

Strasbourg, 25 July 2023

EPAS-SC(2023)01

Enlarged Partial Agreement on Sport (EPAS)

Statutory Committee

FINANCIAL YEAR 2022

**Budgetary Management Accounts
approved by Written Procedure on 25 July 2023**

OPINION OF THE EXTERNAL AUDITOR

Cour des comptes
FRANCE



The First président

Paris, 24 MAI 2023

**To Mrs. Marija Pejčinović Burić
Secretary General
Council of Europe**

OPINION OF THE EXTERNAL AUDITOR

We have examined the budgetary management accounts of the Council of Europe for the year ended 31 December 2022 which include the statement of expenditure and revenue of each budget and subsidiary budget of the Council of Europe, including the Fund Support for European Cinema (Eurimage) and the European Centre for Global Interdependence and Solidarity ("North-South Centre"), as well as partial agreements and special accounts, and their explanatory notes.

The Secretary General of the Council of Europe is responsible for the preparation and correct presentation of the budgetary management accounts in accordance with the provisions of Articles 61 and 63 of the Financial Regulations of the Council of Europe and for the establishment of a control adequate internal procedure for the preparation of budgetary management accounts free from material inaccuracies, whether of fraudulent origin or due to an error.

It is our responsibility to express, on the basis of our audits, an opinion on these budgetary management accounts in accordance with Article 72 of the Financial Regulations of the Council of Europe. We conducted our work in accordance with applicable international auditing standards and the provisions of Article 71 of the Financial Regulations of the Council of Europe. Our work was organized and carried out in such a way as to obtain reasonable assurance that the budget management accounts do not contain any material inaccuracies. We proceeded to the examination, on the basis of surveys, of the amounts and other data appearing in the budgetary accounts. We examined the accounting principles followed, as well as the presentation of the budget management accounts. We consider that the checks carried out constitute a reasonable basis on which to base our opinion.

Our opinion is that the budgetary management accounts correctly reflect the financial records and transactions of the Council of Europe for the year ended 31 December 2022 and that they have been prepared in accordance with the Financial Regulations.

In accordance with Articles 71 and 72 of the Financial Regulations, we have also drawn up a report for the Committee of Ministers recording our observations on the budgetary management accounts of the Council of Europe.

Pierre MOSCOVICI

Budget of the Enlarged Partial Agreement on Sport – EPAS

BUDGETARY RESULTS

	2022							2021
	Approved Budget	Adjustments to Budget (a)	Transfers	Final Budget	Actual Expenditure/ Receipts	Balance compared to Approved Adjusted Budget	Balance compared to Final Budget	Actual Expenditure/ Receipts
	€K	€K	€K	€K	€K	€K	€K	€K
Staff expenditure	613,6	0,0	25,0	638,6	629,0	(15,4)	9,6	616,3
Salaries and related costs	549,5	0,0	25,0	574,5	564,9	(15,4)	9,6	553,1
Contributions to the Pension Reserve Fund	64,1	0,0	0,0	64,1	64,1	0,0	0,0	63,2
Non staff expenditure	488,3	60,3	(25,0)	523,6	485,6	63,0	38,0	476,2
Other expenditure	488,3	60,3	(25,0)	523,6	485,6	63,0	38,0	476,2
Provision	0,0	0,0	0,0	0,0	14,9	(14,9)	(14,9)	0,0
Provision in respect of ongoing litigation (b)	0,0	0,0	0,0	0,0	14,9	(14,9)	(14,9)	0,0
Total Expenditure	1 101,9	60,3	0,0	1 162,2	1 129,5	(32,7)	(32,7)	1 092,5
Contributions	1 101,9	0,0	0,0	1 101,9	1 101,9	0,0	0,0	1 078,5
Obligatory contributions (c)	1 101,9	0,0	0,0	1 101,9	1 101,9	0,0	0,0	1 078,5
Other receipts	0,0	60,3	0,0	60,3	60,3	0,0	0,0	22,0
Grant from other budgets (d)	0,0	10,4	0,0	10,4	10,4	0,0	0,0	0,0
Other income	0,0	49,9	0,0	49,9	49,9	0,0	0,0	22,0
Total Receipts	1 101,9	60,3	0,0	1 162,2	1 162,2	0,0	0,0	1 100,5
Net surplus/(deficit) (e)					32,7			8,0

- (a) The budget has been adjusted for actual receipts, including the accessions of the Slovak Republic (€7.9 K) and Canada (€39.7 K).
- (b) Several appeals concerning the Committee of Ministers' decision not to apply the full 2022 salary adjustment have been filed to the Administrative Tribunal. The amount of this adjustment has been accrued in the event that the appeals are upheld by the Administrative Tribunal.
- (c) Of which €16.6 K remains unpaid at 31.12.2022 (Belarus and Morocco).
- (d) "Grant from other budgets" includes the release of €10.4 K from a special account, held in reserve following delayed payment of its contributions by the Russian Federation in 2017-2019. The amount forms part of EPAS's net surplus.
- (e) The surplus will be treated as outlined in the Resolution.

