



C/2024/4996

19.8.2024

FINANCIAL ACTIVITY REPORT 2023

Section II – European Council and Council

(C/2024/4996)

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I. INTRODUCTION

Drawn up in accordance with Article 249 of the Financial Regulation⁽¹⁾, this document constitutes a report on the budgetary and financial management of Section II of the EU budget (European Council and Council) for the 2023 financial year.

The report is based on the provisional accounts for 2023, the findings of the annual activity reports of the Council's authorising officers and information on budget implementation from the Council's financial system.

Chapter II of this report presents a summary of the framework established for the 2023 financial year. An overview of the implementation of the budget appropriations available in 2023 is given in Chapter III.

The implementation of the 2023 budget by budget line is presented in the Annex I.

II. OBJECTIVES AND BUDGET FOR THE 2023 FINANCIAL YEAR

A. Main financial objectives

The main financial objectives of the General Secretariat of the Council (GSC) for 2023 were to:

- ensure ongoing decision-making in the European Council and the Council;
- ensure continuous support for the European Council and the Council through the effective and efficient use of financial resources, particularly in view of the persistent pressure of inflation and the resulting price increases due to contract indexation;
- further proceed with the process of administrative digital modernisation with the objective of enhancing the quality of the GSC's organisation and the appropriate use of resources.

B. Establishment of the budget for the European Council and Council in 2023

I) General approach

When establishing the 2023 budget proposal for the European Council and Council (EC/C), the GSC calculated the budget for salary-related expenditure according to the guidance provided by the European Commission, including the revision of salary update parameters in the autumn of 2022 due to inflation.

Regarding non-salary related expenditure, the general objective was to not exceed, in nominal terms, the overall level of the 2022 budget by more than 2 %. Increases in areas of spending related to statutory or contractual obligations, or in areas considered essential for the functioning of the GSC, were offset by efficiency gains and by prioritising and reprogramming projects.

As regards staffing, the GSC continued to streamline the organisation by implementing the following actions:

- transforming 5 AST posts into 5 AD posts and 10 AST posts into 10 SC posts as part of the continuation of the administrative modernisation, with a budget-neutral effect;
- adapting the flat-rate reduction to - 2,5 %, reflecting a more efficient organisation of the way in which vacant posts are filled.

II) 2023 Budget

The budget authority established the overall 2023 EC/C budget at EUR 647,9 million. This represents an increase of EUR 36,4 million (+6 %) compared to 2022.

⁽¹⁾ Regulation (EU, Euratom) No 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 (OJ L 193, 30.07.2018, p. 1).

The establishment plan for 2023 for the EC/C remained stable, with the number of posts fixed at 3 029.

Table 1 gives an overview of the 2023 budget by category.

Table 1

EC/C budget for 2023 compared to 2022 (by category, EUR)

| Category | Budget 2022 | Budget 2023 | Change 2023/2022 |
|------------------------------------|--------------------|--------------------|------------------|
| | 1 | 2 | 3=2/1 |
| Establishment plan | 354 837 746 | 386 034 757 | 8,8 % |
| Other staff expenditure | 28 877 500 | 30 069 000 | 4,1 % |
| Buildings (excluding acquisitions) | 57 527 560 | 59 203 000 | 2,9 % |
| Computer systems | 48 115 000 | 52 823 000 | 9,8 % |
| Furniture | 981 000 | 1 051 000 | 7,1 % |
| Technical equipment | 6 891 000 | 3 577 000 | - 48,1 % |
| Transport | 2 550 000 | 2 080 000 | - 18,4 % |
| Delegations' travel expenses | 15 505 000 | 15 505 000 | 0,0 % |
| Interpreting costs | 80 000 000 | 80 000 000 | 0,0 % |
| Meetings and conferences | 6 490 000 | 7 090 000 | 9,2 % |
| Information | 8 291 250 | 9 104 000 | 9,8 % |
| Miscellaneous | 1 407 500 | 1 372 000 | - 2,5 % |
| Reserve | | | |
| Total (excl. acquisition) | 611 473 556 | 647 908 757 | 6,0 % |
| Acquisition of immovable property | | | |
| Grand total | 611 473 556 | 647 908 757 | 6,0 % |

III) 2023 Budget and Heading 7 of the Multiannual Financial Framework of the EU Budget

Table 2 gives an overview of the evolution of the EC/C budget in 2019-2023. The EC/C share under Heading 7 (formerly Heading 5) of the multiannual financial framework decreased over that period from 5,9 % in 2019 to 5,7 % in 2023.

Table 2

Evolution of Section II of the EU budget (European Council and Council) under Heading 7 (formerly Heading 5) of the Multiannual Financial Framework in 2019-2023

| (Amounts at current prices) | 2019 | | 2020 | | 2021 | | 2022 | | 2023 | |
|--------------------------------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|
| | M€ | change | M€ | change | M€ | change | M€ | change | M€ | change |
| Heading 7 | 9 945 | 2,9 % | 10 222 | 2,8 % | 10 443 | 2,2 % | 10 620 | 1,7 % | 11 311 | 6,5 % |
| EC/C | 582 | 1,6 % | 591 | 1,5 % | 594 | 0,6 % | 611 | 2,9 % | 648 | 6,0 % |
| EC/C share in Heading 7 | 5,9 % | | 5,8 % | | 5,7 % | | 5,8 % | | 5,7 % | |

III. GLOBAL OVERVIEW OF BUDGET IMPLEMENTATION IN 2023

A. Activities and objectives of the European Council and Council in 2023

In the financial activity report, the GSC provides information on its core activities which are relevant from a financial point of view and describes the functioning of the European Council and Council over the financial year. The report also highlights the principal achievements of the year.

1) Meetings

Table 3 gives an overview of the evolution of the number of meetings organised by the GSC for the European Council and the Council between 2019 and 2023.

Table 3
Evolution of the number of meetings, 2019-2023

| | 2019 | 2020 | | | 2021 | | | 2022 | | | 2023 | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | Physical | VTC / Hybrid | TOTAL | Physical | VTC / Hybrid | TOTAL | Physical | VTC / Hybrid | TOTAL | Physical | VTC / Hybrid | TOTAL |
| Summits | 17 | 7 | 18 | 25 | 14 | 7 | 21 | 15 | 1 | 16 | 10 | 1 | 11 |
| Councils | 80 | 35 | 86 | 121 | 79 | 38 | 117 | 102 | 7 | 109 | 94 | 3 | 97 |
| Coreper | 124 | 152 | | 152 | 123 | | 123 | 158 | | 158 | 156 | | 156 |
| Coreper art. 50 | 28 | 3 | | 3 | | | | | | | | | |
| Working groups | 3 706 | 1 387 | 1 233 | 2 620 | 1 237 | 2 793 | 4 030 | 3 468 | 663 | 4 131 | 3 902 | 263 | 4 165 |
| Ad hoc Working group art. 50 | 28 | | | | | | | | | | | | |
| European Political Community (EPC) | | | | | | | | 1 | | | | | |
| Total | 3 983 | 1 584 | 1 337 | 2 921 | 1 453 | 2 838 | 4 291 | 3 744 | 671 | 4 415 | 4 162 | 267 | 4 429 |

In 2023, the core activities of the European Council and Council intensified further, with the total number of meetings organised over 11 % higher than the number held during the pre-pandemic year 2019. Physical meetings increased by 11 % compared to 2022, while the number of meetings held by videoconference or in hybrid mode decreased substantially, by more than 60 %.

Two multilateral summits took place in 2023:

- From 17 to 18 July 2023, the third EU-CELAC Summit took place in Brussels under the heading: 'Renewing the bi-regional partnership to strengthen peace and sustainable development'. Eight years after the last meeting in 2015, the summit brought together leaders of 60 countries from the EU and the Community of Latin American and Caribbean States (CELAC). It provided an opportunity to establish a renewed political partnership between the two regions and to create a more structured framework for political cooperation at bi-regional level, with more regular summits and a bi-regional EU-CELAC Roadmap 2023-2025 to guide the work.
- One year after the 2022 summit in Tirana, EU and Western Balkans leaders met on 13 December 2023 in Brussels for their fourth annual summit. The summit provided an opportunity to reconfirm the key importance of the strategic partnership between the EU and the Western Balkans and to reaffirm the EU membership prospects for the Western Balkans, as well as the need for the partners' sustained and irreversible achievements in terms of reform, underpinned by EU values and principles.

In addition, on 14-15 June 2023 the European Union chaired the seventh Brussels Conference on ‘Supporting the future of Syria and the region’. The high-level ministerial segment of the conference on 15 June gathered together representatives of 57 countries, including EU member states, and over 30 international organisations, including the United Nations, in addition to the EU institutions. The conference was the main pledging event for Syria and the region in 2023 and succeeded in mobilising substantial aid for Syrians through international pledges for 2023 and beyond.

