Brussels, 7 June 2022

FINAL

FINANCIAL STATEMENTS 2021

THE COUNCIL OF THE EUROPEAN UNION

AND

THE EUROPEAN COUNCIL

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1. BALANCE SHEET 31 DECEMBER 2021

	Notes	31.12.2021	31.12.2020
		EUR	*EUR*
NON-CURRENT ASSETS			
INTANGIBLE ASSETS	*5.2.1*	*18.667.554,39*	*14.920.899,54*
PROPERTY, PLANT AND EQUIPMENT	*5.2.2*	*467.029.526,35*	*478.776.245,67*
NON-CURRENT EXCHANGE RECEIVABLES	*5.2.3*	*11.297,27*	*16.673,14*
		485.708.378,01	**493.713.818,35**
CURRENT ASSETS			
EXCHANGE RECEIVABLES	*5.2.4.1*	*6.875.906,21*	*5.527.877,76*
CURRENT RECOVERABLE (NON-EXCHANGE TRANSACTION)	*5.2.4.1*	*13.864.301,03*	*12.116.606,46*
INVENTORY	*5.2.4.2*	*168.298,00*	*225.530,50*
CASH AND CASH EQUIVALENTS	*5.2.4.3*	*4.643.744,72*	*7.154.804,13*
		25.552.249,96	**25.024.818,85**
TOTAL ASSETS		**511.260.627,97**	**518.738.637,20**
NON-CURRENT LIABILITIES			
OTHER FINANCIAL LIABILITIES	*5.2.5.2*	*(10.513.287,20)*	*(11.696.869,33)*
		(10.513.287,20)	**(11.696.869,33)**
CURRENT LIABILITIES			
CURRENT PROVISIONS	*5.2.6.1*	*(3.012.046,39)*	*(2.516.065,74)*
CURRENT FINANCIAL LIABILITIES	*5.2.6.2*	*(283.582,13)*	*(299.639,93)*
ACCOUNTS PAYABLE	*5.2.6.3*	*(4.759.526,28)*	*(5.766.489,84)*
ACCRUED CHARGES AND DEFERRED INCOME	*5.2.6.3*	*(27.951.226,44)*	*(36.919.850,00)*
		(36.006.381,24)	**(45.502.045,51)**
TOTAL LIABILITIES		**(46.519.668,44)**	**(57.198.914,84)**
NET ASSETS		**464.740.959,53**	**461.539.722,36**
ACCUMULATED SURPLUS/DEFICIT		*454.040.995,79*	*497.072.787,70*
ECONOMIC RESULT OF THE YEAR		*3.201.237,17*	*(43.031.791,91)*
OTHER ACCUMULATED SURPLUS/DEFICIT - PENSION TRANSFER		*7.498.726,57*	*7.498.726,57*
NET ASSETS		**464.740.959,53**	**461.539.722,36**

2. STATEMENT OF FINANCIAL PERFORMANCE

	Notes	2021	2020
		EUR	EUR
NON-EXCHANGE REVENUES			
Revenue from staff		*61.179.501,94*	*59.140.834,98*
Other non exchange revenue		*1.309.264,36*	*34.914.227,05*
Revenue from funding institutions		*459.000.000,00*	*439.000.000,00*
	5.3.1	**521.488.766,30**	**533.055.062,03**
EXCHANGE REVENUES			
Financial income		*612,54*	*6.929,55*
Fixed Assets related income		*0,01*	*127.746,99*
Income from other exchange operations (3rd parties)		*3.288.078,34*	*3.566.073,72*
Income from consolidated EU entities		*2.271.976,23*	*7.741.943,80*
Exchange rate differences gains (from operating and financial activities)		*1.302,22*	*1.505,48*
	5.3.2	**5.561.969,34**	**11.444.199,54**
TOTAL REVENUES		**527.050.735,64**	**544.499.261,57**
Staff costs		*(356.100.371,08)*	*(350.113.966,21)*
Finance costs		*(216.651,80)*	*(231.372,23)*
Other financial expenses		*(10.306,65)*	*(5.067,55)*
Fixed assets related expenses		*(28.404.646,79)*	*(49.045.027,17)*
Intangible assets related expenses		*(4.543.293,94)*	*(7.480.314,26)*
Land and buildings expenses with 3rd party		*(26.093.667,38)*	*(26.770.484,24)*
Operating lease expenses		*(747.743,27)*	*(694.763,62)*
Other		*(77.506.543,55)*	*(109.913.889,63)*
Other expenses from consolidated entities		*(30.168.423,64)*	*(43.242.484,33)*
Exchange rate differences losses (from operating and financial activities)		*(57.850,37)*	*(33.684,24)*
TOTAL EXPENSES	*5.3.3*	**(523.849.498,47)**	**(587.531.053,48)**
ECONOMIC RESULT OF THE YEAR		**3.201.237,17**	**(43.031.791,91)**

3. CASH FLOW TABLE (INDIRECT METHOD)

	2021	2020
	EUR	*EUR*
ECONOMIC RESULT FOR THE YEAR	**3.201.237,17**	**(43.031.791,91)**
Amortisation (intangible fixed assets) +	*4.534.901,93*	*7.480.314,26*
Depreciation (tangible fixed assets) +	*28.389.986,74*	*49.029.137,06*
Increase/(decrease) in Provisions for risks and liabilities	*495.980,65*	*452.065,74*
Increase/(decrease) in Impairment of receivables	*(13.585,14)*	*(122.085,08)*
(Increase)/decrease in Inventory	*57.232,50*	*(99.476,00)*
Non-current receivables	*5.375,87*	*34.320,16*
Increase/(decrease) in Short-term Receivables	*(881.560,55)*	*(3.994.631,60)*
Increase/(decrease) in Receivables related to consolidated EU entities	*(2.200.577,33)*	*(168.798,17)*
Increase/(decrease) in Other Long-term liabilities	*(1.183.582,13)*	*(499.639,93)*
Increase/(decrease) in Current liabilities	*(6.346.094,03)*	*3.155.839,13*
Increase/(decrease) in Liabilities related to consolidated EU entities	*(3.645.550,89)*	*9.541.110,39*
Gains/(losses) on sale of Property, plant and equipment	*23.052,07*	*19.736,58*
Other non-cash movements	*-*	*6.254.716,48*
OPERATING ACTIVITIES	**22.436.816,86**	**28.050.817,11**
Purchase of tangible and intangible fixed assets (-)	*(24.947.876,27)*	*(21.361.815,39)*
INVESTING ACTIVITIES	**(24.947.876,27)**	**(21.361.815,39)**
Increase/(decrease) in employee benefits	**-**	**(6.254.716,48)**
NET CASH FLOW	**(2.511.059,41)**	**434.285,24**
Net increase / (decrease) in cash and cash equivalents	**(2.511.059,41)**	**434.285,24**
Cash and cash equivalents at the beginning of the period	*7.154.804,13*	*6.720.518,89*
Cash and cash equivalents at the end of the period	*4.643.744,72*	*7.154.804,13*

4. CERTIFICATION OF THE ACCOUNTS

The annual accounts of the Council of the European Union and the European Council for the year 2021 have been prepared in accordance with the Title IV Chapter 4 Section 3 and Title XIII of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the Council of the European Union and the European Council in accordance with Article 77 of the Financial Regulation.