SPECIAL ACCOUNT

Enlarged Partial Agreement on Sport – EPAS

BALANCE AT 31/12/2022

	Cumulative Appropriations as at 31/12/2022 € K	Cumulative Actual as at 31/12/2021 € K	Yearly Actual 2022 € K	Balance as at 31/12/2022 € K
Enlarged Partial Agreement on Sport (EPAS)	361,6	176,8	42,0	142,7
Start to Talk + the next level VC3128	28,9	0,0	28,9	0,0
EPAS projects in partnership between public authorities and the sports movement (2010/EPAS/VC/2394)	93,4	83,8	0,4	9,2
Start to talk VC2037	95,3	93,0	2,3	0,0
Funds pending allocation (a)	143,9	0,0	10,4	133,4
Projects finalised as at 1 January 2022	218,5	218,5	0,0	0,0
Total Expenditure	580,1	395,3	42,0	142,7
Voluntary Contributions from member States	100,0	100,0	0,0	0,0
European Commission Contributions	201,0	201,0	0,0	0,0
Credit balance of the previous year's budget	85,2	85,2	0,0	0,0
Allocation from other budgets/CS to CS (b)	193,9	143,9	50,0	0,0
Total Receipts	580,1	530,1	50,0	0,0
Balance as at 31/12/2022				142,7

- (a) Includes an allocation of €10.4 K to EPAS budget, which relates to an amount held in reserve following non-payment of the Russian Federation and the report of the 2018 surplus. The amount forms part of EPAS's net budgetary surplus for 2022.
- (b) Following the decision taken by EPAS' Governing Board, €50 K was transferred from the budget of the agreement to the special account (EPAS(2022)47).

**Resolution EPAS/Res(2023)01
concerning the budgetary management accounts of the Enlarged Partial Agreement on Sport (EPAS)
for the year ended 31 December 2022**

(Adopted by the Statutory Committee by written procedure ended on 25 July 2023)

The Statutory Committee, under the terms of Article 5.4 of the Statute of the Enlarged Partial Agreement on Sport (EPAS), and in its composition restricted to the representatives of the States members in 2022 of the Enlarged Partial Agreement on Sport,¹

Having regard to Resolution CM/Res(2007)8 establishing the Enlarged Partial Agreement on Sport;

Having regard to Article 68 of the Financial Regulations;

Having regard to the budgetary management accounts of the Enlarged Partial Agreement on Sport for the year ended 31 December 2022, as presented by the Secretary General;

Having regard to the opinion of the External Auditor;

Having regard to the report of the External Auditor;

Having regard to the report of the Budget Committee,

Decides:

1. The budgetary management accounts of the Enlarged Partial Agreement on Sport for the year ended 31 December 2022 are approved (CM(2023)100-add, page 50).
2. The unexpended appropriations for the financial year 2022 before provisions amounting to €47 593.23 as shown in the budgetary management accounts presented by the Secretary General, are cancelled.
3. Agreed that the 2022 financial year net surplus of €32 693.23 will be credited among the members of the Enlarged Partial Agreement as indicated in the appendix to this Resolution.
4. The share of the surplus of the Enlarged Partial Agreement budget due to each member will be applied to meet any additional contributions for which members may become liable, should supplementary appropriations be granted in the 2023 budget, any part of the share that remains being considered as an advance on its contributions for 2023 or subsequent years.

¹ States concerned: Albania, Andorra, Armenia, Austria, Azerbaijan, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Estonia, Finland, France, Georgia, Greece, Hungary, Iceland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands, North Macedonia, Norway, Poland, Portugal, San Marino, Serbia, Slovak Republic, Slovenia, Switzerland, Türkiye, Ukraine and Belarus, Canada, Israel, Morocco as non-member States of the Council of Europe.

**Apportionment of the surplus of the Enlarged Partial Agreement on Sport (EPAS)
for the financial year 2022**

Member States of the Council of Europe	Scale of contributions for the financial year 2022 ²	Amount of credit balance
	%	€
ALBANIA	0,7801	255,04
ANDORRA	0,7801	255,04
ARMENIA	0,7801	255,04
AUSTRIA	3,2475	1 061,71
AZERBAIJAN	0,7801	255,04
BELGIUM	3,8981	1 274,41
BOSNIA AND HERZEGOVINA	0,7801	255,04
BULGARIA	0,7801	255,04
CROATIA	0,7801	255,04
CYPRUS	0,7801	255,04
ESTONIA	0,7801	255,04
FINLAND	1,9725	644,87
FRANCE	16,6856	5 455,06
GEORGIA	0,7801	255,04
GREECE	1,7272	564,68
HUNGARY	1,3222	432,27
ICELAND	0,7801	255,04
ITALY	16,6856	5 455,06
LATVIA	0,7801	255,04
LIECHTENSTEIN	0,7801	255,04
LITHUANIA	0,7801	255,04
LUXEMBOURG	0,7801	255,04
MALTA	0,7801	255,04
MONACO	0,7801	255,04
MONTENEGRO	0,7801	255,04
NETHERLANDS	6,5151	2 130,00
NORTH MACEDONIA	0,7801	255,04
NORWAY	2,9655	969,52
POLAND	4,9546	1 619,82
PORTUGAL	1,8242	596,39
SAN MARINO	0,7801	255,04
SERBIA	0,7801	255,04
SLOVAK REPUBLIC	0,1073	35,08
SLOVENIA	0,7801	255,04
SWITZERLAND	5,0548	1 652,58
TÜRKIYE	7,7354	2 528,95
UKRAINE	2,1438	700,88
Non-Members of the Council of Europe		
BELARUS	0,7801	255,04
ISRAEL	1,3498	441,29
MOROCCO	0,8750	286,07
RUSSIAN FEDERATION	2,9935	978,67
TOTAL	100,0000	32 693,23

² Effective 2022 rates of contribution (cf. [EPAS-SC\(2021\)05](#) and [EPAS-SC\(2022\)03](#))