II) *Legislative activities*

Another quantitative indicator of activities is the number of legal acts published in the Official Journal (OJ) (Table 4). In 2023, 1 545 legal acts were published in the OJ. The publication of legal acts in the OJ is the final step in the legislative process.

Table 4

Evolution of the number of legal acts in 2019-2023

| | 2019 | 2020 | 2021 | 2022 | 2023 |
|-----------------------------------|-------|-------|-------|-------|-------|
| Legal acts published in OJ | 1 326 | 1 328 | 1 340 | 1 517 | 1 545 |

The various measures - including the sanctions regime - put in place due to the continuing Russian war of aggression against Ukraine, as well as the intense legislative activity in view of the imminent end of the five-year legislative cycle in 2024, explain the increase in the number of legal acts published compared to previous years.

III) *Administrative modernisation*

In 2023, the GSC continued to improve the quality and efficiency of its internal organisation and to pursue its goal of digital transformation, in line with the GSC Digital Strategy priorities for 2022-2025:

- Several IT tools were implemented or improved further in order to modernise and digitalise key business processes related to Council decision-making. These include, among others, improvements to eConsilium and the Translation Management System (TMS), as well as the activation of the Quality of Legislation Management System (QLMS). Multifactor authentication was introduced for all users (GSC staff and delegates) wishing to access the Delegates Portal. The latter change aims to increase data security and help prevent data leaks due to unauthorised account access.
- The Document and File Management Implementation (DFMI) programme continued in 2023, working towards the deployment of the Records Management System (RMS) across the GSC based on HAN/ARES (the general internal register), including a project to deploy the new litigation database for the Legal Service. 2023 also saw the roll-out of the new GSC email archiving policy.
- In the field of staff policy, the fourth staff survey since 2018 was launched in 2023 as a useful tool for enhancing the organisation, identifying areas for improvement, and maintaining the GSC's status as an attractive workplace. All heads of sector who have a minimum of one year's experience in their current job were included in the 360° feedback exercise, designed to provide managers with the insights for their continuous professional development. In addition, Human Resources (HR) analytics and reporting was introduced at the GSC to support policy and decision-making, as well as more evidence-based daily management in the field of HR.
- In line with GSC environmental management policy, which ensures that actions and objectives are defined and implemented in different fields (energy, paper, mobility, waste, carbon footprint, etc.), a project to enlarge the area for electrical points had been launched and a payment system for charging electric vehicles was planned.

IV) *Achievement of objectives in 2023*

Achievement of the objectives established for the 2023 budget year may be summarised as follows:

— *Establishment plan*

On 1 January 2023, there were 2 917 occupied posts in the GSC. Following turnover during the year, on 31 December 2023 there were 2 951 occupied posts, representing a difference of 34 additional occupied posts in the EC/C Establishment Plan.

NB: Occupied posts also include posts occupied by non-remunerated staff who occupy a post, in line with the definition laid down in the Staff Regulations.

— *Financial management*

To ensure the efficient use of its budget, in 2023 the GSC continued to improve further its financial management processes:

- The integrated management planning exercise, which aims to provide a governance framework combining short-term, medium-term and long-term planning, was streamlined further by incorporating a human resources and skills element in an effort to adopt a holistic approach to evaluating performance and anticipating future needs.
- In terms of financial processes, significant progress was made towards the full digitalisation of the workflow with the introduction of electronic signatures for purchase orders and contracts, with between 30 and 40 % of purchase orders and contracts being signed electronically each month by the end of the year. The aim is to make the financial circuit fully paperless, from opening procurement procedures to paying invoices electronically.
- Based on input from authorising departments, a number of Task Forces were set up to come up with suggestions for improving and simplifying financial processes within the GSC. Their work is set to continue in 2024.
- The monthly financial dashboard, showing key performance indicators across GSC services, was further fine-tuned, and continued to support transparency, decision-making and improvement of performance across the GSC.
- A process of streamlining the Financial Helpline was launched in 2023 by integrating it into the IT Self-Service Portal, and that process will continue by enhancing the Helpline Team, which provides support to financial users in the GSC on a daily basis.

To make payments on time and avoid interest on late payments, the average delay in paying invoices in 2023 decreased significantly from 18 to 13 days, the maximum time limit being 30 calendar days in accordance with Directive 2011/7/EU of the European Parliament and of the Council ⁽²⁾.

— *Buildings policy*

The Council's buildings policy is stable. Since 2004, the Council's aim has been to accommodate all its activities and those of the European Council in Brussels in buildings which it owns, which are adapted to its needs, and which are located close to one another. This reorganisation was completed with the delivery of the Europa Building in June 2016.

The GSC is currently exploring new ways of working (NWOW), as recommended by the European Court of Auditors in its report entitled 'Office accommodation of EU institutions – Some good management practices but also various weaknesses' ⁽³⁾. A pilot project has been carried out in the Europa and Justus Lipsius buildings. The final evaluation report of the pilot project was approved in December 2023.

The GSC has also been assessing the impact of the digital transformation. The decisions that may be taken in this context could affect the GSC's buildings and its buildings policy.

The GSC is also examining various scenarios for the renovation of the Justus Lipsius building. This project is necessary in order to guarantee the proper functioning of the two institutions in the long term, to ensure a high level of environmental and, in particular, energy performance in view of the applicable regulations, and to provide an optimised, welcoming, stimulating and secure working environment.

In 2023, in order to face up to the steep rise in energy prices and reduce energy consumption, the general temperature in different parts of the buildings was adjusted.

⁽²⁾ Directive 2011/7/EU of the European Parliament and of the Council of 16 February 2011 on combating late payment in commercial transactions (OJ L 48, 23.2.2011, p. 1).

⁽³⁾ European Court of Auditors' Special Report No 34/2018.

B. Revenue

Table 5 gives an overview of the overall outcome of revenue operations in 2023. The term 'Established rights 2022' refers to recovery orders which were made in 2022 but for which the recovery of the amounts in question did not take place until 2023. The term 'Established rights 2023' refers to recoveries made in 2023.

Table 5

Overview of revenue operations in the 2023 budget (EUR)

| Chapter | Established rights 2022 | Recovered revenues from 2022 | Established rights 2023 | Recovered revenues from 2023 | Total established rights 2022 +2023 | Total recovered 2022+2023 | To be recovered in 2024 |
|---|-------------------------|------------------------------|-------------------------|------------------------------|-------------------------------------|---------------------------|-------------------------|
| | 1 | 2 | 3 | 4 | 5=1+3 | 6=2+4 | 7=5-6 |
| 3 0 Revenue from Staff | | | 68 516 247 | 68 516 247 | 68 516 247 | 68 516 247 | |
| 3 1 Revenue linked to property | 3 549 | 3 549 | 528 068 | 507 295 | 531 617 | 510 844 | 20 773 |
| 3 2 Revenue from the supply of goods, services and work | 75 862 | 62 229 | 1 602 305 | 1 596 844 | 1 678 167 | 1 659 074 | 19 093 |
| 3 3 Other administrative revenue | 2 578 971 | 2 173 683 | 29 093 548 | 28 157 572 | 31 672 519 | 30 331 255 | 1 341 264 |
| 4 0 Revenue from investments and accounts | | | 22 342 | 22 342 | 22 342 | 22 342 | |
| Total | 2 658 382 | 2 239 461 | 99 762 510 | 98 800 300 | 102 420 892 | 101 039 761 | 1 381 131 |

The total volume of revenue operations in terms of established rights, i.e., issued recovery orders, was EUR 102,4 million in 2023. Of that amount, EUR 101,0 million was recovered during the 2023 financial year and EUR 1,4 million will be collected in 2024.

Most of the total recovered revenue (68 %, or EUR 68,5 million out of EUR 101,0 million) in 2023 relates to taxes and special levies on remunerations collected from GSC personnel. Of that amount, deductions from staff remuneration yield EUR 36,5 million, while EUR 32,0 million corresponds to staff contributions to the pension scheme.

The remainder, or 32 % (EUR 32,5 million), was accrued from various administrative operations, mainly from the following sources:

- recovery of parts of the amounts paid to Member States in previous years for delegates' travel expenses following their declarations for 2022 and 2023 (EUR 13,5 million, Chapter 33);
- payments by Member States for supplementary on-request interpretation into certain languages (EUR 12,9 million, Chapter 33);
- contributions to the administrative costs arising within the framework of the 'Schengen acquis' with Iceland and Norway (EUR 1,5 million, Chapter 33);
- payments by the Court of Justice, the Court of Auditors and the European University Institute in Florence as their contributions to the common financial system they share with the Council (EUR 0,8 million, Chapter 32);
- contributions by other institutions and payments by Council officials for the Council crèche (EUR 1,0 million, Chapter 33);
- proceeds from renting out premises and related reimbursements (EUR 0,5 million, Chapter 31);

- transfers from the EEAS to the Council as payment for the services provided by the GSC to the EEAS (EUR 0,09 million, Chapter 33).

