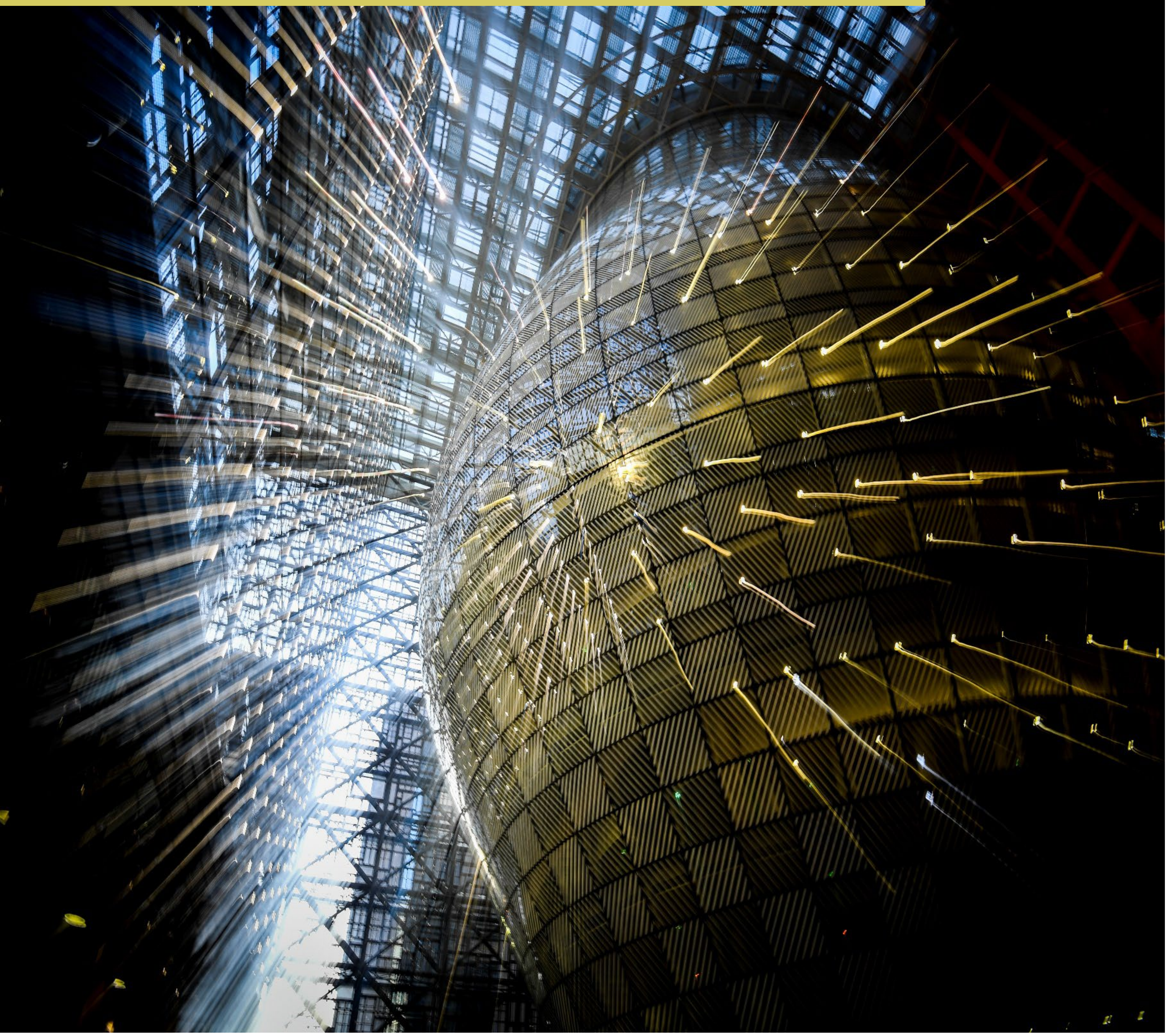
Council of the European Union
General Secretariat

ANNUAL ACCOUNTS

Council of the European Union and European Council

Financial Year 2022



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CERTIFICATION OF THE ACCOUNTS

Following the handover between accounting officers effective on 16 March 2023, it falls to me to present the annual accounts of the Council of the European Union and the European Council ('the Council') prepared by my predecessor Ms Lucy Jane HESS.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the Council in accordance with Article 246 of the Financial Regulation and I hereby certify that the annual accounts of the Council for the year 2022 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 Officers, who certified its reliability, all the information necessary for the production of the accounts that show the Council'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 Council.

Milotová

Ludmila MILOTOVÁ
Accounting Officer
19 June 2023

1. BALANCE SHEET

	Notes	31.12.2022	31.12.2021
		EUR	EUR
NON-CURRENT ASSETS			
Intangible assets	4.2.1	*19.535.866,99*	*18.667.554,39*
Property, plant and equipment	4.2.2	*446.621.768,37*	*467.029.526,35*
Non-current exchange receivables	4.2.3	*1.523,23*	*11.297,27*
		466.159.158,59	**485.708.378,01**
CURRENT ASSETS			
Exchange receivables	4.2.4.1	*9.305.265,86*	*6.875.906,21*
Current recoverables (non-exchange transactions)	4.2.4.1	*10.407.302,81*	*13.864.301,03*
Inventory	4.2.4.2	*50.271,00*	*168.298,00*
Cash and cash equivalents	4.2.4.3	*9.288.120,76*	*4.643.744,72*
		29.050.960,43	**25.552.249,96**
TOTAL ASSETS		**495.210.119,02**	**511.260.627,97**
NON-CURRENT LIABILITIES			
Other financial liabilities	4.2.5.1	*(10.222.530,45)*	*(10.513.287,20)*
		(10.222.530,45)	**(10.513.287,20)**
CURRENT LIABILITIES			
Current provisions	4.2.6.1	*(2.665.221,23)*	*(3.012.046,39)*
Current financial liabilities	4.2.6.2	*(290.756,75)*	*(283.582,13)*
Accounts payable	4.2.6.3	*(11.139.620,42)*	*(4.759.526,28)*
Accrued charges and deferred income	4.2.6.4	*(27.629.980,84)*	*(27.951.226,44)*
		(41.725.579,24)	**(36.006.381,24)**
TOTAL LIABILITIES		**(51.948.109,69)**	**(46.519.668,44)**
NET ASSETS		**443.262.009,33**	**464.740.959,53**
Accumulated surplus/deficit		*457.242.232,96*	*454.040.995,79*
Economic result of the year		*(21.478.950,20)*	*3.201.237,17*
Other accumulated surplus/deficit – pension transfer		*7.498.726,57*	*7.498.726,57*
NET ASSETS		**443.262.009,33**	**464.740.959,53**

2. STATEMENT OF FINANCIAL PERFORMANCE

	Notes	2022	2021
		EUR	EUR
NON-EXCHANGE REVENUES			
Revenue from staff		*64.977.610,11*	*61.179.501,94*
Other non-exchange revenue		*1.536.862,39*	*1.309.264,36*
Revenue from funding institutions		*533.000.000,00*	*459.000.000,00*
	4.3.1	**599.514.472,50**	**521.488.766,30**
EXCHANGE REVENUES			
Financial income		-	*612,54*
Fixed assets related income		*2.800,00*	*0,01*
Income from other exchange operations (3rd parties)	4.3.2.1	*1.850.359,96*	*3.288.078,34*
Income from consolidated EU entities	4.3.2.2	*1.411.054,95*	*2.271.976,23*
Exchange rate differences gains (from operating and financial activities)		*8.503,07*	*1.302,22*
		3.272.717,98	**5.561.969,34**
TOTAL REVENUES		**602.787.190,48**	**527.050.735,64**
Staff costs	4.3.3	*(380.315.861,33)*	*(356.100.371,08)*
Finance costs	4.3.3.1	*(184.103,36)*	*(216.651,80)*
Other financial expenses	4.3.3.2	*(8.955,89)*	*(10.306,65)*
Fixed assets related expenses		*(32.336.206,65)*	*(28.404.646,79)*
Intangible assets related expenses		*(6.683.244,44)*	*(4.543.293,94)*
Land and buildings expenses with 3rd parties		*(38.582.859,80)*	*(26.093.667,38)*
Operating lease expenses		*(752.340,25)*	*(747.743,27)*
Other	4.3.3.3	*(86.777.679,54)*	*(77.506.543,55)*
Other expenses from consolidated entities	4.3.3.3	*(78.589.726,74)*	*(30.168.423,64)*
Exchange rate differences losses (from operating and financial activities)		*(35.162,68)*	*(57.850,37)*
TOTAL EXPENSES		**(624.266.140,68)**	**(523.849.498,47)**
ECONOMIC RESULT OF THE YEAR		**(21.478.950,20)**	**3.201.237,17**

