation of new building projects previously submitted to the European Parliament and the Council**

No new projects were presented to the European Parliament and the Council in 2023.

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<sup>8</sup> References: EESC (2021) D/1012 – Official registration No 335 and CDR (2021) D/967 – Official registration No 511.

6.2.4 Table: Expenditure and surface for each building (CoR and EESC together)

Item		Building	Area above ground (m <sup>2</sup> )	Type of contract	Lease/Rent payments 2024 (EUR)
2001 (Annual lease payments)	Office space	JDE	22 026	Option exercised in November 2018	7 968 022
		BVS	18 281	Option exercised in December 2019	6 678 377
		REM	2 324	Option exercised in December 2019	352 141
		VMA	11 526	Emphyteusis with option to buy	4 396 498
	Non-office space	JDE	14 353	Option exercised in November 2018	5 192 274
		BVS	2 285	Option exercised in December 2019	834 751
		REM	0	Option exercised in December 2019	0
		VMA	4 784	Emphyteusis with option to buy	2 067 076
<b>Total item</b>			<b>75 579</b>		<b>27 489 139</b>
2000 (Rent)	Office space	B100	5 827	Rent	1 768 536
	Non-office space	B100	0		0
	<b>Total item</b>				<b>5 827</b>
<b>GRAND TOTALS</b>			<b>81 406</b>		<b>29 257 675</b>

Share of office space in total space (%)	73,7 %
Share of non-office space in total space (%)	26,3 %
Workplaces to be accommodated	1 485
Office space / workplace (m <sup>2</sup> ) [9]	40,4

<sup>9</sup> This average is overrated because part of the office space is used by the members of the European Economic and Social Committee and the Committee of the Regions.

## 7. INSTRUCTIONS GIVEN REGARDING DECISIONS WHICH ARE IRREGULAR OR CONTRARY TO THE PRINCIPLES OF SOUND FINANCIAL MANAGEMENT DURING 2023

### **Financial Regulation, Article 92 (3): Rules applicable to authorising officers**

*An authorising officer by delegation or sub-delegation who receives a binding instruction which he or she considers to be irregular or contrary to the principle of sound financial management, in particular because the instruction cannot be carried out with the resources allocated to him or her, shall inform the authority from which he or she received the delegation or subdelegation about that fact in writing. If the instruction is confirmed in writing and that confirmation is received in good time and is sufficiently clear, in that it refers explicitly to the points which the authorising officer by delegation or subdelegation has challenged, the authorising officer by delegation or subdelegation shall not be held liable. He or she shall carry out the instruction, unless it is manifestly illegal or constitutes a breach of the relevant safety standards.*

*The same procedure shall apply in cases where an authorising officer considers that a decision, which is his or her responsibility to take, is irregular or contrary to the principle of sound financial management or where an authorising officer learns, in the course of acting on a binding instruction, that the circumstances of the case could give rise to such a situation.*

*Any instructions confirmed in the circumstances referred to in this paragraph shall be recorded by the authorising officer by delegation responsible and mentioned in his or her annual activity report.*

### **7.1 ARTICLE 92 (3) INSTRUCTIONS RECEIVED IN 2023**

The delegating authority has not issued any such instructions in 2023.

## 8. WAIVING OF RECOVERY OF AMOUNTS RECEIVABLE INVOLVING EUR 60 000 OR MORE IN 2023

### **Financial Regulation, Article 101 (2): Rules on waive recovery**

*The authorising officer responsible may waive recovery of all or part of an established amount receivable only in the following cases:*

*(a) where the foreseeable cost of recovery would exceed the amount to be recovered and the waiver would not harm the image of the Union;*

*(b) where the amount receivable cannot be recovered in view of its age, of delay in the dispatch of the debit note in the terms defined in Article 98(2), of the insolvency of the debtor, or of any other insolvency proceedings;*

*(c) where recovery is inconsistent with the principle of proportionality.*

*Where the authorising officer responsible plans to waive or partially waive recovery of an established amount receivable, he or she shall ensure that the waiver is in order and is in accordance with the principles of sound financial management and proportionality. The decision to waive recovery shall be substantiated. The authorising officer may delegate the power to take that decision.*

### **Financial Regulation, Art. 101 (5): Report on the waivers granted**

*Each Union institution shall send to the European Parliament and to the Council each year a report on the waivers granted by it pursuant to paragraphs 2, 3 and 4 of this Article. Information on waivers below EUR 60 000 shall be provided as a total amount. In the case of the Commission, that report shall be annexed to the summary of the annual activity reports referred to in Article 74(9).*

## 8.1 WAIVING OF RECOVERY OF AMOUNTS RECEIVABLE INVOLVING EUR 60 000 OR MORE IN 2023

The European Economic and Social Committee made no waivers of recovery of amounts receivable involving EUR 60 000 or more in 2023.

## 9. REPORT ON CONTRACTS AND NEGOTIATED PROCEDURES 2023

### Article 74 of the Financial Regulation 2018/1046 Powers and duties of the authorising officer

10. *The authorising officer by delegation shall, for each financial year, record contracts concluded by negotiated procedures in accordance with points (a) to (f) of point 11.1 and point 39 of Annex I. If the proportion of negotiated procedures in relation to the number of contracts awarded by the same authorising officer by delegation increases significantly in relation to earlier years or if that proportion is distinctly higher than the average recorded for the Union institution, the authorising officer responsible shall report to the Union institution setting out any measures taken to reverse that trend. Each Union institution shall send a report on negotiated procedures to the European Parliament and to the Council. In the case of the Commission, that report shall be annexed to the summary of the annual activity reports referred to in paragraph 9 of this Article.*

### ANNEX I of the Financial Regulation 2018/1046 CHAPTER 1 'COMMON PROVISIONS'

#### SECTION 1

##### Framework contracts and publicity

3. **Advertising of procedures for contracts with a value below the thresholds referred to in Article 175(1) of this Regulation or for contracts outside the scope of Directive 2014/24/EU**
- 3.3. *Contract award information shall contain the name of the contractor, the amount legally committed and the subject matter of the contract and, in the case of direct contracts and specific contracts, it shall comply with **Article 38(3)**.  
The contracting authority shall publish a list of contracts on its website no later than 30 June of the following financial year for:*
- (a) contracts below the thresholds referred to in **Article 175(1)**;*
  - (b) contracts awarded in accordance with **point (h) and points (j) to (m) of the second subparagraph of point 11.1**;*
  - (c) modifications of contracts as set out in point (c) of the first subparagraph of **Article 172(3)**;*
  - (d) modifications of contracts as set out **in points (a) and (b) of the first subparagraph of Article 172(3)** where the value of the modification is below the thresholds referred to in **Article 175(1)**;*
  - (e) specific contracts under a framework contract.*

*For the purposes of **point (e) of the second subparagraph**, the published information may be aggregated per contractor for specific contracts under the same framework contract.*

## SECTION 2

### Procurement procedures

#### 11. Use of a negotiated procedure without prior publication of a contract notice

*11.1. Where the contracting authority uses the negotiated procedure without prior publication of a contract notice, it shall comply with the arrangements on negotiation set out in **Article 164(4)** and in **point 6.5**.*

*The contracting authority may use the negotiated procedure without prior publication of a contract notice, regardless of the estimated value of the contract, in the following cases:*

- (a) where no tenders, or no suitable tender, or no request to participate or no suitable request to participate as provided for in **point 11.2** have been submitted in response to an open procedure or restricted procedure after that procedure has been completed, provided that the original procurement documents are not substantially altered;*
- (b) where the works, supplies or services can only be provided by a single economic operator under the conditions set out in **point 11.3** and for any of the following reasons:*
  - (i) the aim of the procurement is the creation or acquisition of a unique work of art or an artistic performance;*
  - (ii) competition is absent for technical reasons;*
  - (iii) the protection of exclusive rights, including intellectual property rights, must be ensured;*
- (c) in so far as is strictly necessary where, for reasons of extreme urgency brought about by unforeseeable events, it is impossible to comply with the time limits laid down in **points 24, 26 and 41** and where the justification of such extreme urgency is not attributable to the contracting authority;*
- (d) where a service contract follows a design contest and is to be awarded to the winner or to one of the winners; in the latter case, all winners shall be invited to participate in the negotiations;*
- (e) for new services or works consisting in the repetition of similar services or works entrusted to the economic operator to which the same contracting authority awarded an original contract, provided that those services or works are in conformity with a basic project for which the original contract was awarded after publication of a contract notice, subject to the conditions set out in **point 11.4**;*

*(f) for supply contracts:*

*(i) for additional deliveries which are intended either as a partial replacement of supplies or installations or as the extension of existing supplies or installations, where a change of supplier would oblige the contracting authority to acquire supplies having different technical characteristics which would result in incompatibility or disproportionate technical difficulties in operation and maintenance; when Union institutions award contracts on their own account, the duration of such contracts shall not exceed three years;*

*(ii) where the products are manufactured purely for the purpose of research, experimentation, study or development; however, such contracts shall not include quantity production to establish commercial viability or to recover research and development costs;*

*(iii) for supplies quoted and purchased on a commodity market;*

*(iv) for purchases of supplies on particularly advantageous terms, from either an economic operator which is definitively winding up its business activities, or the liquidators in an insolvency procedure, an arrangement with creditors, or a similar procedure under national law;*

#### **9.1 REPORT ON NEGOTIATED PROCEDURES ACCORDING TO ARTICLE 74 'POWERS AND DUTIES OF THE AUTHORISING OFFICER' OF THE FINANCIAL REGULATION**

During 2023, the EESC organised **no** negotiated procedure without prior publication of a contract notice (**Point 11.1 (a) to (f) of the Annex I of the Financial Regulation 2018/1046**).

<b>CONTRACTOR</b>	<b>SUBJECT</b>	<b>AMOUNT IN EUR</b>	<b>TYPE OF CONTRACT</b>	<b>LEGAL BASIS FR 2018 ANNEX I</b>
–	–	–	–	–

## 9.2 EX-POST PUBLICITY OF SIGNED CONTRACTS IN 2023, ACCORDING TO POINT 3.3 OF ANNEX I OF THE FINANCIAL REGULATION

According to **point 3.3 of Annex I of the Financial Regulation 2018/1046**, the European Economic and Social Committee publishes each year on its website, by 30 June at the latest, lists of contracts awarded/signed the previous financial year:

- A list of middle and low value contracts awarded with a value higher than the EUR 15 000.00 and below the EUR 139 000.00 thresholds for services and supplies (thresholds referred to in **Article 175(1) FR**).
- A list of specific contracts, aggregated per contractor, signed in respect of Framework Contracts.
- A list of contracts awarded in accordance with point (h) and points (j) to (m) of the second subparagraph of point 11.1 (negotiated procedure without prior publication of a contract notice).

EESC Website: <https://www.eesc.europa.eu/en/work-with-us/public-procurement/awarded-contracts>



**10. AVERAGE PAYMENT TIMES – PAYMENT DELAY SUSPENSION****Article 116 of the Financial Regulation 2018/1046****Time limits for payments****1. Payments shall be made within:**

- (a) 90 calendar days for contribution agreements, contracts and grant agreements involving technical services or actions which are particularly complex to evaluate and for which payment depends on the approval of a report or a certificate;*
- (b) 60 calendar days for all other contribution agreements, contracts and grant agreements for which payment depends on the approval of a report or a certificate;*
- (c) 30 calendar days for all other contribution agreements, contracts and grant agreements.*

**2. The time allowed for making payments shall be understood to include validation, authorisation and the payment of expenditure.**

*It shall begin to run from the date on which a payment request is received.*

**3. A payment request shall be registered by the authorised department of the authorising officer responsible as soon as possible and is deemed to be received on the date it is registered.**

*The date of payment is deemed to be the date on which the Union institution's account is debited.*

*A payment request shall include the following essential elements:*

- (a) the creditor's identification;*
- (b) the amount;*
- (c) the currency;*
- (d) the date.*

*Where at least one essential element is missing, the payment request shall be rejected.*

*The creditor shall be informed in writing of a rejection and the reasons for it as soon as possible and in any case within 30 calendar days from the date on which the payment request was received.*

**4. The authorising officer responsible may suspend the time limit for payment where:**

- (a) the amount of the payment request is not due; or*
- (b) the appropriate supporting documents have not been produced.*

*If information comes to the notice of the authorising officer responsible which puts in doubt the eligibility of expenditure in a payment request, he or she may suspend the time limit for payment for the purpose of verifying, including by means of on-the-spot-checks, that the*

*expenditure is eligible. The remaining time allowed for payment shall begin to run from the date on which the requested information or revised documents are received or the necessary further verification, including on-the-spot checks, is carried out.*

*The creditors concerned shall be informed in writing of the reasons for a suspension.*

5. *Except in the case of Member States, the EIB and the EIF, on the expiry of the time limits laid down in paragraph 1, the creditor shall be entitled to interest in accordance with the following conditions:*

*(a) the interest rates shall be those referred to in Article 99(2);*

*(b) the interest shall be payable for the period elapsing from the calendar day following expiry of the time limit for payment laid down in paragraph 1 up to the day of payment.*

*However, in the event that the interest calculated in accordance with the first subparagraph is lower than or equal to EUR 200, it shall be paid to the creditor only on a request submitted within two months of receiving late payment.*

6. *Each Union institution shall submit to the European Parliament and Council a report on the compliance with and the suspension of the time limits laid down in paragraphs 1 to 4 of this Article. The report of the Commission shall be annexed to the summary of the annual activity reports referred to in Article 74(9).*

### 10.1 FIGURES ON AVERAGE PAYMENT TIMES – PAYMENT DELAY SUSPENSION IN 2023

#### Payment times

Maximum payment time (days)	All payments 2023			Payments within time limit 2023			Late payments 2023		
	Number of payments	%	Average payment time (days)	Number of payments	%	Average payment time (days)	Number of payments	%	Average payment time (days)
30	16,666	100	20.12	15,640	93.84	18.98	1,026	6.16	37.51
60	15	100	45.40	15	100	45.40			
<b>Total</b>	<b>16,681</b>	<b>100</b>	<b>20.14</b>	<b>15,655</b>	<b>93.85</b>	<b>19.01</b>	<b>1,026</b>	<b>6.15</b>	<b>37.51</b>

#### Suspensions

Average payment suspension (days)	Number of suspended payments	% of total number	Total number of payments
28	211	1.26%	16 681

#### Late Interest paid in 2023

Description	Amount (EUR)
Interest on late payment of charges	523.46

## 11. FOLLOW-UP TO OBSERVATIONS IN THE PARLIAMENT'S 2022 FINAL DISCHARGE RESOLUTION

### Financial Regulation, Art. 262: Follow-up measures

1. *In accordance with Article 319 TFEU and Article 106a of the Euratom Treaty, Union institutions and Union bodies referred to in Articles 70 and 71 of this Regulation shall take all appropriate steps to act on the observations accompanying the European Parliament's discharge decision and on the comments accompanying the recommendation for discharge adopted by the Council.*
2. *At the request of the European Parliament or of the Council, Union institutions and Union bodies referred to in Articles 70 and 71 shall report on the measures taken in the light of those observations and comments, and, in particular, on the instructions they have given to any of their departments which are responsible for budget implementation ... The reports from Union institutions and Union bodies referred to in Articles 70 and 71 shall also be transmitted to the Court of Auditors.*

