



European Economic
and Social Committee

ANNUAL ACTIVITY REPORT 2024

Section VI of the EU-budget

June 2025

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I.

PART I

Presentation and main achievements 2024

I.

1. PRESENTATION

1.1 The European Economic and Social Committee

The European Economic and Social Committee (EESC) is an advisory body of the European Union based in Brussels. Since it was set up in 1957, the EESC has provided a unique forum for consultation, dialogue and consensus among representatives of the various economic, social and civil components of organised civil society. The EESC has a distinctive place in the EU's decision-making process as a consultative body that acts as an intermediary between the legislative (European Parliament and Council) and executive (European Commission) institutions of the EU.

The EESC gives civil society organisations a say in Europe's development.

Treaty on the Functioning of the European Union

Article 300

1. The European Parliament, the Council and the Commission shall be assisted by an Economic and Social Committee and a Committee of the Regions, exercising advisory functions.
2. The Economic and Social Committee shall consist of representatives of organisations of employers, of the employed, and of other parties representative of civil society, notably in socio-economic, civic, professional and cultural areas.
4. The members of the Economic and Social Committee and of the Committee of the Regions shall not be bound by any mandatory instructions. They shall be completely independent in the performance of their duties, in the Union's general interest.
5. The rules referred to in paragraphs 2 and 3 governing the nature of the composition of the Committees shall be reviewed at regular intervals by the Council to take account of economic, social and demographic developments within the Union. The Council, on a proposal from the Commission, shall adopt decisions to that end.

I.

1.2 Mission

The EESC is committed to European integration. It strengthens the European Union's democratic legitimacy by enabling national civil society organisations to express their views at European level.

The EESC's Mission Statement

The Committee has three key missions:

- helping to ensure that European policies and legislation are more in tune with economic, social and civic circumstances on the ground. It does this by making the expertise of its members, as civil society representatives, available to the European Parliament, the Council and the European Commission, and by stimulating dialogue and efforts to secure consensus serving the general interests of the EU;
- promoting the development of a more participatory European Union that is more in touch with public opinion, by acting as an institutional forum representing, informing and being in dialogue with organised civil society;
- promoting the values on which European integration is founded and advancing the cause of participatory democracy, as well as the role of civil society organisations, in Europe and across the world.

Together, the EU institutions ensure that the voice of civil society, structured through dialogue and consensus, is heard at an early stage of the legislative process.

1.3 Organised civil society

Organised civil society is made up of a wide range of organisations, networks, associations, groups and movements that are independent of governments, and which sometimes come together to advance their common interests through collective action. These groups often act as intermediaries between decision-makers and the public and enable people to get involved in public life by playing an active role in their workplace or, for example, by joining a political organisation or supporting a good cause. In the last 20 years, civil society has played a major role in mobilising citizens and public organisations towards positive societal changes.

Currently, the EESC is made up of 329 members from across the 27 Member States. The members are not politicians, but employers, trade unionists and representatives of groups such as professional and community associations, farmers, youth organisations, women's groups, consumers, environmental campaigners, and many others.



The members come from all social and professional backgrounds and have a vast range of knowledge and experience. They are not based full-time in Brussels, but have their own jobs in their home countries, which ensures that they maintain direct contact with their grassroots. Nominated by their governments, the members are appointed by the Council of the European Union for a period of five years and work independently, in the interests of all EU citizens. Their involvement in the EESC's work is voluntary: they do not receive a salary and only get an allowance for the expenses incurred in carrying out their activities for the Committee. By debating issues that involve and affect civil society and by delivering opinions conveying the Committee's views, the members play an integral part in the process of policy- and decision-making at EU level. Through its Liaison Group, the EESC also links up with European civil society organisations and networks that are not members of the EESC. The Liaison Group provides a framework for political dialogue and cooperation on cross-cutting issues of common interest.

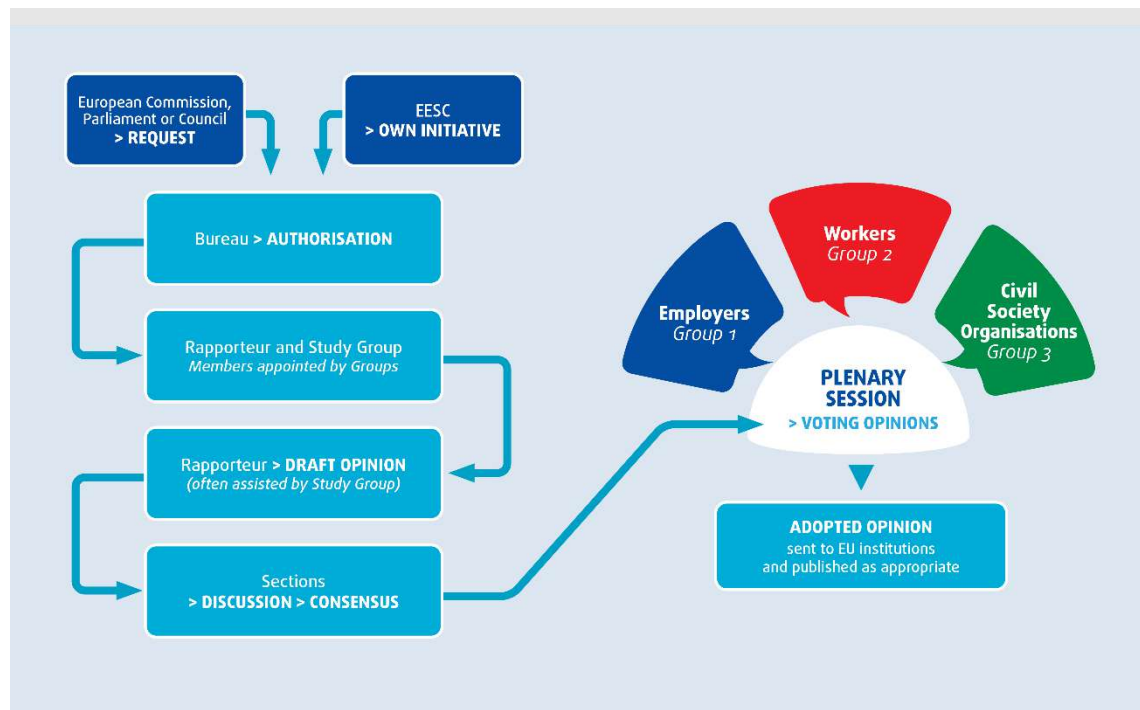
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1.4 EESC opinions