I have obtained from the authorising officers, who certified its reliability, all the information necessary for the production of the accounts that show the Council of the European Union's and the European Council's assets and liabilities and the budgetary implementation.

I hereby certify that 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 Council of the European Union and the European Council.

Lucy Jane HESS
Accounting Officer

5. NOTES

5.1 Significant accounting policies

5.1.1 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 European Union, 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 do so in a clear and comprehensible manner which allows comparisons between financial years. It is with these goals in mind that the present document has been drawn up.

The accounting system of the European Institutions comprises general accounts and budget accounts. These accounts are kept in euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle.[1] 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.

The financial statements are drawn up in accordance with generally accepted accounting principles as outlined in the EU accounting rules. These rules are based on the internationally accepted accounting standards for the public sector (IPSAS).

In accordance with the EU accounting rules the revenues and receivables are split into revenue/receivables from exchange transactions and revenue/recoverables from non-exchange transactions. The latter refers to transactions for which no direct approximately equal value is given in return to another entity.

5.1.2 Currency and basis for conversion

These financial statements are presented in euros. Unless stated otherwise all amounts are expressed in euros.

Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions or at the date of the purchase (fixed assets). Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into euros on the basis of the ECB exchange rates applying on 31 December 2021.

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 statement of financial performance.

[1] This differs from cash-based accounting because of elements such as carry-overs.

5.1.3 Balance sheet

5.1.3.1 Intangible assets

Acquired computer software licenses are valued at its acquisition price, or at its development costs for in-house developed software, less accumulated depreciation and impairment losses. Computer software is considered as intangible fixed assets if either its unit value or the total value of the number of the same piece of software multiplied with its unit value is above the threshold of EUR 1000. The amortization rate is 25 %.

The capitalised costs of the in-house developed software include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs for the internal development of software are capitalised if the total development costs exceed EUR 500.000. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred.

5.1.3.2 Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset.

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 or service potential associated with the item will flow to the Council and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

Land and works of art are not depreciated as they are deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives. The depreciation rates can be found in the overview on page 12.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. Following this impairment test 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 statement of financial performance.

The threshold for the capitalisation of assets, so called “low value assets”, is set at €1000.

5.1.3.3 Receivables

Receivables are carried at original invoice amount less write-down for impairment. A write-down for impairment of receivables is calculated on the basis of an evaluation of the outstanding receivables taking into account the age of the receivables or objective evidence that the General Secretariat of the Council may not be able to collect the amounts due. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

The split between receivables further to exchange or to non-exchange transactions is made in accordance with the pre-defined split in the consolidation package 2021 of the European Commission. For example, recoverables on Member States are by default classified as non-exchange transactions whereas receivables on staff are by default "exchange". Although some actual transactions would justify a presentation under another heading, these financial statements are in line with the figures presented for consolidation purposes, as the differences are not considered material enough justifying a deviation.

5.1.3.4 Employee benefits

The European Union operates defined benefit pension plans. A defined benefit plan is a pension plan that generally defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

Since 2020, Employee benefits are fully managed by the European Commission and disclosed in the Consolidated Financial Statements of the European Union.

5.1.3.5 Provisions

Provisions for risks and charges are recognised when a present legal or constructive obligation exists as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

5.1.3.6 Stocks

Stocks of assets held for re-sale are shown in the balance sheet at an estimate of net realisable value.

5.1.3.7 Accounts payable

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the EU.

5.1.3.8 Accrued and deferred income and charges

According to the EU accounting rules, transactions and events are recognised in the financial statements in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an (estimated) amount of the goods received, the works carried out or the services rendered.

Revenue is also accounted for in the period to which it relates. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the Council, an accrued income will be recognised in the financial statements.

In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

5.1.4 Statement of financial performance

The statement of financial performance includes all revenues and expenses that are recognised in in the year, i.e. the period in which the generating (= economic) event took place.

The total operating revenue is split out between exchange and non-exchange transactions. In a non-exchange revenue transaction the Council has been receiving value without directly giving approximately equal value in return.

5.1.5 Revised EAR which is effective for annual periods beginning on or after 1 January 2021

In 2020, the Accounting Officer of the Commission adopted the revised EAR 11 'Financial Instruments', which is mandatorily effective as of 1 January 2021. The revised EAR 11 is based on the new IPSAS 41 'Financial Instruments', the amended IPSAS 28 'Financial Instruments: Presentation' and the amended IPSAS 30 'Financial Instruments: Disclosures' which were issued in August 2018. It establishes the financial reporting principles for financial assets and financial liabilities. In accordance with the transition provisions of the revised EAR 11, the entity accounts for any changes from the initial application, on 1 January 2021. The revised EAR 11 does not require the restatement of prior periods.

5.1.6 Changes from the application of the revised EAR 11

The only financial instruments of the Council of the European Union and European Council, are the receivables from exchange transactions. The entity has applied the impairment requirements of the revised EAR 11 to the receivables but no adjustment was required on 1 January 2021.

5.1.7 COVID 19

The global pandemic has continued to have had an impact on the Accounting outturn for the year, although less pronounced than in 2020. Physical meetings at the Council have increased, but are not yet at pre-pandemic levels.

Where COVID has had a influence on results, this is disclosed in the Notes to the Financial Statements.

5.2 Notes to the Balance Sheet

5.2.1 Intangible assets

	Computer Software	Intangible assets under construction	Total
Gross carrying amounts at 31.12.2020	**47.435.147,92**	**9.481.893,13**	**56.917.041,05**
Additions	*4.318.968,51*	*3.970.980,28*	*8.289.948,79*
Disposals	*(970.788,37)*		*(970.788,37)*
Transfer between headings	*9.184.186,83*	*(9.184.186,83)*	*0,00*
Gross carrying amounts at 31.12.2021	**59.967.514,89**	**4.268.686,58**	**64.236.201,47**
Accumulated amortisation and impairment at 31.12.2020	**(41.996.141,51)**		**(41.996.141,51)**
Amortisation of the year	*(4.534.901,93)*		*(4.534.901,93)*
Disposals	*962.396,36*		*962.396,36*
Accumulated amortisation and impairment at 31.12.2021	**(45.568.647,08)**	**-**	**(45.568.647,08)**
Net carrying amounts at 31.12.2021	**14.398.867,81**	**4.268.686,58**	**18.667.554,39**

Internally developed Intangible Assets are recognised when the total project is expected to be valued at more than €500.000.

During 2021 there has been ongoing investment on various "IKM" projects and the transfer between headings mainly relates to released IKM software. All other development costs incurred during the year have been recognised as Assets Under Construction.

5.2.2 Property, plant and equipment

5.2.2.1 Land and buildings

No additional land has been acquired in 2021. Building investments concern projects for the Justus Lipsius, Europa and the Lex building.

During 2021 a review of the carrying value of the GSC’s building portfolio was carried out. This review indicated that a significant number of building improvements had, erroneously, been depreciated over a reduced period – taking their depreciation start date as the initial commissioning of the building, rather than the actual date of capitalisation of the building improvement. This has been corrected during 2021 and resulted in a write-back of depreciation of €2,8m. For the Justus Lipsius the useful life has been calculated up to 2035, at which time significant renovations are expected to be made to the building.