### 11.1 EUROPEAN PARLIAMENT RESOLUTION OF 11 APRIL 2024 WITH OBSERVATIONS FORMING AN INTEGRAL PART OF THE DECISION ON DISCHARGE IN RESPECT OF THE IMPLEMENTATION OF THE GENERAL BUDGET OF THE EUROPEAN UNION FOR THE FINANCIAL YEAR 2022, SECTION VI – EUROPEAN ECONOMIC AND SOCIAL COMMITTEE (2023/2135(DEC))

#### *The European Parliament [...],*

1. *Notes that the budget of the Committee falls under MFF heading 7 'European public administration', which amounted to a total of EUR 11,6 billion in 2022, i.e. 5,9 % of Union budget spending; notes that, in 2022, the budget of the Committee represented 1,31 % of MFF heading 7;*

No follow-up needed

2. *Notes that the Court in its Annual Report for the financial year 2022 examined a sample of 60 transactions under Administration, the same number as were examined in 2021; further notes that the Court writes that administrative expenditure comprises expenditure on human resources including expenditure on pensions, which in 2022 accounted for about 70 % of the total administrative expenditure, and expenditure on buildings, equipment, energy, communications and information technology, and that its work over many years indicates that, overall, this spending is low risk;*

No follow-up needed

3. *Notes that as part of its audit for 2022, the Court examined the supervisory and control systems of the Committee, in particular the implementation of internal control standards, risk management and the functioning of key controls defined in the Financial Regulation, including ex ante and ex post controls on payments;*

No follow-up needed

4. *Notes that 14 (23 %) of the 60 transactions contained errors but that the Court, based on the five errors which were quantified, estimates the level of error to be below the materiality threshold;*

No follow-up needed

5. *Notes with satisfaction that the Court, in its Annual Report for the financial year 2022, states that it did not identify any specific issues concerning the Committee; notes further that the Court, in its follow-up review, considered that the recommendation made to the Committee in the Annual Report for the financial year 2019 with regard to the need for the Committee to develop a sensitive functions policy in line with its internal control standards was implemented in some respects;*

No follow-up needed

#### ***Budgetary and financial management***

6. *Notes that, in 2022, the final adopted budget for the Committee amounted to EUR 152 451 643, representing an overall increase of 5,1 % compared to 2021; notes that the remuneration and allowances budget line increased by 5 % between 2021 and 2022 due to the annual indexation of salaries; notes that the budget line for the fitting out of premises decreased by 77 % between 2021 and 2022 and came back to usual levels after the implementation of important refurbishment works in 2021; notes that, otherwise, the distribution of appropriations across budget lines in the 2022 budget remained comparable to previous years' distribution;*

No follow-up needed

7. *Notes that the budget implementation rate was 96,12 % in 2022, after two years of lower budgetary implementation due to the COVID-19 pandemic and the related travel restrictions; notes that the payment execution rate followed the same trend and reached 88,12 % in 2022;*

No follow-up needed

8. *Notes that the carry-over of appropriations to the year 2022 amounted to EUR 20 162 518, i.e. approximately 13 % of the 2022 annual budget, which was substantially higher than the average in previous years; understands that this carry-over was linked to the postponement of buildings works in 2020 and 2021;*

No follow-up needed

9. *Notes that the average time for payment in 2022 was 18 days, which represents a sharp decrease since 2019, when it was 30,19 days; appreciates that, at the same time, the use of electronic invoicing rose from 58,54 % in 2018 to 88,84 % in 2022 which presumably contributed to the reduction in the time for payment over that period; welcomes that the Committee changed its practices as result of internal audit recommendations on payment times which was launched and closed in 2022 and contributed to a decrease in the proportion of late payments to around 10 % in 2022;*

No follow-up needed

10. *Notes that the Committee's own services launched 15 negotiated procurement procedures below EUR 60 000 in 2022, mainly for expertise, studies and logistical support; noted that procurement procedures in the field of logistics were launched by the joint services that the Committee shares with the Committee of the Regions (the 'CoR');*

No follow-up needed

11. *Notes that, in 2022, the Committee continued to improve the cost-effectiveness of its working methods, notably thanks to hybrid work, full dematerialisation of financial circuits and reduced energy consumption; notes further that budgetary and administrative savings were achieved through interinstitutional cooperation, notably through the joint services with the CoR and the outsourcing of specific services to the Commission (for an annual fee) for the handling of HR matters and the use of various IT platforms for financial management and HR, as well as the participation in interinstitutional procurement procedures led by other institutions;*

No follow-up needed

12. *Is aware that the decisions pertaining to the Committee members' allowances for attending meetings and to the amount of such allowances are taken by the Council; regrets that, following the progressive lifting of travel restrictions related to the COVID-19 pandemic, the Council decided against repealing the temporary 2021 decision granting an allowance of EUR 145 for members' remote attendance of meetings, which remained in force until 25 May 2023, when a new Council decision was adopted with a flat rate of EUR 145 per day for remote attendance of meetings; considers that remote attendance is an important instrument for modern institutions given that, inter alia, it reduces the costs of meetings and allows broader participation, especially during crisis situations, as demonstrated during the COVID-19 pandemic; considers, nevertheless, that an allowance for remote attendance, despite being reduced, is difficult for the public to understand, even more so when taking into consideration the difference paid to the members of the Committee and members of the CoR for remote attendance; notes the several layers of control carried out to prove that a member is attending a meeting remotely prior to the payment of the allowance;*

The Council decision 2023/1013 on an allowance for remote attendance entered into force on 25 May 2023. Remote attendance is only applicable to certain types of meetings and is not applicable to all major institutional meetings such as Bureau meetings, plenary sessions of the Assembly, meetings of sections and meetings of the Consultative Commission on Industrial Change (except in duly justified and exceptional circumstances where such meetings cannot be organised fully in person to guarantee the Committee's institutional and business continuity).

The rate of this allowance has been set by the Council decision at EUR 145 per remote meeting per day. This rate, which is equal to 50% of the current daily allowance for physical participation (unchanged since 2013), considers the fact that the amount of time needed to prepare a meeting, participate and follow up is the same irrespective of whether a meeting is online or in person.

More significantly, the introduction of an allowance for remote attendance was also meant by the Council as a concrete step to produce budgetary and environmental savings. In this respect, and taking into account that the total number of reimbursed meeting days attended remotely in 2023 was 2,006, generating a total cost of EUR 294 930, it is possible to calculate that the payment of the allowance for remote attendance led to budgetary savings in the order of EUR 1 677 000, due to lower travel costs and allowances paid. Likewise, the remote participation of EESC members led to an estimated total saving of some 553.66 tonnes of CO<sub>2</sub>-eq in 2023 due to less travel and, hence, to a lower carbon footprint.

- 13. Notes that Russia's war of aggression against Ukraine created budgetary pressure for the Committee, including through rising inflation and salary adjustments, strongly increasing energy costs and the cost of construction and raw materials; notes in particular that energy costs increased from EUR 726 000 to EUR 3 125 000 between 2021 and 2022, i.e. an increase of 330 %; notes that ad hoc activities in support of Ukrainian civil society incurred direct and indirect costs, such as the costs related to translation and interpretation to and from Ukrainian, the hosting of Ukrainian NGOs, and security services and trainings for missions to Ukraine;**

No follow-up needed

- 14. Notes that the 2022 budget for staff missions increased by EUR 25 000 as compared to 2021, which was financed by a budget transfer, to cover higher expenses due to the increase in flight and hotel prices in 2022 and amounted to a total of EUR 398 974; notes that, in 2022, the President of the Committee participated in 26 missions with a total cost of EUR 38 042, compared to 12 missions with a total cost of EUR 15 327 in 2021, following the lifting of travel restrictions after the end of the COVID-19 pandemic;**

No follow-up needed

#### ***Internal management, performance and internal control***

- 15. Notes that the Committee pursues its mission through opinions, which refer to legislative proposals made by the Commission (referrals), own-initiative opinions, which call on the**



*Union institutions to take action, and exploratory opinions, which feed into the Commission's work on its planned initiatives, and that the Committee's positions can be highlighted in resolutions or included in evaluation and information reports; notes that, in 2022, the Committee adopted 202 opinion and reports which is in line with its average annual performance, excluding 2019 and 2020 when the activity of the Committee was lower; notes that the Committee also enhanced its engagement in the political and legislative cycle by attending 345 high-level national, Union and international meetings, summits and conferences, and by organising 116 hearings and 29 conferences;*

No follow-up needed

- 16. *Appreciates the projects launched in 2022 in respect of reinforced follow-up opinions with a view to increasing the outreach and impact of selected opinions and improving the Committee's capacity to prioritise its work and in respect of the improvement of the timeliness of the delivery of the opinions of the Committee; notes that those initiatives were complemented, at the end of 2022, by a reflection on the format of opinions, the aim of which is to promote a more efficient and effective use of the Committee's opinions in the legislative decision-making process;***

In November 2022 the EESC created a specific group mandated to reflect on how to improve the format and attractiveness of EESC opinions and to amplify their impact. The group engaged in consultations with the European Commission, the European Parliament and the Council to collect their recommendations on a new format. Subsequently, the EESC carried out a pilot project to test a first version of a new format in seven opinions, which proved to answer better the needs of our partner institutions and, as a result, in January 2024 the EESC adopted a new format to be used for opinions drawn up in response to mandatory referrals from the Council of the EU, the European Commission and/or the European Parliament.

The new format introduces a new structure divided into three chapters:

- Chapter 1: EESC's main policy recommendations (a limited number of recommendations is suggested);
- Chapter 2: Arguments supporting the policy recommendations;
- Chapter 3: Specific proposals for legislative amendments (this chapter is optional).

The new format aims to ensure that the EESC's main messages are presented to the co-legislators in a clear and well-reasoned way, making the EESC opinions more accessible and targeted so that the views of organised civil society are fully considered in the legislative decision-making process.

The EESC will evaluate the efficiency during 2024 and will incorporate the learnings of this assessment after the adoption of 20 opinions (or in two years' time).

- 17. *Notes that, in 2022, Members of Parliament participated in meetings or events organised by the Committee on 68 occasions, which remained at the same level as in 2021, whereas the Committee members almost doubled their participation in events organised by Parliament during the same period; welcomes that, in 2022, the Committee focused on***



*intensifying its relations with Parliament and on promoting the Committee's added value, thus fostering even closer ties between sections of the Committee and parliamentary committees;*

No follow-up needed

- 18.** *Notes the wide participation of the Committee in various initiatives, including key events and annual conferences to engage with European stakeholders; welcomes the efforts made by the Committee to enhance youth involvement in policy-making;*

No follow-up needed

- 19.** *Notes that the Committee continued to reinforce its internal control framework in 2022 with the simplification of the financial circuits under the 'light verification' procedure for some low-value transactions and to develop its policy on sensitive posts, as recommended by the Court in its annual report for the 2019 financial year; notes that, based on the update of the list of sensitive posts throughout 2022 and at the time of the publication of the updated list of 36 posts at the beginning of 2023, the Committee was still working on reviewing the methodology and the risk management system, taking into account both the size of the institution and the nature of its operations; asks the Committee to inform the discharge authority of the progress made in respect of the implementation of the sensitive posts methodology in 2023;*

The EESC is currently finalising its internal procedure for the adoption of a reviewed methodology for the identification and management of sensitive posts. Considering both the size of the institution and the nature of its operations, the suggested improvements include a more focused and comprehensive assessment of possible mitigating measures to be put in place for posts where several inherent risks are identified, if any. The new methodology is planned to be rolled out together with a revised decision on the EESC's mobility policy, where compulsory mobility also represents the ultimate measure for mitigating the residual risks linked to sensitive posts. It is expected that the new policies should be adopted before end of 2024, with a full screening process covering the whole of the EESC with a view to updating the list of sensitive posts to be launched in the autumn.

- 20.** *Welcomes the Committee's efforts in establishing a better defined and more consistent audit framework through the finalisation of the internal audit charter and the charter of the audit committee entailing procedural rules which were approved by the audit committee in December 2022 and adopted by the Committee's bureau at the beginning of 2023; appreciates that the Committee's internal audit function was reinforced in 2022, notably with the recruitment of an administrator to its internal audit service and close coordination with the internal auditor of the CoR in all aspects relating to the audit of joint services; notes that four audits were launched in 2022 on the topics of late payments, meeting authorisations, the strategic cycle and the selection of delegates to the Committee's Consultative Commission on Industrial Change;*

No follow-up needed

***Human resources, equality and staff well-being***

***21. Notes that, at the end of 2022, the Committee had a total of 706 members of staff, compared to 699 in 2021; notes that 50 contract agents and 128 temporary agents were employed by the Committee at the end of 2022 (which represents an increase compared to 46 contract agents and 107 temporary agents in 2021), including 19 contract agents and 3 temporary agents with indefinite contract duration; notes, in addition, that the Committee employed 12 interim agents and 7 external members of staff working on-site, excluding external service providers in the fields of logistics and IT; notes that, in 2022, the occupation rate of the posts in the establishment plan was 95,1 %;***

No follow-up needed

***22. Welcomes the continuous efforts of the Committee to improve its HR framework with a view to becoming an attractive employer and a fully inclusive workplace where every individual is valued and can fully develop their potential; notes that the integrated HR strategy, adopted in June 2022, is articulated around the principles of inclusion, retention, competencies and performance; appreciates that one of its first follow-up actions was the launch of a staff satisfaction survey in January 2023 with a focus on staff engagement;***

No follow-up needed

***23. Underlines that the on-boarding of newcomers constitutes an important factor of strategic alignment by ensuring that staff are informed of the rules and strategies in place in an institution; notes that induction trainings for the Committee's newcomers resumed in April 2022; welcomes that the Committee developed a mentoring scheme where mentors were provided support and advice in the form of an exchange of best practices to adapt their methods to the hybrid working environment;***

No follow-up needed

***24. Notes that, with a view to better distributing its scarce resources, in 2022 the Committee commissioned an external HR mapping which confirmed the heavy workload in many different services across the Committee in light of the scarcity of resources following the reduction of the establishment plan in 2013; notes that, as a follow-up to the external audit on the HR mapping, the Committee started to prepare an action plan including actions in the scope of the HR integrated strategy, such as a review of the appraisal and performance system, the development of an internal communication strategy, the adoption of the new working conditions decision and the organisation of regular monitoring of staff engagement; calls on the Committee to provide an update on the follow-up to the HR mapping in 2023;***

The HR audit and workload mapping carried out in 2023 by independent experts issued several findings and recommendations. The implementation of several audit recommendations related to the administration is already ongoing within the scope of the integrated HR strategy (e.g. the review of the appraisal system).

Under the guidance of the newly appointed Secretary-General and making use of the active listening methodology, a transversal detailed assessment of the strategic outputs of the audit will be performed, with a view to deciding on the remaining recommendations to be taken forward, as well as to monitor staff engagement along the implementation of the foreseen changes. This work, which will be supported by further comprehensive data collection, will be underpinned and steered by a larger process, whereby the Committee's senior political bodies will determine the methodology for the future priority and policy setting. To this end, a series of strategic seminars will be organised over the course of 2024, with the first one taking place in early July 2024. One of the expected deliverables will be a reviewed strategy for workforce allocation and upskilling. Furthermore, a member of the SG cabinet will be charged of coordinating an inter-directorates internal communication network.