3. CASH FLOW STATEMENT (INDIRECT METHOD)

	2022	2021
	EUR	EUR
ECONOMIC RESULT FOR THE YEAR	**(21.478.950,20)**	**3.201.237,17**
Amortisation (intangible fixed assets) +	*6.683.244,44*	*4.534.901,93*
Depreciation (tangible fixed assets) +	*32.292.758,66*	*28.389.986,74*
Increase/(decrease) in provisions for risks and liabilities	*(346.825,16)*	*495.980,65*
Increase/(decrease) in value reduction for doubtful debts	*(32.449,24)*	*(13.585,14)*
(Increase)/decrease in inventory	*118.027,00*	*57.232,50*
Non-current receivables	*9.774,04*	*5.375,87*
(Increase)/decrease in short term receivables	*1.539.710,69*	*(881.560,55)*
(Increase)/decrease in receivables related to consolidated EU entities	*(479.622,88)*	*(2.200.577,33)*
Increase/(decrease) in other long-term liabilities	*(290.756,75)*	*(1.183.582,13)*
Increase/(decrease) in current liabilities	*4.623.965,32*	*(6.346.094,03)*
Increase/(decrease) in liabilities related to consolidated EU entities	*1.442.057,84*	*(3.645.550,89)*
Gains/(losses) on sale of property, plant and equipment	*53.545,59*	*23.052,07*
OPERATING ACTIVITIES	**24.134.479,35**	**22.436.816,86**
Purchase of tangible and intangible fixed assets (-)	*(19.490.103,31)*	*(24.947.876,27)*
INVESTING ACTIVITIES	**(19.490.103,31)**	**(24.947.876,27)**
NET CASH FLOW	**4.644.376,04**	**(2.511.059,41)**
Cash and cash equivalents at the beginning of the period	*4.643.744,72*	*7.154.804,13*
Cash and cash equivalents at the end of the period	*9.288.120,76*	*4.643.744,72*
Net increase / (decrease) in cash and cash equivalents	**4.644.376,04**	**(2.511.059,41)**

4. NOTES

4.1. SIGNIFICANT ACCOUNTING POLICIES

4.1.1. 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 Council, 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. This differs from cash-based accounting because of elements such as carry overs. 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).

4.1.2. 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 2022.

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.

4.1.3. Balance sheet

4.1.3.1. Intangible assets

Acquired computer software licenses are valued at acquisition price, or at development cost for in-house developed software, less accumulated amortisation and impairment losses. Computer software is considered as an intangible fixed asset 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 1 000.

The amortisation rate is 25%.

The capitalised costs of 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.

4.1.3.2. *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 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 EUR 1 000.

4.1.3.3. *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 2022 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.

4.1.3.4. *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.

4.1.3.5. *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.

4.1.3.6. *Inventory*

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

4.1.3.7. 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 Council.

4.1.3.8. Accrued charges and deferred income

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, or 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.

4.1.4. Statement of financial performance

The statement of financial performance includes all revenues and expenses that are recognised 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.

4.2. NOTES TO THE BALANCE SHEET

4.2.1. Intangible assets

	Computer software	Intangible assets under construction	Total
	EUR	EUR	EUR
Gross carrying amounts at 31.12.2021	**59.967.514,89**	**4.268.686,58**	**64.236.201,47**
Additions	*5.117.777,05*	*2.433.779,99*	*7.551.557,04*
Disposals	*(965.016,78)*		*(965.016,78)*
Transfer between headings	*3.546.945,54*	*(3.546.945,54)*	*-*
Gross carrying amounts at 31.12.2022	**67.667.220,70**	**3.155.521,03**	**70.822.741,73**
Accumulated amortisation and impairment at 31.12.2021	**(45.568.647,08)**		**(45.568.647,08)**
Amortisation of the year	*(6.683.244,44)*		*(6.683.244,44)*
Disposals	*965.016,78*		*965.016,78*
Accumulated amortisation and impairment at 31.12.2022	**(51.286.874,74)**	**-**	**(51.286.874,74)**
Net carrying amounts at 31.12.2022	**16.380.345,96**	**3.155.521,03**	**19.535.866,99**

Internally developed intangible assets are recognised when the total project is expected to be valued at more than EUR 500 000.

During 2022 there has been ongoing investment on various Information Knowledge Management (IKM) projects, and the transfer between headings mainly relates to released IKM software. The main objective of the IKM Programme is to support the Council's core functions by providing a series of improved services to its main stakeholders. These services will be available through a single online portal (eConsilium) and will be accessible in an easy and consistent manner.

eConsilium

All other development costs incurred during the year have been recognised as Assets Under Construction.

4.2.2. Property, plant and equipment

4.2.2.1. Land and buildings

No additional land has been acquired in 2022. Building investments concern projects for the Justus Lipsius, Europa, Lex buildings and the Council creche.

4.2.2.2. Tangible assets under construction

	Buildings	Plant & Equipment	Computer Hardware	TOTAL
	EUR	EUR	EUR	EUR
Balance at 31.12.2021	**5.261.653,80**	**2.032.038,81**	**1.026.321,22**	**8.320.013,83**
Other investments during the year	*510.105,48*	*1.047.905,68*	-	*1.558.011,16*
Disposals	-	-	*(645.430,38)*	*(645.430,38)*
Transfer to other assets	*(5.131.270,28)*	*(980.376,28)*	-	*(6.111.646,56)*
Balance at 31.12.2022	**640.489,00**	**2.099.568,21**	**380.890,84**	**3.120.948,05**

Tangible assets under construction are several large-scale projects related to the Justus Lipsius, Europa, and Lex buildings and IT-hardware. During 2022, the New Ways of Working Pilot Project (NWOW) was finalised, and the renovated areas brought into full use. These costs represent the “Bricks” element of NWOW, a project which has also addressed the IT and behavioural aspects of working practices.

4.2.2.3. 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
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
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
Additions		*3.231.574,92*	*67.139,60*	*558.849,65*	*4.076.860,08*	*3.091.541,24*		*510.105,48*	*402.475,30*	*11.938.546,27*
Disposals			*(16.778,63)*	*(426.249,36)*	*(1.875.939,01)*	*(204.821,86)*				*(2.523.788,86)*
Transfer between headings		*6.097.831,05*		*13.815,51*				*(5.131.270,28)*	*(980.376,28)*	*-*
Other changes										*-*
Gross carrying amounts at 31.12.2022	73.297.651,02	892.397.643,02	3.533.334,10	15.084.425,42	57.002.258,26	37.765.980,54	52.921.560,39	640.489,00	2.480.459,05	1.135.123.800,80
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)
Depreciation		*(21.845.500,14)*	*(214.174,70)*	*(1.042.925,86)*	*(4.792.707,82)*	*(2.280.587,73)*	*(2.116.862,41)*			*(32.292.758,66)*
Write-back of depreciation										*-*
Impairment										*-*
Disposals			*15.813,80*	*403.815,17*	*1.858.240,16*	*202.471,71*				*2.480.340,84*
Transfer between headings										*-*
Other changes				*(10.097,57)*						*(10.097,57)*
Accumulated depreciation and impairment at 31.12.2022	-	(576.423.804,27)	(3.142.066,37)	(9.393.209,82)	(48.385.541,27)	(32.105.648,95)	(19.051.761,75)	-	-	(688.502.032,43)
Net carrying amounts 31.12.2022	**73.297.651,02**	**315.973.838,75**	**391.267,73**	**5.691.215,60**	**8.616.716,99**	**5.660.331,59**	**33.869.798,64**	**640.489,00**	**2.480.459,05**	**446.621.768,37**
Depreciation %	*-*	*4%-10%*	*12,5%-25%*	*10%-25%*	*25%*	*12,5-33%*	*4%*	*-*	*-*	
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**