C. Expenditure in 2023

1) *Modification of the budget in 2023*

During the 2023 financial year, appropriations were reallocated by means of various transfers. Table 6 shows the decisions which modified the budget appropriations in 2019-2023.

Table 6

Number of budget modifications by type in 2019-2023

| Modification | | Year | | | | |
|-----------------|---------------|-----------|-----------|-----------|-----------|-----------|
| Type | Legal basis | 2019 | 2020 | 2021 | 2022 | 2023 |
| Amending budget | FR Article 44 | 0 | 0 | 0 | 0 | 0 |
| Transfer B | FR Article 29 | 39 | 44 | 41 | 58 | 38 |
| Transfer C | FR Article 29 | 2 | 2 | 2 | 6 | 3 |
| Transfer D | FR Article 31 | 0 | 0 | 0 | 0 | 0 |
| Total | | 41 | 46 | 43 | 64 | 41 |

Three C transfers, which involved informing the budget authority (in accordance with Article 29 of the Financial Regulation), were carried out in 2023:

- C1 transfer of EUR 350 000 of 27 March 2023 to:
 - cover the transportation costs of the delegations and guests invited to the additional multilateral summit EU-CELAC scheduled for July 2023 (EUR 350 000).
- C2 transfer of EUR 2 200 000 of 18 July 2023 to:
 - cover the needs relating to the cleaning of building spaces, as well as the shortfall identified due to the indexation of maintenance contracts in the second half of the year (EUR 1 300 000);
 - cover the additional needs for electricity until year-end, estimated at market prices (EUR 900 000).
- C3 transfer of EUR 3 826 000 of 21 November 2023 to:
 - cover the needs relating to fitting-out and installation work, in particular in order to carry out essential maintenance of the Europa building (EUR 412 000);
 - finance the replacement of an obsolete radio system for complete coverage of the three main GSC buildings, used on a daily basis by the security, safety and protocol teams, and provide a new tool for the management of traineeship applications (EUR 520 000);
 - cover additional needs for IT external assistance in the area of information management in respect of Council documents and the provision of legal advice, for security (including the handling of access to EU-restricted information and the introduction of multi-factor authentication for some systems), and for a new software tool for the planning and execution of Council events (EUR 2 797 000);
 - finance a study to identify viable AI applications adapted to GSC digital communication needs and constraints and cover the additional needs for implementing the existing main communications products and initiatives relating to students and young people (EUR 97 000).

In addition, 38 internal B transfers based on Article 29(4) of the Financial Regulation modified the EC/C budget in 2023.

Table 7 gives an overview of the budget lines which were significantly (*) modified in 2023 by the internal reallocation of appropriations.

Table 7

Budget lines which were subject to significant transfers in 2023 (EUR)

| Item | Heading | Initial Budget 2023 | Transfers | Final appropriations | Difference |
|---------|--|---------------------|-------------|----------------------|------------|
| 1 1 0 5 | Overtime | 1 290 000 | - 390 000 | 900 000 | -30 % |
| 1 1 0 6 | Entitlements under the Staff Regulations related to entering the service, transfer and leaving the service | 1 985 000 | 430 000 | 2 415 000 | 22 % |
| 1 3 2 0 | Medical service | 720 000 | - 265 000 | 455 000 | -37 % |
| 1 3 2 2 | Crèches and childcare facilities | 2 956 000 | 448 368 | 3 404 368 | 15 % |
| 2 0 0 3 | Fitting-out and installation work | 10 171 000 | 1 412 527 | 11 583 527 | 14 % |
| 2 0 0 5 | Expenditure preliminary to the acquisition, construction and fitting-out of buildings | 1 083 000 | - 730 737 | 352 263 | -67 % |
| 2 0 1 1 | Water, gas, electricity and heating | 6 302 000 | 2 074 000 | 8 376 000 | 33 % |
| 2 0 1 2 | Buildings security and surveillance | 18 758 000 | - 500 000 | 18 258 000 | -3 % |
| 2 1 0 0 | Acquisition of equipment and software | 14 085 000 | 2 176 455 | 16 261 455 | 15 % |
| 2 1 0 1 | Outside assistance for the operation and development of computer systems | 29 376 000 | 2 455 941 | 31 831 941 | 8 % |
| 2 1 0 2 | Servicing and maintenance of equipment and software | 7 867 000 | - 1 184 941 | 6 682 059 | -15 % |
| 2 1 3 2 | Rental, maintenance and repair of the vehicle fleet | 1 410 000 | 350 000 | 1 760 000 | 25 % |
| 2 2 0 0 | Travel expenses of delegations | 15 505 000 | - 5 686 212 | 9 818 789 | -37 % |

(*) Net amount > EUR 250 000.

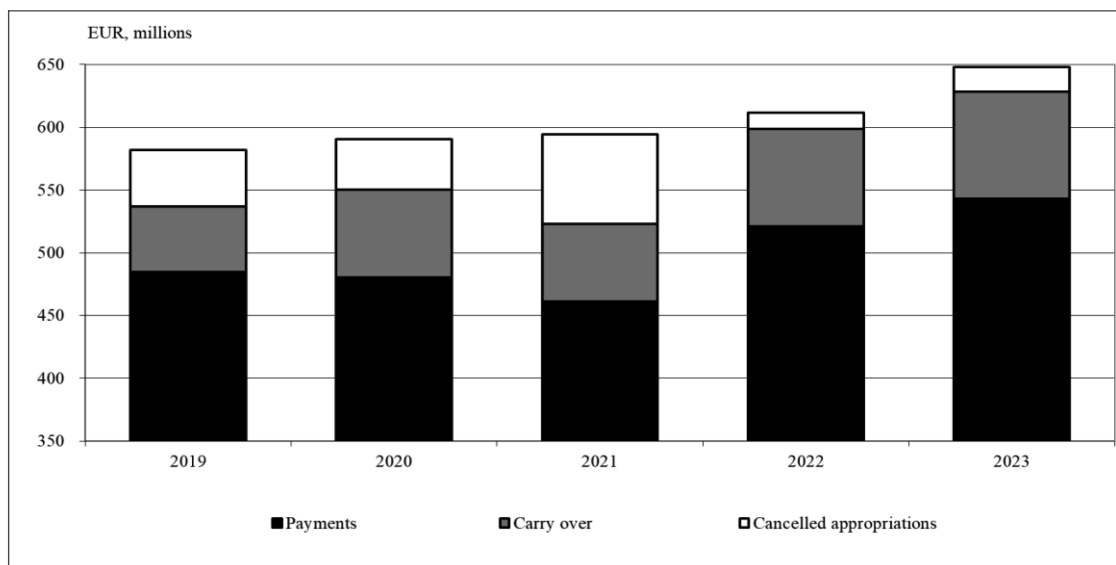
II) Overview of implementation of the budget 2019-2023

Over the past five years (Graph 1), the overall implementation rate of the EC/C budget increased from 92,3 % to 97,0 %. The implementation rate refers to the commitments made during the budget year out of the available adopted budget.

The actual annual payments rate between 2019 and 2023 was, on average, 82,2 % of the budget. The difference between the overall implementation and payments in a given year (i.e. non-paid commitments) has been carried over, in accordance with Article 12(7) of the Financial Regulation, to the next budget year for payments. Expenditure for remuneration and allowances for members and for staff of Union institutions cannot be carried over (Article 12(8) of the Financial Regulation).

Graph 1

Overall budget implementation for 2019-2023



For 2023, the appropriations carried over relate to obligations duly contracted before the end of the budget year but where the goods and services had not yet been delivered and/or no invoices had been received by the end of the year.

III) Implementation of appropriations by category in 2023

The analysis of expenditure in 2023 is presented in 14 expenditure categories.

Table 8 compares the final budget after transfers (column 2) with the budget outturn in terms of commitments (column 3). The difference between the final budget and the committed appropriations corresponds to the amounts not used in 2023 and therefore cancelled.