- 25. Notes with appreciation that a new decision on flexible working arrangements, enshrining a flexible and trust-based policy for hybrid working, entered into force on 1 April 2022 in the form of a pilot project, providing a wide range of part-time working patterns and flexible daily and weekly arrangements for the staff; notes that around 25 % of women and 14,4 % of men employed by the Committee applied for non-standard working patterns in 2022; notes that the decision on working conditions provides staff with the possibility to telework up to 60 % of their working time, provided that it is compatible with the interest of services, and to telework somewhere other than at the place of employment 15 days per calendar year; notes that Committee staff is provided with the necessary equipment to have good working conditions when working remotely; welcomes that the evaluation committee conducted a survey on staff satisfaction that was launched at the end of 2022; notes that the final decision on working conditions, following the social dialogue with staff unions and the Committee's staff committee and legal service, should have been adopted by the end of 2023; asks the Committee to inform the discharge authority about the developments in this regard in timely manner;**

After a constructive social dialogue with staff unions, the final decision on working conditions was submitted to the Staff Committee and the Legal Service. Subsequently, decision n° 282/23 A on hybrid working conditions and arrangements for granting overtime and special leave for exceptional work was adopted on 22 December 2023 and entered into force on 1 January 2024.

- 26. Regrets that, also in 2022, the Committee was not able to provide data on cases of burnout within the Committee; respects the data protection limitations, but reminds the Committee of the importance of anonymised statistical data within an organisation with the purpose of aiding managerial decisions; reiterates that awareness-raising actions, good practices in relation to workload management, communication and conflict solving, as well as return-to-work policy, should be taken into account; understands that the adoption of the new working arrangements are a positive step towards a more effective prevention of burnout at organisational level which should also take into account the findings of the results of the HR mapping;**

The EESC takes burnout very seriously. However, burnout as such is not a recognised medical diagnosis and reasons for burnout may be manifold. Not all cases of burnout are linked to the

professional environment. Furthermore, not all cases of burnout are linked to long-term sickness leave.

However, in strict compliance with doctor-patient confidentiality, the EESC is currently exploring the possibility of establishing anonymised statistics on categories of reasons for sick leave, such as "Anxio-depressive problems with a probable link to stress" or "Musculoskeletal disorders of the back, neck and shoulders", the latter of which is known to be linked to overall stress. This project is in its early stages.

The Health Service follows up on long-term absences; a (part-time) return-to-work doctor ensures that colleagues, irrespective of the underlying reasons of their absence, get all possible help to find their way back to work.

The EESC confirms that a particular focus is laid on awareness-raising actions for mental and physical health: regular staff communications and several conferences and peer-support groups on different subjects are organised each year.

- 27. Notes that, in 2022, the Committee continued to employ a high proportion of female staff (64,6 % of all staff), including at middle management level (59 % of all managers); notes that female representation at senior management position still needs to be improved, given that only three senior managers out of seven were women at the end of 2022; encourages the Committee to pursue its efforts in respect of gender balance, notably through awareness raising with respect to the appointing authority and ensuring that the composition of different bodies, including HR recruitment and selection panels, remains gender balanced;***

The lower percentage of women in senior management positions is explained by the very low number of senior management positions within the EESC General Secretariat, meaning that a change in one single position has a very high impact on the overall figure. However, this figure evolved positively again with the appointment of a woman to the position of Secretary-General at the beginning of 2024, whereby the proportion of women in senior management positions reached 40%. Nevertheless, particular attention continues to be paid to the representation of women in senior management, which could be further improved. Targeted awareness-raising measures will be implemented for EESC members, particularly those taking part in selection panels for senior management roles. To contribute to the awareness-raising objective, the EESC recently launched a Women's Forum as a participatory initiative which addresses both staff and members. Furthermore, the EESC has strengthened the inclusiveness and diversity aspect of its vacancy notices.

- 28. Welcomes the work towards the adoption of a new diversity and inclusion policy from 2022 to 2023 in consultation with the Committee's management, the Committee's Joint Committee for Equal Opportunities and the Committee's staff committee; notes that, on top of the internal communications actions carried out, a specific awareness-raising campaign against homophobia was carried out in December 2022; welcomes that a specific training session on diversity and inclusion was made mandatory for managers and recommended for staff and that a dedicated course on diversity and inclusion was offered to the members of the Committee as part of their annual training programme; encourages***

*the Committee to continue its discussions with Parliament with a view to joining Parliament's Positive Action Programme for Persons with Disabilities in order to recruit contract agents with disabilities; reiterates its call from the 2021 discharge for the Committee to finalise an updated diversity and inclusion strategy and action plan;*

The EESC's new diversity & inclusion strategy was adopted in December 2023. The strategy shifts from the concept of equal opportunity towards the principles of diversity and inclusion and reiterates the EESC's strong commitment to creating a fully inclusive workplace, where staff members of various origins feel respected and valued. The strategy seeks to mainstream the diversity and inclusion dimension in all HR policies. Particular importance is given to communication and awareness-raising, while fully acknowledging the key role played by managers, who are invited to become role models and champions of diversity.

The strategy presents both measures which are cross-cutting in nature, such as the promotion of inclusive communication, and others targeting various subgroups: men and women, LGBTIQ+ staff, staff with disabilities, staff from various generations, ethnic minorities or nationalities, including those with various philosophical, religious convictions and beliefs.

The strategy is accompanied by an action plan for the whole period, where the suggested measures are translated into specific actions. Some of the proposed measures are already being implemented. In May 2024, the EESC adopted a decision changing the name and scope of the mandate of the Joint Committee for Equal Opportunities to Joint Committee for Diversity and Inclusion. Furthermore, in the first half of 2024, several awareness-raising sessions on disability were organised for senior and middle managers and for staff to help optimise the recruitment and working conditions of colleagues with disabilities.

- 29. *Notes that, while all Member States are represented among the staff of the Committee, geographical balance has still not been reached as some nationalities continue to be overrepresented compared to others; notes that in 2022 the Committee counted 21 % of managers from the 13 Member States that joined the Union after 2004, which represents a slight increase compared to 19 % in 2021; reiterates its encouragement to the Committee to continue to take action to reach a proper geographical distribution within its staff, with a particular focus on the management level;***

Despite the institution's relatively small size, all nationalities continue to be represented within the EESC workforce. As regards the geographical balance of managers, in 2023 24% of managers are from EU-13 Member States, which is a slight increase compared to 2022 (21%). If a longer period is taken into account, more significant improvements have been achieved: in 2020, the proportion of EU-13 managers stood at 15%. Efforts to further improve these figures will be maintained, including through enhanced branding to sustain attractiveness and recruitment.

- 30. *Notes that, in 2022, the Committee hosted a total of 52 trainees for a five month term, four trainees for a three month term and two trainees on grants awarded by external public bodies; notes that all trainees with a five month term received a monthly grant and allowance while the shorter term trainees were not entitled to any financial contribution;***



*welcomes that, following also the call from Parliament during the 2020 discharge procedure, a revision of the decision on the Committee's traineeship was launched in 2022 with the objective of discontinuing unpaid short-term traineeships and ensuring that all trainees receive a decent remuneration; underlines that the new decision on traineeships entered into force in July 2023, ensuring a monthly income and travel and mobility allowances and, where applicable, a disability allowance for both long-term and short-term trainees;*

No follow-up needed

### ***Ethical framework and transparency***

***31. Notes that the Committee continued its internal reform process with the adoption of new rules of procedures in March 2022 and their implementing provisions in November 2022; still regrets that the specific relations between a Member and an official is not tackled separately in relation to harassment; notes that the rules of procedure are now aligned and consistent with the code of conduct adopted in 2021 following the Committee's internal audit on ethics and integrity; asks the Committee to inform Parliament whether an evaluation of the implementation of the ethics and integrity audit action plan was implemented as planned and what the outcome of this evaluation was; welcomes the reflection initiated in 2022 to prepare a charter of values for the Committee's staff, following an inclusive and participatory process which was finalised and communicated to staff in 2023; believes that only a zero tolerance of harassment policy will prevent the Committee from future allegations of harassment and serious misconduct;***

The Code of Conduct for Members includes provisions relating to harassment and also covers their relations with staff, laying down clear obligations in this regard even though Members are not covered by the terms of the Staff Regulations. In the event a complaint is made by a staff member, it will be examined for eligibility, and potentially investigated further, by the ethical committee. If a violation of the Code of Conduct is found, the EESC president is to apply all appropriate sanctions as laid down by the Code. Any member of staff who submits a complaint to the ethical committee may ask the administration to be assigned the status of whistleblower, thus enjoying the same protection regime.

In early 2024, the internal auditor performed a follow-up to the agreed action plan relating to the ethics and integrity audit. Out of the ten actions originally agreed with the services, eight have been implemented and consequently closed by the auditor. Two are still open, for which new deadlines have been mutually agreed. One action concerns the one-stop shop for ethics matters which will be further enhanced in the context of the broader ongoing revamp of the EESC intranet. The new deadline is the end of March 2025. The other action relates to the ongoing review of the guide to the obligations to EESC staff, for which a draft has been prepared. It should be finalised at the latest by the end of 2024.

***32. Observes that, following the entry into force of the Committee's revised decision on whistleblowing on 15 December 2021 (Decision 297/21A), as well as of the revised decision on procedures for preventing and dealing with psychological and sexual harassment at***

*work (Decision 090/22A), adopted on 31 March 2022, the renewed ethical legal framework was expected to be completed with a revised decision laying down general implementing provisions on disciplinary procedures and administrative enquiries in 2023, in coordination with the CoR; notes that a new decision on assignments and outside activities (Decision No 141/22A) was adopted in 2022, applicable to active staff, staff on secondment and former staff, in line with the provisions of the Staff Regulations applicable at the time of leaving the service;*

Decision No 124/23 A adopting the general implementing provisions on administrative investigations and implementing rules for disciplinary proceedings was introduced on 5 June 2023. This is in alignment with the equivalent decision within the CoR, with which the EESC shares a number of joint services.

33. *Notes with satisfaction that, in 2022, the Committee continued to train staff and raise awareness about the ethics framework in place, in particular the new code of conduct, harassment and whistleblowing, and the role and responsibilities of the ethics counsellors whose mandate started in January 2022; notes that, in 2022, 116 members of staff, including managers and newcomers, attended internal ethics training courses and 26 members of staff attended ethics training courses provided by the Commission and the European School of Administration; notes that a tailor-made training course was developed and delivered to the team of ethics counsellors; welcomes that 83 % of the respondents to the staff satisfaction survey launched in 2022 showed a strong awareness of ethical behaviour and the reinforced ethical framework of the Committee;*

No follow-up needed

34. *Notes, as regards the harassment cases reported in the last years' discharges, that the last settlement agreement related to the European Anti-Fraud Office (OLAF) case OC/2018/0666/A1 was concluded on 1 October 2022, thus allowing the Committee to fully close all requests for assistance related to that case; welcomes that, on 13 April 2022, the then Committee's President made a public statement, published on the Committee's website, addressing her official apology on behalf of the Committee to all the victims, both members of staff and the former member, in the case in question; welcomes that, by its judgment of 6 October 2022 in case C-673/2110, the Court of Justice confirmed the legality of the measures taken by the Committee's bureau in its decision of 9 June 2020;*

No follow-up needed

35. *Reiterates its call on the Committee for an external and independent investigation to specifically review the Committee's procedures with respect to human resources and the effectiveness thereof, with a focus on identifying the responsibilities of the administrative hierarchy in addressing harassment claims and ensuring the well-being of staff; rejects, despite the measures taken to enhance the ethical framework of the Committee in recent*

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<sup>10</sup> Judgment of the Court of Justice of 6 October 2022, *KN v European Economic and Social Committee*, C-673/21, ECLI:EU:C:2022:759.

*years, the Committee's position that such an investigation is not necessary since the measures in place allowed the harassment case to be addressed and recalls that Parliament already expressed concerns regarding the repetitive slow reaction of the Committee in the cases in question;*

The commitments already expressed on several occasions by the EESC as an institution to support and implement the zero-tolerance policy remain fully valid. In this context, the Secretary-General, newly appointed in early 2024, is also committed to supporting and fully implementing the zero-tolerance policy, by maximising the expected impact of the revised enhanced ethical framework in place in particular with new methods such as Active Listening, which will be deployed throughout the entire institution, as well as by leading and fostering a new managerial culture at all levels. Furthermore, a network of coordinators linked to the cabinet of the SG will be put in place, so as to help spreading cultural changes.

The EESC is a civil party to the ongoing legal proceedings initiated by the national authorities against the perpetrator before the Belgian competent courts. Opening an external investigation in parallel to this process would interfere with the proceedings if conclusions are reached (irrespective of their outcome) before the Belgian court case has been concluded.

- 36. Notes that the European Ombudsman conducted three inquiries following complaints in 2022; notes that one case led to an investigation, which concluded that no maladministration had taken place; notes that two other cases were closed without investigation, the Ombudsman considering that both cases had been settled in the meantime;*

No follow-up needed

- 37. Notes with concern that four ongoing cases of alleged harassment were still under the examination of the Committee in 2022; asks the Committee to inform Parliament about the follow-up to those cases in a timely manner; notes that there were no new cases of alleged harassment reported within the Committee, concerning either its staff or its members in 2022, but is aware that allegations of harassment involving a member of staff of the Committee were reported in another institution in 2022; asks the Committee to keep Parliament informed about the follow-up to that case in cooperation with the other institution concerned;*

As a reminder, all the below cases have already been flagged in the answers to the 2021 discharge questionnaire.

- The administrative enquiry into an alleged harassment case was finalised in December 2022. This was further to a mandate provided by the Appointing Authority (AIPN) in May 2022 to conduct a complementary enquiry following an initial report, which was necessitated by some complexities in the relevant case as well as by the arguments and requests raised by both parties in their respective hearings. The case, which was initiated by a former member of staff with a request for assistance further to Article 24, was closed in May 2023 with a negative decision, further to finding that the facts



alleged did not constitute an infringement of Articles 12 or 12 bis of the Staff Regulations. This decision was contested under Article 90(2). The answer was signed and sent by the AIPN on 13/11/2023, confirming the initial negative decision. The former staff member has appealed the rejection of his request for assistance in front of the EU Court (case T-117/24, and the case is currently ongoing).

- One case of alleged harassment which was referred to the European Commission's Investigation and Disciplinary Office (IDOC) towards the end of 2021, further to the amended terms of a Service Level Agreement between the EESC and IDOC, resulted in a final report and recommendations issued by IDOC at the end of February 2024, on the basis of which the Appointing Authority mandated the Office to open pre-disciplinary proceedings pursuant to Article 3 of Annex IX to the Staff Regulations. This concerns a former member of staff who claims to have been harassed by their superior in two different periods of employment, the first within the EESC and the second within a joint service of the EESC and the Committee of the Regions. The first period of employment within the EESC is the subject of the above-mentioned referral to the IDOC. The second period of employment has been addressed separately, further to an Article 90(2) complaint, as described below.
- One Article 90(2) complaint and an associated Article 90(1) request for compensation was introduced in 2022, which included allegations of psychological harassment. As this concerns a former member of staff employed by a joint service, this was subject to a joint preliminary assessment of the case by both the EESC and the Committee of the Regions, which included the hearing of a number of witnesses as requested by the complainant, and resulted in a decision to reject the allegations by the relevant AIPN (CoR) which was also communicated in early March 2024 to the former member of staff.
- One request submitted by one staff member concerning allegations of harassment by a former staff member (already retired for several years) is still ongoing. OLAF already dismissed this case on the grounds that "there was no sufficient suspicion to open an investigation". A complaint on the same factual background, based on the EESC's alleged lack of follow-up, was closed in 2022 by the European Ombudsman without any finding of maladministration. Despite the lack of sufficient evidence, the EESC decided to not close the file while awaiting the outcome of a parallel ongoing enquiry requested by PMO on the recognition of the professional origin of a disease, which was completed in 2023. The final follow-up to be given is still under consideration, pending the outcome of another complaint introduced in 2023 before the Ombudsman by the complainant on the completed enquiry sent to PMO and for which the investigation by the European Ombudsman is ongoing.