4.2.3. Non-current exchange receivables

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

4.2.4. Current assets

4.2.4.1. Exchange receivables and non-exchange recoverables

	31.12.2022 EUR	31.12.2021 EUR
Current receivables customers (net)	*71.346,54*	*41.394,97*
Deferred charges	*5.690.247,89*	*3.769.017,27*
Sundry receivables	*331.326,81*	*288.220,98*
Current receivables with consolidated entities	*3.129.592,14*	*2.655.572,43*
Accrued income (exchange)	*44.330,34*	*89.900,56*
Accrued income with consolidated entities(exchange)	*38.422,14*	*31.800,00*
CURRENT EXCHANGE RECEIVABLES	**9.305.265,86**	**6.875.906,21**
Current recoverables Member States	*10.227.422,95*	*13.395.125,39*
Accrued income(non-exchange)	-	*3.016,64*
Accrued income with consolidated entities (non-exchange)	-	*1.018,97*
Deferred charges (non-exchange)	-	*344.249,30*
Other non-exchange recoverables (net)	*179.879,86*	*120.890,73*
CURRENT NON-EXCHANGE RECOVERABLES	**10.407.302,81**	**13.864.301,03**
EXCHANGE RECEIVABLES AND NON-CURRENT RECOVERABLES	**19.712.568,67**	**20.740.207,24**

	31.12.2022 EUR	31.12.2021 EUR
Current receivables customers (gross amount)	*71.346,54*	*41.394,97*
Amount written down	-	-
Current Exchange Receivables Customers (net)	***71.346,54***	***41.394,97***

	31.12.2022 EUR	31.12.2021 EUR
Other non-exchange recoverables	*379.000,26*	*352.460,37*
Amount written down	*(199.120,40)*	*(231.569,64)*
Other non-exchange recoverables (net)	***179.879,86***	***120.890,73***

Deferred charges (exchange) (EUR 5,7m) relate to prepaid expenses for the year 2023, 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 (EUR 3,1m) relate to prepaid costs and accrued revenues with consolidated entities. The largest of these is for interpretation costs with the SCIC. Advance payments are now recorded as current assets in the balance sheet and cleared as invoices are received.

Current recoverables on Member States (EUR 10,2m) 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 2023.

There were no **accrued income** nor **deferred charges** related to non-exchange transactions reported at 31.12.2022.

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

4.2.4.2. Inventory

	31.12.2022 EUR	31.12.2021 EUR
Available-for-sale Green Energy Certificates	*50.271,00*	*168.298,00*
Total	**50.271,00**	**168.298,00**

At 31 December 2022 the Council was in possession of 773,4 Green Energy Certificates, valued at EUR 65 each (2021: 2 589,2 at EUR 65). The certificates are allocated by BRUGEL Brussels, based on the energy produced in 2022 by solar panels located on the roof of Council buildings. Following the appropriate sales procedures, these will be sold on the open market in 2023.

The number of certificates generated is lower in 2022 as certificates are no longer granted for the outputs of the Justus Lipsius and Lex buildings. The panels on the Europa Building will remain eligible for energy certificates until 2026.

4.2.4.3. Cash and cash equivalents

	31.12.2022	31.12.2021
	EUR	EUR
Bank accounts	*9.288.120,76*	*4.642.097,52*
Imprest accounts	-	*1.647,20*
Total	**9.288.120,76**	**4.643.744,72**

During 2022, treasury of the Council and European Council was managed in accordance with Article 85 and 86 of the Financial Regulation No. 2018/1046[1].

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 EUR 10m. Until 1 September 2022 the prevailing interest rate was below zero. However, thanks to proactive cash and payment management, EUR 0 (nill) negative interest was charged on the bank account of the Council.

The decline in the use of cash since the Covid pandemic, has resulted in the closure, during 2022, of the Council's two remaining cash imprest accounts. Small purchases can be managed using GSC Corporate Credit Cards issued by ING Commercial Cards (part of ING Bank N.V.).

[1] 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.

4.2.5. Non-current liabilities

4.2.5.1. Other financial liabilities

This item relates to the long-term financial obligations (payable after 2022) 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. No additional payment was made in 2022

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	*465.432,34*	*1.838.035,87*	*8.870.206,81*	*11.173.675,02*
Total at 31.12.2022	**465.432,34**	**1.838.035,87**	**8.870.206,81**	**11.173.675,02**
Interest element	*(174.675,59)*	*(599.562,63)*	*113.850,40*	*(660.387,82)*
Total future minimum lease payments at 31.12.2022	**290.756,75**	**1.238.473,24**	**8.984.057,21**	**10.513.287,20**
Total future minimum lease payments at 31.12.2021	**283.582,13**	**1.207.913,02**	**9.305.374,18**	**10.796.869,33**

Interest will be receivable in the final years of the lease due to the additional payments that have been made during the contract.

4.2.6. Current liabilities

4.2.6.1. Current provisions

	31.12.2022	31.12.2021
	EUR	**EUR**
Legal Cases	*(2.665.221,23)*	*(2.961.255,00)*
Others	-	*(50.791,39)*
Total	**(2.665.221,23)**	**(3.012.046,39)**

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

4.2.6.2. Current financial liabilities

This item relates to the amount payable in 2023 for the finance lease obligations arising from the lease on the ECCL.

4.2.6.3. Accounts payable

	31.12.2022 EUR	31.12.2021 EUR
Current payables vendor	*(7.026.845,99)*	*(4.700.085,51)*
Current payables with consolidated entities	*(4.063.364,93)*	*(5.160,00)*
Sundry payables	*(49.409,50)*	*(54.280,77)*
Total	**(11.139.620,42)**	**(4.759.526,28)**

Current payables vendors relate to suppliers' invoices received in 2022 but not yet paid.

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

4.2.6.4. Accrued charges and deferred income

	31.12.2022 EUR	31.12.2021 EUR
Accrued charges	*(19.594.121,12)*	*(17.086.473,71)*
Deferred Income	*(35.495,53)*	*(248.241,45)*
Accrued charges with consolidated entities	*(7.997.036,63)*	*(10.613.417,69)*
Deferred income with consolidated entities	*(3.327,56)*	*(3.093,59)*
Total	**(27.629.980,84)**	**(27.951.226,44)**

Accrued charges include, among others, supplier invoices to be received and the value of the stock of untaken leave and supplementary hours (EUR 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.

Part of the increase at 31.12.2022 is explained by the elevated energy costs for December (EUR 2,3m accrued). Other increases can be explained by the impact of inflation on costs during the year, notably in the acquisition of IT consumables.

Deferred income includes income concerning 2023 that was already invoiced and/or received in 2022.

Accrued charges and accounts payable with consolidated EU entities mostly concerns interpretation costs for 2022 to be paid in 2023.

4.2.7. Net assets/liabilities

	31.12.2022 EUR	31.12.2021 EUR
Balance brought forward	**464.740.959,53**	**461.539.722,36**
Economic result of the year - Provisional Closure	*(21.478.950,20)*	*3.201.237,17*
Balance carried forward	**443.262.009,33**	**464.740.959,53**

4.3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

The statement of financial performance includes all revenues and expenses that are recognised in 2022, i.e. the period in which the generating (economic) event took place.

Delegates Travel Expenses and Interpretation Expenses - Although, budgetarily, payments are shown as expenses, and recoveries separately recorded as budgetary revenue, from an accounting point of view, initial payments are recorded as advances on the balance sheet and cleared by subsequent recoveries or cost statements

4.3.1. Non-exchange revenues

NON-EXCHANGE REVENUES	2022	2021
	EUR	**EUR**
Income tax and Special Contribution	*35.067.759,83*	*33.074.070,95*
Pension contribution	*29.057.187,58*	*27.281.939,45*
Other	*852.662,70*	*823.491,54*
Revenue from Staff	**64.977.610,11**	**61.179.501,94**
Other recoveries	*1.536.862,39*	*1.309.264,36*
Other Non-Exchange Revenue	**1.536.862,39**	**1.309.264,36**
Revenue from funding institutions	*533.000.000,00*	*459.000.000,00*
Total	**599.514.472,50**	**521.488.766,30**

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) for the salaries of seconded national experts, 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 a significant increase in both activities and costs in 2022, additional funds were drawn down for payments during 2022 in comparison with the previous year.