Table 8

Overview of the implementation of the 2023 budget (by category, EUR)

| Category | Budget 2023 (initial) | Budget 2023 (final (*)) | Commitments | Outturn rate | Cancelled appropriations |
|------------------------------------|--------------------------|----------------------------|-------------|--------------|-----------------------------|
| | 1 | 2 | 3 | 4=3/2 | 5=2-3 |
| Establishment plan | 386 034 757 | 386 034 757 | 376 150 669 | 97,4 % | 9 884 088 |
| Other staff expenditure | 30 069 000 | 30 069 000 | 26 582 182 | 88,4 % | 3 486 818 |
| Buildings (excluding acquisitions) | 59 203 000 | 61 147 000 | 60 776 095 | 99,4 % | 370 905 |
| Computer systems | 52 823 000 | 56 140 000 | 56 128 630 | 100,0 % | 11 370 |
| Furniture | 1 051 000 | 1 051 000 | 1 048 546 | 99,8 % | 2 454 |

| Category | Budget 2023 (initial) | Budget 2023 (final (*)) | Commitments | Outturn rate | Cancelled appropriations |
|-----------------------------------|--------------------------|----------------------------|--------------------|---------------|-----------------------------|
| | 1 | 2 | 3 | 4=3/2 | 5=2-3 |
| Technical equipment | 3 577 000 | 3 326 000 | 3 268 758 | 98,3 % | 57 242 |
| Transport | 2 080 000 | 2 430 000 | 2 382 015 | 98,0 % | 47 985 |
| Delegations' travel expenses | 15 505 000 | 9 818 789 | 9 818 789 | 100,0 % | |
| Interpreting costs | 80 000 000 | 79 979 212 | 75 354 196 | 94,2 % | 4 625 016 |
| Meetings and conferences | 7 090 000 | 7 340 000 | 6 668 752 | 90,9 % | 671 248 |
| Information | 9 104 000 | 9 201 000 | 9 200 926 | 100,0 % | 74 |
| Miscellaneous | 1 372 000 | 1 372 000 | 1 156 841 | 84,3 % | 215 159 |
| Reserve | | | | | |
| Total (excl. acquisition) | 647 908 757 | 647 908 757 | 628 536 397 | 97,0 % | 19 372 360 |
| Acquisition of immovable property | | | | | |
| Grand total | 647 908 757 | 647 908 757 | 628 536 397 | 97,0 % | 19 372 360 |

(*) Includes internal reallocation of appropriations

The overall implementation rate of the 2023 budget is 97,0 %. The difference between the final budget and implementation can be explained as follows:

- The total underspend in the establishment plan category is EUR 9,9 million (2,6 % of the final staff budget). That underspend results mainly from lower needs for basic salaries (EUR 3,2 million), for household, expatriation, and foreign residence allowances (EUR 0,7 million) and for adjustment of the remuneration (EUR 4,9 million). Other factors contributing to the underspend are lower needs relating to allowances in the event of retirement in the interests of the service (EUR 0,4 million) and for overtime (EUR 0,1 million).
- In the other staff expenditure category, 40 % of the underspend (EUR 1,4 million out of EUR 3,5 million) relates to the travel expenses of members and staff. Savings in other expenditure related to staff (training, medical expenses, social services, etc.) total EUR 0,6 million. Lower payments for contract staff, seconded national experts and other external services account for another EUR 0,7 million.
- The overall implementation of building-related expenditure stands at 99,4 %, leaving an underspend of EUR 0,4 million. Of that amount, EUR 0,3 million comes from savings in building surveillance and prevention. The implementation of the budget for water, gas, electricity, and fuel was 100 %.
- In the IT domain and in furniture, budget implementation was 100 % and 99,8 % respectively.

- The implementation in technical equipment and transportation was above 98 %.
- The implementation of delegations' travel expenses was 100 %. The amount available for delegations' travel expenses after transfers amounted to EUR 9,8 million. The initial budget was EUR 15,5 million, to which EUR 9,6 million was transferred from savings in some interpretation envelopes. On the other hand, EUR 13 million was transferred to interpretation for the 'technical envelope' ⁽⁵⁾. The technical interpreting envelope partially funds the languages currently used as pivot languages, a tool used as a bridge between combinations which is instrumental in ensuring multilingual communication.
- The underspend in appropriations for interpretation amounts to EUR 4,6 million. That underspend follows the transfer of EUR 9,6 million from interpretation envelopes to delegations' travel envelopes ⁽⁶⁾. The final result also includes the transfer of EUR 13 million from delegations' travel expenses as part of the implementation of the technical envelope.
- EUR 0,3 million of the total underspend of EUR 0,7 million on organising meetings and conferences reflects lower needs for event management and catering than what had been budgeted for.
- The implementation rate for appropriations in the 'Information' category was 100 %.
- In the 'Miscellaneous' category, the underspend of EUR 0,2 million stems mainly from legal expenses and costs, which were lower than had been estimated (EUR 0,14 million).

D. Appropriations carried over

1) Appropriations carried over automatically from 2022 to 2023

As presented in Table 9, an amount of EUR 77,4 million was carried over from 2022 to 2023 for payment in accordance with Article 12(7) of the Financial Regulation.

Table 9

Implementation of appropriations carried over from 2022 to 2023 (by category, EUR)

| Category | Appropriations carried over from 2022 | Payments 2023 | Outturn rate | Cancelled appropriations |
|------------------------------|---|---------------|--------------|-----------------------------|
| | 1 | 2 | 3=2/1 | 4=1-2 |
| Establishment plan | 470 797 | 457 639 | 97,2 % | 13 158 |
| Other staff expenditure | 2 180 896 | 1 587 034 | 72,8 % | 593 862 |
| Buildings | 19 539 241 | 15 763 633 | 80,7 % | 3 775 607 |
| Computer systems | 27 821 485 | 27 364 377 | 98,4 % | 457 108 |
| Furniture | 490 796 | 485 836 | 99,0 % | 4 960 |
| Technical equipment | 1 191 104 | 1 136 513 | 95,4 % | 54 591 |
| Transport | 601 851 | 276 294 | 45,9 % | 325 557 |
| Delegations' travel expenses | | | | |
| Interpreting costs | 19 826 193 | 19 766 872 | 99,7 % | 59 322 |
| Meetings and conferences | 2 085 072 | 1 757 321 | 84,3 % | 327 750 |

⁽⁵⁾ In accordance with Article 10(3) of Decision 54/18 of the Secretary-General of the Council, an amount equivalent to the underspent amount from the previous year under delegates' travel expenses is to be transferred annually to interpretation. In 2023, that amount was EUR 13 million.

⁽⁶⁾ In accordance with Article 10(1) of Decision 54/18, the GSC transfers 66 % of the unused amounts of the interpretation language envelopes to the delegates' travel envelopes to be used during the same budget year. In 2023, that amount was EUR 9,6 million.

| Category | Appropriations carried over from 2022 | Payments 2023 | Outturn rate | Cancelled appropriations |
|---------------|---------------------------------------|-------------------|---------------|--------------------------|
| | 1 | 2 | 3=2/1 | 4=1-2 |
| Information | 2 175 945 | 2 119 085 | 97,4 % | 56 861 |
| Miscellaneous | 1 004 392 | 676 616 | 67,4 % | 327 775 |
| Reserve | | | | |
| Total | 77 387 772 | 71 391 221 | 92,3 % | 5 996 551 |

The implementation rate for the appropriations carried over from 2022 amounted to 92,3 %, continuing the upward trend of the last three years.

The main reasons for the underspend of a little less than EUR 6 million are:

- partial or complete non-delivery of works/goods/services ordered by the GSC during the previous year;
- invoices not received for works/goods/services delivered; this inevitably constitutes a budgetary burden for the next budget year, as new commitments will have to be introduced in 2024 for those transactions.

II) *Appropriations carried over automatically from 2023 to 2024*

Appropriations carried over from 2023 to 2024 totalled EUR 85,5 million.