**38. *Observes that the Committee is a civil party in the ongoing legal proceedings initiated by the Belgian national authorities against a former member accused of misconduct that are currently before the Belgian court awaiting a decision; asks the Committee to inform Parliament about the developments in the case in a timely manner;***

At the introductory hearing on 14 May 2024, the EESC became a civil party in the case against a former member before the Criminal Court (Tribunal correctionnel). The oral pleadings will

be held before the court on 8 October 2024.

- 39. Notes that three cases of whistleblowing were formally opened either by members or by staff in 2022; notes that all three cases were dealt with and closed swiftly with all due respect for the protection of whistleblowers in accordance with its decision on whistleblowing (Decision 297/21A); notes further that two cases of potential whistleblowing were brought to the ethics counsellors in 2022 but neither of them were confirmed;**

The first case concerned the behaviour of a member towards a staff member, who considered it potentially threatening to his future career prospects. The case was closed further to a formal apology to the staff member concerned and an official reassurance given to the complainant by the appointing authority that the staff member concerned would not suffer any detrimental effects on the part of the EESC (see also follow-up to point 40 below).

The second case concerned the handling of financial issues and a resulting situation of unease for the colleague concerned. The complaint in relation to the alleged mismanagement and irregularities in procurement procedures was referred to OLAF by the EESC. OLAF dismissed the case, as no sign of irregularities had been detected and the case was therefore also closed by the EESC.

The third case concerned alleged defamatory comments on the professionalism of staff representing the administration within one EESC body. This triggered a request for assistance by one staff member in December 2022. Following investigation of the matter, the appointing authority formally refuted any doubts to all involved parties about the level of integrity and professionalism of all staff members concerned, and the case was closed in 2023.

The two additional potential cases did not ultimately result in whistleblowing by the persons concerned.

- 40. Appreciates the Committee's willingness to cooperate with the investigative bodies of the Union (OLAF and the European Public Prosecutor's Office (EPPO)); notes that, in 2022, OLAF closed two cases of alleged misappropriation of Union funds and possible irregularities and serious misconduct concerning two members in the absence of evidence of fraud and findings; notes with concern that OLAF launched three new cases against members concerning potential fraud in 2023, two of which were closed the same year and transmitted to the EPPO for examination; notes that OLAF referred one case concerning an alleged breach of the code of conduct by a member to the Committee's ethical committee; asks the Committee to inform Parliament about the follow-up to that case in a timely manner;**

In January 2022, a case concerning an alleged breach of the EESC Code of Conduct by a member, and involving a staff member, was reported to OLAF. In March 2022, OLAF informed the Committee that, considering the steps already taken by the EESC, the specific role of the EESC Ethical Committee, and the fact that it was an isolated incident, the Ethical Committee seemed best placed to deal with this specific case. Consequently, OLAF dismissed the case. Following the investigation and the recommendations of the EESC Ethical

Committee, the EESC president instructed the Secretary General to confirm to the complainant in an official document that their career will not suffer any prejudice as a consequence of this incident. The instructions were scrupulously followed by the Secretary General.

- 41. *Congratulates the Committee for taking the decision to formally join, as of 1 June 2023, the EU transparency register set up by the interinstitutional agreement of 20 May 2021 between the European Parliament, the Council of the European Union and the European Commission on a mandatory transparency register<sup>11</sup>; notes that the Committee, on 21 March 2023, adopted several transparency measures in accordance with the principles laid down with respect to the EU Transparency Register, such as a recommendation for office-holding members to only meet with registered stakeholders, the obligation for office-holding members to publish their lists of meetings and a voluntary ‘legislative footprint’ for rapporteurs;***

No follow-up needed

- 42. *Regrets that the Committee has a series of measures in place to prevent fraud but has not put an integrated anti-fraud strategy in place yet, despite previous requests from Parliament; welcomes that the Committee has completed an inventory on the areas which are relevant to launching an internal fraud-risk analysis, such as policies and procedures, staff training and cooperation with other bodies, with a view to improving the anti-fraud framework;***

The work on the preparation of a comprehensive anti-fraud strategy for the EESC is ongoing, aimed at bringing together the numerous instruments and systems already in place and developing any other elements deemed necessary. The anti-fraud strategy will be adopted in 2024. Notwithstanding this, the EESC continues to take anti-fraud measures seriously and anti-fraud activity is an integral part of its internal control and risk management processes. In addition, in 2024 the EESC has held specific tailor-made training courses on fraud prevention in order to maintain staff awareness and understanding of the subject. The EESC also continues to cooperate actively with OLAF under the administrative cooperation agreement in place.

#### ***Digitalisation, cybersecurity and data protection***

- 43. *Notes that the combined IT budget of the Committee and the CoR amounted to EUR 11 712 000 in 2022, including a reinforcement of EUR 750 000 by an internal budget transfer during the year, compared to EUR 12 860 000 in 2021, i.e. a decrease of 9 %;***

No follow-up needed

- 44 *Notes that the Committee has a digital strategy aiming to provide IT services according to the best practices of IT management while optimising the use of human and financial***

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<sup>11</sup> OJ L 207, 11.6.2021, p. 1.

*resources; notes that the Committee worked on the adaptation and development of several strategic IT tools throughout 2022 aiming to enhance the efficiency and effectiveness of the political work of the Committee and of its administrative processes and workflows; notes that the main IT infrastructure project in 2022 concerned an adaptation of the network typology required for the new computer room in the Jacques Delors Building (JDE) in line with the hybrid cloud roadmap;*

No follow-up needed

- 45. Notes that the Committee increased the amount of hybrid meetings in 2022 in order to adapt to hybrid work and optimise its ways of working, notably by reducing the number of missions; understands that this new way of working required a technical upgrade in terms of equipment for hybrid meeting rooms;*

No follow-up needed

- 46. Notes that the Committee did not encounter any cyber-attacks in 2022; notes that the Committee and the CoR's new joint directorate for innovation and information technology is composed of three units, namely digital transformation, digital solutions and digital platforms; notes that the unit for digital platforms is responsible, inter alia, for cybersecurity; asks the Committee to inform the discharge authority on how the creation of this new structure contributed to enhancing the cybersecurity preparedness of its staff, in line with the NIST (National Institute of Standards and Technology) cybersecurity framework and in cooperation with the Cybersecurity Service for the Union's institutions, bodies and agencies (CERT-EU); encourages the Committee to raise the cybersecurity awareness of their Members and staff, to carry out regular risk assessments of its IT infrastructure and to ensure regular audits and tests of its cyber defences;*

Cybersecurity remains a key component of the Digital Strategy 2024-2026. Ensuring robust cybersecurity is part of the vision; it is both an objective and an underlying principle. The following actions are planned: 1) continuously manage compliance with the new cybersecurity regulation, 2) ongoing cybersecurity measures and 3) provide training and raise awareness for members and staff on cybersecurity best practices, continuing to build on existing synergies with other institutions. A series of mock phishing exercises have been held with a further exercise planned during 2024. Additional user-awareness sessions will be organised in collaboration with the specialist cybersecurity services of the Commission. User feedback on the topic has been collected and will be used to design future actions.

- 47. Notes the use by the Committee of open source technology in its own systems, notably the main operational applications used for managing the political work of the Committee (Agora and Phoenix); notes further that the Committee tracks the use of open source technologies in its annual IT portfolio so that they are applied to new applications;*

No follow-up needed

- 48. Notes that, in 2022, the Committee was progressing towards the adoption of a new framework for document management in order to enhance transparency and accessibility; observes with interest that the Committee started to evaluate the technical feasibility and financial implications of using the Commission's Electronic Records Management System (Ares) in due course;**

The current document management tool, Adonis 2, used by both Committees is reaching the end of its life cycle. A working group has investigated the potential adoption of the Commission's document management tool, Ares, and recommended migrating to Ares also in light of the expected increased cost-effectiveness. The Committee has decided to follow the recommendation. The migration will have a significant impact on the organisation and its resources. The full cycle of preparation and deployment will take up to 20 months and be finished by February 2026.

### **Buildings**

- 49. Notes that the Committee and the CoR lost 5 000 m<sup>2</sup> in office space following the take-over of the rental contract of the former EEAS building at Belliard 100, which took effect in September 2021, and the building exchange between the Committee and the CoR's Belliard 68 and Trèves 74 and the Commission's Van Maerlant 2 (VMA), which took effect in September 2022; notes that fitting-out works in the two newly acquired buildings were necessary to enable a denser use of the office space; welcomes, in 2022, the establishment of a joint task force on new ways of working to reflect on possible optimisation of the way work is organised and how office space is used while reducing the environmental footprint;**

The joint Task Force on New Ways of Working (NWOW) finalised its report by the summer 2023, outlining a number of possible scenarios for the possible rationalisation of office space. However, the EESC considers that in order to maximize the expected benefits from NWOW in terms of collaborative work, well-being, motivation and administrative effectiveness and efficiency, the process must be essentially human centric. To this effect, the newly appointed Secretary General, together with the CoR, decided to continue the reflection with a view to initiate a participatory co-designed process with staff to ensure that all opportunities that could result from the implementation of new ways of working at the Committees are duly captured. The planning and the first deployment of these New Ways of Working should take place between September 2024 and August 2026.

- 50. Notes that the total budget committed in 2021 and 2022 to the renovation of VMA from the third to the ninth floor by the Committee and the CoR amounted to of EUR 9,54 million; notes that the renovation works undertaken by the Committee and the CoR integrated the use of smart energy saving technologies with a strong environmental component; asks the Committee to provide an update on the return on investment of these technological installations;**

Taking into account the fact that the renovation of the newly taken over premises was only concluded in spring 2023, the Committee will need the full year of 2024 to be able to make comparisons on consumption before and after the works. It will only be possible to collect

data in the first few months of 2025 for the full year of 2024.

Nevertheless, the EESC can already announce that, thanks to the renovation works of the office floors of the VMA building, where several new energy-saving technologies were applied, energy consumption in the year 2023 has dropped by 20% for gas and 30% for electricity compared to the year 2019. However, it should be noted that a pilot project with increased teleworking was introduced during 2022 following COVID, and confirmed in the revised decision on working conditions which entered into force on 1st January 2024. The effect of the changed work pattern was not neutralised in the calculation of the savings percentages as this is difficult to estimate given the many variables in play.

- 51. Notes that, in 2022, the building strategy of the Committee and the CoR focused on the geographical concentration of the buildings which was achieved by physically connecting all the buildings used by the Committees to their main building (JDE); welcomes the new physical connection to Parliament's buildings which became operational in November 2022, offering a more direct, easier and 125 m shorter pathway between the buildings of the Committee and the CoR and the buildings of Parliament;*

No follow-up needed

- 52. Welcomes the commitment of the Committee and the CoR to systematically apply the 'design for all' principle to their infrastructure, ensuring accessibility of their building by design; notes that the Committee and the CoR took a range of different measures to ensure accessibility of their buildings for people with various kinds of disabilities;*

No follow-up needed

#### ***Environment and sustainability***

- 53. Welcomes the sustainable practices and notably the paperless approach of the Committee and the CoR which contributed to reducing their environmental footprint in line with the digital strategy; congratulates the Committees on having exceeded the EMAS objectives for 2021-2025, except the objectives related to gas consumption; notes that a budget of EUR 60 000 was earmarked for the Committee's carbon offsetting scheme by purchasing high quality carbon credits in 2023;*

No follow-up needed

- 54. Notes that, in 2022, the total electricity production generated by solar panels on the buildings of the Committee and the CoR was approximately 15,5 MWh, representing 0,25 % of the total yearly consumption of the Committee and the CoR; notes that, as of 16 September 2022, only the JDE was equipped with solar panels; is aware that due to administrative procedures the Committee and the CoR will face a delay before being able to extend their solar panel installation;*

The call for tender that would allow the Committees to undertake the works was unsuccessful for the second time. This matter is being examined to assess which approach to take.



55. *Congratulates the Committee on establishing a business transport plan in agreement with the mobility department of the Brussels-Capital Region following which the Committee commits to carrying out a compulsory mobility survey among its staff every three years; notes that the Committee put in place a sustainable mobility plan aiming to encourage its staff to use more sustainable transport means, including through a financial contribution to the public transport subscriptions of staff or a monthly financial contribution to members of staff cycling to work; notes that the Committee is exploring additional solutions, such as the provision of electronic bikes and the installation of additional chargers for electric cars;*

The Committee, together with the CoR, is in close contact with OIB and the Council in order to join an inter-institutional call for tenders that would allow the installation of additional chargers for electric cars.

With regard to the provision of electric bikes, the EESC is participating in an interinstitutional call for tender (N° OIB/2024/OP/0002 "Location et maintenance de vélos à assistance électrique, avec système de réservation et de sécurisation, dans la Région de Bruxelles-Capitale et environs"). The agreement protocol was signed in March 2024 with the Brussels Office for Infrastructure.

Furthermore, in 2024, the bike rack capacity of the Bertha von Suttner building will be doubled.

#### ***Interinstitutional cooperation***

56. *Welcomes the budgetary and administrative savings achieved through interinstitutional cooperation, in particular the close cooperation established at administrative level with the CoR with which the Committee shares premises and joint services in the areas of translation, infrastructure, logistics and IT while maintaining its full institutional autonomy; notes that, on 1 October 2022, new joint services were created, including a new directorate for innovation and information technology, a security and safety unit and a public procurement and financial management unit, as part of the new cooperation agreement signed with the CoR in 2022; notes further that 470 members of staff and EUR 55 million were pooled together by the Committee and the CoR in 2022 out of which more than EUR 30 million came from the Committee, excluding salary-related expenditure; calls on the Committee to pursue and expand that cooperation in other areas with a view to avoiding duplication and further rationalising the operating costs of services available in the premises shared by the Committee and the CoR; invites the Committee and the CoR to explore the possibility of setting up a single administration for their joint services, keeping separate directorates or units for the services dealing with matters related to their specific and independent mandates;*

The EESC is committed to pursue its already strong and comprehensive cooperation with the CoR, which has been further consolidated by the cooperation agreement signed by both institutional actors in 2022.

Building on this agreement and also on the historic cooperation with the CoR, the EESC intends to explore various options to implement new ways of working (NWOW) through a fully-fledged participatory process, aimed at further rationalising administrative efficiency and effectiveness, and by maximising the opportunities that NWOW can provide in terms of enhanced collaborative approaches and tools.

