

Strasbourg, 15 July 2022

EPAS-SC(2022)02

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

**Statutory Committee**

**FINANCIAL YEAR 2021**

**Budgetary Management Accounts  
approved by Written Procedure ended on 15 July 2022**

**BUDGETARY MANAGEMENT ACCOUNTS 2021  
OPINION OF THE EXTERNAL AUDITOR**

Cour des comptes  
FRANCE



The First President

Paris, 31 MAI 2022

To Ms Marija Pejčinović Burić  
Secretary General  
Council of Europe

**AUDIT OPINION**

We have examined the Budgetary Management Accounts of the Council of Europe for the year ended 31 December 2021, which comprise a Statement of Expenditure and Receipts for each Budget and Subsidiary Budget of the Council of Europe, and for the Partial Agreements and Special Accounts, and related supporting notes.

The Secretary General of the Council of Europe is responsible for the preparation and fair presentation of the Budgetary Management Accounts in accordance with Articles 61 and 63 of the Financial Regulations of the Council of Europe and for implementing adequate internal control to ensure the preparation of Budgetary Management Accounts that are free from material misstatements, whether due to fraud or error.

Our responsibility is to express an opinion on these Budgetary Management Accounts on the basis of our audit, in accordance with Article 72 of the Financial Regulations of the Council of Europe. We have conducted our audit in accordance with International Standards on Auditing and Article 71 of the Financial Regulations of the Council of Europe. Our work was planned and performed so as to obtain reasonable assurance that the Budgetary Management Accounts are free from material misstatement. We have examined, on a test basis, the amounts and other disclosures in the Budgetary Management Accounts. We have also examined the accounting principles applied and the presentation of the Budgetary Management Accounts. We believe that our audit provides a reasonable basis for our opinion.

It is our opinion that the Budgetary Management Accounts properly reflect the financial records and transactions of the Council of Europe for the year ended 31 December 2021 and that they have been prepared in compliance with the Financial Regulations.

In accordance with Articles 71 and 72 of the Financial Regulations, we have also prepared a report to the Committee of Ministers setting out 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

	2021							2020
	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
<b>Staff expenditure</b>	<b>603.6</b>	<b>11.7</b>	<b>0.9</b>	<b>616.3</b>	<b>616.3</b>	<b>(0.9)</b>	<b>0.0</b>	<b>498.7</b>
Salaries and related costs	540.4	11.7	0.9	553.1	553.1	(0.9)	0.0	451.3
Contributions to the Pension Reserve Fund	63.2	0.0	0.0	63.2	63.2	0.0	0.0	47.4
<b>Non staff expenditure</b>	<b>474.9</b>	<b>10.2</b>	<b>(0.9)</b>	<b>484.2</b>	<b>476.2</b>	<b>8.9</b>	<b>8.0</b>	<b>442.8</b>
Other expenditure	474.9	10.2	(0.9)	484.2	476.2	8.9	8.0	442.8
<b>Total Expenditure</b>	<b>1 078.5</b>	<b>22.0</b>	<b>0.0</b>	<b>1 100.5</b>	<b>1 092.5</b>	<b>8.0</b>	<b>8.0</b>	<b>941.5</b>
<b>Contributions</b>	<b>1 078.5</b>	<b>0.0</b>	<b>0.0</b>	<b>1 078.5</b>	<b>1 078.5</b>	<b>0.0</b>	<b>0.0</b>	<b>831.2</b>
Obligatory contributions	1 078.5	0.0	0.0	1 078.5	1 078.5	0.0	0.0	831.2
<b>Other receipts</b>	<b>0.0</b>	<b>22.0</b>	<b>0.0</b>	<b>22.0</b>	<b>22.0</b>	<b>0.0</b>	<b>0.0</b>	<b>128.4</b>
Balance from previous year	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(4.9)
Other income	0.0	22.0	0.0	22.0	22.0	0.0	0.0	133.3
<b>Total Receipts</b>	<b>1 078.5</b>	<b>22.0</b>	<b>0.0</b>	<b>1 100.5</b>	<b>1 100.5</b>	<b>0.0</b>	<b>0.0</b>	<b>959.6</b>
<b>Net surplus/(deficit) (b)</b>					<b>8.0</b>			<b>18.1</b>

- (a) The budget has been adjusted for actual receipts, including the accession of Ukraine (€19 K).  
 (b) The surplus will be treated as outlined in the Draft Resolution.