4.3.2. Exchange revenues

As previously disclosed, up until September 2022, the Council was subject to negative interest on its current account, although none was charged in 2022. This explains why **financial income** is nill for the year 2022.

Fixed asset related income represents revenues for the sale of fixed assets to third parties. Upon retirement, most assets are either scrapped or donated to charitable organisations. The organisations concerned have been designated via an open procedure.

4.3.2.1. Income from other exchange operations 3rd parties

INCOME FROM 3rd PARTIES	2022	2021
	EUR	EUR
Contributions from non-EU Schengen Countries	*1.377.405,37*	*1.274.030,51*
Other	*472.954,59*	*2.014.047,83*
Total	**1.850.359,96**	**3.288.078,34**

Income from third parties includes revenues from a number of different sources including sales, recovery of insurance claims and penalties

4.3.2.2. Income from consolidated EU entities

This class of income relates to services provided, and costs charged to other EU institutions, Agencies and Bodies:

INCOME FROM CONSOLIDATED EU ENTITIES	2022	2021
	EUR	EUR
Contributions from Service Level Agreements	*113.319,57*	*505.603,50*
Rental income	*410.646,31*	*398.856,36*
Contribution to the SFS Financial Management System	*672.941,00*	*659.747,00*
Other	*214.148,07*	*707.769,37*
Total	**1.411.054,95**	**2.271.976,23**

Contributions from Service Level Agreements (SLA) in 2021 included an exceptional recovery for overpayment of the SLA related to Sysper services. The income received in 2022 is in line with normal activity.

Office space in the Council's buildings is let to other European Union Bodies and Agencies and the corresponding **rental income** is shown here.

The **SFS Financial Management System** (SFS)is the financial and accounting software shared by the Council and three partner institutions (Court of Justice, Court of Auditors and the European University Institute). The system and its developments are managed by the GSC, and each institution's share of programme costs are recharged annually. The project budget and associated shares are decided and allocated by the SFS Steering Committee, which the GSC chairs. The EUI's share is shown in 4.3.2.1 – Other Income.

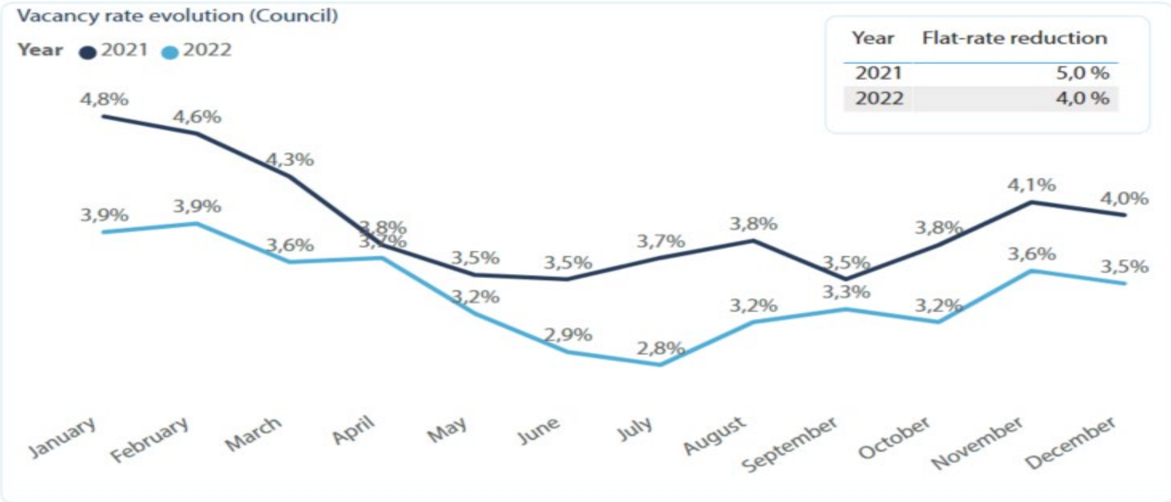
Other revenues relate to the recovery of creche contributions and the recharge of mission expenses where Commission or EEAS staff have travelled on a Council hired private air taxi.

4.3.3. Expenses

Staff and pension costs (EUR 380m) relate mainly to salaries and staff allowances. It also includes the employer's part of sickness insurance costs.

The total salary update for staff was 6,9% in 2022, including an intermediary update of 2,4% triggered by a sudden increase in the cost of living. The provisions for the intermediary update are laid out in Annex XI, articles 4 to 7 of the Staff Regulations.

At 31 December 2022 the GSC vacancy rate was 3.5% (2021: 4%).



4.3.3.1. Finance costs

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

Bank charges have reduced slightly in 2022. They comprise fixed annual management fees for both the current account and the corporate credit cards, as well as a EUR 5 transaction fee for all non-SEPA payments. The ending of salary and school allowance transfers to the UK has reduced the amount of the non-SEPA fees payable.

	2022	2021
	EUR	**EUR**
Interest on ECCL Finance Lease	184.103,36	*216.651,80*
Bank Charges	8.955,89	*10.306,65*
Total	**193.059,25**	**226.958,45**

4.3.3.2. *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.).

	2022 EUR	2021 EUR
Depreciation	(32.292.758,66)	(28.389.986,74)
Losses on disposal of tangible fixed assets	(43.447,99)	(14.660,05)
Fixed assets related expenses	**(32.336.206,65)**	**(28.404.646,79)**
Amortisation	(6.683.244,44)	(4.534.901,93)
Losses on disposal of intangible fixed assets	-	(8.392,01)
Intangible assets related expenses	**(6.683.244,44)**	**(4.543.293,94)**
Premises fitting-out & projects	(5.379.627,03)	(5.479.655,76)
Energy consumption	(15.785.880,42)	(3.234.138,57)
Building security & surveillance	(16.305.905,61)	(16.416.694,50)
Insurance	(560.969,52)	(558.341,82)
Other expenditure	(550.477,22)	(404.836,73)
Land and buildings expenses with 3rd party	**(38.582.859,80)**	**(26.093.667,38)**
Total	**(77.602.310,89)**	**(59.041.608,11)**

4.3.3.3. *Other expenses*

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

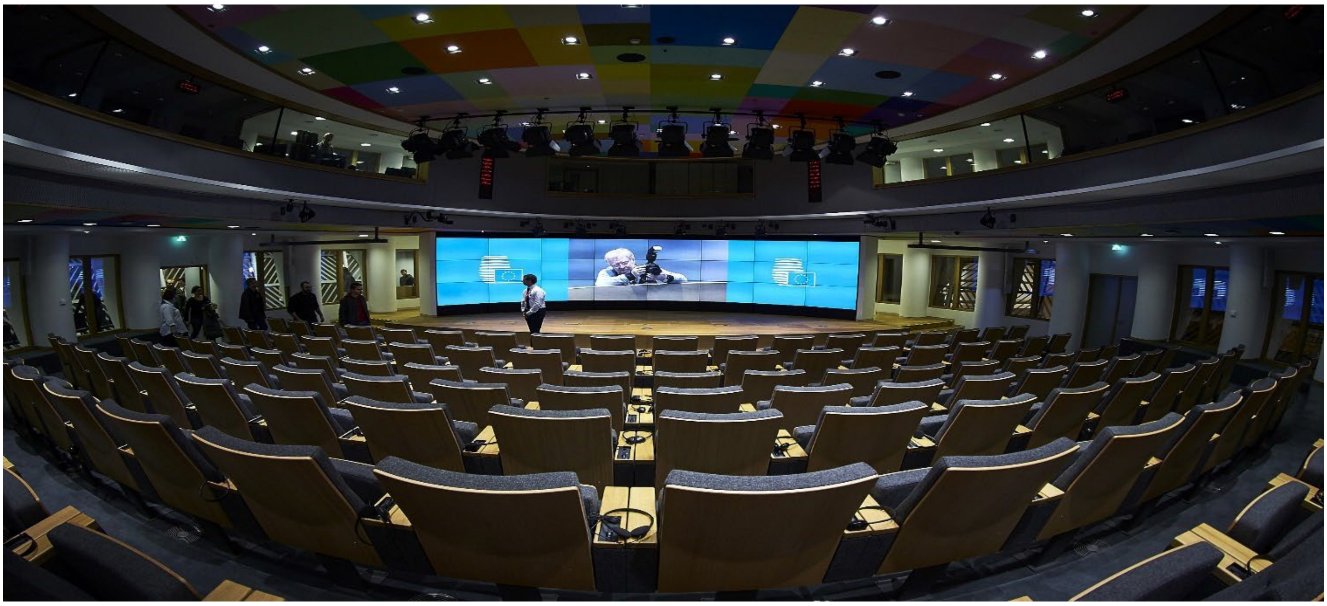
Delegates travel expenses were paid in advance in 2022. Unspent amounts to be recovered are shown on the Balance Sheet.