- 57. Welcomes the Committee's search for synergies by purchasing services from other institutions through service-level agreements and by participating in interinstitutional coordination bodies and interinstitutional procurement procedures; notes that Parliament notably provides interpretation services for the Committee's plenaries taking place on Parliament's premises and for some meetings taking place on the Committee's premises;**

No follow-up needed

- 58. Welcomes the Committee's strengthened involvement in the legislative cycle and calls on the Committee to ensure that its opinions are shared with the members of the relevant committees of Parliament in line with the cooperation agreement between Parliament and the Committee;**

The EESC is committed to systematically sharing its adopted opinions with the members of the European Parliament. The EESC shares the opinion through different channels:

- Once the EESC plenary has adopted an opinion, the responsible EESC Section/CCMI sends the opinions to a targeted list of contacts. This list includes the relevant European Parliament committee members as well as its secretariat. Additionally, the opinions are also sent to the relevant services at the European Commission, the Council of the EU, and the presidency of the Council of the EU as well as to a wide range of institutional and civil society stakeholders both at European and national level.
- The EESC opinions and their key messages are also disseminated as part of specific follow-up activities linked to an opinion. To promote adopted opinions, the EESC rapporteurs and other EESC members aim to organise specific bilateral meetings with European Parliament members (e.g. European Parliament Rapporteurs or relevant EP committee members).

A number of these meetings, for example the invitation of EP Rapporteurs to relevant EESC sections meetings, or the invitation of EESC Rapporteurs to relevant parliamentary committees' meetings and hearings, have been codified by the new Cooperation Agreement between the EP and the EESC signed in May 2024.

The EESC secretariat liaise regularly with the EP committee secretariat with the same purpose. Additionally, the EESC Rapporteurs may participate in relevant conferences and events where the EP is also involved to disseminate key messages of the EESC opinions. To ensure consistent follow-up activities, the EESC has defined a checklist of these kind of activities to be carried out to promote and disseminate opinions. These dissemination actions are carried out not only when the opinion is adopted but also during the opinion-making process (for example, through organising meetings, hearings, or workshops). Furthermore,



the EESC is working on a new procedure of single dispatching of opinions (linked to the new website), which should be in place before end of 2024.

**59. Notes that the Committee pursued and intensified its cooperation with the Commission in 2022 in the context of the service-level agreement with the Commission's investigation and disciplinary office on administrative enquiries support and in the framework of the cooperation protocol updated in 2022, reinforcing the political, legislative and communication synergies between those two institutions, in particular in the implementation of the European Citizens' initiative and the European Semester; notes that, according to the updated cooperation protocol, the use of the Committee's exploratory opinions by the Commission was reinforced, thus strengthening the Committee's involvement in the Union legislative cycle;**

No follow-up needed

**60. Notes that the Committee plays a pivotal role in reinforcing the links with and between the national economic and social councils of the Member States; encourages the Committee to continue fostering the cooperation on topics of common interest and on good practices and highlighting how civil society brings its contribution to the current challenges of the Union, notably through staff exchange and the organisation of common events;**

The EESC has been reinforcing the network and the online community with the national ESCs (NESC) by carrying out the following measures:

- setting up joint Working Groups to draw up Reflection Papers on shared challenges. The Papers feed into Conclusions which are subsequently shared with the Presidents of the European Commission, Parliament and Council;
- progressively developing an exchange programme with and among NESC and EESC Members (exchanges between EESC and NESC Members, between NESC Members, and between staff);
- publishing on a collaborative IT platform and regularly promoting information on NESC's adopted opinions and events;
- organising or participating in common events such as in a campaign on fighting disinformation;
- liaising with the European Citizens' Initiative (ECI) and publishing ECI-related information on the online NESC's Newsletter;
- organising an Annual meeting of the Presidents and Secretaries-General of the EESC and the NESC's.

### **Communication**

**61. Notes that, in 2022, the Committee's overall budget for communication was EUR 1,5 million, the same amount as in 2021; notes that this budget was primarily allocated to support the development and maintenance of the Committee's website, social media communication, media monitoring, media relations and promotion of major activities and events of the Committee, such as the Civil Society Prize and the activities related to the**

*Committee in the works of the Conference on the Future of Europe (CoFE) and the Committee's support for Ukraine;*

No follow-up needed

62. *Welcomes the adoption by the Committee of a new data driven communication strategy in October 2022, aiming to increase the outreach of the Committee's communication and the impact of its opinions and defining European Civil Society Organisations (CSOs) and the other Union institutions as its main communication targets; notes further that, in 2022, the Committee updated the rules on partnership with the aim of enhancing its strategic engagement with CSOs through thematic events;*

No follow-up needed

63. *Notes that the Committee organised major hybrid events on topical issues of relevance for civil society, such as the CoFE high-level event on 'Shaping Europe together - the future is in your hands', the annual youth event 'Your Europe your say' for pupils and teachers of the Union and candidate countries, and the annual youth plenary session 'The Truth about Lies. Youth challenging Disinformation' for students; notes that the Committee also organised more specialised activities focusing on the Year of Youth and Russia's war of aggression against Ukraine, addressed to journalists and communication professionals of CSOs;*

No follow-up needed

64. *Welcomes that the overall reach of the Committee's communication increased in 2022 compared to 2021, notably through media coverage and web and social media presence; notes that the number of visits to the central Facebook page increased by 96,9 % (57 000 visits) and the number of visits to the Instagram account increased by 97,9 % (20 000 visits) while the number of Facebook users increased by 1,1 % (6 million users), the outreach on Instagram increased by 33 % (over 3 million users), the posts published on LinkedIn generated almost 1,2 million impressions, and the tweets published on X (formerly Twitter) gathered over 6 million impressions; welcomes the Committee's participation, as of 2023, in the pilot project led by the European Data Protection Supervisor aimed at bringing Union institutions on EU-Voice and EU-Video, which are two free, open-source social media networks, based on Mastodon software, allowing Union institutions to interact with the public by sharing texts, images, videos and podcasts;*

No follow-up needed

65. *Welcomes that the Committee ensures that citizens have open access to its documents via a dedicated electronic register; notes that the Committee contributes to the open data portal of the Commission with its own datasets, thus endorsing greater transparency in its operations through freely accessible data in human and machine-readable formats and strengthening the link with citizens.*

No follow-up needed

## 12. RESULTS AND CONSEQUENCES OF CLOSED EUROPEAN ANTI-FRAUD OFFICE (OLAF) CASES IN 2023

### **Financial Regulation, Article 74 (9): Powers and duties of the authorising officer**

*The authorising officer by delegation shall report to his or her Union institution on the performance of his or her duties in the form of an annual activity report containing financial and management information, including the results of controls, ...*

### **12.1 THE RESULTS AND CONSEQUENCES OF CLOSED EUROPEAN ANTI-FRAUD OFFICE (OLAF) CASES, WHERE THE EESC OR ANY OF THE INDIVIDUALS WORKING FOR THE COMMITTEE WERE THE SUBJECT OF THE INVESTIGATION**

In 2023, OLAF closed three cases, without issuing any formal recommendation.

Regarding the first one, opened in 2023 and involving a staff member, OLAF dismissed the case related to potential breach of internal rules, on the basis that the EESC services were better placed to deal with the case. An internal investigation is currently ongoing.

Regarding the second one, opened in 2021 and involving an EESC member, OLAF closed the case concluding that they did not identify any evidence corroborating the allegations of financial irregularity/fraudulent activity related to reimbursement claims by the person concerned.

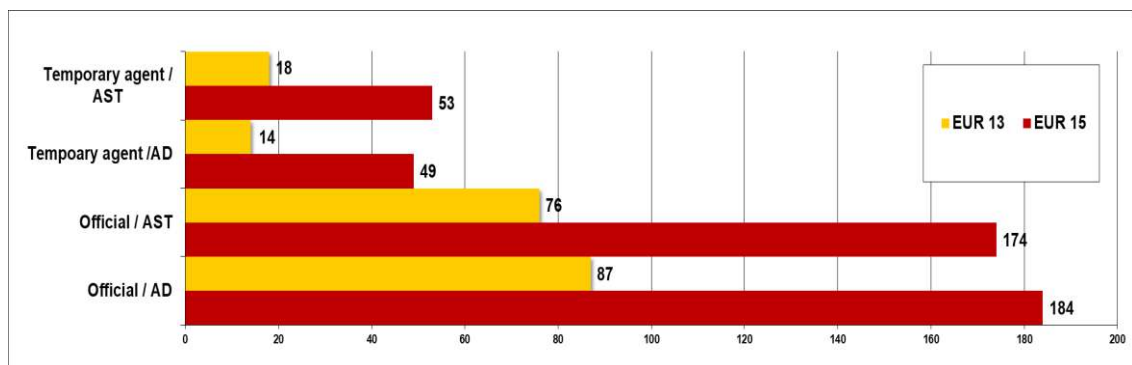
Regarding the third one, opened in 2023 and involving an EESC member, OLAF dismissed the case on the grounds that there are insufficient elements to open an investigation on a potential conflict of interests.

### 13. DISTRIBUTION OF STAFF BY NATIONALITY, FUNCTION GROUP, TYPE OF CONTRACT AND GENDER ON 1 MARCH 2024

#### 13.1 Nationality

	Officials		Temporary agents		Contract agents		Seconded national experts and special advisers		TOTAL
	AD	AST	AD	AST	AD	AST	SNE	SA	
Austria	8	1	1	1		1			12
Belgium	26	72	7	13	1	9			128
Bulgaria	7	9	2	2					20
Croatia	7	3		1					11
Cyprus		1	1						2
Czech Republic	7	5	1				1		14
Denmark	10	3	1	1					15
Estonia	8	3							11
Finland	8	7	1		1				17
France	13	20	9	10	2	3			57
Germany	24	7	1	2	1				35
Greece	14	8	4	3	1	3	2		35
Hungary	8	11		1					20
Ireland	7	3	5	2					17
Italy	30	18	10	7	2	9	1		77
Latvia	4	3	1						8
Lithuania	7	7		2					16
Luxembourg		1							1
Malta	8	2		1					11
Netherlands	7	1		1					9
Poland	8	9	5	3	2	1	1		29
Portugal	12	9		4	1	3			29
Romania	10	8	4	6		2			30
Slovakia	8	8		2					18
Slovenia	5	7							12
Spain	13	17	6	6		4	1		47
Sweden	7	3	2	2	1				15
United Kingdom	5	4	2	1					12
	<b>271</b>	<b>250</b>	<b>63</b>	<b>71</b>	<b>12</b>	<b>35</b>	<b>6</b>		<b>708</b>

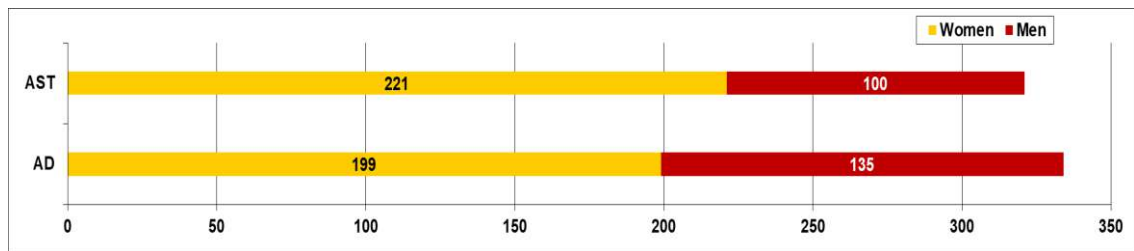
#### Groups of nationalities by function group and type of contract



13.2 Gender

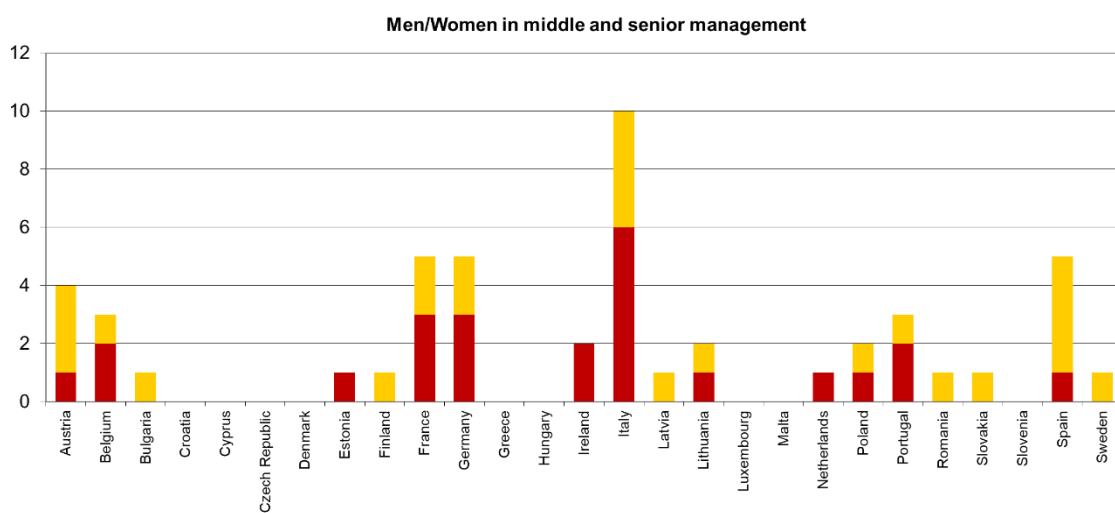
	Officials		Temporary agents		Contract agents		Seconded national experts and special advisors		TOTAL	FS/FT/TP	
	AD	AST	AD	AST	AD	AST	SNE	SA		AD	AST
Women	154	166	45	55	8	21	4	0	453	199	221
Men	117	84	18	16	4	14	2	0	255	135	100
	271	250	63	71	12	35	6	0	708	334	321

Officials and temporary agents / gender



13.3 Middle and senior management functions

	Men	Women
Austria	1	3
Belgium	2	1
Bulgaria		1
Croatia		
Cyprus		
Czech Republic		
Denmark		
Estonia	1	
Finland		1
France	3	2
Germany	3	2
Greece		
Hungary		
Ireland	2	
Italy	6	4
Latvia		1
Lithuania	1	1
Luxembourg		
Malta		
Netherlands	1	
Poland	1	1
Portugal	2	1
Romania		1
Slovakia		1
Slovenia		
Spain	1	4
Sweden		1
United Kingdom		
<b>TOTAL</b>	<b>24</b>	<b>25</b>
<b>Share</b>	<b>49%</b>	<b>51%</b>



14. Occupation of posts by grade actually filled on 31 December 2023

Occupation of budget posts

Ratio - temporary agents on posts / total number of posts

Ratio - temporary agents on perm. posts / number of perm. posts

EESC occupation of posts in Joint Services

95.83%
18.03%
13.22%
60.95%

**EESC Posts**

BUDGET				Officials				Temporary Agents				Vacant posts			
	SC	AST	AD		SC	AST	AD		SC	AST	AD		SC	AST	AD
HC			1	HC			0	HC			0	HC			0
16			1	16			0	16			0	16			1
15			6	15			3	15			0	15			1
14			23	14			19	14			1	14			2
13			20	13			16	13			1	13			1
12			58	12			44	12			4	12			2
11		4	38	11		2	32	11		0	0	11		0	0
10		6	54	10		3	53	10		0	4	10		0	2
9		37	49	9		24	44	9		0	1	9		3	0
8		35	25	8		25	22	8		2	1	8		0	0
7		42	23	7		34	25	7		1	8	7		2	1
6	0	53	15	6	0	57	8	6	0	1	3	6	0	2	0
5	0	51	28	5	0	43	6	5	0	2	33	5	0	2	2
4	2	27		4	4	25		4	0	2		4	0	1	
3	13	27		3	7	8		3	0	14		3	2	2	
2	16	3		2	13	1		2	3	7		2	0	0	
1	11	3		1	2	2		1	9	24		1	2	0	
	42	288	341		26	224	272		12	53	56		4	12	12
	671				522				121				28		