Threshold for low value assets

On 1 January 2021, following consultation with Authorising Officer Services and the Court of Auditors, the threshold for the capitalisation of assets was increased from €420 to €1000. This is the first time that the threshold has been increased since the introduction of accrual accounting in 2005.

5.2.2.2 Tangible assets under construction

	EUR
Balance at 31.12.2020	**5.876.349,96**
Other investments during the year	*6.256.729,01*
Transfer to other assets	*(3.813.065,14)*
Balance at 31.12.2021	**8.320.013,83**

The other fixed assets under construction are several large-scale projects related to Justus Lipsius, Europa, the Lex building and IT-hardware. The transfer primarily represents the finalisation of the renovations to the Restaurant of the Justus Lipsius.

Property, plant and equipment: Overview

	Land	Buildings	Plant and Equipment	Furniture and vehicles	Computer hardware	Other Fixtures and Fittings	Tangible assets under Finance lease	Land & Buildings Under Construction	Other PPE Under Construction	Total
Gross carrying amounts at 31.12.2020	73.297.651,02	879.605.798,70	3.323.088,81	13.679.621,00	51.999.572,53	32.073.179,89	52.921.560,39	4.100.318,77	1.776.031,19	1.112.776.822,30
Additions		*424.084,55*	*189.307,67*	*740.849,83*	*6.108.784,70*	*2.938.171,72*		*4.721.382,98*	*1.535.346,03*	*16.657.927,48*
Disposals			*(29.423,35)*	*(257.172,55)*	*(3.307.020,04)*	*(132.090,45)*				*(3.725.706,39)*
Transfer between headings		*3.038.353,80*		*774.711,34*				*(3.560.047,95)*	*(253.017,19)*	*(0,00)*
Other changes										*0,00*
Gross carrying amounts at 31.12.2021	73.297.651,02	883.068.237,05	3.482.973,13	14.938.009,62	54.801.337,19	34.879.261,16	52.921.560,39	5.261.653,80	3.058.360,03	1.125.709.043,39
Accumulated depreciation and impairment at 31.12.2020	-	(536.169.652,31)	(2.642.847,16)	(7.952.997,68)	(44.137.586,05)	(28.279.456,51)	(14.818.036,92)	-	-	(634.000.576,63)
Depreciation		*(21.247.449,39)*	*(330.281,66)*	*(1.037.779,02)*	*(4.620.507,60)*	*(1.875.904,22)*	*(2.116.862,42)*			*(31.228.784,31)*
Write-back of depreciation		*2.838.797,57*								*2.838.797,57*
Impairment										*0,00*
Disposals			*29.423,35*	*246.775,14*	*3.307.020,04*	*127.827,80*				*3.711.046,33*
Transfer between headings										-
Other changes										*0,00*
Accumulated depreciation and impairment at 31.12.2021	-	(554.578.304,13)	(2.943.705,47)	(8.744.001,56)	(45.451.073,61)	(30.027.532,93)	(16.934.899,34)	-	-	(658.679.517,04)
Net carrying amounts 31.12.2021	**73.297.651,02**	**328.489.932,92**	**539.267,66**	**6.194.008,06**	**9.350.263,58**	**4.851.728,23**	**35.986.661,05**	**5.261.653,80**	**3.058.360,03**	**467.029.526,35**
Depreciation %	*0%*	*4%-10%*	*12,5%-25%*	*10%-25%*	*25%*	*12,5-33%*	*4%*	*0%*	*0%*	
Net carrying amounts 31.12.2020	**73.297.651,02**	**343.436.146,39**	**680.241,65**	**5.726.623,32**	**7.861.986,48**	**3.793.723,38**	**38.103.523,47**	**4.100.318,77**	**1.776.031,19**	**478.776.245,67**

5.2.3 Non-Current Exchange Receivables

Non-current exchange receivables relate to staff loans falling due in more than one year.

5.2.4 Current assets

5.2.4.1 Exchange receivables and non-exchange recoverables

	31.12.2021	31.12.2020
	EUR	EUR
Current receivables customers (net)	*41.394,97*	*22.204,82*
Deferred charges	*3.769.017,27*	*4.295.629,45*
Sundry receivables	*288.220,98*	*233.569,86*
Current receivables with Consolidated Entities	*2.655.572,43*	*435.903,74*
Accrued income (exchange)	*89.900,56*	*488.969,89*
Accrued income with Consolidated Entities(exchange)	*31.800,00*	*51.600,00*
CURRENT EXCHANGE RECEIVABLES	**6.875.906,21**	**5.527.877,76**
Current receivables Member States	*13.395.125,39*	*11.822.107,12*
Accrued income(non-exchange)	*3.016,64*	*18.792,52*
Accrued income with Consolidated Entities (non-exchange)	*1.018,97*	*310,33*
Deferred Charges (non-exchange)	*344.249,30*	*11.132,19*
Other non-exchange recoverables (net)	*120.890,73*	*264.264,30*
CURRENT NON-EXCHANGE RECOVERABLES	**13.864.301,03**	**12.116.606,46**
EXCHANGE RECEIVABLES AND NON-CURRENT RECOVERABLES	**20.740.207,24**	**17.644.484,22**

	31.12.2021	31.12.2020
	EUR	EUR
Current receivables customers (gross amount)	*41.394,97*	*22.204,82*
Amount written down	-	-
Current Exchange Receivables Customers (net)	***41.394,97***	***22.204,82***

	31.12.2021	31.12.2020
	EUR	EUR
Other non-exchange recoverables	*352.460,37*	*509.419,08*
Amount written down	*(231.569,64)*	*(245.154,78)*
Other non-exchange recoverables (net)	***120.890,73***	***264.264,30***

Deferred charges (3,7m) relate to prepaid expenses for the year 2022, such as maintenance costs for software, subscriptions and the rent for buildings.

Sundry receivables relate to receivables on staff such as advance payments for salaries and mission expenses.

Current receivables with consolidated entities (2,6m) relate to prepaid costs and accrued revenues with consolidated entities. The largest of these is for Interpretation Costs. Advance payments are now recorded as a downpayment in the balance sheet and cleared as invoices are received.

Current receivables on Member States (13,3m) largely relate to the non-spent part of the "envelopes" paid to Member States for delegates' travel expenses and interpretation costs. These balances will be recovered in 2022.

Accrued income relates to various income items concerning 2021, which are invoiced in 2022.

Other non-exchange recoverables (0,1m) mainly relate to court cases, insurance claims and transfer of staff pension rights.

5.2.4.2 Inventory

	31.12.2021	31.12.2020
	EUR	EUR
Available-for-sale Green Energy Certificates	*168.298,00*	*225.530,50*
Total	**168.298,00**	**225.530,50**

At 31 December 2021 the Council was in possession of 2589,2 Green Energy Certificates, valued at €65 each (2020: 3469,70 at €65). The certificates are allocated by BRUGEL, Brussels based on the energy produced in 2021 by solar panels located on the roof of Council buildings. Following the appropriate sales procedures, these will be sold on the open market in 2022.