Other expenses from consolidated entities relate to costs for interpretation services and official publications.

All **other expenses** are shown, by type of expenditure, below:

Other expenses - 3rd party & consolidated entities	2022	2021
	EUR	EUR
Missions	*(4.355.692,94)*	*(1.999.858,36)*
IT expenses	*(39.106.615,46)*	*(39.194.843,96)*
Delegations travel expenses	*(11.833.222,00)*	*(4.093.694,00)*
Cleaning & maintenance	*(17.712.943,78)*	*(15.213.696,96)*
Costs related to meetings	*(6.665.765,04)*	*(2.711.087,18)*
Furniture & technical equipment	*(3.100.251,18)*	*(3.316.496,18)*
Office expenses	*(323.391,15)*	*(303.492,20)*
Representation expenses	*(132.746,91)*	*(104.838,53)*
Information and outreach	*(7.450.165,35)*	*(7.203.956,14)*
Publications	*(217.730,34)*	*(259.987,97)*
Legal expenses	*(384.588,44)*	*(258.746,10)*
Other expenditure	*(9.391.794,21)*	*(8.690.268,95)*
Interpretation	*(64.692.499,48)*	*(24.579.395,73)*
Total	**(165.367.406,28)**	**(107.930.362,26)**

Total Research and Development costs during 2022 amounted to EUR 7,3m (2021 - EUR 3,7m). Research costs were primarily associated with development of a corporate document management system.



4.4. OFF BALANCE INFORMATION

4.4.1. Contingent assets

	2022 EUR	2021 EUR
Suppliers guarantees received	*1.849.888,90*	*2.994.161,90*
Total	**1.849.888,90**	**2.994.161,90**

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

4.4.2. Contingent liabilities

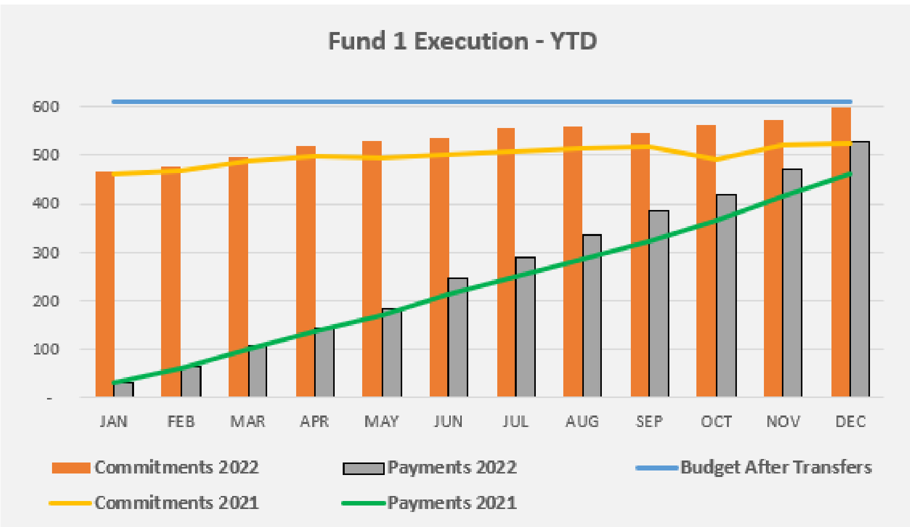
At 31 December 2022 there are no contingent liabilities for legal cases (2021: EUR nill).

4.5. OTHER SIGNIFICANT DISCLOSURES

	2022 EUR	2021 EUR
Legal commitments (for which budget commitments have not yet been made	*(8.567.938,38)*	*(16.025.864,88)*
Operating lease commitments in coming year	*(2.269.163,62)*	*(2.537.179,85)*
Legal commitments for which budget commitments were made but which have not yet been executed (RAL)	*(47.280.167,03)*	*(35.187.644,67)*
Total	**(58.117.269,03)**	**(53.750.689,40)**

Legal commitments for which budget commitments were made but which have not yet been executed (**RAL**) have increased in line with the overall increase in budget execution.

Execution of current year budget appropriations was 97,9% in 2022.



4.5.1. Operating leases

	2022	< 1 yr 2023	1 - 5 yrs 2024-2028	> 5 yrs 2029->	Total 2023 ->
	EUR	EUR	EUR	EUR	EUR
Vehicles	*490.356,06*	*495.627,36*	*613.628,17*	-	*1.109.255,53*
Buildings	*261.984,19*	*261.984,19*	*897.923,90*	-	*1.159.908,09*
Total	**752.340,25**	**757.611,55**	**1.511.552,07**	**-**	**2.269.163,62**

At 31 December 2022, 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-Heembeek warehouse.

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

4.5.2. Financial risk management

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

4.5.2.1. Credit risk

31.12.2022	Loans* in Stage 1	Loans* in Stage 2	Loans* in Stage 3	Cash and Cash equivalent
	EUR	EUR	EUR	EUR
*Counterparties **with** external credit rating:*	-	-	-	*9.288.120,76*
Prime and high grade	-	-	-	*9.288.120,76*

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

31.12.2022	Not past due	Past due 0-30 days	Past due 31-90 days	Past due 91 days - 1 year	Past due > 1year	Total
	EUR	EUR	EUR	EUR	EUR	EUR
Receivables gross carrying amount	*3.615.017,97*				*1.523,23*	*3.616.541,20*
Impairment (-)	-	-	-	-	-	-
Net receivables	**3.615.017,97**	**-**	**-**	**-**	**1.523,23**	**3.616.541,20**

4.5.2.2. Currency risk

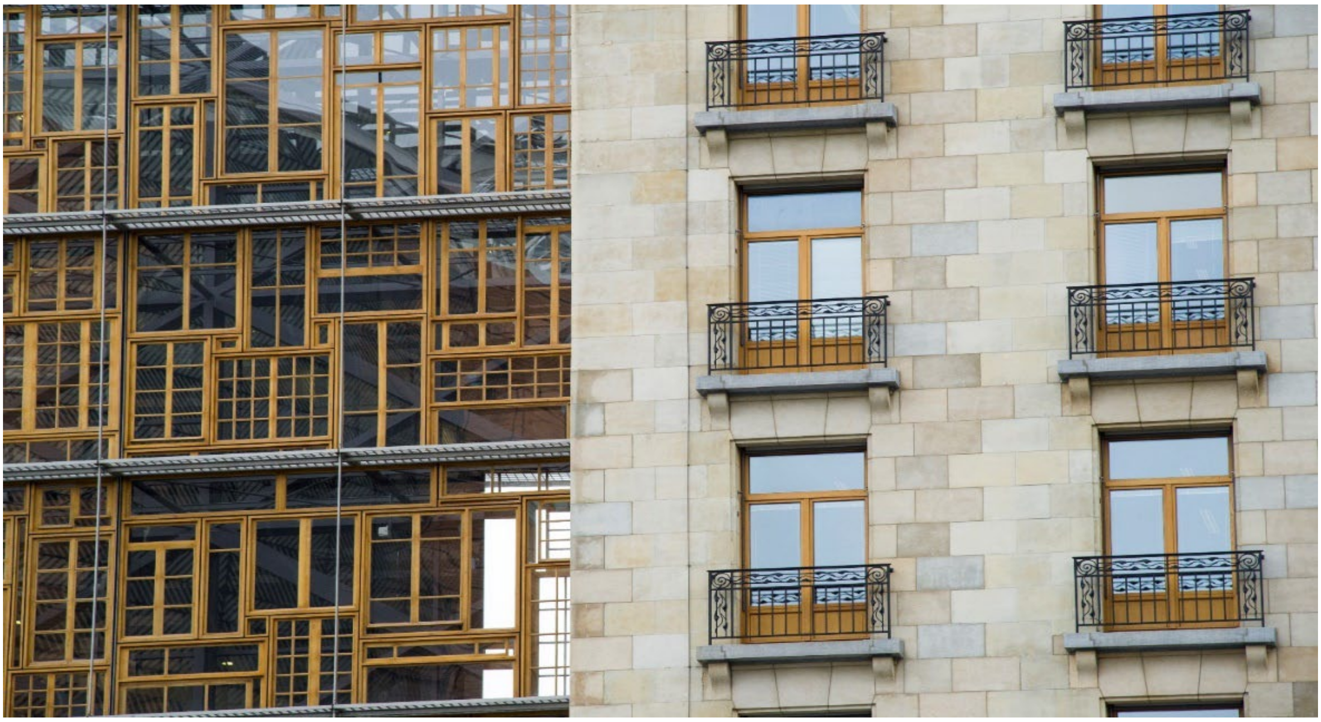
At 31 December 2022 the ending balances of financial assets and financial liabilities did not include any material amounts quoted in currencies other than euro. The Council is thus not exposed to any significant currency risk.