**Permanent posts**

BUDGET				Officials				Temporary Agents				Vacant posts			
	SC	AST	AD		SC	AST	AD		SC	AST	AD		SC	AST	AD
HC			0	HC			0	HC			0	HC			0
16			1	16			0	16			0	16			1
15			6	15			2	15			0	15			1
14			22	14			19	14			0	14			2
13			17	13			16	13			0	13			1
12			55	12			44	12			0	12			1
11		4	35	11		2	32	11		0	0	11		0	0
10		6	50	10		3	53	10		0	0	10		0	2
9		36	47	9		24	44	9		0	0	9		3	0
8		31	23	8		25	22	8		0	0	8		0	0
7		39	20	7		33	25	7		0	2	7		2	1
6	0	49	14	6	0	56	8	6	0	0	1	6	0	1	0
5	0	50	27	5	0	43	6	5	0	0	31	5	0	2	2
4	2	25		4	4	25		4	0	0		4	0	1	
3	13	26		3	7	8		3	0	9		3	2	2	
2	13	3		2	13	1		2	1	7		2	0	0	
1	11	3		1	2	2		1	8	24		1	2	0	
	39	272	317		26	222	271		9	40	34		4	11	11
	628				519				83				26		

**Temporary posts**

BUDGET			
	SC	AST	AD
HC			1
16			0
15			0
14			1
13			3
12			3
11		0	3
10		0	4
9		1	2
8		4	2
7		3	3
6	0	4	1
5	0	1	1
4	0	2	
3	0	1	
2	3	0	
1	0	0	
			<b>24</b>
<b>3</b>			<b>16</b>
<b>3</b>			<b>43</b>

Officials			
	SC	AST	AD
HC			0
16			0
15			1
14			0
13			0
12			0
11		0	0
10		0	0
9		0	0
8		0	0
7		1	0
6	0	1	0
5	0	0	0
4	0	0	
3	0	0	
2	0	0	
1	0	0	
			<b>1</b>
<b>0</b>			<b>2</b>
<b>3</b>			<b>3</b>

Temporary Agents			
	SC	AST	AD
HC			0
16			0
15			0
14			1
13			1
12			4
11		0	0
10		0	4
9		0	1
8		2	1
7		1	6
6	0	1	2
5	0	2	2
4	0	2	
3	0	5	
2	2	0	
1	1	0	
			<b>22</b>
<b>3</b>			<b>13</b>
<b>38</b>			<b>38</b>

Vacant posts			
	SC	AST	AD
HC			0
16			0
15			0
14			0
13			0
12			1
11		0	0
10		0	0
9		0	0
8		0	0
7		0	0
6	0	1	0
5	0	0	0
4	0	0	
3	0	0	
2	0	0	
1	0	0	
			<b>1</b>
<b>0</b>			<b>1</b>
<b>2</b>			<b>2</b>



## 15. DETAILED BREAKDOWN OF MEMBERS' EXPENDITURE CONCERNING ITEM 1004

### 15.1 COUNCIL DECISIONS No 2013/471/EU AND No 2023/1013/EU

This report has been drawn up in accordance with Article 9 of Council Decision 2013/471/EU of 23 September 2013 on the granting of daily allowances and the reimbursement of travel expenses to members of the European Economic and Social Committee (EESC) and to their alternates, as well as with Recital (7) and Article 3 of Council Decision (EU) 2023/1013 of 16 May 2023 on a derogation from Decision 2013/471/EU on the granting of daily allowances to and the reimbursement of travelling expenses of members of the European Economic and Social Committee and their alternates, and repealing Decision (EU) 2021/1072.

The above-mentioned legal provisions outline the information to be included in the annual reporting.

#### **Article 9 of the Council decision 2013/471/EU states:**

*The Committee shall, by 30 April of each year, submit to the European Parliament and to the Council a detailed report on the reimbursement of travelling expenses and allowances paid to beneficiaries in the preceding year. That report shall detail the number of beneficiaries, the number of journeys, the destinations, the travel class and the travel costs incurred and reimbursed, as well as the allowances paid.*

#### **Recital (7) of Council Decision 2023/1013/EU states:**

*The Committee should submit to the Council regular reports on the application of the daily allowance to beneficiaries who attend meetings remotely by electronic means so as to allow the Council to evaluate its impact, in line with the reporting requirements set out in Decision 2013/471/EU. The reports should in particular indicate the evolution in the number of meetings of the Committee attended remotely by electronic means and their duration, as well as any budgetary and environmental savings associated with such meetings.*

#### **Article 3 of the Council decision 2023/1013/EU states:**

*Reporting on the application of the daily allowance referred to in Article 1 shall be included in the reporting requirements under Article 9 of Decision 2013/471/EU.*

For the benefit of this report:

- any reference to amounts granted as daily allowance may mean allowances for physical attendance or allowances for remote attendance;
- the meeting location for instances of remote attendance at hybrid meetings is taken to be the place where the meeting was held.

## 15.2 EVALUATION REPORT ON THE APPLICATION OF COUNCIL DECISION No 2013/471/EU IN 2022

### Number of beneficiaries

In total, the EESC reimbursed 398 beneficiaries (either members or their alternates) during 2023.

### Number of journeys and destinations

The number of journeys carried out by beneficiaries and reimbursed by the EESC in 2023 is as follows:

Destination	Number of journeys
<b>Brussels</b>	7,999
<b>Within the European Union</b> (but outside Brussels)	1,163
<b>Outside the European Union</b>	200
<b>TOTAL</b>	9,362

### Travel modes

The rules on the reimbursement of travel expenses of EESC members and their alternates are set out in Council Decision 2013/471/EU and supplemented by detailed implementing provisions, adopted by the Bureau of the EESC on 26 April 2016 (latest revision: 21 March 2023). These implementing provisions, closely aligned with those of other institutions such as the European Parliament and the European Committee of the Regions, set out that reimbursements are made on the basis of expenses actually incurred.

The monetary amounts of reimbursements made for the various forms of travel costs were:

Method of transport	Amount reimbursed (EUR)
<b>Aeroplane</b>	7,633,806
<b>Train</b>	293,486
<b>Car</b>	653,835

As regards air travel, reimbursements were made for a business class ticket (91% of all tickets in 2023) in line with the applicable reimbursement rules or any economy class ticket. The majority of business-class tickets were issued in D-class or lower Z-class, P-class and I-class fares. The price of such business-class tickets may be lower than the price of a fully flexible economy class ticket.

### Travel costs and travel allowances

The following tables and annexes<sup>12</sup> present information on travel costs and travel allowances, as well as on daily allowances, in a progressively detailed manner. Aggregated information is provided for meetings that took place in Brussels. More detailed information is presented for meetings that took place within the EU (but outside Brussels) and for meetings held outside the EU.

The following table shows the total amounts of travel costs and travel allowances paid:

Destination	Travel costs and travel allowances (EUR)	No of journeys	Average cost per journey (EUR)
<b>Brussels</b>	10,235,495	7,999	1,280
<b>Within the European Union</b> (but outside Brussels)	1,380,401	1,163	1,187
<b>Outside the European Union</b>	530,400	200	2,652

### Daily allowances

The following table shows the total amounts of daily allowances paid during the reporting period<sup>13</sup>:

Destination	Daily allowances <sup>14</sup> (EUR)	No of meeting days
<b>Brussels</b>	5,426,771	17,947
<b>Within the European Union</b> (but outside Brussels)	632,942	2,020
<b>Outside the European Union</b>	138,180	422

The aggregate amounts for travel costs and travel allowances, as well as for daily allowances (including allowances for physical attendance and allowances for remote attendance) paid are shown in the following table:

<sup>12</sup> Detailed tables are included in Annexes 1 – 3.

<sup>13</sup> Aggregate figures encompassing allowances for physical attendance and allowances for remote attendance.

<sup>14</sup> The amounts include allowances paid to the assistants of members with disabilities, pursuant to art. 17 of the Bureau decision of 26 April 2016. They also cover the daily allowances paid for days in between meetings in order to save travel costs, in accordance with Article 2(2) of Council Decision 2013/471/EU, as well as additional overnight allowances, in accordance with Article 2(1.b) of Council Decision 2013/471/EU.

Destination	Travel costs and travel allowances		Daily allowances		Total cost (EUR) <sup>15</sup>
	Number of journeys	Cost (EUR)	Number of meeting days	Cost (EUR)	
<b>Brussels</b>	7,999	10,235,495	17,947	5,426,771	15,662,266
<b>Within the European Union</b> (but outside Brussels)	1,163	1,380,401	2,020	632,942	2,013,343
<b>Outside the European Union</b>	200	530,400	422	138,180	668,580
<b>TOTAL</b>	9,362	12,146,296	20,389	6,197,893	18,344,189

The following table<sup>16</sup> shows the total travel costs and travel allowances, and daily allowance, broken down by country of destination - within the EU but outside Brussels:

Destination	Travel costs and travel allowances		Daily allowance		TOTAL (EUR)
	Number of journeys <sup>17</sup>	Cost (EUR)	Number of meeting days	Cost (EUR)	
<b>Within the European Union</b> (but outside Brussels)	1,163	1,380,401	2,020	632,942	2,013,343
Austria	4	2,216	12	3,480	5,696
Belgium	4	1,789	10	2,900	4,689
Bulgaria	8	10,558	13	3,915	14,473
Croatia	9	9,762	18	5,510	15,272
Cyprus	0	0 <sup>18</sup>	1	290	290
Czech Republic	7	8,544	9	2,610	11,154
Denmark	1	425	1	580	1,005
Estonia	12	19,165	17	6,235	25,400
Finland	4	3,810	9	2,320	6,130
France	43	33,467	75	23,200	56,667
Germany	52	60,177	91	26,724	86,901
Greece	33	43,286	55	18,560	61,846
Hungary	4	3,067	21	6,670	9,737
Italy	21	22,599	44	14,210	36,809
Ireland	6	3,600	8	2,320	5,920
Latvia	14	7,785	33	9,570	17,355
Lithuania	5	3,778	9	2,465	6,243
Luxembourg	11	7,884	15	4,640	12,524
Malta	11	14,464	27	8,410	22,874
Netherlands	5	2,961	6	1,885	4,846
Poland	53	47,164	90	26,680	73,844

<sup>15</sup> The costs have been rounded up or down to facilitate readability and this may therefore lead to minor differences in the totals.

<sup>16</sup> A detailed table is included in annex 1 to show travel costs and travel allowances, and the daily allowance, for missions within Europe but outside Brussels, and where four or more EESC members participated.

<sup>17</sup> This report refers to the number of journeys for which beneficiaries have requested reimbursement. A mission to a country may include one or more journeys depending on the itinerary.

<sup>18</sup> Local mission of a Cypriot member without any travel costs and travel allowances reimbursement by the EESC.

Destination	Travel costs and travel allowances		Daily allowance		TOTAL (EUR)
	Number of journeys <sup>17</sup>	Cost (EUR)	Number of meeting days	Cost (EUR)	
Portugal	34	43,281	57	19,120	62,401
Romania	7	9,979	17	5,365	15,344
Slovakia	42	29,208	78	23,925	53,133
Slovenia	1	52	1	290	342
Spain*	505	606,581	827	258,815	865,396
Sweden*	267	384,799	476	152,253	537,052

\* In the framework of the activities carried out by the EESC in conjunction with the Swedish and the Spanish Presidency of the Council.

The following table<sup>19</sup> shows the total travel costs and travel allowances, and daily allowance, broken down by destination (outside the EU):

Destination	Travel costs and travel allowances		Daily allowance		TOTAL (EUR)
	Number of journeys <sup>20</sup>	Cost (EUR)	Number of meeting days	Cost (EUR)	
Outside EU	200	530,400	422	138,180	668,580
Albania	3	4,983	5	1,595	6,578
Armenia	3	4,636	3	1,305	5,941
Chile	10	65,938	27	9,715	75,653
Colombia	3	19,652	8	3,625	23,277
Costa Rica	3	21,527	6	1,885	23,412
Cuba	1	1,790	3	870	2,660
Dominican Republic	3	13,978	9	2,755	16,733
DR Congo	1	7,976	2	580	8,556
Egypt	26	55,418	44	15,225	70,643
El Salvador	2	15,015	8	2,610	17,625
Georgia	2	3,038	4	1,305	4,343
Israel	9	8,906	11	4,350	13,256
Japan	6	30,153	15	4,785	34,938
Kenya	1	8,151	3	870	9,021
Kosovo	11	15,652	15	5,075	20,727
Lebanon	1	4,689	1	580	5,269
Liechtenstein	2	534	2	580	1,114
Moldova	6	5,675	10	2,755	8,430
Montenegro	7	11,627	12	3,480	15,107
Morocco	7	13,223	17	5,505	18,728
North Macedonia	1	1,711	1	290	2,001
Norway	4	4,254	6	2,320	6,574

<sup>19</sup> A detailed table is included in Annex 2 to show the reimbursement of travel costs and travel allowances, as well as of daily allowances, to EESC members for missions outside the European Union. Annex 3 also provides information about the purpose of the meetings attended by EESC members outside the European Union.

<sup>20</sup> This report refers to the number of journeys for which beneficiaries had requested reimbursement. A mission to a country may include one or more journeys depending on the itinerary.

Destination	Travel costs and travel allowances		Daily allowance		TOTAL (EUR)
	Number of journeys <sup>20</sup>	Cost (EUR)	Number of meeting days	Cost (EUR)	
Serbia	13	15,141	15	4,785	19,926
Switzerland	20	26,560	48	14,355	40,915
Ukraine	4	8,973	8	2,320	11,293
United Arab Emirates	9	39,430	37	10,585	50,015
United Kingdom	25	26,906	36	12,325	39,231
United States	16	91,925	64	21,170	113,095
Uzbekistan	1	2,939	2	580	3,519

#### Daily allowances for remote attendance

As stated in article 3 of Council Decision (EU) 2023/1013, the reporting on the application of the daily allowance to beneficiaries who attended meetings remotely by electronic means shall be included in the reporting requirements under Article 9 of Decision 2013/471/EU.

Recital (7) of the same Decision lays down that the report on remote allowances shall in particular indicate the evolution in the number of meetings of the Committee attended remotely by electronic means and their duration, as well as any budgetary and environmental savings associated with such meetings.

Therefore, the present report includes for the first time a sub-section specifically focused on the application of the daily allowance for remote attendance.

**The total number of reimbursed meeting days attended remotely by electronic means** in 2023 is 2,006. The evolution of this specific indicator will be observed as of the next reporting year 2024.

In this context, it should also be noted that all meetings before the entry into force of Council Decision (EU) 2023/1013 (i.e., before June 2023) were held in hybrid format. Council Decision (EU) 2023/1013, indeed, limits the granting of the remote allowance only to certain types of Committee meetings.

The **duration** of remote meetings is outlined in the following table:

Meeting duration range, in minutes	No of meeting days
0 – 60	127
61 – 120	306
121 – 180	1,014
More than 180	559
<b>TOTAL</b>	<b>2,006</b>

The average duration of remote meetings was 2 hours and 55 minutes. Their median duration was 3 hours.

The payment of the allowance for remote attendance generated a total cost of EUR 294,930.