5.2.4.3 *Cash and cash equivalents*

	31.12.2021	31.12.2020
	EUR	**EUR**
Bank accounts	*4.642.097,52*	*7.153.143,53*
Imprest accounts	*1.647,20*	*1.660,60*
Total	**4.643.744,72**	**7.154.804,13**

During 2021, treasury of the Council and European Council was managed in accordance with Article 85 of the Financial Regulation No. 1046/2018.

According to the above mentioned rules the following main principles apply:

- Commercial banks in which the Council has current accounts selected by negotiated procedure (low value of contract).
- Bank accounts opened in the name of the Council may not be overdrawn. Treasury needs are estimated daily and, in general twice per month, funds for payment execution are requested from the European Commission.
- All cash and cash equivalents are held in a financial institution bearing a "Premium and High Grade" external credit rating.
- The Council treasury does not borrow money and is thus not exposed to interest rate risk.
- The bank account of the Council is, under the terms of the current bank service contract, subject to negative interest on balances in excess of €10m. During 2021, thanks to proactive cash and payment management, €0 (zero) negative interest was charged on the bank account of the Council.

5.2.5 Non-current liabilities

5.2.5.1 Other financial liabilities

This item relates to the long term financial obligations (payable after 2021) further to the contract the Council signed with Luxembourg, for the occupation of the ECCL (European Convention Centre Luxemburg) for an unlimited period of time, but for at least 35 years.

The original financial obligation amounted to EUR 54.016.109,42. It is reimbursable by means of 35 yearly equal instalments, including interest, and is payable on 1 December of each year. The Council has the right, at any time, to pay additional reimbursements of the occupation allowance. In 2021 an additional reimbursement of €900.000 was made.

The payable amount for 2022 is included under Current liabilities and given below.

Description	Future amounts to be paid			
	< 1 yr	1 - 5 yrs	> 5 yrs	Total Liability
	EUR	EUR	EUR	EUR
ECCL Building	*467.685,49*	*1.847.633,13*	*9.326.041,88*	*11.641.360,50*
Total at 31.12.2021	**467.685,49**	**1.847.633,13**	**9.326.041,88**	**11.641.360,50**
Interest element	*(184.103,36)*	*(639.720,11)*	*(20.667,70)*	*(844.491,17)*
Total Future Minimum Lease Payments at 31.12.2021	**283.582,13**	**1.207.913,02**	**9.305.374,18**	**10.796.869,33**
Total Future Minimum Lease Payments at 31.12.2020	*299.639,93*	*1.276.310,98*	*10.420.558,35*	*11.996.509,26*

5.2.6 Current liabilities

5.2.6.1 Current provisions

	31.12.2021	31.12.2020
	EUR	
Legal Cases	*(2.961.255,00)*	*(2.449.444,55)*
Others	*(50.791,39)*	*(66.621,19)*
Total	***(3.012.046,39)***	***(2.516.065,74)***

The provision for legal cases covers estimated costs for lost cases not yet claimed by the third party and ongoing legal cases.

5.2.6.2 *Current financial liabilities*

This item relates to the amount payable in 2022 for the finance lease obligations arising from the lease on the ECCL.

5.2.6.3 *Accounts payable*

	31.12.2021	31.12.2020
	EUR	EUR
Current Payables Vendor	*(4.700.085,51)*	*(5.454.252,72)*
Current payables with consolidated entities	*(5.160,00)*	*(255.449,95)*
Sundry Payables	*(54.280,77)*	*(56.787,17)*
Total	***(4.759.526,28)***	***(5.766.489,84)***

Current payables vendors relate to suppliers' invoices received in 2021 but not yet paid.

Sundry payables include payables towards staff and various payables to third parties.

	31.12.2021	31.12.2020
	EUR	EUR
Accrued charges	*(17.086.473,71)*	*(22.889.075,41)*
Deferred Income	*(248.241,45)*	*(18.943,60)*
Accrued charges with consolidated entities	*(10.613.417,69)*	*(13.547.677,77)*
Deferred income with consolidated entities	*(3.093,59)*	*(464.153,22)*
Total	***(27.951.226,44)***	***(36.919.850,00)***

Accrued charges include, among others, supplier invoices to be received and the value of the stock of untaken leave and supplementary hours (6,4m). The Council records a liability in accrued charges as soon as goods or services are delivered, transferring this to Current Payables once an invoice is received.

Deferred income includes income concerning 2022 that was already invoiced and/or received in 2021.

Accrued charges and accounts payable with consolidated EU entities mostly concerns interpretation costs for 2021 to be paid in 2022.

5.2.7 Net Assets/liabilities

	31.12.2021	31.12.2020
	EUR	**EUR**
Balance brought forward	**461.539.722,36**	**498.316.797,79**
Remeasurements in employee benefits liability	-	*(1.244.010,09)*
Accumulated surplus/deficit - pension transfer	-	*7.498.726,57*
Economic Result of the year - Prov. Closure	*3.201.237,17*	*(43.031.791,91)*
Balance carried forward	**464.740.959,53**	**461.539.722,36**

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5.3 Notes to the Statement of Financial Performance

The statement of financial performance includes all revenues and expenses that are recognised in 2021, i.e. the period in which the generating (economic) event took place.

During 2021 the treatment of both Delegates Travel Expenses and Interpretation was changed. Historically the payments were shown as expenses, and recoveries were separately recorded as revenue. Initial payments are now recorded as downpayments on the balance sheet, and cleared by subsequent recoveries, reducing, simultaneously, revenues and expenditures in comparison to previous years.

Recoveries continue to be treated as assigned revenue from a budgetary perspective.

5.3.1 Non-exchange revenues

NON-EXCHANGE REVENUES	2021	2020
	EUR	EUR
Income tax and Special Contribution	*33.074.070,95*	*32.467.297,71*
Pension Contribution	*27.281.939,45*	*25.953.395,42*
Other	*823.491,54*	*720.141,85*
Revenue from Staff	**61.179.501,94**	**59.140.834,98**
Recovery of unspent Delegates Expenses (received in current year)	-	*20.601.031,00*
Recovery of unspent Delegates Expenses (estimated recovery in following year)	-	*13.446.905,00*
Other Recoveries	*1.309.264,36*	*866.291,05*
Other Non-Exchange Revenue	**1.309.264,36**	**34.914.227,05**
Revenue from Funding Institutions	*459.000.000,00*	*439.000.000,00*
Balance carried forward	**521.488.766,30**	**533.055.062,03**

Revenue from staff relates mainly to withholdings on salary payments such as income tax and pension contributions. It also includes the transfer of pension rights by staff. This has increased in line with the overall increase in staff costs.

Other non-exchange revenue includes recoveries from the European Peace Facility (Operations) as well as final, post-control recoveries linked to Member States' travel expenses.

Revenue from funding institutions refers to the funds received from the European Commission. This is budget funding, transferred on request - usually twice monthly - based on an estimate of payments to be made during the month. Following an increase in activity in 2021, relative to 2020, additional funds were requried for payments during the year.

5.3.2 Exchange revenues

Financial Income in 2020 represented interest income received on the Council bank account. As previously disclosed, the Council is now subject to negative interest on their current account, although none was charged in 2021.

Fixed Asset Related Income represents revenues for the sale of fixed assets to third parties.