4.5.2.3. Liquidity risk

Maturity analysis of non-derivative financial liabilities by remaining contractual maturity

31.12.2022	< 1 year	1—5 years	> 5years	Total
	EUR	**EUR**	**EUR**	**EUR**
Financial liabilities	*290.756,75*	*1.238.473,24*	*8.984.057,21*	***10.513.287,20***
Accounts payable	*11.139.620,42*	-	-	***11.139.620,42***
TOTAL	**11.430.377,17**	**1.238 473,24**	**8.984.057,21**	**21.652.907,62**

The liabilities presented in the table above are stated at undiscounted contractual cashflows. The carrying amount equals to the total amount. At 31.12.2022 the Council did not have any derivative financial liabilities nor financial guarantees that could be called.



4.5.3. Related party disclosures

4.5.3.1. 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.

4.5.3.2. 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*

4.5.4. Events after the Balance Sheet date

At the date of signature of these accounts, no 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.

5. RECONCILIATION BETWEEN ECONOMIC AND BUDGETARY RESULT

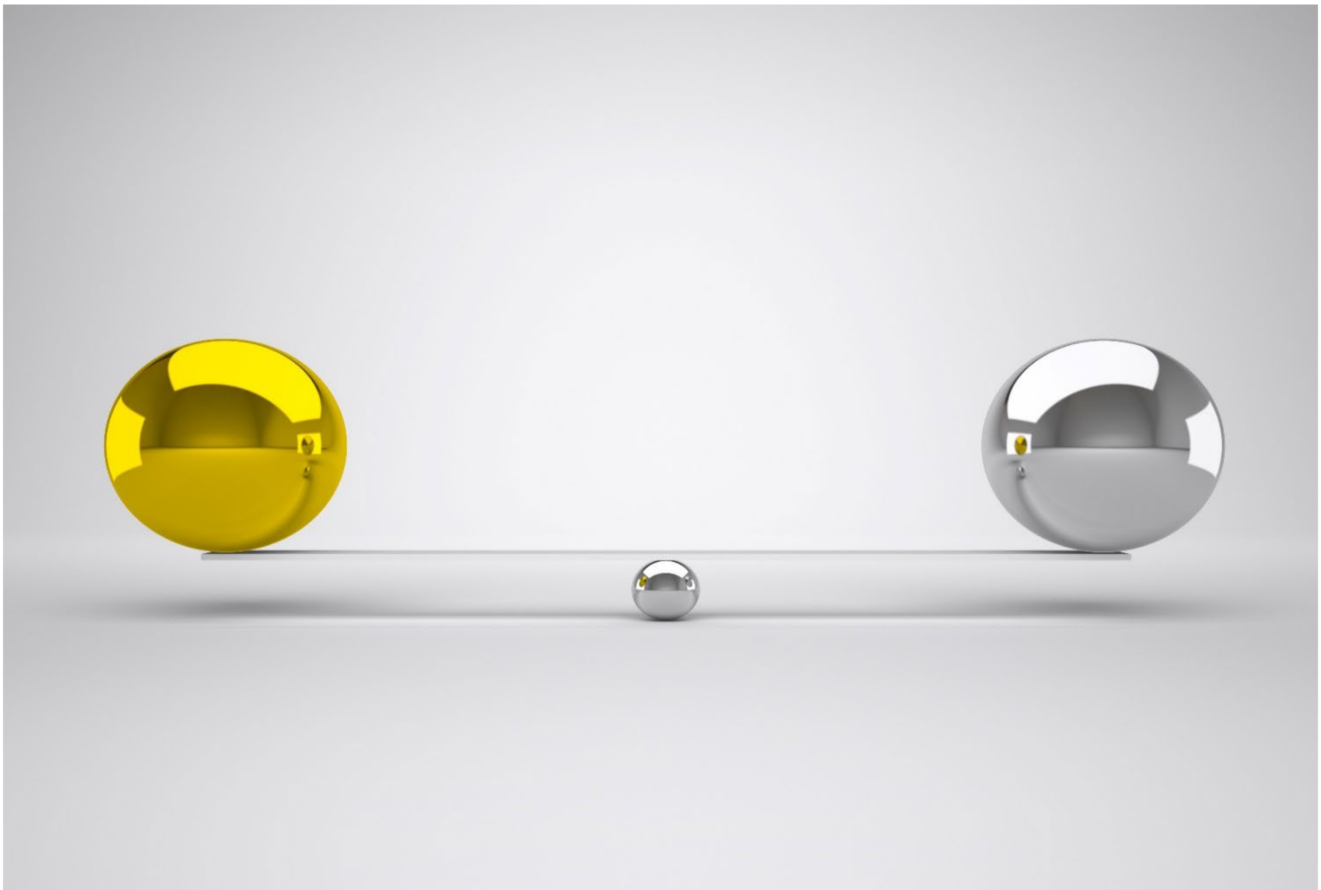
Under the Financial Regulation (FR) applicable to the general budget of the European Union, the accounting system consists of general accounts and budgetary accounts, presented and kept in euros, each following different principles. Furthermore, the annual accounts of the EU comprise two main elements: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

	EUR
Economic result 2022	**(21.478.950,20)**
Adjustment for accrual items **(items not in the budgetary result but included in the economic result)**	
Adjustments for accrual cut-off (reversal 31.12.2021)	*(1.437.990,26)*
Adjustments for accrual cut-off (cut-off 31.12.2022)	*(16.912.524,89)*
Funds received from the Commission booked in the statement of financial performance	*(533.000.000,00)*
Unpaid invoices at year end but booked in charges (class 6)	*17.539.198,33*
Depreciation of intangible and tangible fixed assets	*38.976.003,07*
Provisions	*(346.825,16)*
Value reductions	*(32.449,24)*
Recovery orders issued in 2022 in class 7 and not yet cashed	*(2.218.257,44)*
Prefinancing given in previous year and cleared in the year	*2.709.440,09*
Payments made from carry over of payment appropriations	*53.641.786,35*
Exchange rate differences	*26.659,61*
Adjustment for budgetary items **(items included in the budgetary result but not in the economic result)**	
Asset acquisitions (less unpaid amounts)	*(3.855.429,78)*
New prefinancing paid in the year 2022 and open as at 31.12.2022	*(3.224.140,55)*
Budgetary recovery orders issued before 2022 and cashed in the year	*1.482.223,67*
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	*(283.582,13)*
Payment appropriations carried over to 2023	*(77.387.772,30)*
Cancellation of unused carried over payment appropriations from previous year	*8.369.292,08*
Adjustment for carry-over from the previous year of appropriations available at 31.12.21 arising from assigned revenue	*11.490.235,15*
Payments for stocks of leave and supplementary hours	*(21.912,65)*
Budgetary result 2022	**(525.964.996,25)**

The **budgetary result** 2022 is calculated as follows:

	EUR
Recovered revenues 2022	*92.586.991,65*
Recovered revenues 2022 accrued before 2022	*1.461.719,30*
Commitments 2022 (payments and carry-overs)	*(598.590.564,27)*
Cancelled appropriations carried over from 2021	*8.369.292,08*
Appropriations from assigned revenues 2022	*(29.943.111,13)*
Cancelled appropriations assigned revenues carried over from 2021	*150.676,12*
Budgetary result 2022	**(525.964.996,25)**