The **budgetary savings** associated to remote attendance in 2023 amount to some EUR 1,677,000, due to less travel costs and allowances paid. These savings have been calculated by multiplying the total number of reimbursed remote attendance meeting days (2,006) by the average cost of a reimbursed physical attendance meeting day (EUR 836).

The **environmental savings** resulting from remote attendance have been assessed based on the latest official EESC Environmental statement<sup>21</sup>. The remote participation of EESC members led to an estimated total saving of some 553.66 tCO<sub>2eq</sub> in 2023, due to less travel and, hence, to less carbon footprint. These savings have been calculated by multiplying the total number of remote attendance meeting days (2,006) by the average carbon footprint of an EESC physical attendance meeting day (0.276 tCO<sub>2eq</sub>).

In one case, as provided for in Article 1(3) of Council Decision (EU) 2023/1013, the EESC President invoked **exceptional circumstances** in order to authorise remote attendance by electronic means at the EESC meeting of the External Relations section and, hence, ensure the Committee's institutional and business continuity. This happened on 17 October 2023, following the terrorist attack in Brussels that occurred on the previous day. For this meeting, 12 reimbursements for remote attendance were granted.

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<sup>21</sup> Source: [https://www.eesc.europa.eu/sites/default/files/files/declaration\\_environmentale\\_2023\\_final\\_en\\_0.pdf](https://www.eesc.europa.eu/sites/default/files/files/declaration_environmentale_2023_final_en_0.pdf). (Published in July 2023, source data for 2022).

### 15.3 DETAILED ANNEXES SHOWING THE REIMBURSEMENT TO EESC MEMBERS FOR MISSIONS AND THE MEETINGS ATTENDED BY EESC MEMBERS AND THEIR ALTERNATES

**ANNEX 1** Table showing the reimbursement of travel costs and travel allowances, and of daily allowances, to EESC members<sup>22</sup> for missions<sup>23</sup> where four or more EESC members participated\*, within the European Union (but outside Brussels)

Country	Number of missions per country	Date	City	Mission duration (days)	Number of participants*	Travel costs and travel allowances €	of which aeroplane costs €	Daily allowances €	Total costs per mission €
Belgium	1	04-Dec	Liege	2	4	1,391	618	2,030	<b>3,421</b>
Bulgaria	1	12-Jun	Sofia	1	8	7,183	5,043	2,175	<b>9,358</b>
Croatia	1	30-Mar	Zagreb	2	6	9,185	6,158	3,625	<b>12,810</b>
Estonia	2	04-Jul	Tallinn	1	5	10,311	7,861	1,885	<b>12,196</b>
		12-Oct	Tallinn	2	6	8,436	5,413	4,060	<b>12,496</b>
Germany	4	14-Feb	Cologne	1	11	10,709	5,062	3,335	<b>14,044</b>
		04-May	Wildpoldsried	2	11	13,321	7,540	6,380	<b>19,701</b>
		22-May	Berlin	2	8	8,792	6,127	4,684	<b>13,476</b>
		09-Jun	Berlin	1	4	2,648	1,684	1,160	<b>3,808</b>
Greece	2	03-Apr	Athens	1	4	7,334	5,540	1,160	<b>8,494</b>
		19-Oct	Thessaloniki	2	16	22,681	14,006	9,715	<b>32,396</b>
Italy	1	23-Oct	Rome	3	4	3,771	2,249	3,480	<b>7,251</b>
Latvia	1	29-Nov	Riga	2	6	5,799	2,995	3,625	<b>9,424</b>
Luxembourg	1	02-Mar	Luxembourg	2	6	7,661	4,245	3,770	<b>11,431</b>
Malta	1	13-Mar	Valletta	2	5	5,576	3,326	3,335	<b>8,911</b>
Poland	1	11-Oct	Sopot	3	22	27,074	15,437	17,255	<b>44,329</b>
Portugal	2	16-Mar	Porto	2	16	27,164	17,744	10,875	<b>38,039</b>
		26-May	Porto	2	5	4,215	3,044	2,300	<b>6,515</b>
Romania	1	07-Apr	Bucharest	1	4	4,075	2,565	1,450	<b>5,525</b>
Slovakia	1	23-Nov	Bratislava	2	31	22,630	10,732	18,415	<b>41,045</b>

<sup>22</sup> As alternates are not permitted to represent the EESC in activities outside Brussels, this table includes information relating to members only.

<sup>23</sup> A mission includes one or several meeting days in the same city or in different cities in the same country.



# IV.

## APPENDICES

Country	Number of missions per country	Date	City	Mission duration (days)	Number of participants*	Travel costs and travel allowances €	of which aeroplane costs €	Daily allowances €	Total costs per mission €
Spain	19	15-Feb	Madrid	1	8	3,384	1,813	2,465	5,849
		16-Mar	Madrid	1	10	12,103	8,217	3,190	15,293
		04-May	Madrid	2	6	6,220	3,246	3,190	9,410
		05-Jun	Madrid	2	47	51,038	30,887	27,695	78,733
		25-Jul	Madrid	3	4	5,147	2,902	3,770	8,917
		13-Sep	Madrid	1	10	9,665	6,003	3,190	12,855
		22-Sep	Santiago de Compostela	1	5	2,382	1,294	1,450	3,832
		26-Sep	Santiago de Compostela	1	61	80,370	56,157	21,605	101,975
		27-Sep	Vigo	1	57	26,950	14,408	17,255	44,205
		04-Oct	Malaga	3	7	11,170	7,002	5,075	16,245
		10-Oct	Alicante	2	13	17,808	11,535	7,685	25,493
		10-Oct	Bilbao	2	34	52,337	33,924	20,010	72,347
		30-Oct	Madrid	2	78	104,361	63,313	46,835	151,196
		13-Nov	Bilbao	3	16	23,438	14,983	12,180	35,618
		13-Nov	San Sebastian	2	12	14,909	8,354	6,670	21,579
		15-Nov	Barcelona	2	5	4,848	3,213	2,030	6,878
		16-Nov	Madrid	2	4	5,724	4,302	2,320	8,044
		27-Nov	Valencia	2	66	92,294	58,475	39,585	131,879
		29-Nov	Madrid	1	11	14,028	8,223	3,770	17,798
Sweden	6	14-Mar	Stockholm	2	8	9,062	5,399	4,205	13,267
		04-May	Umea	2	5	9,955	7,140	4,060	14,015
		11-May	Stockholm	2	74	101,672	58,709	44,083	145,755
		25-May	Stockholm	2	63	100,773	59,954	39,585	140,358
		09-Jun	Stockholm	1	20	27,028	17,027	6,960	33,988
		19-Jun	Lulea	2	62	96,117	62,002	38,280	134,397
<b>TOTAL:</b>						<b>1,092,736</b>	<b>675,872</b>	<b>471,858</b>	<b>1,564,594</b>

\* Including both physical and remote attendance

**ANNEX 2 Table showing the reimbursement of travel costs and travel allowances, and of daily allowances, to EESC members<sup>24</sup> for missions<sup>25</sup> outside the European Union**

Country	Number of missions per country	Date	City	Mission duration (days)	Number of participants*	Travel costs and travel allowances €	of which aeroplane costs €	Daily allowances €	Total costs per mission €
Albania	2	13-Mar	Elbasan	1	1	1,796	1,088	290	<b>2,086</b>
		14-Oct	Tirana	2	2	3,187	1,853	1,305	<b>4,492</b>
Armenia	1	10-Mar	Yerevan	1	3	4,636	2,723	1,305	<b>5,941</b>
Chile	1	29-Nov	Santiago de Chile	3	9	65,938	56,949	9,715	<b>75,653</b>
Colombia	1	18-Oct	Bogota	3	2	15,736	13,614	3,045	<b>18,781</b>
		30-Oct	Bogota	2	1	3,916	3,151	580	<b>4,496</b>
Costa Rica	1	04-Oct	San Jose	2	3	21,527	18,919	1,885	<b>23,412</b>
Cuba	1	07-Jun	Havana	3	1	1,790	1,062	870	<b>2,660</b>
Dominican Republic	1	31-Oct	Santo Domingo	3	3	13,978	11,531	2,755	<b>16,733</b>
DR Congo	1	26-Sep	Kinshasa	2	1	7,976	7,095	580	<b>8,556</b>
Egypt	3	04-Jul	Cairo	1	2	1,963	1,587	580	<b>2,543</b>
		04-Jul	Cairo	1	3	8,591	6,501	1,015	<b>9,606</b>
		05-Jul	Alexandria	2	20	44,864	32,846	13,630	<b>58,494</b>
El Salvador	1	27-Jun	San Salvador	4	2	15,015	12,949	2,610	<b>17,625</b>
Georgia	1	07-Jun	Tbilisi	2	3	3,038	2,211	1,305	<b>4,343</b>
Israel	1	06-Feb	Jerusalem, Tel Aviv	3	4	8,906	5,290	4,350	<b>13,256</b>
Japan	1	03-Oct	Tokyo	3	5	30,153	25,574	4,785	<b>34,938</b>
Kenya	1	28-Mar	Nairobi	3	1	8,151	7,764	870	<b>9,021</b>
Kosovo	1	29-Mar	Prishtina	2	11	15,652	9,695	5,075	<b>20,727</b>
Lebanon	1	24-May	Beirut	1	1	4,689	3,637	580	<b>5,269</b>
Liechtenstein	1	14-Dec	Vaduz	2	1	534	0	580	<b>1,114</b>
Moldova	4	20-Feb	Chisinau	2	1	853	0	580	<b>1,433</b>
		20-Feb	Ungheni city	1	1	433	256	290	<b>723</b>
		17-Mar	Chisinau	1	2	1,800	1,436	435	<b>2,235</b>
		31-Aug	Chisinau	2	3	2,589	1,159	1,450	<b>4,039</b>
Montenegro	3	27-Feb	Herceg-Novi	1	1	2,734	1,850	290	<b>3,024</b>
		01-Mar	Podgorica	2	6	6,974	4,205	2,610	<b>9,584</b>
		19-May	Podgorica	2	1	1,919	1,400	580	<b>2,499</b>

<sup>24</sup> As alternates are not permitted to represent the EESC in activities outside Brussels, this table includes information relating to members only.

<sup>25</sup> A mission includes one or several meeting days in the same city or in different cities in the same country.

Country	Number of missions per country	Date	City	Mission duration (days)	Number of Participants*	Travel costs and travel allowances €	of which aeroplane costs €	Daily allowances €	Total costs per mission €
Morocco	5	06-Jun	Rabat	3	1	2,020	1,309	870	<b>2,890</b>
		21-Jul	Rabat	1	1	1,096	630	435	<b>1,531</b>
		24-Jul	Casablanca	2	1	5,703	4,679	1,160	<b>6,863</b>
		22-Oct	Casablanca	3	1	318	0	720	<b>1,038</b>
		12-Dec	Marrakesh	3	3	4,086	2,645	2,320	<b>6,406</b>
North Macedonia	1	10-Feb	Prilep	1	1	1,711	933	290	<b>2,001</b>
Norway	1	02-Feb	Tromso	2	3	4,254	2,747	2,320	<b>6,574</b>
Serbia	6	06-Feb	Vlasotince	1	1	1,991	1,028	290	<b>2,281</b>
		06-Jun	Belgrade	2	1	545	264	580	<b>1,125</b>
		01-Sep	Belgrade	1	1	165	0	290	<b>455</b>
		18-Oct	Belgrade	1	1	1,441	936	290	<b>1,731</b>
		16-Nov	Belgrade	1	1	791	528	290	<b>1,081</b>
		17-Nov	Belgrade	1	9	10,208	5,669	3,045	<b>13,253</b>
Switzerland	7	28-Mar	Geneva	1	1	1,602	1,180	290	<b>1,892</b>
		13-Apr	Geneva	2	1	1,221	787	870	<b>2,091</b>
		20-Apr	Geneva	2	7	9,206	5,104	3,770	<b>12,976</b>
		05-May	Lucerne	1	1	464	0	290	<b>754</b>
		15-Jun	Geneva	2	1	1,333	984	580	<b>1,913</b>
		12-Sep	Geneva	4	6	8,379	4,870	5,655	<b>14,034</b>
		17-Oct	Geneva	4	3	4,355	2,341	2,900	<b>7,255</b>
Ukraine	1	01-Nov	Kyiv	3	4	8,973	4,673	2,320	<b>11,293</b>
United Arab Emirates	2	08-May	Abu Dhabi	2	1	4,944	4,414	725	<b>5,669</b>
		03-Dec	Dubai	8	7	34,486	28,459	9,860	<b>44,346</b>
United Kingdom	7	06-Mar	Edinburgh, London	3	3	7,136	4,478	2,465	<b>9,601</b>
		20-Jun	Belfast	2	2	1,975	1,101	870	<b>2,845</b>
		12-Sep	Edinburgh	1	1	545	244	290	<b>835</b>
		25-Oct	London	1	2	1,892	970	580	<b>2,472</b>
		06-Nov	London	2	5	5,881	3,638	2,900	<b>8,781</b>
		09-Nov	Edinburgh	2	6	6,727	4,261	3,770	<b>10,497</b>
		04-Dec	London	3	2	2,750	980	1,450	<b>4,200</b>
United States	6	29-Jan	New York	3	1	5,426	4,217	870	<b>6,296</b>
		22-Mar	New York	3	1	1,869	582	1,015	<b>2,884</b>
		27-Mar	New York	5	4	20,760	15,710	5,945	<b>26,705</b>
		12-Jun	New York	4	3	23,520	18,405	4,930	<b>28,450</b>
		16-Jul	New York	4	6	31,464	24,319	7,250	<b>38,714</b>
		17-Sep	New York	4	1	8,886	7,357	1,160	<b>10,046</b>
Uzbekistan	1	09-Mar	Tashkent	2	1	2,939	2,399	580	<b>3,519</b>
<b>TOTAL:</b>						<b>530,400</b>	<b>399,184</b>	<b>138,180</b>	<b>668,580</b>

\* Including both physical and remote attendance

**ANNEX 3 Table showing meetings attended by EESC members outside the European Union**

<b>Country (City)</b>	<b>Meeting title</b>	<b>Purpose of meeting</b>
Albania (Elbasan)	Your Europe Your Say (YEYS) 2023 - Going local activities - School visits	YEYS is the EESC's annual youth event, bringing together delegations from secondary schools from all EU Member States and Candidate Countries. In the build-up to the main event, information sessions are organised which involve an EESC member's visit to the selected school per country in order to familiarise the participating students and teachers with the event and present the EESC's role and function.
Albania (Tirana)	Western Balkans civil Society and Think Tank Forum organised within the Berlin process	In order to create synergies between the EESC's Western Balkans Civil Society Forum and this important civil society forum within the Berlin process, two members of the EESC's Western Balkans Follow-up Committee participated in this event.
Armenia (Yerevan)	EU-Armenia Civil Society Platform	Regular meeting of the EU-Armenia civil society platform established under EU-Armenia Comprehensive and Enhanced Partnership Agreement.
Chile (Santiago de Chile)	11th EU-Chile Joint Consultative Committee - Mission Santiago de Chile	The EU-Chile Joint Consultative Committee is created by the EU-Chile Association agreement and had its regular meeting in Santiago de Chile.
Colombia (Bogota)	EU-Colombia-Peru-Ecuador Joint Meeting of civil society advisory groups and Civil Society Dialogue Forum	The EU Trade Agreement with the Andean countries has created Domestic Advisory Groups (DAG) with representatives from civil society. The meeting in 2023 was in Bogota, Colombia.
Colombia (Bogota)	Conference " <i>Unión Europea - Países andinos sobre temas laborales</i> "	EESC participation in the conference.
Costa Rica (San Jose)	Multi-actor Dialogue Forum in Costa Rica	EESC participation in the follow-up event to the EU_CELAC Summit.
Cuba (Havana)	Forum on Challenges to Inequality in Latin America and the Caribbean	EESC participation in several sessions of the Forum. In addition, meetings with representatives of Cuban civil society were organised in the margins of the event.
Dominican Republic (Santo Domingo)	Euro-Latin American Parliamentary Assembly	The EESC is an observer to the Euro-Latin Parliamentary Assembly and participates in the assembly and the related civil society events.
DR Congo (Kinshasa)	General Assembly of the Union of African Economic and Social Councils (UCESA)	The EESC has a Memorandum of Understanding with the UCESA. An EESC member participated in the UCESA General Assembly to present the activities of the EESC.
Egypt (Cairo)	Meeting with Egyptian civil society organisations active in the field of human rights in Cairo	The meeting took place in the framework of the preparatory meetings ahead of the Euromed Summit in Alexandria.

