

Strasbourg, 14 August 2024

EPAS-SC(2024)01

**Enlarged Partial Agreement on Sport (EPAS)**

**Statutory Committee**

**FINANCIAL YEAR 2023**

**Budgetary Management Accounts**  
**approved by written procedure on 14 August 2024**

**OPINION OF THE EXTERNAL AUDITOR**

Cour des comptes  
FRANCE



**The First President**

Paris, **29 MAI 2024**

**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 2023 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 2023 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

	2023					2022		
	Approved Budget	Adjustments to Budget	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
<b>Staff expenditure</b>	<b>648,9</b>	<b>0,0</b>	<b>(7,5)</b>	<b>641,4</b>	<b>640,9</b>	<b>8,0</b>	<b>0,5</b>	<b>629,0</b>
Salaries and related costs	562,7	0,0	(7,5)	555,2	554,7	8,0	0,5	564,9
Contributions to the Pension Reserve Fund	86,2	0,0	0,0	86,2	86,2	0,0	0,0	64,1
<b>Non staff expenditure</b>	<b>543,7</b>	<b>0,7</b>	<b>7,5</b>	<b>551,9</b>	<b>550,7</b>	<b>(6,4)</b>	<b>1,2</b>	<b>485,6</b>
Other expenditure	543,7	0,7	7,5	551,9	550,7	(6,4)	1,2	485,6
<b>Provision</b>	<b>0,0</b>	<b>0,0</b>	<b>0,0</b>	<b>0,0</b>	<b>0,0</b>	<b>0,0</b>	<b>0,0</b>	<b>14,9</b>
Provision in respect of ongoing litigation	0,0	0,0	0,0	0,0	0,0	0,0	0,0	14,9
<b>Total Expenditure</b>	<b>1 192,6</b>	<b>0,7</b>	<b>0,0</b>	<b>1 193,3</b>	<b>1 191,6</b>	<b>1,6</b>	<b>1,6</b>	<b>1 129,5</b>
<b>Contributions</b>	<b>1 192,6</b>	<b>0,0</b>	<b>0,0</b>	<b>1 192,6</b>	<b>1 192,6</b>	<b>0,0</b>	<b>0,0</b>	<b>1 101,9</b>
Obligatory contributions (a)	1 192,6	0,0	0,0	1 192,6	1 192,6	0,0	0,0	1 101,9
<b>Other receipts</b>	<b>0,0</b>	<b>0,7</b>	<b>0,0</b>	<b>0,7</b>	<b>1,0</b>	<b>0,3</b>	<b>0,3</b>	<b>60,3</b>
Grant from other budgets	0,0	0,0	0,0	0,0	0,0	0,0	0,0	10,4
Other income	0,0	0,7	0,0	0,7	1,0	0,3	0,3	49,9
<b>Total Receipts</b>	<b>1 192,6</b>	<b>0,7</b>	<b>0,0</b>	<b>1 193,3</b>	<b>1 193,6</b>	<b>0,3</b>	<b>0,3</b>	<b>1 162,2</b>
<b>Net surplus/(deficit) (b)</b>					<b>2,0</b>			<b>32,7</b>

(a) Of which €48.2 K remains unpaid at 31.12.2023 (Latvia, Ukraine, Belarus and Morocco).

(b) The surplus will be treated as outlined in the draft Resolution.

**SPECIAL ACCOUNT**  
**Enlarged Partial Agreement on Sport – EPAS**

**BALANCE AT 31/12/2023**

	Cumulative Appropriations as at 31/12/2023 € K	Cumulative Actual as at 31/12/2022 € K	Yearly Actual 2023 € K	Balance as at 31/12/2023 € K
<b>Enlarged Partial Agreement on Sport (EPAS)</b>	<b>296,8</b>	<b>123,5</b>	<b>46,0</b>	<b>127,2</b>
Start to Talk + the next level VC3128	78,5	28,9	46,0	3,6
Partnership between public authorities and sports movement (2010/EPAS/VC/2394)	93,4	84,2	0,0	9,2
Funds pending allocation	124,8	10,4	0,0	114,4
<b>Total Expenditure</b>	<b>296,8</b>	<b>123,5</b>	<b>46,0</b>	<b>127,2</b>
<b>Total Receipts</b>	<b>296,8</b>	<b>266,2</b>	<b>30,6</b>	<b>0,0</b>
<b>Balance as at 31/12/2023</b>				<b>127,2</b>

Following the decision taken by the EPAS Governing Board, €30 K has been transferred from the Agreement budget to the special account (EPAS(2023)39 and EPAS(2023)43).

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## **Resolution EPAS/Res(2024)01 concerning the budgetary management accounts of the Enlarged Partial Agreement on Sport (EPAS) for the year ended 31 December 2023**

*(Adopted by the Statutory Committee on 14 August 2024)*

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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 2023 of the Enlarged Partial Agreement on Sport,<sup>1</sup>

Having regard to Resolution [CM/Res\(2010\)11](#) establishing the Enlarged Partial Agreement on Sport as amended by [CM\(2015\)4](#);

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 2023, 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 2023 are approved ([CM\(2024\)100-add](#), page 50).
2. The unexpended appropriations for the financial year 2023 before provisions amounting to €1 858.53 as shown in the budgetary management accounts presented by the Secretary General, are cancelled.
3. Agreed that the 2023 financial year net surplus of €1 965.49 will be credited among the members of the Enlarged 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 2024 budget, any part of the share that remains being considered as an advance on its contributions for 2024 or subsequent years.

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<sup>1</sup> 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 2023**

Member States of the Council of Europe	Scale of contributions for the financial year 2023 Resolution EPAS-SC(2022)3 %	Amount of credit balance  €
ALBANIA	0,7371	14,49
ANDORRA	0,7371	14,49
ARMENIA	0,7371	14,49
AUSTRIA	3,2189	63,27
AZERBAIJAN	0,7371	14,49
BELGIUM	3,8829	76,32
BOSNIA AND HERZEGOVINA	0,7371	14,49
BULGARIA	0,7371	14,49
CROATIA	0,7371	14,49
CYPRUS	0,7371	14,49
ESTONIA	0,7371	14,49
FINLAND	1,9710	38,74
FRANCE	15,5811	306,23
GEORGIA	0,7371	14,49
GREECE	1,6839	33,10
HUNGARY	1,3616	26,76
ICELAND	0,7371	14,49
ITALY	15,5811	306,23
LATVIA	0,7371	14,49
LIECHTENSTEIN	0,7371	14,49
LITHUANIA	0,7371	14,49
LUXEMBOURG	0,7371	14,49
MALTA	0,7371	14,49
MONACO	0,7371	14,49
MONTENEGRO	0,7371	14,49
NETHERLANDS	6,5601	128,93
NORTH MACEDONIA	0,7371	14,49
NORWAY	2,8096	55,22
POLAND	5,1321	100,87
PORTUGAL	1,8864	37,08
SAN MARINO	0,7371	14,49
SERBIA	0,7371	14,49
SLOVAK REPUBLIC	0,8712	17,12
SLOVENIA	0,7371	14,49
SWITZERLAND	5,0850	99,95
TÜRKIYE	7,6480	150,31
UKRAINE	2,3917	47,01
<b>Non-Members of the Council of Europe</b>		
BELARUS	0,7371	14,49
CANADA	5,3208	104,57
ISRAEL	1,2228	24,03
MOROCCO	0,8385	16,48
<b>TOTAL</b>	<b>100,0000</b>	<b>1 965,49</b>