6. SUMMARY BUDGET REPORTS FOR 2022

6.1. USE OF THE APPROPRIATIONS OF THE YEAR 2022

	Budget line	Initial Appropriations 2022	Transfers/ Amendments 2022	Final Appropriations 2022	Commitments 2022	Payments 2022	Carry Over by Right to 2023	Carry Over by Decision to 2023	Cancelled Appropriations
		1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
1000	Basic salary	375,000.00		375,000.00	366,947.88	366,947.88			8,052.12
1001	Entitlements related to the post held	76,500.00		76,500.00	74,927.58	74,927.58			1,572.42
1002	Entitlements related to the personal circumstances	30,000.00		30,000.00	24,593.22	24,593.22			5,406.78
1003	Social security cover	17,000.00		17,000.00	13,970.22	13,970.22			3,029.78
1004	Other managements expenditure	1,276,000.00	500,000.00	1,776,000.00	1,757,639.36	1,296,699.78	460,939.58		18,360.64
100	**Remuneration and other entitlements**	**1,774,500.00**	**500,000.00**	**2,274,500.00**	**2,238,078.26**	**1,777,138.68**	**460,939.58**		**36,421.74**
1010	Transitory allowance	210,000.00	-210,000.00						
101	**Termination of service**	**210,000.00**	**-210,000.00**						
Total Chapter 10 - Members of the Institution		**1,984,500.00**	**290,000.00**	**2,274,500.00**	**2,238,078.26**	**1,777,138.68**	**460,939.58**		**36,421.74**
1100	Basic salaries	265,970,746.00	8,049,500.00	274,020,246.00	273,821,557.61	273,821,557.61			198,688.39
1101	Entitlements under the Staff Regulations related to the post held	1,772,000.00	-249,000.00	1,523,000.00	1,405,910.22	1,405,910.22			117,089.78
1102	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	66,778,000.00	2,360,450.00	69,138,450.00	68,935,317.42	68,935,317.42			203,132.58
1103	Social security cover	10,947,000.00	337,050.00	11,284,050.00	11,095,754.52	11,095,754.52			188,295.48
1104	Salary weightings	151,000.00	-66,000.00	85,000.00	68,249.86	68,249.86			16,750.14
1105	Overtime	1,285,000.00	-205,000.00	1,080,000.00	967,361.62	967,361.62			112,638.38
1106	Entitlements under the Staff Regulations related to entering the service, transfer and leaving the service	1,895,000.00	365,000.00	2,260,000.00	2,260,000.00	1,789,203.10	470,796.90		
1107	Adjustment of the remuneration	4,026,000.00	-4,026,000.00						
110	**Remuneration and other entitlements**	**352,824,746.00**	**6,566,000.00**	**359,390,746.00**	**358,554,151.25**	**358,083,354.35**	**470,796.90**		**836,594.75**
1110	Allowances in the event of retirement in the interest of the service	2,013,000.00		2,013,000.00	1,921,471.11	1,921,471.11			91,528.89
111	**Termination of service**	**2,013,000.00**		**2,013,000.00**	**1,921,471.11**	**1,921,471.11**			**91,528.89**
Total Chapter 11 - Officials and temporary staff		**354,837,746.00**	**6,566,000.00**	**361,403,746.00**	**360,475,622.36**	**360,004,825.46**	**470,796.90**		**928,123.64**
1200	Other staff	11,842,000.00	-262,000.00	11,580,000.00	11,372,215.16	11,368,957.60	3,257.56		207,784.84
1201	National experts on secondment	1,281,000.00	-218,000.00	1,063,000.00	1,052,986.07	1,052,986.07			10,013.93
1202	Traineeships	797,000.00	-12,500.00	784,500.00	754,530.57	732,124.57	22,406.00		29,969.43
1203	External services	347,000.00	-37,000.00	310,000.00	226,724.41	185,181.86	41,542.55		83,275.59
1204	Supplementary services for the translation service	250,000.00	-40,000.00	210,000.00	159,722.87	128,114.90	31,607.97		50,277.13
1207	Annual adjustment of the remuneration	145,000.00	-120,000.00	25,000.00					25,000.00

Budget line		Initial Appropriations 2022	Transfers/ Amendments 2022	Final Appropriations 2022	Commitments 2022	Payments 2022	Carry Over by Right to 2023	Carry Over by Decision to 2023	Cancelled Appropriations
		1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
120	**Other staff and external services**	**14,662,000.00**	**-689,500.00**	**13,972,500.00**	**13,566,179.08**	**13,467,365.00**	**98,814.08**		**406,320.92**
Total Chapter 12 - Other staff and external services		**14,662,000.00**	**-689,500.00**	**13,972,500.00**	**13,566,179.08**	**13,467,365.00**	**98,814.08**		**406,320.92**
1300	Miscellaneous expenditure on recruitment	158,000.00	-25,000.00	133,000.00	103,907.25	46,967.25	56,940.00		29,092.75
1301	Further training	2,561,000.00	-250,000.00	2,311,000.00	2,158,055.08	1,561,099.20	596,955.88		152,944.92
130	**Expenditure relating to staff management**	**2,719,000.00**	**-275,000.00**	**2,444,000.00**	**2,261,962.33**	**1,608,066.45**	**653,895.88**		**182,037.67**
1310	Special assistance grants	25,000.00		25,000.00	10,795.17	10,795.17			14,204.83
1311	Social contacts between members of staff	131,000.00	-82,000.00	49,000.00	49,000.00	17,377.34	31,622.66		
1312	Supplementary aid for the disables	250,000.00	-4,000.00	246,000.00	190,595.50	150,095.50	40,500.00		55,404.50
1313	Other welfare expenditure	72,000.00	-35,000.00	37,000.00	36,600.00	12,927.90	23,672.10		400.00
131	**Measures to assist institution's staff**	**478,000.00**	**-121,000.00**	**357,000.00**	**286,990.67**	**191,195.91**	**95,794.76**		**70,009.33**
1320	Medical service	464,000.00		464,000.00	380,202.66	251,361.79	128,840.87		83,797.34
1322	Crèches and childcare facilities	2,775,000.00		2,775,000.00	2,775,000.00	2,575,166.66	199,833.34		
1323	Interinstitutional cooperation in the field of personnel management	1,055,000.00	-74,000.00	981,000.00	875,773.25	875,773.25			105,226.75
132	**Activities relating to all persons working with the institution**	**4,294,000.00**	**-74,000.00**	**4,220,000.00**	**4,030,975.91**	**3,702,301.70**	**328,674.21**		**189,024.09**
1331	Mission expenses of the Council Secretariat	3,240,000.00	-300,000.00	2,940,000.00	2,694,846.64	2,319,801.31	375,045.33		245,153.36
1332	Travel expenses of staff related to the European Council	1,500,000.00	300,000.00	1,800,000.00	1,800,000.00	1,632,267.59	167,732.41		
133	**Missions**	**4,740,000.00**		**4,740,000.00**	**4,494,846.64**	**3,952,068.90**	**542,777.74**		**245,153.36**
Total Chapter 13 - Other expenditure relating to persons working with the institution		**12,231,000.00**	**-470,000.00**	**11,761,000.00**	**11,074,775.55**	**9,453,632.96**	**1,621,142.59**		**686,224.45**
TOTAL TITLE 1 - Persons working with the institution		**383,715,246.00**	**5,696,500.00**	**389,411,746.00**	**387,354,655.25**	**384,702,962.10**	**2,651,693.15**		**2,057,090.75**
2000	Rent	457,000.00	-199,733.80	257,266.20	257,266.20	257,266.20			
2003	Fitting-out and installation work	10,351,000.00	-1,224,266.20	9,126,733.80	9,008,387.52	2,720,917.34	6,287,470.18		118,346.28
2004	Work to make premises secure	2,107,000.00	868,000.00	2,975,000.00	2,970,526.83	374,400.36	2,596,126.47		4,473.17
2005	Expenditure preliminary to the acquisition, construction and fitting-out of buildings	835,700.00	-512,000.00	323,700.00	309,492.02	143,825.43	165,666.59		14,207.98
200	**Buildings**	**13,750,700.00**	**-1,068,000.00**	**12,682,700.00**	**12,545,672.57**	**3,496,409.33**	**9,049,263.24**		**137,027.43**
2010	Cleaning and maintenance	18,335,000.00	300,000.00	18,635,000.00	18,369,904.10	14,773,871.26	3,596,032.84		265,095.90
2011	Water, gas, electricity and heating	5,492,000.00	10,442,500.00	15,934,500.00	15,845,002.06	11,233,087.79	4,611,914.27		89,497.94
2012	Buildings security and surveillance	18,757,860.00	-975,000.00	17,782,860.00	17,184,995.95	15,216,142.13	1,968,853.82		597,864.05
2013	Insurance	610,000.00	32,000.00	642,000.00	587,383.28	527,304.10	60,079.18		54,616.72
2014	Other expenditure relating to buildings	582,000.00		582,000.00	442,276.86	189,179.58	253,097.28		139,723.14
201	**Costs relating to buildings**	**43,776,860.00**	**9,799,500.00**	**53,576,360.00**	**52,429,562.25**	**41,939,584.86**	**10,489,977.39**		**1,146,797.75**
Total Chapter 20 - Buildings and associated costs		**57,527,560.00**	**8,731,500.00**	**66,259,060.00**	**64,975,234.82**	**45,435,994.19**	**19,539,240.63**		**1,283,825.18**