Income from other exchange operations 3rd parties (3,3m), includes revenues from a number of different sources including sales, rental, recovery of insurance claims and penalties. Contributions from non-EU Schengen countries are also included in this balance and totalled 1,2m in 2021 (2020 - 1,2m).

5.3.2.1 Income from consolidated EU Entities

This class of expenditure relates to services provided and costs charged to other EU institutions:

INCOME FROM CONSOLIDATED EU ENTITIES	2021	2020
	EUR	EUR
Recovery of unspent Interpretation costs 2020	-	*6.275.842,50*
Recovery of SLA Overpayment	*505.603,50*	-
Rental Income	*398.856,36*	*480.879,45*
Contribution to the SOSII Financial Management System	*659.747,00*	*671.611,00*
Other	*707.769,37*	*313.610,85*
Balance carried forward	**2.271.976,23**	**7.741.943,80**

As disclosed on page 19, advance payments to the Commission for Interpretation Charges are now recorded on the Balance Sheet and cleared against invoices received during the year. Reported revenues and expenditures for these costs are therefore lower in 2021 than in previous years.

5.3.3 Expenses

Staff and pension costs (356m) relate mainly to salaries and staff allowances. It also includes the employers part of sickness insurance costs. At 31 December 2021 the GSC vacancy rate was 4% (2020: 4.2%).

5.3.3.1 Finance Costs

Finance costs relate to the interest costs for the finance lease of the ECCL in Luxembourg.

Bank charges have increased in 2021 due to new annual management fees and a €5 transaction fee for all non-Sepa transactions.

	2021	2020
	EUR	**EUR**
Interest on ECCL Finance Lease	*216.651,80*	*231.372,23*
	216.651,80	231.372,23
Bank Charges	*10.306,65*	*5.067,55*
	10.306,65	5.067,55
Total	**226.958,45**	**236.439,78**

5.3.3.2 Property, plant and equipment expenses

Property, plant and equipment related expenses include depreciation of fixed assets, impairment losses and losses on disposals as well as building expenses with 3rd parties (energy, rents, insurance, maintenance etc.).

As disclosed in note 5.2.2.1, depreciation expenses include a write-back of charges, erroneously generated by accelerated depreciation in previous years (€2,8m).

	2021	2020
	EUR	**EUR**
Depreciation	*(28.389.986,74)*	*(49.028.745,72)*
Losses on Disposal of Tangible Fixed Assets	*(14.660,05)*	*(16.281,45)*
Tangible assets related expenses	**(28.404.646,79)**	**(49.045.027,17)**
Amortisation	*(4.534.901,93)*	*(7.480.314,26)*
Losses on Disposal of Intangible Fixed Assets	*(8.392,01)*	-
Intangible assets related expenses	**(4.543.293,94)**	**(7.480.314,26)**
Premises Fitting-out & Projects	*(5.479.655,76)*	*(7.497.083,35)*
Energy Consumption	*(3.234.138,57)*	*(3.300.934,10)*
Building Security & Surveillance	*(16.416.694,50)*	*(15.009.805,19)*
Insurance	*(558.341,82)*	*(377.723,48)*
Other Expenditure	*(404.836,73)*	*(584.938,12)*
Land and buildings expenses with 3rd party	**(26.093.667,38)**	**(26.770.484,24)**
Total	**(59.041.608,11)**	**(83.295.825,67)**

5.3.3.3 *Other expenses*

Other Expenses includes the travel expenses of the Member States' delegates, IT costs, mission costs of staff and other administrative costs.

Delegates travel expenses were paid in advance in 2021. Unspent amounts to be recovered are shown on the Balance Sheet.

Other expenses from consolidated entities relate to costs for interpretation services and official publications. These are shown, by type of expenditure, below:

Other Expenses - 3rd party & Consolidated Entities	2021	2020
	EUR	EUR
Missions	*(1.999.858,36)*	*(1.265.415,64)*
IT expenses	*(39.194.843,96)*	*(34.986.508,79)*
Delegations Travel Expenses	*(4.093.694,00)*	*(38.834.672,00)*
Cleaning & Maintenance	*(15.213.696,96)*	*(16.917.548,07)*
Costs related to Meetings	*(2.711.087,18)*	*(2.668.789,72)*
Furniture & Technical Equipment	*(3.316.496,18)*	*(3.268.311,23)*
Office Expenses	*(303.492,20)*	*(272.203,31)*
Representation Expenses	*(104.838,53)*	*(73.373,68)*
Information and Outreach	*(7.203.956,14)*	*(6.760.681,39)*
Publications	*(259.987,97)*	*(280.659,77)*
Legal Expenses	*(258.746,10)*	*(839.335,65)*
Other Expenditure	*(8.690.268,95)*	*(4.880.418,71)*
Interpretation	*(24.579.395,73)*	*(42.108.456,00)*
Total	**(107.930.362,26)**	**(153.156.373,96)**

Total Research and Development costs during 2021 amounted to €3,7m (2020 - €8,2m). Previous year’s figures included significant fees related to the NWOW project.

5.4 Off Balance Information

5.4.1.1 Contingent Assets

	31.12.2021	31.12.2020
	EUR	EUR
Suppliers guarantees received	*2.994.161,90*	*3.179.161,90*
Total	**2.994.161,90**	**3.179.161,90**

Performance guarantees are requested to ensure that the suppliers of the European Council & Council meet the obligations of their contracts with the institutions.

5.4.1.2 Contingent Liabilities

At 31 December 2021 there are no contingent liabilities for legal cases (2020: €0)

It should be noted that in an action for damages under Article 288 EC the applicant must demonstrate a sufficiently serious breach by the institution of a rule of law intended to confer rights on individuals, actual harm suffered by the applicant, and a direct causal link between the unlawful act and the harm.

5.4.1.3 Other significant disclosures

	31.12.2021	31.12.2020
	EUR	EUR
Legal commitments (for which budget commitments have not yet been made)	*(16.025.864,88)*	*(33.445.057,64)*
Operating lease commitments in coming year	*(2.537.179,85)*	*(2.963.912,69)*
Legal commitments for which budget commitments were made but which have not yet been executed (RAL)	*(35.187.644,67)*	*(36.183.911,38)*
Total	**(53.750.689,40)**	**(72.592.881,71)**

Legal commitments for which budget commitments were made but which have not yet been executed (RAL) increased during the year due to an increase in accrued charges.

5.5 Long term operating leases

	2021	< 1 yr 2022	1 - 5 yrs 2023-2027	> 5 yrs 2028 ->	Total 2022 ->
Vehicles	*492.348,20*	*489.411,87*	*915.516,50*	-	*1.404.928,37*
Buildings	*255.395,07*	*255.395,07*	*876.856,41*	-	*1.132.251,48*
Total	**747.743,27**	**744.806,94**	**1.792.372,91**	**-**	**2.537.179,85**

At 31 December, the only remaining building lease was the Service Level Agreement concluded with the European Commission for the long-term rental of space in their Neder-Over-Hombeek warehouse.

Elements of the operating lease liability include building taxes. These are not separately identifiable for the purposes of reporting.