Table 10

Appropriations carried over from 2023 to 2024 (by category, EUR)

| Category | Budget 2023 (initial) | Budget 2023 (final (*)) | Commitments | Payments 2023 | Appropriations carried over to 2024 | Carry over rate |
|------------------------------|-----------------------|-------------------------|-------------|---------------|-------------------------------------|-----------------|
| | 1 | 2 | 3 | 4 | 5=3-4 | 6=5/3 |
| Establishment plan | 386 034 757 | 386 034 757 | 376 150 669 | 375 688 750 | 461 919 | 0,1 % |
| Other staff expenditure | 30 069 000 | 30 069 000 | 26 582 182 | 24 832 118 | 1 750 064 | 6,6 % |
| Buildings | 59 203 000 | 61 147 000 | 60 776 095 | 42 478 242 | 18 297 853 | 30,1 % |
| Computer systems | 52 823 000 | 56 140 000 | 56 128 630 | 26 632 905 | 29 495 724 | 52,6 % |
| Furniture | 1 051 000 | 1 051 000 | 1 048 546 | 766 231 | 282 314 | 26,9 % |
| Technical equipment | 3 577 000 | 3 326 000 | 3 268 758 | 1 234 242 | 2 034 516 | 62,2 % |
| Transport | 2 080 000 | 2 430 000 | 2 382 015 | 1 868 009 | 514 005 | 21,6 % |
| Delegations' travel expenses | 15 505 000 | 9 818 789 | 9 818 789 | 9 818 789 | | 0,0 % |
| Interpreting costs | 80 000 000 | 79 979 212 | 75 354 196 | 47 708 094 | 27 646 102 | 36,7 % |
| Meetings and conferences | 7 090 000 | 7 340 000 | 6 668 752 | 5 322 317 | 1 346 434 | 20,2 % |
| Information | 9 104 000 | 9 201 000 | 9 200 926 | 6 054 618 | 3 146 308 | 34,2 % |

| Category | Budget 2023 (initial) | Budget 2023 (final ^(*)) | Commitments | Payments 2023 | Appropriations carried over to 2024 | Carry over rate |
|-----------------------------------|--------------------------|--|--------------------|--------------------|---|-----------------|
| | 1 | 2 | 3 | 4 | 5=3-4 | 6=5/3 |
| Miscellaneous | 1 372 000 | 1 372 000 | 1 156 841 | 611 384 | 545 457 | 47,2 % |
| Reserve | | | | | | |
| Total (excl. acquisition) | 647 908 757 | 647 908 757 | 628 536 397 | 543 015 700 | 85 520 696 | 13,6 % |
| Acquisition of immovable property | | | | | | |
| Grand total | 647 908 757 | 647 908 757 | 628 536 397 | 543 015 700 | 85 520 696 | 13,6 % |

(*) Includes internal reallocation of appropriations

The amounts carried over from 2023 to 2024 come mainly from the following categories:

- computer systems: EUR 29,5 million, of which EUR 18,9 million relates to outside assistance, EUR 8,5 million to the acquisition of equipment and software, EUR 1,6 million to IT services and maintenance and EUR 0,5 million to telecommunications;
- EUR 27,6 million to cover part of the cost of interpretation provided in 2023, for which invoices have not been yet agreed with the European Commission services at the time of the closure;
- buildings: EUR 18,3 million, of which various fitting-out works account for EUR 8,7 million, cleaning and maintenance EUR 3,5 million, security and health and safety EUR 2,0 million, water, gas, electricity and heating another EUR 1,8 million, works to make the premises secure EUR 1,7 million, and EUR 0,2 million of other expenditure related to buildings, e.g. building studies;
- EUR 3,1 million relates to information expenditure, of which EUR 2,2 million concerns information and public events, and EUR 0,9 million documentation and library expenditure;
- technical equipment: EUR 2,0 million, which corresponds mostly to the purchase and maintenance of audiovisual and conference equipment;
- other staff expenditure: EUR 1,8 million, mainly further training expenditure (EUR 0,5 million), mission expenses (including staff travel) (EUR 0,5 million), the medical service and childcare facilities (EUR 0,4 million) and support measures to assist staff (EUR 0,1 million);
- meetings and conferences: EUR 1,3 million, mostly relating to invoices not yet received for organising European Council and Council meetings and multilateral summits in 2023, in particular for catering (EUR 0,9 million);
- miscellaneous expenses: EUR 0,5 million, corresponding mostly to legal expenses (EUR 0,2 million), office supplies (EUR 0,2 million) and postal charges (EUR 0,04 million);
- transport: EUR 0,5 million, covering provision for rental and repair costs of the vehicle fleet;
- establishment plan: EUR 0,5 million, corresponding to non-salary related appropriations covering entitlements under the Staff Regulations related to entering the service, transfer and leaving the service (travel expenses, installation/removal allowances, etc.);

— furniture: EUR 0,3 million, corresponding mainly to purchases of furniture for meeting rooms and renewal of furniture stock.

E. Assigned revenue

1) Assigned revenue accrued before 2023

The total amount of assigned revenue accrued before 2023 was EUR 28,7 million.

Table 11

Implementation of assigned revenue accrued before 2023 (by category, EUR)

| Category | Assigned revenues before 2023 (final (*)) | Commitments 2023 | Payments 2023 | Outturn rate | Cancelled assigned revenues |
|------------------------------|---|-------------------|-------------------|----------------|-----------------------------|
| | 1 | 2 | 3 | 4=2/1 | 4=1-2 |
| Establishment plan | 1 034 691 | 1 034 691 | 900 000 | 100,0 % | |
| Other staff expenditure | 1 327 867 | 1 327 840 | 1 321 335 | 100,0 % | 26 |
| Buildings | 850 484 | 850 127 | 792 481 | 100,0 % | 357 |
| Computer systems | 916 750 | 915 989 | 618 277 | 99,9 % | 761 |
| Furniture | | | | | |
| Technical equipment | 10 953 | 10 953 | 10 532 | 100,0 % | |
| Transport | 16 545 | 9 728 | 9 728 | 58,8 % | 6 816 |
| Delegations' travel expenses | 13 041 050 | 13 041 050 | 13 041 050 | 100,0 % | |
| Interpreting costs | 11 310 294 | 11 310 294 | 11 310 294 | 100,0 % | |
| Meetings and conferences | 105 518 | 104 838 | 101 901 | 99,4 % | 680 |
| Information | 100 005 | 99 975 | 46 590 | 100,0 % | 30 |
| Miscellaneous | 40 | 40 | 40 | 100,0 % | |
| Total EC/C | 28 714 196 | 28 705 525 | 28 152 228 | 100,0 % | 8 672 |
| SLAs with EEAS | | | | | |
| Grand total | 28 714 196 | 28 705 525 | 28 152 228 | 100,0 % | 8 672 |

(*) Includes internal reallocation of appropriations

Of the total assigned revenue to the amount of EUR 28,71 million, EUR 28,70 million was duly committed in 2023. The remainder, EUR 0,01 million, was cancelled in accordance with Article 12(1) of the FR.

II) *Assigned revenue accrued before 2023 and carried over for payment from 2022*

The total amount of assigned revenue accrued before 2023 and carried over for payment from 2022 was EUR 1,5 million.

Table 12

Implementation of assigned revenue accrued before 2023 and carried over from 2022 for payment (by category, EUR)

| Category | Assigned revenues carried over for payment from 2022 | Payments 2023 | Outturn rate | Cancelled assigned revenues |
|------------------------------|--|------------------|---------------|-----------------------------|
| | 1 | 2 | 4=2/1 | 4=1-2 |
| Establishment plan | 911 793 | 911 793 | 100,0 % | |
| Other staff expenditure | 118 428 | 98 485 | 83,2 % | 19 943 |
| Buildings | 20 494 | 13 139 | 64,1 % | 7 355 |
| Computer systems | 291 067 | 286 012 | 98,3 % | 5 055 |
| Furniture | | | | |
| Technical equipment | 144 | 144 | 100,0 % | |
| Transport | | | | |
| Delegations' travel expenses | | | | |
| Interpreting costs | 5 470 | 5 470 | 100,0 % | |
| Meetings and conferences | | | | |
| Information | 137 239 | 136 609 | 99,5 % | 630 |
| Miscellaneous | 613 | 613 | 100,0 % | |
| Total EC/C | 1 485 248 | 1 452 264 | 97,8 % | 32 983 |
| SLAs with EEAS | | | | |
| Grand total | 1 485 248 | 1 452 264 | 97,8 % | 32 983 |

III) *Assigned revenue accrued in 2022 and carried over to 2023 for payment*

The total assigned revenue accrued in 2022, duly committed in 2022 but not paid and carried over to 2023 for payment, totalled EUR 0,2 million.

Table 13

Assigned revenue accrued in 2022 and carried over to 2023 for payment (by category, EUR)

| Category | Assigned revenues carried over for payment from 2022 | Payments 2023 | Outturn rate | Cancelled assigned revenues |
|------------------------------|--|----------------|---------------|-----------------------------|
| | 1 | 2 | 4=2/1 | 4=1-2 |
| Establishment plan | | | | |
| Other staff expenditure | 57 890 | 57 890 | 100,0 % | |
| Buildings | | | | |
| Computer systems | 6 399 | 6 138 | 95,9 % | 261 |
| Furniture | | | | |
| Technical equipment | 11 965 | 11 965 | 100,0 % | |
| Transport | | | | |
| Delegations' travel expenses | | | | |
| Interpreting costs | | | | |
| Meetings and conferences | | | | |
| Information | 140 272 | 132 431 | 94,4 % | 7 842 |
| Miscellaneous | | | | |
| Total EC/C | 216 527 | 208 424 | 96,3 % | 8 103 |
| SLAs with EEAS | | | | |
| Grand total | 216 527 | 208 424 | 96,3 % | 8 103 |

IV) *Assigned revenue accrued before 2023 and carried over to 2024 for payment*

The assigned revenue accrued before 2023, duly committed but not paid in 2023, totalled EUR 0,6 million and was carried over from 2023 to 2024 for payment.