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

**BALANCE AT 31/12/2021**

	Cumulative Appropriations as at 31/12/2021 € K	Cumulative Actual as at 31/12/2020 € K	Yearly Actual 2021 € K	Balance as at 31/12/2021 € K
<b>Enlarged Partial Agreement on Sport (EPAS)</b>	<b>311.6</b>	<b>85.8</b>	<b>91.1</b>	<b>134.7</b>
EPAS projects in partnership between public authorities and the sports movement (2010/EPAS/VC/2394)	93.4	83.4	0.4	9.6
Start to talk VC2037	110.4	2.3	90.7	17.4
Funds pending allocation	107.7	0.0	0.0	107.7
<b>Projects finalised as at 1 January 2021</b>	<b>218.5</b>	<b>218.5</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Expenditure</b>	<b>530.1</b>	<b>304.3</b>	<b>91.1</b>	<b>134.7</b>
Voluntary Contributions from member States	100.0	75.0	25.0	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 (a)	143.9	93.9	50.0	0.0
<b>Total Receipts</b>	<b>530.1</b>	<b>455.1</b>	<b>75.0</b>	<b>0.0</b>
<b>Balance as at 31/12/2021</b>				<b>134.7</b>

- (a) Following the decision taken by EPAS Governing Board, €50 K was transferred from the budget of the agreement to the special account (EPAS(2021)INF02).

**Resolution EPAS/Res(2022)02  
concerning the budgetary management accounts of the Enlarged Partial Agreement on Sport (EPAS)  
for the year ended 31 December 2021**

*(Adopted by the Statutory Committee by written procedure ended on 15 July 2022)*

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 2021 of the Enlarged Partial Agreement on Sport,<sup>1</sup>

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 2021, as presented by the Secretary General;

Having regard to Resolution EPAS-SC(2022)02 adopted by the Statutory Committee of the Enlarged Partial Agreement;

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 2021 are approved ([CM\(2022\)100-add](#), page 45).
2. The unexpended appropriations for the financial year 2021 before provisions amounting to €7 968.98, as shown in the budgetary management accounts presented by the Secretary General, are cancelled.
3. Having regard to the Committee of Minister's decision of principle (CM/Del/Dec(2022)1435/2.3), the credit balance of the 2021 financial year net surplus of €7 968.98 will be transferred to a suspense account pending payment of the 2022 contributions.

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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, Slovenia, Switzerland and Belarus, Israel, Morocco and the Russian Federation as non-member States of the Council of Europe.

**Resolution CM/Res(2022)...  
concerning the budgetary management accounts of the Enlarged Partial Agreement  
on Sport (EPAS)  
for the year ended 31 December 2021**

*(Adopted by the Committee of Ministers on ... 2022 at the ... meeting of the Ministers' Deputies)*

The Committee of Ministers, under the terms of Article 16 of the Statute of the Council of Europe, and in its composition restricted to the representatives of the States members in 2021 of the Enlarged Partial Agreement on Sport,<sup>2</sup>

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 2021, as presented by the Secretary General;

Having regard to Resolution EPAS/Res(2022)02 adopted by the Statutory Committee of the Enlarged Partial Agreement;

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:

*Single article*

The Secretary General is hereby discharged from responsibility for the management of the financial year 2021.

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<sup>2</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, Slovenia, Switzerland, and Türkiye.