6. FINANCIAL RISK MANAGEMENT

The following disclosures are provided in accordance with European Union Accounting Rule No.11, Financial Instruments.

6.1 Credit Risk

2021	Loans* in Stage 1	Loans* in Stage 2	Loans* in Stage 3	Cash and Cash equivalent
Counterparties **with** external credit rating:	-	-	-	4.643.744,72
Prime and high grade	-	-	-	4.643.744,72
Upper medium grade	-	-	-	-
Lower medium grade	-	-	-	-
Non-investment grade	-	-	-	-
*including term deposits				

Analysis of the age of financial assets that are not impaired:

31.12.2021	Not past due	Past due 0-30 days	Past due 31-90 days	Past due 91 days - 1 year	Past due > 1year	Total
Receivables gross carrying amount	3.106.888,94	-	-	-	11.297,27	3.118.186,21
Impairment (-)	-	-	-	-	-	-
Net receivables	**3.106.888,94**	**-**	**-**	**-**	**11.297,27**	**3.118.186,21**

6.2 Currency Risk

31.12.2021	EUR	CHF [EUR equivalent]	Total EUR
Financial assets	**7.761.930,93**	**-**	**7.761.930,93**
Loans (including term deposits over 3 months)	-	-	-
Financial assets at FVSD - non-derivatives	-	-	-
Receivables excluding receivables with consolidated entities	462.613,78	-	462.613,78
Receivables with consolidated entities	2.655.572,43	-	2.655.572,43
Cash and cash equivalent	4.643.744,72	-	4.643.744,72
Financial liabilities	**(4.798.281,86)**	**38.755,58**	**(4.759.526,28)**
Payables with third parties	(4.793.121,86)	38.755,58	(4.754.366,28)
Payables with consolidated entities	(5.160,00)	-	(5.160,00)
Net Position	**2.963.649,07**	**38.755,58**	**3.002.404,65**

7. RELATED PARTY DISCLOSURES

7.1 Related Parties

The related parties of the Council of the European Union and European Council are the EU consolidated entities, listed in the notes to the consolidated financial statements published by the Commission, and the key management personnel of these entities. Transactions between these entities take place as part of the normal operations of the EU and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

7.2 Key Management Entitlements

Full details on key management entitlements are published in the Consolidated Financial Statements of the European Union. The Council of the European Union and European Council have the following number of officials per category:

Key Management	Number
Category 1	1
Category 2	-
Category 3	1
Category 4	-
Category 5	13

8. EVENTS AFTER THE BALANCE SHEET DATE

The war in Ukraine, which 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 2021. For subsequent reporting periods, the war may affect expenses recognised in the statement of financial performance. However, 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 on the Council of the European Union and European Council cannot be reliably estimated.

At the date of signature of these accounts, no other material issues had come to the attention of, or were reported to the Accounting Officer that would require separate disclosure under this section. The accounts and related notes were prepared using the most recently available information and this is reflected in the information presented.

9. RECONCILIATION BETWEEN ECONOMIC AND BUDGETARY RESULT

Under the Financial Regulation (FR) applicable to the general budget of the European Union, the accounting system consists of general accounts and budgetary accounts, presented and kept in euros, each following different principles. Furthermore, the annual accounts of the EU comprise two main elements: (1) the financial statements (general accounting) and (2) the budgetary accounts.

The general accounts are kept in accordance with accrual accounting principles, which means that the effects of transactions and other events are recognised when those transactions or events occur. The budgetary accounts are kept according to modified cash accounting rules. The term "modified" cash accounting is used as, apart from the payments made and revenue received, also the carry-overs are included.

Economic result 2021	**3.201.237,17**
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for Accrual Cut-off (reversal 31.12.2020)	*(6.741.159,14)*
Adjustments for Accrual Cut-off (cut-off 31.12.2021)	*(21.338.566,42)*
Funds received from Commission booked in the statement of financial performance	*(459.000.000,00)*
Unpaid invoices at year end but booked in charges (class 6)	*731.894,94*
Depreciation of intangible and tangible fixed assets	*32.924.888,67*
Provisions	*511.810,45*
Value reductions	*(13.585,14)*
Recovery Orders issued in 2021 in class 7 and not yet cashed	*(1.607.052,34)*
Prefinancing given in previous year and cleared in the year	*-*
Prefinancing received in previous year and cleared in the year	*-*
Payments made from carry over of payment appropriations	*59.519.041,20*
Exchange rate differences	*56.548,14*
Other	*(23.554,24)*
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	*(5.776.877,68)*
New prefinancing paid in the year 2021 and open as at 31.12.2021	*(2.709.440,09)*
Budgetary recovery orders issued before 2021 and cashed in the year	*630.880,15*
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	*(1.199.639,93)*
Payment appropriations carried over to 2022	*(62.011.078,43)*
Cancellation of unused carried over payment appropriations from previous year	*10.065.859,60*
Adjustment for carry-over from the previous year of appropriations available at 31.12.20 arising from assigned revenue	*1.743.064,07*
Payments for pensions	*-*
Payments for stocks of leave and supplementary hours	*(1.161.671,54)*
Budgetary result 2021	**(452.197.400,56)**

The budgetary result 2021 is calculated as follows:	
Recovered revenues 2021	*101.690.101,75*
Recovered revenues 2021 accrued before 2021	*578.066,92*
Commitments 2021 (payments and carry-overs)	*(522.990.865,82)*
Cancelled appropriations carried over from 2020	*10.065.859,60*
Appropriations from assigned revenues 2021	*(41.795.210,72)*
Cancelled appropriations assigned revenues carried over from 2020	*254.647,71*
Budgetary result 2021	**(452.197.400,56)**