Table 14

Assigned revenue accrued before 2023 and carried over to 2024 (by category, EUR)

| Category | Assigned revenues before 2023 (final ^(*)) | Commitments 2023 | Payments 2023 | Assigned revenues carried over to 2024 | Carry over rate |
|------------------------------|---|---------------------|-------------------|--|-----------------|
| | 1 | 2 | 3 | 4=2-3 | 5=4/2 |
| Establishment plan | 1 034 691 | 1 034 691 | 900 000 | 134 691 | 13,0 % |
| Other staff expenditure | 1 327 867 | 1 327 840 | 1 321 335 | 6 505 | 0,5 % |
| Buildings | 850 484 | 850 127 | 792 481 | 57 646 | 6,8 % |
| Computer systems | 916 750 | 915 989 | 618 277 | 297 712 | 32,5 % |
| Furniture | | | | | |
| Technical equipment | 10 953 | 10 953 | 10 532 | 422 | 3,9 % |
| Transport | 16 545 | 9 728 | 9 728 | | 0,0 % |
| Delegations' travel expenses | 13 041 050 | 13 041 050 | 13 041 050 | | 0,0 % |
| Interpreting costs | 11 310 294 | 11 310 294 | 11 310 294 | | 0,0 % |
| Meetings and conferences | 105 518 | 104 838 | 101 901 | 2 936 | 2,8 % |
| Information | 100 005 | 99 975 | 46 590 | 53 385 | 53,4 % |
| Miscellaneous | 40 | 40 | 40 | | 0,0 % |
| Total EC/C | 28 714 196 | 28 705 525 | 28 152 228 | 553 297 | 1,9 % |
| SLAs with EEAS | | | | | |
| Grand total | 28 714 196 | 28 705 525 | 28 152 228 | 553 297 | 1,9 % |

(*) Includes internal reallocation of appropriations

The amounts carried over relate mainly to outside IT assistance (EUR 0,3 million), the establishment plan (EUR 0,1 million), building maintenance and recurrent fitting-out (EUR 0,06 million) and host broadcaster and video-streaming services (EUR 0,05 million).

V) *Assigned revenue accrued in 2023*

The total assigned revenue accrued in 2023 amounted to EUR 32,5 million.

Table 15

Implementation of assigned revenue accrued in 2023 (by category, EUR)

| Category | Assigned revenues 2023 (final (*)) | Commitments 2023 | Payments 2023 | Not committed | Available for payment |
|------------------------------|---------------------------------------|---------------------|----------------|-------------------|--------------------------|
| | 1 | 2 | 3 | 4=1-2 | 5=2-3 |
| Establishment plan | 1 495 175 | | | 1 495 175 | |
| Other staff expenditure | 1 751 275 | 468 607 | 273 010 | 1 282 668 | 195 597 |
| Buildings | 763 146 | 37 592 | 841 | 725 554 | 36 752 |
| Computer systems | 1 525 687 | 904 532 | 150 | 621 156 | 904 382 |
| Furniture | | | | | |
| Technical equipment | 21 427 | 4 830 | | 16 596 | 4 830 |
| Transport | 2 275 | 2 275 | 2 275 | | |
| Delegations' travel expenses | 13 494 011 | | | 13 494 011 | |
| Interpreting costs | 12 860 098 | 278 922 | 278 922 | 12 581 176 | |
| Meetings and conferences | 543 378 | 83 955 | 83 955 | 459 423 | |
| Information | 40 472 | | | 40 472 | |
| Miscellaneous | 26 179 | | | 26 179 | |
| Total EC/C | 32 523 124 | 1 780 713 | 639 152 | 30 742 411 | 1 141 561 |
| SLAs with EEAS | | | | | |
| Grand total | 32 523 124 | 1 780 713 | 639 152 | 30 742 411 | 1 141 561 |

(*) Includes internal reallocation of appropriations

The assigned revenue in 2023 relating to the activities of the GSC amounted to EUR 32,5 million. During the financial year, EUR 1,8 million was committed, while EUR 30,7 million was carried over to 2024 in accordance with Article 12(4) of the Financial Regulation.

Around 41,5 % of the assigned revenue (EUR 13,5 million) relates to the balance of delegations' travel expenses after submission of their travel declarations. Another 39,5 % (EUR 12,9 million) corresponds to the payments made by Member States to cover interpretation exceeding their language envelope.

The remainder relates mainly to the reimbursement of amounts connected with various administrative operations at the Council, such as parental contributions to the Council crèche (EUR 1,0 million) in the category 'Other staff expenditure'.

ANNEX I

COUNCIL

USE OF THE APPROPRIATIONS FOR 2023

| Budget line | Initial Appropriations 2023 | Transfers/ Amendments 2023 | Final Appropriations 2023 | Commitments 2023 | Payments 2023 | Carry Over by Right to 2024 | Carry Over by Decision to 2024 | Cancelled Appropriations |
|--|-----------------------------------|----------------------------------|---------------------------------|---------------------|-------------------|-----------------------------------|--------------------------------------|-----------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 = 3 - 5 - 6 - 7 |
| 1 0 0 0 Basic salary | 400 000,00 | | 400 000,00 | 383 304,96 | 383 304,96 | | | 16 695,04 |
| 1 0 0 1 Entitlements related to the post held | 82 000,00 | | 82 000,00 | 78 267,54 | 78 267,54 | | | 3 732,46 |
| 1 0 0 2 Entitlements related to the personal circumstances | 39 000,00 | | 39 000,00 | 27 517,44 | 27 517,44 | | | 11 482,56 |
| 1 0 0 3 Social security cover | 20 000,00 | | 20 000,00 | 14 495,76 | 14 495,76 | | | 5 504,24 |
| 1 0 0 4 Other managements expenditure | 1 478 000,00 | | 1 478 000,00 | 560 308,19 | 433 180,09 | 127 128,10 | | 917 691,81 |
| 1 0 0 Remuneration and other entitlements | 2 019 000,00 | | 2 019 000,00 | 1 063 893,89 | 936 765,79 | 127 128,10 | | 955 106,11 |
| Total Chapter 10 - Members of the Institution | 2 019 000,00 | | 2 019 000,00 | 1 063 893,89 | 936 765,79 | 127 128,10 | | 955 106,11 |
| 1 1 0 0 Basic salaries | 288 855 757,00 | | 288 855 757,00 | 285 649 909,71 | 285 649 909,71 | | | 3 205 847,29 |
| 1 1 0 1 Entitlements under the Staff Regulations related to the post held | 1 831 000,00 | - 203 000,00 | 1 628 000,00 | 1 466 967,44 | 1 466 967,44 | | | 161 032,56 |
| 1 1 0 2 Entitlements under the Staff Regulations related to the personal circumstances of the staff member | 72 824 000,00 | 213 000,00 | 73 037 000,00 | 72 270 411,82 | 72 270 411,82 | | | 766 588,18 |
| 1 1 0 3 Social security cover | 11 934 000,00 | | 11 934 000,00 | 11 627 393,38 | 11 627 393,38 | | | 306 606,62 |
| 1 1 0 4 Salary weightings | 153 000,00 | - 50 000,00 | 103 000,00 | 95 213,91 | 95 213,91 | | | 7 786,09 |
| 1 1 0 5 Overtime | 1 290 000,00 | - 390 000,00 | 900 000,00 | 788 482,83 | 788 482,83 | | | 111 517,17 |