	Budget line	Initial Appropriations 2022	Transfers/ Amendments 2022	Final Appropriations 2022	Commitments 2022	Payments 2022	Carry Over by Right to 2023	Carry Over by Decision to 2023	Cancelled Appropriations
		1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
2100	Acquisition of equipment and software	12,285,717.00	4,347,535.90	16,633,252.90	16,630,807.19	6,938,314.66	9,692,492.53		2,445.71
2101	Outside assistance for the operation and development of computer systems	27,509,685.00	2,085,282.85	29,594,967.85	29,594,965.51	13,516,445.51	16,078,520.00		2.34
2102	Servicing and maintenance of equipment and software	6,964,598.00	10,876.66	6,975,474.66	6,975,474.63	5,449,153.89	1,526,320.74		0.03
2103	Telecommunications	1,355,000.00	361,304.59	1,716,304.59	1,716,304.59	1,192,152.71	524,151.88		
210	**Computer systems and telecommunications**	**48,115,000.00**	**6,805,000.00**	**54,920,000.00**	**54,917,551.92**	**27,096,066.77**	**27,821,485.15**		**2,448.08**
2111	Purchase and replacement of furniture	915,000.00	52,956.00	967,956.00	967,952.29	489,706.22	478,246.07		3.71
2112	Rental, servicing, maintenance and repair of furniture	66,000.00	-52,956.00	13,044.00	13,043.20	493.10	12,550.10		0.80
211	**Furniture**	**981,000.00**		**981,000.00**	**980,995.49**	**490,199.32**	**490,796.17**		**4.51**
2120	Purchase and replacement of technical equipment and installation	3,769,000.00	-1,459,277.25	2,309,722.75	2,291,799.62	1,359,330.23	932,469.39		17,923.13
2121	Outside assistance for the operation and development of technical equipment and installations	100,000.00	-25,000.00	75,000.00	73,537.00	32,512.50	41,024.50		1,463.00
2122	Rental, servicing, maintenance and repair of technical equipment and installations	3,022,000.00	-2,000,039.75	1,021,960.25	958,421.98	740,811.59	217,610.39		63,538.27
212	**Technical equipment and installation**	**6,891,000.00**	**-3,484,317.00**	**3,406,683.00**	**3,323,758.60**	**2,132,654.32**	**1,191,104.28**		**82,924.40**
2132	Cost of renting, maintenance and repair of service cars	2,030,000.00		2,030,000.00	1,994,543.94	1,392,692.89	601,851.05		35,456.06
2133	Mobility plan	520,000.00		520,000.00	518,703.57	518,703.57			1,296.43
213	**Transport**	**2,550,000.00**		**2,550,000.00**	**2,513,247.51**	**1,911,396.46**	**601,851.05**		**36,752.49**
Total Chapter 21 - Computer system, equipment and furniture		**58,537,000.00**	**3,320,683.00**	**61,857,683.00**	**61,735,553.52**	**31,630,316.87**	**30,105,236.65**		**122,129.48**
2200	Travel expenses of delegations	15,505,000.00	-9,925,800.00	5,579,200.00	5,579,200.00	5,579,200.00			
2201	Miscellaneous travel expenses	550,000.00	-154,000.00	396,000.00	267,673.22	212,923.22	54,750.00		128,326.78
2202	Interpreting costs	80,000,000.00	-11,096,883.00	68,903,117.00	61,391,388.50	41,565,195.41	19,826,193.09		7,511,728.50
2203	Representation expenses	180,000.00	10,000.00	190,000.00	142,772.26	100,162.51	42,609.75		47,227.74
2204	Miscellaneous expenditure on internal meetings	4,635,000.00	310,000.00	4,945,000.00	4,241,652.94	3,517,171.43	724,481.51		703,347.06
2205	Organisation of conferences, congresses and meetings	1,125,000.00	2,600,000.00	3,725,000.00	2,920,536.75	1,657,306.33	1,263,230.42		804,463.25
220	**Meetings and conferences**	**101,995,000.00**	**-18,256,683.00**	**83,738,317.00**	**74,543,223.67**	**52,631,958.90**	**21,911,264.77**		**9,195,093.33**
2210	Documentation and library expenditure	2,825,000.00	-64,000.00	2,761,000.00	2,760,606.34	1,749,172.76	1,011,433.58		393.66
2212	General publications	308,000.00	37,000.00	345,000.00	345,000.00	284,403.07	60,596.93		
2213	Information and public events	5,158,250.00	27,000.00	5,185,250.00	5,185,216.94	4,081,302.10	1,103,914.84		33.06
221	**Information**	**8,291,250.00**		**8,291,250.00**	**8,290,823.28**	**6,114,877.93**	**2,175,945.35**		**426.72**
2230	Office supplies	374,000.00	131,500.00	505,500.00	503,675.54	299,296.91	204,378.63		1,824.46
2231	Postal charges	50,000.00		50,000.00	50,000.00	10,892.21	39,107.79		
2232	Expenditure on studies, surveys and consultation	45,000.00	-30,000.00	15,000.00	15,000.00	15,000.00			
2234	Removals	33,000.00		33,000.00	30,478.20	24,484.96	5,993.24		2,521.80
2235	Financial charges	20,000.00	-12,000.00	8,000.00	8,000.00	4,757.47	3,242.53		
2236	Legal expenses and costs, damages and compensation	600,000.00	450,000.00	1,050,000.00	850,000.00	113,727.56	736,272.44		200,000.00

Budget line	Initial Appropriations 2022	Transfers/ Amendments 2022	Final Appropriations 2022	Commitments 2022	Payments 2022	Carry Over by Right to 2023	Carry Over by Decision to 2023	Cancelled Appropriations
	1	2	3	4	5	6	7	8 = 3 - 5 - 6 - 7
2237 Other operating expenditure	285,500.00	-31,500.00	254,000.00	233,919.99	218,522.87	15,397.12		20,080.01
223 Miscellaneous expenses	**1,407,500.00**	**508,000.00**	**1,915,500.00**	**1,691,073.73**	**686,681.98**	**1,004,391.75**		**224,426.27**
Total Chapter 22 - Operating expenditure	**111,693,750.00**	**-17,748,683.00**	**93,945,067.00**	**84,525,120.68**	**59,433,518.81**	**25,091,601.87**		**9,419,946.32**
TOTAL TITLE 2 - Buildings, equipment and operating expenditure	**227,758,310.00**	**-5,696,500.00**	**222,061,810.00**	**211,235,909.02**	**136,499,829.87**	**74,736,079.15**		**10,825,900.98**
TOTAL BUDGET	**611,473,556.00**		**611,473,556.00**	**598,590,564.27**	**521,202,791.97**	**77,387,772.30**		**12,882,991.73**

7. REPORT ON RECOVERY ORDER WAIVERS

During 2022, no (nill) recovery orders were waived by the Council of the European Union and European Council.

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This publication has been produced by the General Secretariat of the Council of the European Union (GSC).

It has been created using a template designed by vis.net, the GSC's internal network of visual communication practitioners.

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