10. SUMMARY BUDGET REPORTS FOR 2021

USE OF THE APPROPRIATIONS OF THE YEAR 2021

	Budget line	Initial Appropriations 2021	Transfers/ Amendments 2021	Final Appropriations 2021	Commitments 2021	Payments 2021	Carry Over by Right to 2022	Carry Over by Decision to 2022	Cancelled Appropriations
		1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
1000	Basic salary	365.000,00		365.000,00	347.194,80	347.194,80			17.805,20
1001	Entitlements related to the post held	75.000,00		75.000,00	70.894,20	70.894,20			4.105,80
1002	Entitlements related to the personal circumstances	25.000,00		25.000,00	22.254,78	22.254,78			2.745,22
1003	Social security cover	16.000,00		16.000,00	13.134,42	13.134,42			2.865,58
1004	Other management expenditure	1.075.000,00	1.025.000,00	2.100.000,00	1.005.658,98	954.716,16	50.942,82		1.094.341,02
100	**Remuneration and other entitlements**	**1.556.000,00**	**1.025.000,00**	**2.581.000,00**	**1.459.137,18**	**1.408.194,36**	**50.942,82**		**1.121.862,82**
1010	Transitory allowance	205.000,00		205.000,00	169.719,43	169.719,43			35.280,57
101	**Termination of service**	**205.000,00**		**205.000,00**	**169.719,43**	**169.719,43**			**35.280,57**
Total Chapter 10 - Members of the Institution		**1.761.000,00**	**1.025.000,00**	**2.786.000,00**	**1.628.856,61**	**1.577.913,79**	**50.942,82**		**1.157.143,39**
1100	Basic salaries	256.457.636,00	3.885.364,00	260.343.000,00	256.799.044,93	256.799.044,93			3.543.955,07
1101	Entitlements under the Staff Regulations related to the post held	1.767.000,00		1.767.000,00	1.467.752,91	1.467.752,91			299.247,09
1102	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	65.201.091,00		65.201.091,00	64.985.181,60	64.985.181,60			215.909,40
1103	Social security cover	10.519.909,00		10.519.909,00	10.334.297,88	10.334.297,88			185.611,12
1104	Salary weightings	147.000,00		147.000,00	109.191,38	109.191,38			37.808,62
1105	Overtime	1.257.545,00		1.257.545,00	847.326,74	847.326,74			410.218,26
1106	Entitlements under the Staff Regulations related to entering the service, transfer and leaving the service	1.855.000,00		1.855.000,00	1.795.000,00	1.340.924,61	454.075,39		60.000,00
1107	Adjustment of the remuneration	3.885.364,00	-3.885.364,00						
110	**Remuneration and other entitlements**	**341.090.545,00**		**341.090.545,00**	**336.337.795,44**	**335.883.720,05**	**454.075,39**		**4.752.749,56**
1110	Allowances in the event of retirement in the interest of the service	1.543.000,00	158.000,00	1.701.000,00	1.596.982,88	1.596.982,88			104.017,12
1112	Entitlements of the former Secretaries-General	158.000,00	-158.000,00						
111	**Termination of service**	**1.701.000,00**		**1.701.000,00**	**1.596.982,88**	**1.596.982,88**			**104.017,12**
Total Chapter 11 - Officials and temporary staff		**342.791.545,00**		**342.791.545,00**	**337.934.778,32**	**337.480.702,93**	**454.075,39**		**4.856.766,68**

	Budget line	Initial Appropriations 2021	Transfers/ Amendments 2021	Final Appropriations 2021	Commitments 2021	Payments 2021	Carry Over by Right to 2022	Carry Over by Decision to 2022	Cancelled Appropriations
		1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
1200	Other staff	11.456.364,00		11.456.364,00	10.669.101,55	10.668.119,50	982,05		787.262,45
1201	National experts on secondment	1.244.000,00		1.244.000,00	1.079.387,87	1.076.477,12	2.910,75		164.612,13
1202	Traineeships	770.000,00		770.000,00	709.716,51	703.035,91	6.680,60		60.283,49
1203	External services	385.000,00		385.000,00	167.342,87	122.438,44	44.904,43		217.657,13
1204	Supplementary services for the translation service	235.000,00		235.000,00	213.151,64	191.530,18	21.621,46		21.848,36
1207	Annual adjustment of the remuneration	39.545,00		39.545,00					39.545,00
120	**Other staff and external services**	**14.129.909,00**		**14.129.909,00**	**12.838.700,44**	**12.761.601,15**	**77.099,29**		**1.291.208,56**
Total Chapter 12 - Other staff and external services		**14.129.909,00**		**14.129.909,00**	**12.838.700,44**	**12.761.601,15**	**77.099,29**		**1.291.208,56**
1300	Miscellaneous expenditure on recruitments	156.000,00		156.000,00	153.488,04	91.468,04	62.020,00		2.511,96
1301	Professional development	2.539.000,00		2.539.000,00	2.344.369,44	1.667.447,94	676.921,50		194.630,56
130	**Expenditure relating to staff management**	**2.695.000,00**		**2.695.000,00**	**2.497.857,48**	**1.758.915,98**	**738.941,50**		**197.142,52**
1310	Special assistance grants	27.000,00	-2.000,00	25.000,00	4.525,92	4.525,92			20.474,08
1311	Social contacts between members of staff	130.000,00	2.000,00	132.000,00	51.687,60	17.668,59	34.019,01		80.312,40
1312	Supplementary aid for the disables	250.000,00		250.000,00	205.469,87	110.185,89	95.283,98		44.530,13
1313	Other welfare expenditure	72.000,00		72.000,00	71.600,00	33.015,36	38.584,64		400,00
131	**Measures to assist the institution's staff**	**479.000,00**		**479.000,00**	**333.283,39**	**165.395,76**	**167.887,63**		**145.716,61**
1320	Medical service	390.000,00		390.000,00	375.147,30	213.471,24	161.676,06		14.852,70
1322	Crèches and childcare facilities	2.605.000,00		2.605.000,00	2.605.000,00	2.399.824,39	205.175,61		
1323	Interinstitutional cooperation in the field of personnel management	900.000,00		900.000,00	897.962,00	897.962,00			2.038,00
132	**Activities relating to all persons working with the institution**	**3.895.000,00**		**3.895.000,00**	**3.878.109,30**	**3.511.257,63**	**366.851,67**		**16.890,70**
1331	Mission expenses of the Council Secretariat	3.240.000,00	-1.025.000,00	2.215.000,00	1.307.302,03	1.083.106,12	224.195,91		907.697,97
1332	Travel expenses of staff related to the European Council	1.485.000,00		1.485.000,00	1.101.677,99	1.034.698,99	66.979,00		383.322,01
133	**Missions**	**4.725.000,00**	**-1.025.000,00**	**3.700.000,00**	**2.408.980,02**	**2.117.805,11**	**291.174,91**		**1.291.019,98**
Total Chapter 13 - Other expenditure relating to persons working with the institution		**11.794.000,00**	**-1.025.000,00**	**10.769.000,00**	**9.118.230,19**	**7.553.374,48**	**1.564.855,71**		**1.650.769,81**
TOTAL TITLE 1 - Persons working with the institution		**370.476.454,00**		**370.476.454,00**	**361.520.565,56**	**359.373.592,35**	**2.146.973,21**		**8.955.888,44**