| Budget line | Initial Appropriations 2023 | Transfers/ Amendments 2023 | Final Appropriations 2023 | Commitments 2023 | Payments 2023 | Carry Over by Right to 2024 | Carry Over by Decision to 2024 | Cancelled Appropriations |
|--|-----------------------------------|----------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------------------|--------------------------------------|-----------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 = 3 - 5 - 6 - 7 |
| 1 1 0 6 Entitlements under the Staff Regulations related to entering the service, transfer and leaving the service | 1 985 000,00 | 430 000,00 | 2 415 000,00 | 2 415 000,00 | 1 953 081,37 | 461 918,63 | | |
| 1 1 0 7 Adjustment of the remuneration | 4 899 000,00 | | 4 899 000,00 | | | | | 4 899 000,00 |
| 1 1 0 Remuneration and other entitlements | 383 771 757,00 | | 383 771 757,00 | 374 313 379,09 | 373 851 460,46 | 461 918,63 | | 9 458 377,91 |
| 1 1 1 0 Allowances in the event of retirement in the interest of the service | 2 263 000,00 | | 2 263 000,00 | 1 837 289,97 | 1 837 289,97 | | | 425 710,03 |
| 1 1 1 Termination of service | 2 263 000,00 | | 2 263 000,00 | 1 837 289,97 | 1 837 289,97 | | | 425 710,03 |
| Total Chapter 11 - Officials and temporary staff | 386 034 757,00 | | 386 034 757,00 | 376 150 669,06 | 375 688 750,43 | 461 918,63 | | 9 884 087,94 |
| 1 2 0 0 Other staff | 12 554 000,00 | | 12 554 000,00 | 12 093 519,93 | 12 091 519,93 | 2 000,00 | | 460 480,07 |
| 1 2 0 1 National experts on secondment | 1 334 000,00 | | 1 334 000,00 | 1 323 337,39 | 1 323 337,39 | | | 10 662,61 |
| 1 2 0 2 Traineeships | 825 000,00 | | 825 000,00 | 793 614,14 | 761 492,04 | 32 122,10 | | 31 385,86 |
| 1 2 0 3 External services | 322 000,00 | | 322 000,00 | 139 184,37 | 85 165,19 | 54 019,18 | | 182 815,63 |
| 1 2 0 4 Supplementary services for the translation service | 406 000,00 | | 406 000,00 | 90 000,00 | 32 604,00 | 57 396,00 | | 316 000,00 |
| 1 2 0 7 Annual adjustment of the remuneration | 160 000,00 | | 160 000,00 | | | | | 160 000,00 |
| 1 2 0 Other staff and external services | 15 601 000,00 | | 15 601 000,00 | 14 439 655,83 | 14 294 118,55 | 145 537,28 | | 1 161 344,17 |
| Total Chapter 12 - Other staff and external services | 15 601 000,00 | | 15 601 000,00 | 14 439 655,83 | 14 294 118,55 | 145 537,28 | | 1 161 344,17 |

| Budget line | Initial Appropriations 2023 | Transfers/ Amendments 2023 | Final Appropriations 2023 | Commitments 2023 | Payments 2023 | Carry Over by Right to 2024 | Carry Over by Decision to 2024 | Cancelled Appropriations |
|--|-----------------------------------|----------------------------------|---------------------------------|---------------------|---------------------|-----------------------------------|--------------------------------------|-----------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 = 3 - 5 - 6 - 7 |
| 1 3 0 0 Miscellaneous expenditure on recruitments | 1 58 000,00 | | 1 58 000,00 | 106 901,17 | 42 668,98 | 64 232,19 | | 51 098,83 |
| 1 3 0 1 Professional development | 2 518 000,00 | | 2 518 000,00 | 2 032 367,40 | 1 534 958,60 | 497 408,80 | | 485 632,60 |
| 1 3 0 Expenditure relating to staff management | 2 676 000,00 | | 2 676 000,00 | 2 139 268,57 | 1 577 627,58 | 561 640,99 | | 536 731,43 |
| 1 3 1 0 Special assistance grants | 25 000,00 | - 2 560,00 | 22 440,00 | 1 199,62 | 1 199,62 | | | 21 240,38 |
| 1 3 1 1 Social contacts between members of staff | 133 000,00 | 22 560,00 | 155 560,00 | 154 660,00 | 132 935,97 | 21 724,03 | | 900,00 |
| 1 3 1 2 Supplementary aid for the disables | 250 000,00 | | 250 000,00 | 250 000,00 | 159 885,42 | 90 114,58 | | |
| 1 3 1 3 Other welfare expenditure | 74 000,00 | - 20 000,00 | 54 000,00 | 53 640,50 | 29 775,58 | 23 864,92 | | 359,50 |
| 1 3 1 Measures to assist the institution's staff | 482 000,00 | | 482 000,00 | 459 500,12 | 323 796,59 | 135 703,53 | | 22 499,88 |
| 1 3 2 0 Medical service | 720 000,00 | - 265 000,00 | 455 000,00 | 385 949,87 | 258 329,55 | 127 620,32 | | 69 050,13 |
| 1 3 2 2 Crèches and childcare facilities | 2 956 000,00 | 448 368,00 | 3 404 368,00 | 3 373 518,34 | 3 114 468,34 | 259 050,00 | | 30 849,66 |
| 1 3 2 3 Interinstitutional cooperation in the field of personnel management | 1 260 000,00 | - 183 368,00 | 1 076 632,00 | 857 433,60 | 857 433,60 | | | 219 198,40 |
| 1 3 2 Activities relating to all persons working with the institution | 4 936 000,00 | | 4 936 000,00 | 4 616 901,81 | 4 230 231,49 | 386 670,32 | | 319 098,19 |
| 1 3 3 1 Mission expenses of the Council Secretariat | 2 855 000,00 | | 2 855 000,00 | 2 552 142,61 | 2 218 947,76 | 333 194,85 | | 302 857,39 |
| 1 3 3 2 Travel expenses of staff related to the European Council | 1 500 000,00 | | 1 500 000,00 | 1 310 819,00 | 1 250 630,46 | 60 188,54 | | 189 181,00 |

| Budget line | Initial Appropriations 2023 | Transfers/ Amendments 2023 | Final Appropriations 2023 | Commitments 2023 | Payments 2023 | Carry Over by Right to 2024 | Carry Over by Decision to 2024 | Cancelled Appropriations |
|---|-----------------------------------|----------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------------------|--------------------------------------|-----------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 = 3 - 5 - 6 - 7 |
| 1 3 3 Missions | 4 355 000,00 | | 4 355 000,00 | 3 862 961,61 | 3 469 578,22 | 393 383,39 | | 492 038,39 |
| Total Chapter 13 - Other expenditure relating to persons working with the institution | 12 449 000,00 | | 12 449 000,00 | 11 078 632,11 | 9 601 233,88 | 1 477 398,23 | | 1 370 367,89 |
| TOTAL TITLE 1 - Persons working with the institution | 416 103 757,00 | | 416 103 757,00 | 402 732 850,89 | 400 520 868,65 | 2 211 982,24 | | 13 370 906,11 |
| 2 0 0 0 Rent | 444 000,00 | - 183 374,40 | 260 625,60 | 260 625,60 | 260 625,60 | | | |
| 2 0 0 3 Fitting-out and installation work | 10 171 000,00 | 1 412 526,94 | 11 583 526,94 | 11 551 264,27 | 2 829 321,86 | 8 721 942,41 | | 32 262,67 |
| 2 0 0 4 Work to make premises secure | 2 142 000,00 | - 86 415,40 | 2 055 584,60 | 2 055 584,60 | 329 879,18 | 1 725 705,42 | | |
| 2 0 0 5 Expenditure preliminary to the acquisition, construction and fitting-out of buildings | 1 083 000,00 | - 730 737,14 | 352 262,86 | 351 756,26 | 147 788,70 | 203 967,56 | | 506,60 |
| 2 0 0 Buildings | 13 840 000,00 | 412 000,00 | 14 252 000,00 | 14 219 230,73 | 3 567 615,34 | 10 651 615,39 | | 32 769,27 |
| 2 0 1 0 Cleaning and maintenance | 19 036 000,00 | 170 000,00 | 19 206 000,00 | 19 200 438,74 | 15 672 424,17 | 3 528 014,57 | | 5 561,26 |
| 2 0 1 1 Water, gas, electricity and heating | 6 302 000,00 | 2 074 000,00 | 8 376 000,00 | 8 376 000,00 | 6 585 196,12 | 1 790 803,88 | | |
| 2 0 1 2 Buildings security and surveillance | 18 758 000,00 | - 500 000,00 | 18 258 000,00 | 17 934 237,51 | 15 903 197,91 | 2 031 039,60 | | 323 762,49 |
| 2 0 1 3 Insurance | 622 000,00 | - 29 000,00 | 593 000,00 | 592 909,40 | 531 989,83 | 60 919,57 | | 90,60 |
| 2 0 1 4 Other expenditure relating to buildings | 645 000,00 | - 183 000,00 | 462 000,00 | 453 278,81 | 217 818,94 | 235 459,87 | | 8 721,19 |
| 2 0 1 Costs relating to buildings | 45 363 000,00 | 1 532 000,00 | 46 895 000,00 | 46 556 864,46 | 38 910 626,97 | 7 646 237,49 | | 338 135,54 |
| Total Chapter 20 - Buildings and associated costs | 59 203 000,00 | 1 944 000,00 | 61 147 000,00 | 60 776 095,19 | 42 478 242,31 | 18 297 852,88 | | 370 904,81 |