<b>Country (City)</b>	<b>Meeting title</b>	<b>Purpose of meeting</b>
Egypt (Cairo)	Briefing session on the political, economic and social situation in Egypt, with the European Union delegation in Cairo, followed by a meeting with independent Egyptian trade unions	The meeting took place in the framework of the preparatory meetings ahead of the Euromed Summit in Alexandria.
Egypt (Alexandria)	2023 Euromed Summit of Economic and Social Councils and Similar Institutions	The Summit is an annual event organised in the framework of the Euro-Mediterranean activities of the External Relations Unit with Southern Neighbourhood partner and IPA countries.
El Salvador (San Salvador)	EU-Central America Joint Meeting of civil society advisory groups and Civil Society Dialogue Forum	The EU Trade Agreement with Central America has created domestic advisory groups with representatives from civil society. The meeting in 2023 was in San Salvador.
Georgia (Tbilisi)	EU-Georgia Civil Society Platform	Regular meeting of the EU-Georgia civil society platform established under the EU-Georgia Association Agreement.
Israel (Jerusalem, Tel Aviv)	3-day exploratory mission to Israel and Palestine	The mission took place in the framework of the EU-Mediterranean activities of outreach and support for partner Economic and Social Councils (ESCs).
Japan (Tokyo)	EU-Japan and Southeast Asia Follow-up Committee	The mission marked the relaunch of the contacts with its Japanese network after the pandemic. Considering the new remit of the Follow-up Committee to include South-East Asia, the mission was an opportunity for EESC Members to get acquainted with the relations between Japan and South-East Asian countries (e.g., foreign policy, immigrants, etc.).
Kenya (Nairobi)	Working group on Identification, Referral and Matching for complementary pathways	EESC participation in a meeting regarding complementary paths for migration.
Kosovo (Prishtina)	External meeting of the EESC's Western Balkans Follow-up Committee	The EESC's Western Balkans Follow-up Committee held its annual external meeting in Prishtina, Kosovo. It was in the form of a hearing/conference with local civil society organisations (CSOs).
Lebanon (Beirut)	One-day conference and exhibition organised by the Women Leaders Association in Beirut	EESC participation in a conference in the framework of Euromed activities.
Liechtenstein (Vaduz)	European Economic Area (EEA) Joint Parliamentary Committee	Participation of the European Economic Area Consultative Committee (EEA CC) of the EESC as an observer in the meeting of the EEA Joint Parliamentary Committee.

<b>Country (City)</b>	<b>Meeting title</b>	<b>Purpose of meeting</b>
Moldova (Chisinau)	Euronest Joint Parliamentary Assembly	The EESC is an observer to the Euronest Joint Parliamentary Assembly and takes regularly part in its sittings in this capacity.
Moldova (Ungheni city)	Your Europe Your Say 2023 - Going local activities - School visits	YEYS is the EESC's annual youth event, bringing together delegations from secondary schools from all EU Member States and Candidate Countries. In the build-up to the main event, information sessions are organised which involve an EESC member's visit to the selected school per country in order to familiarise the participating students and teachers with the event and present the EESC's role and function.
Moldova (Chisinau)	EU-Moldova DAG - Joint Civil Society Forum	Meeting of the EU-Moldova civil society forum established under the EU-Moldova Association Agreement.
Moldova (Chisinau)	EU-Moldova Civil Society Platform	Regular meeting of the EU-Moldova civil society platform established under the EU-Moldova Association Agreement.
Montenegro (Herceg-Novi)	Your Europe Your Say 2023 - Going local activities - School visits	YEYS is the EESC's annual youth event, bringing together delegations from secondary schools from all EU Member States and Candidate Countries. In the build-up to the main event, information sessions are organised which involve an EESC member's visit to the selected school per country in order to familiarise the participating students and teachers with the event and present the EESC's role and function.
Montenegro (Podgorica)	EU-Montenegro Joint Consultative Committee (JCC)	The EU-Montenegro JCC met for the 16th time in Podgorica. It was a meeting with external participants, in form of a hearing. The JCCs are bilateral bodies that closely follow the EU accession negotiations from the point of view of the organised civil society.
Montenegro (Podgorica)	Bilateral meeting with H.E. Ms Oana Cristina Popa, EU Ambassador to Montenegro	Inauguration of the President of Montenegro Jakov Milatović.
Morocco (Rabat)	13th Meeting of the Union for Mediterranean (UfM) Water Expert Group	Participation in the Conference as part of the established relations between the EESC and the UfM and in the framework of an own-initiative opinion on water-related issues in the Euro-Mediterranean region.
Morocco (Rabat)	UfM Seminar Economic Diplomacy as a lever for regional integration in the Euro-Mediterranean Region in Rabat	Participation in the Conference as part of the established relations between the EESC and the UfM.
Morocco (Casablanca)	Workshop "Support to the Establishment of the UfM Regional Platform on Disability"	Participation in the Conference as part of the established relations between the EESC and the UfM.

<b>Country (City)</b>	<b>Meeting title</b>	<b>Purpose of meeting</b>
Morocco (Casablanca)	SALMA dialogue for Gender Equality	Participation of the EESC in a conference on gender equality, in the framework of Euromed activities.
Morocco (Marrakesh)	Arab SMEs Summit	EESC participation in a conference/summit in the framework of Euromed activities.
North Macedonia (Prilep)	Your Europe Your Say 2023 - Going local activities - School visits	YEYS is the EESC's annual youth event, bringing together delegations from secondary schools from all EU Member States and Candidate Countries. In the build-up to the main event, information sessions are organised which involve an EESC member's visit to the selected school per country in order to familiarise the participating students and teachers with the event and present the EESC's role and function.
Norway (Tromsø) + Sweden (Kiruna)	Fact-finding mission related to the preparation of an information report on the Arctic	Fact-finding mission to obtain first-hand information from local civil society representatives regarding the green and energy transition, the views of indigenous peoples and local population, and the Arctic Council's activities in the challenging geopolitical situation.
Serbia (Vlasotince)	Your Europe Your Say 2023 - Going local activities - School visits	YEYS is the EESC's annual youth event, bringing together delegations from secondary schools from all EU Member States and Candidate Countries. In the build-up to the main event, information sessions are organised which involve an EESC member's visit to the selected school per country in order to familiarise the participating students and teachers with the event and present the EESC's role and function.
Serbia (Belgrade)	24th Meeting of the Steering Group of Priority Area 10	Participation of the EESC in this meeting of the Steering Group of Priority Area 10.
Serbia (Belgrade)	Meeting with EU Ambassador Giaufret	Preparation of the EU-Serbia JCC in November in Belgrade and high-level bilateral meetings.
Serbia (Belgrade)	Circular STEP regional meeting in the context of the European Circular Economy Stakeholder Platform (ECESP)	EESC participation in the United Nations Economic Commission for Europe (UNECE) Regional Policy Dialogue to present the ECESP's successes and activities, as well as the importance of the role of civil society in advancing the Circular Economy.
Serbia (Belgrade)	Press conference in the framework of EU-Serbia JCC	The press conference had the objective to promote the Enlargement Candidate Members (ECM) initiative, the JCC, but also to highlight the importance of the Serbian vibrant civil society in a very challenging context.
Serbia (Belgrade)	EU-Serbia Joint Consultative Committee, Belgrade, Serbia	EU-Serbia JCC meetings are of crucial importance for both the EU and Serbian civil society. The meeting in Belgrade took place immediately before the Serbian elections in December, which allowed the Serbian civil society to express their concerns and the daily challenges they are faced with.
Switzerland (Geneva)	Regional meeting (Europe and Central Asia) on Food	The purpose of the meeting was to provide the EESC's contribution to the follow-up of the UN Food Systems

<b>Country (City)</b>	<b>Meeting title</b>	<b>Purpose of meeting</b>
	Systems Stocktaking Moment	Summit organised in 2021, highlighting the work of the EESC's Permanent Group on Sustainable Food Systems on how transforming food systems contributes to the implementation of the sustainable development and climate agendas as a whole, and preparing the EESC's event of 22/6/2023 on "The EU's contribution to the UN Food Systems Stocktaking Moment".
Switzerland (Geneva)	Meetings with the Director of the International Labour Office (ILO), the Director of the ILO Bureau for Workers' Activities (ACTRAV), the UN High Commissioner for Human Rights, the Deputy Secretary-General of the United Nations Conference on Trade and Development (UNCTAD) and the Permanent Representative of Austria to the United Nations	Participation in meetings related in the framework of the cooperation between EESC and ILO.
Switzerland (Geneva)	WTO Meeting with International Trade Follow-up Committee	The follow-up committee for trade organises one annual meeting in Geneva to meet with the WTO Secretariat, chairs of different working groups and other international organisations such as ILO and UNCTAD.
Switzerland (Lucerne)	European Labour Authority (ELA) conference	EESC participation in this pan-European conference taking place each year in a different city in Europe (not necessarily in the European Union).
Switzerland (Geneva)	28th Congress of the International Union of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco and Allied Workers' Associations (IUF)	Participation of the EESC in the annual congress of the IUF as an opportunity to highlight the key messages of EESC opinions prepared by the NAT Section, namely on food related topics and on climate change, as well as to network with relevant stakeholders/trade unions.
Switzerland (Geneva)	WTO Public Forum International Trade Follow-up Committee	The Follow-up Committee for international trade participates every year in the WTO Public Forum which is the WTO flagship event for civil society.
Switzerland (Geneva)	UN Tax Committee 2023	Participation in an event focused on several issues of strategic importance for the future of the global tax cooperation, especially the taxation issues related to the digitalised economy and crypto assets, since on both topics the EESC has several opinions that are relevant at the UN level.
Ukraine (Kyiv)	Mission to Ukraine to meet with the Ukrainian civil society and the Ukrainian Government	High-level visit to Kyiv of EESC office-holding members to meet with key stakeholders.



<b>Country (City)</b>	<b>Meeting title</b>	<b>Purpose of meeting</b>
United Arab Emirates (Abu Dhabi)	Annual Investment Meeting (AIM)	Participation of the EESC in the AIM Congress.
United Arab Emirates (Dubai)	UN Framework Convention on Climate Change (COP 28)	Participation of the EESC in the annual meeting of the United Nations Framework Convention on Climate Change taking place in Dubai (COP28). The EESC delegation is part of the European Delegation. During the mission, the EESC organised four side events and held many bilateral meetings, in order to present the EESC's key messages from opinions and contributions prepared throughout the years in its dedicated Ad Hoc Group.
United Kingdom (Edinburgh, London)	Reinforced follow-up of REX/563 Information Report on the implementation of the EU-UK Withdrawal Agreement, including the Protocol on Ireland and Northern Ireland	Communication activities relating to the Information report REX/563 within the framework of its reinforced follow-up, i.e., its presentation and promotion to stakeholders on the ground.
United Kingdom (Belfast)	Reinforced follow-up of REX/563 after adoption - Meetings with Northern Ireland stakeholders	Communication activities relating to the Information report REX/563 within the framework of its reinforced follow-up, i.e., its presentation and promotion to stakeholders on the ground.
United Kingdom (Edinburgh)	Scottish Advisory Forum on Europe	Participation and intervention of the EESC in the meeting of the Scottish Advisory Forum on Europe, strengthening the links between the EESC and UK/Scottish civil society.
United Kingdom (London)	Youth Gathering in London, organised by the EU Delegation to the UK	Moderation of youth roundtables and gathering of information for the own-initiative opinion on EU-UK Youth Engagement REX/580.
United Kingdom (London)	Joint meeting of the EU and UK Domestic Advisory Groups under the EU-UK Trade and Cooperation Agreement	Participation of the EESC in one of the two annual joint meetings of the EU and UK DAGs under the EU-UK Trade and Cooperation Agreement.
United Kingdom (Edinburgh)	High-level EESC visit to Scotland for the signature of a Memorandum of Understanding between the EESC and the Scottish Advisory Forum on Europe (SAFE), and for participation in youth, climate change & citizens' rights roundtables	Signature of a Memorandum of Understanding between the EESC and the Scottish Advisory Forum on Europe, participation in various roundtables, and gathering of information for the own-initiative opinion on EU-UK Youth Engagement REX/580.

<b>Country (City)</b>	<b>Meeting title</b>	<b>Purpose of meeting</b>
United Kingdom (London)	EU-UK Parliamentary Partnership Assembly (PPA) in London	Regular biannual EESC participation in the EU-UK PPA.
United States (New York)	UN ECOSOC stakeholders' meeting	Participation of the EESC in the UN ECOSOC Stakeholders' meeting and in a number of bilateral meetings.
United States (New York)	UN 2023 Water Conference	EESC participation as speaker in the Water Conference.
United States (New York)	UN Committee of Experts on International Cooperation on Tax Matters	Participation of the EESC in an event focused on several issues of strategic importance for the future of the global tax cooperation, especially the taxation issues related to the digitalised economy and crypto assets. On both topics the EESC has several opinions that are relevant at the UN level.
United States (New York)	Conference of States Parties to the UN Convention on the Rights of Persons with Disability and organisation of a side event	The purpose of the participation of the EESC, as part of the EU delegation, was to be updated on the progress in the implementation of the UN Convention, networking with disability organisations from all over the world and representatives from the national delegations and contributing to the discussions presenting the position of organised civil society.
United States (New York)	Delegation to the UN High Level Political Forum 2023	The purpose of the EESC delegation, as part of the EU delegation, was to contribute to the official presentation of the first EU Voluntary Review, co-organise a side event with the Commission; communicate on the President's manifesto and key messages of recent EESC opinions through several bilateral meetings held in the margin of the forum with high-level stakeholders; extend and strengthen the EESC network through bilateral meetings with civil society and youth networks.
United States (New York)	United Nations Sustainable Development Goals (SDG) Summit	The purpose of the participation in the UN SDG Summit was to bring the views of organised civil society into the discussions (through bilateral meetings), based on the EESC's contribution on the EU Voluntary Review on the SDGs as well as in the follow-up of the discussions held during the July's High-Level Political Forum with UN officials, major groups and other civil society stakeholders.
Uzbekistan (Tashkent)	EU-Central Asia Civil Society Forum	EESC participation in the various sessions of the Forum.