	Budget line	Initial Appropriations 2021	Transfers/ Amendments 2021	Final Appropriations 2021	Commitments 2021	Payments 2021	Carry Over by Right to 2022	Carry Over by Decision to 2022	Cancelled Appropriations
		1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
2000	Rent	457.000,00	865.000,00	1.322.000,00	1.321.992,93	1.321.992,93			7,07
2003	Fitting-out and installation work	10.871.000,00	-240.000,00	10.631.000,00	10.242.356,98	3.195.943,55	7.046.413,43		388.643,02
2004	Work to make premises secure	2.321.000,00	-800.000,00	1.521.000,00	1.437.971,46	114.573,25	1.323.398,21		83.028,54
2005	Expenditure preliminary to the acquisition, construction and fitting-out of buildings	743.000,00	20.000,00	763.000,00	752.969,37	276.338,04	476.631,33		10.030,63
200	**Buildings**	**14.392.000,00**	**-155.000,00**	**14.237.000,00**	**13.755.290,74**	**4.908.847,77**	**8.846.442,97**		**481.709,26**
2010	Cleaning and maintenance	18.735.000,00	-500.000,00	18.235.000,00	17.045.093,78	13.284.828,32	3.760.265,46		1.189.906,22
2011	Water, gas, electricity and heating	4.689.000,00	-415.000,00	4.274.000,00	4.274.000,00	2.565.008,06	1.708.991,94		
2012	Buildings security and surveillance	18.493.000,00	-275.000,00	18.218.000,00	18.006.668,33	14.222.878,37	3.783.789,96		211.331,67
2013	Insurance	285.000,00	330.500,00	615.500,00	580.842,78	557.302,43	23.540,35		34.657,22
2014	Other expenditure relating to buildings	557.000,00	84.500,00	641.500,00	576.349,27	170.253,62	406.095,65		65.150,73
201	**Costs relating to buildings**	**42.759.000,00**	**-775.000,00**	**41.984.000,00**	**40.482.954,16**	**30.800.270,80**	**9.682.683,36**		**1.501.045,84**
Total Chapter 20 - Buildings and associated costs		**57.151.000,00**	**-930.000,00**	**56.221.000,00**	**54.238.244,90**	**35.709.118,57**	**18.529.126,33**		**1.982.755,10**
2100	Acquisition of equipment and software	13.850.500,00	3.483.453,69	17.333.953,69	17.325.143,92	9.364.590,10	7.960.553,82		8.809,77
2101	Outside assistance for the operation and development of computer systems	24.019.500,00	7.205.878,18	31.225.378,18	31.221.618,92	17.183.060,63	14.038.558,29		3.759,26
2102	Servicing and maintenance of equipment and software	7.496.000,00	-1.296.262,17	6.199.737,83	6.199.737,82	5.135.112,78	1.064.625,04		0,01
2103	Telecommunications	1.750.000,00	533.930,30	2.283.930,30	2.283.930,30	1.644.465,52	639.464,78		
210	**Computer systems and telecommunications**	**47.116.000,00**	**9.927.000,00**	**57.043.000,00**	**57.030.430,96**	**33.327.229,03**	**23.703.201,93**		**12.569,04**
2111	Purchase and replacement of furniture	915.000,00		915.000,00	914.929,45	191.642,20	723.287,25		70,55
2112	Rental, servicing, maintenance and repair of furniture	36.000,00		36.000,00	11.280,00	7.343,33	3.936,67		24.720,00
211	**Furniture**	**951.000,00**		**951.000,00**	**926.209,45**	**198.985,53**	**727.223,92**		**24.790,55**
2120	Purchase and replacement of technical equipment and installation	3.958.000,00	908.585,00	4.866.585,00	4.293.372,36	1.622.223,55	2.671.148,81		573.212,64
2121	Outside assistance for the operation and development of technical equipment and installations	100.000,00		100.000,00	41.844,50	24.011,50	17.833,00		58.155,50
2122	Rental, servicing, maintenance and repair of technical equipment and installations	3.134.000,00	-1.114.585,00	2.019.415,00	1.824.185,61	973.900,48	850.285,13		195.229,39
212	**Technical equipment and installations**	**7.192.000,00**	**-206.000,00**	**6.986.000,00**	**6.159.402,47**	**2.620.135,53**	**3.539.266,94**		**826.597,53**

	Budget line	Initial Appropriations 2021	Transfers/ Amendments 2021	Final Appropriations 2021	Commitments 2021	Payments 2021	Carry Over by Right to 2022	Carry Over by Decision to 2022	Cancelled Appropriations
		1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
2131	Purchase and replacement of the vehicle fleet	25.000,00	-25.000,00						
2132	Cost of renting, maintenance and repair of service cars	823.000,00	175.000,00	998.000,00	997.260,78	517.152,13	480.108,65		739,22
2133	Mobility plan	520.000,00	-150.000,00	370.000,00	369.854,23	67.854,23	302.000,00		145,77
213	**Transport**	**1.368.000,00**		**1.368.000,00**	**1.367.115,01**	**585.006,36**	**782.108,65**		**884,99**
Total Chapter 21 - Computer system, equipment and furniture		**56.627.000,00**	**9.721.000,00**	**66.348.000,00**	**65.483.157,89**	**36.731.356,45**	**28.751.801,44**		**864.842,11**
2200	Travel expenses of delegations	15.505.000,00	-5.354.795,56	10.150.204,44	10.150.204,44	10.150.204,44			
2201	Miscellaneous travel expenses	513.000,00	-20.000,00	493.000,00	182.595,81	137.243,31	45.352,50		310.404,19
2202	Interpreting costs	80.000.000,00	-2.696.204,44	77.303.795,56	19.784.531,50	10.994.825,12	8.789.706,38		57.519.264,06
2203	Representation expenses	150.000,00		150.000,00	120.805,26	88.300,03	32.505,23		29.194,74
2204	Miscellaneous expenditure on meetings	4.779.000,00	-1.100.000,00	3.679.000,00	2.800.983,81	2.160.445,41	640.538,40		878.016,19
2205	Organisation of conferences, congresses and meetings	315.000,00	360.000,00	675.000,00	373.075,16	228.507,37	144.567,79		301.924,84
220	**Meetings and conferences**	**101.262.000,00**	**-8.811.000,00**	**92.451.000,00**	**33.412.195,98**	**23.759.525,68**	**9.652.670,30**		**59.038.804,02**
2210	Documentation and library expenditure	2.655.000,00	-30.000,00	2.625.000,00	2.624.908,70	2.003.209,53	621.699,17		91,30
2212	General publications	270.000,00	40.000,00	310.000,00	309.601,25	168.771,74	140.829,51		398,75
2213	Information and public events	4.585.500,00	10.000,00	4.595.500,00	4.595.210,58	2.715.944,24	1.879.266,34		289,42
221	**Information**	**7.510.500,00**	**20.000,00**	**7.530.500,00**	**7.529.720,53**	**4.887.925,51**	**2.641.795,02**		**779,47**
2230	Office supplies	398.000,00		398.000,00	364.476,85	246.200,09	118.276,76		33.523,15
2231	Postal charges	50.000,00		50.000,00	50.000,00	9.878,87	40.121,13		
2232	Expenditure on studies, surveys and consultation	45.000,00		45.000,00					45.000,00
2234	Removals	18.000,00		18.000,00					18.000,00
2235	Financial charges	10.000,00		10.000,00	10.000,00	5.402,27	4.597,73		
2236	Legal expenses and costs, damages and compensation	550.000,00		550.000,00	178.206,99	57.744,99	120.462,00		371.793,01
2237	Other operating expenditure	289.000,00		289.000,00	204.297,12	199.042,61	5.254,51		84.702,88
223	**Miscellaneous expenses**	**1.360.000,00**		**1.360.000,00**	**806.980,96**	**518.268,83**	**288.712,13**		**553.019,04**
Total Chapter 22 - Operating expenditure		**110.132.500,00**	**-8.791.000,00**	**101.341.500,00**	**41.748.897,47**	**29.165.720,02**	**12.583.177,45**		**59.592.602,53**
TOTAL TITLE 2 - Buildings, equipment and operating expenditure		**223.910.500,00**		**223.910.500,00**	**161.470.300,26**	**101.606.195,04**	**59.864.105,22**		**62.440.199,74**
TOTAL BUDGET		**594.386.954,00**		**594.386.954,00**	**522.990.865,82**	**460.979.787,39**	**62.011.078,43**		**71.396.088,18**

11. REPORT ON RECOVERY ORDER WAIVERS

During 2021, no (zero) Recovery Orders were waived by the Council of the European Union and European Council.