| Budget line | Initial Appropriations 2023 | Transfers/ Amendments 2023 | Final Appropriations 2023 | Commitments 2023 | Payments 2023 | Carry Over by Right to 2024 | Carry Over by Decision to 2024 | Cancelled Appropriations |
|---|-----------------------------------|----------------------------------|---------------------------------|----------------------|----------------------|-----------------------------------|--------------------------------------|-----------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 = 3 - 5 - 6 - 7 |
| 2 1 0 0 Acquisition of equipment and software | 14 085 000,00 | 2 176 455,33 | 16 261 455,33 | 16 261 032,97 | 7 778 353,78 | 8 482 679,19 | | 422,36 |
| 2 1 0 1 Outside assistance for the operation and development of computer systems | 29 376 000,00 | 2 455 941,06 | 31 831 941,06 | 31 820 993,11 | 12 920 814,58 | 18 900 178,53 | | 10 947,95 |
| 2 1 0 2 Servicing and maintenance of equipment and software | 7 867 000,00 | - 1 184 940,74 | 6 682 059,26 | 6 682 059,23 | 5 078 506,86 | 1 603 552,37 | | 0,03 |
| 2 1 0 3 Telecommunications | 1 495 000,00 | - 130 455,65 | 1 364 544,35 | 1 364 544,35 | 855 229,98 | 509 314,37 | | |
| 2 1 0 Computer systems and telecommunications | 52 823 000,00 | 3 317 000,00 | 56 140 000,00 | 56 128 629,66 | 26 632 905,20 | 29 495 724,46 | | 11 370,34 |
| 2 1 1 1 Purchase and replacement of furniture | 990 000,00 | 50 000,00 | 1 040 000,00 | 1 039 990,53 | 762 658,58 | 277 331,95 | | 9,47 |
| 2 1 1 2 Rental, servicing, maintenance and repair of furniture | 61 000,00 | - 50 000,00 | 11 000,00 | 8 555,00 | 3 572,50 | 4 982,50 | | 2 445,00 |
| 2 1 1 Furniture | 1 051 000,00 | | 1 051 000,00 | 1 048 545,53 | 766 231,08 | 282 314,45 | | 2 454,47 |
| 2 1 2 0 Purchase and replacement of technical equipment and installation | 2 150 000,00 | - 51 599,41 | 2 098 400,59 | 2 085 771,24 | 505 362,06 | 1 580 409,18 | | 12 629,35 |
| 2 1 2 1 Outside assistance for the operation and development of technical equipment and installations | 100 000,00 | | 100 000,00 | 95 000,00 | 71 802,30 | 23 197,70 | | 5 000,00 |
| 2 1 2 2 Rental, servicing, maintenance and repair of technical equipment and installations | 1 327 000,00 | - 199 400,59 | 1 127 599,41 | 1 087 986,63 | 657 077,81 | 430 908,82 | | 39 612,78 |
| 2 1 2 Technical equipment and installation | 3 577 000,00 | - 251 000,00 | 3 326 000,00 | 3 268 757,87 | 1 234 242,17 | 2 034 515,70 | | 57 242,13 |
| 2 1 3 1 Purchase and replacement of the vehicle fleet | | | | | | | | |

| Budget line | Initial Appropriations 2023 | Transfers/ Amendments 2023 | Final Appropriations 2023 | Commitments 2023 | Payments 2023 | Carry Over by Right to 2024 | Carry Over by Decision to 2024 | Cancelled Appropriations |
|--|-----------------------------------|----------------------------------|---------------------------------|----------------------|----------------------|-----------------------------------|--------------------------------------|-----------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 = 3 - 5 - 6 - 7 |
| 2 1 3 2 Cost of renting, maintenance and repair of service cars | 1 410 000,00 | 350 000,00 | 1 760 000,00 | 1 758 912,56 | 1 244 907,39 | 514 005,17 | | 1 087,44 |
| 2 1 3 3 Mobility plan | 670 000,00 | | 670 000,00 | 623 101,95 | 623 101,95 | | | 46 898,05 |
| 2 1 3 Transport | 2 080 000,00 | 350 000,00 | 2 430 000,00 | 2 382 014,51 | 1 868 009,34 | 514 005,17 | | 47 985,49 |
| Total Chapter 21 - Computer system, equipment and furniture | 59 531 000,00 | 3 416 000,00 | 62 947 000,00 | 62 827 947,57 | 30 501 387,79 | 32 326 559,78 | | 119 052,43 |
| 2 2 0 0 Travel expenses of delegations | 15 505 000,00 | - 5 686 211,50 | 9 818 788,50 | 9 818 788,50 | 9 818 788,50 | | | |
| 2 2 0 1 Miscellaneous travel expenses | 500 000,00 | | 500 000,00 | 322 800,00 | 282 451,11 | 40 348,89 | | 177 200,00 |
| 2 2 0 2 Interpreting costs | 80 000 000,00 | - 20 788,50 | 79 979 211,50 | 75 354 196,00 | 47 708 094,03 | 27 646 101,97 | | 4 625 015,50 |
| 2 2 0 3 Representation expenses | 195 000,00 | | 195 000,00 | 136 894,34 | 86 427,05 | 50 467,29 | | 58 105,66 |
| 2 2 0 4 Miscellaneous expenditure on internal meetings | 5 305 000,00 | 200 000,00 | 5 505 000,00 | 5 373 937,69 | 4 414 603,53 | 959 334,16 | | 131 062,31 |
| 2 2 0 5 Organisation of conferences, congresses and meetings | 1 090 000,00 | 50 000,00 | 1 140 000,00 | 835 119,54 | 538 835,64 | 296 283,90 | | 304 880,46 |
| 2 2 0 Meetings and conferences | 102 595 000,00 | - 5 457 000,00 | 97 138 000,00 | 91 841 736,07 | 62 849 199,86 | 28 992 536,21 | | 5 296 263,93 |
| 2 2 1 0 Documentation and library expenditure | 2 885 000,00 | - 135 655,00 | 2 749 345,00 | 2 749 288,17 | 1 803 532,63 | 945 755,54 | | 56,83 |
| 2 2 1 2 General publications | 268 000,00 | 122 000,00 | 390 000,00 | 389 984,52 | 354 057,21 | 35 927,31 | | 15,48 |
| 2 2 1 3 Information and public events | 5 951 000,00 | 110 655,00 | 6 061 655,00 | 6 061 653,02 | 3 897 027,91 | 2 164 625,11 | | 1,98 |
| 2 2 1 Information | 9 104 000,00 | 97 000,00 | 9 201 000,00 | 9 200 925,71 | 6 054 617,75 | 3 146 307,96 | | 74,29 |

| Budget line | Initial Appropriations 2023 | Transfers/ Amendments 2023 | Final Appropriations 2023 | Commitments 2023 | Payments 2023 | Carry Over by Right to 2024 | Carry Over by Decision to 2024 | Cancelled Appropriations |
|---|-----------------------------------|----------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------------------|--------------------------------------|-----------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 = 3 - 5 - 6 - 7 |
| 2 2 3 0 Office supplies | 398 000,00 | 31 595,00 | 429 595,00 | 429 027,67 | 200 619,21 | 228 408,46 | | 567,33 |
| 2 2 3 1 Postal charges | 35 000,00 | 16 500,00 | 51 500,00 | 51 499,91 | 14 399,49 | 37 100,42 | | 0,09 |
| 2 2 3 2 Expenditure on studies, surveys and consultation | 45 000,00 | - 16 500,00 | 28 500,00 | 19 500,00 | 19 500,00 | | | 9 000,00 |
| 2 2 3 4 Removals | 33 000,00 | 8 000,00 | 41 000,00 | 41 000,00 | 35 755,04 | 5 244,96 | | |
| 2 2 3 5 Financial charges | 20 000,00 | | 20 000,00 | 6 880,00 | 5 601,48 | 1 278,52 | | 13 120,00 |
| 2 2 3 6 Legal expenses and costs, damages and compensation | 550 000,00 | | 550 000,00 | 375 637,14 | 142 865,28 | 232 771,86 | | 174 362,86 |
| 2 2 3 7 Other operating expenditure | 291 000,00 | - 39 595,00 | 251 405,00 | 233 296,44 | 192 643,43 | 40 653,01 | | 18 108,56 |
| 2 2 3 Miscellaneous expenses | 1 372 000,00 | | 1 372 000,00 | 1 156 841,16 | 611 383,93 | 545 457,23 | | 215 158,84 |
| Total Chapter 22 - Operating expenditure | 113 071 000,00 | - 5 360 000,00 | 107 711 000,00 | 102 199 502,94 | 69 515 201,54 | 32 684 301,40 | | 5 511 497,06 |
| TOTAL TITLE 2 - Buildings, equipment and operating expenditure | 231 805 000,00 | | 231 805 000,00 | 225 803 545,70 | 142 494 831,64 | 83 308 714,06 | | 6 001 454,30 |
| TOTAL BUDGET | 647 908 757,00 | | 647 908 757,00 | 628 536 396,59 | 543 015 700,29 | 85 520 696,30 | | 19 372 360,41 |