Consultation of the EESC by the Commission or the Council is mandatory in certain cases; in others it is optional. The EESC may, however, also adopt opinions on its own initiative on topics members believe to be important in the interests of EU citizens. The Single European Act (17/2/1986) and the Maastricht Treaty (7/2/1992) extended the range of issues which must be referred to the Committee. The Amsterdam Treaty further broadened the areas for referral to the Committee and allowed it to be consulted by the European Parliament on a wide range of topics. The EESC examines the proposals and draws up opinions based on agreement reached between its members. It also produces exploratory opinions, requested by EU lawmakers when they want civil society's views on specific policies. The EESC also reflects the demands of civil society by publishing declarations, resolutions, information reports and impact assessments of EU legislation. All opinions are forwarded to the EU's decision-making bodies and then published in the EU's Official Journal.

For major overarching issues, the EESC can adopt an **umbrella approach**, meaning that several sections/CCMI can pool their expertise in the service of a common opinion, with a broader scope. In the preparation of its opinions, the EESC is always looking for new ways to involve civil society (e.g. youth participation) for the benefit of all institutions.

This is the process for drafting and adopting opinions:



I.

1.5 Structure of the EESC

Presidency

Every two and a half years the EESC elects a Bureau, currently made up of 39 members, along with a president and two vice-presidents chosen from each of the three groups in rotation. The Bureau has political responsibility for the general management of the Committee. Its main task is to organise and coordinate the work of the EESC's various bodies and to lay down policy guidelines for that work. The president is responsible for the orderly conduct of the Committee's business and represents the EESC in its relations with other institutions and bodies.

Austrian member Oliver Röpke (Group II) is the President of the EESC. Polish member Krzysztof Pater (Group III) is the Vice-President in charge of the Budget, and Romanian member Laurențiu Plosceanu (Group I) is the Vice-President in charge of Communication.



Groups

Members may join one of three groups on a voluntary basis, subject to the approval of their eligibility by the members of that group: Employers (Group I), Workers (Group II) or Civil Society Organisations (Group III). The aim is to build dialogue and consensus between all three groups so that EESC opinions reflect the economic, social and civic interests of society.

For the 2023-2025 term of office, Stefano Mallia (Malta) is president of the Employers' Group, Lucie Studničná (Czech Republic) is president of the Workers' Group and Séamus Boland (Ireland) is president of the Civil Society Organisations' Group.

Working bodies

The EESC has:

- six sections specialising in specific topics of relevance to the citizens of the European Union, ranging from social and economic affairs, energy and the environment to external relations and the internal market. Members participate in one or more of these sections depending on their areas of expertise and it is here that much of the groundwork for opinions is carried out;
- a Consultative Commission on Industrial Change (CCMI), which helps EU industry anticipate and adapt to the impact of globalisation;
- three specialist observatories: on the digital transition and the single market (DSMO), the labour market (LMO) and sustainable development (SDO); and
- several ad hoc groups and permanent groups.

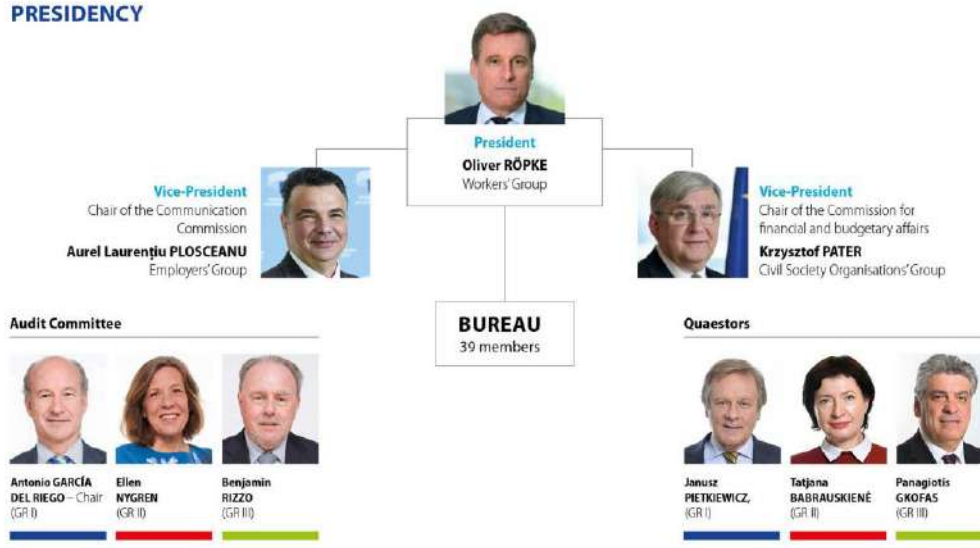
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Members may also form categories representing the various economic and social interests of organised civil society in the European Union. Group I has two categories: Micro, Small and Medium-Sized Enterprises (MSMEs), Crafts and Family Business (which also includes Group III members) and Transport. As of March 2021, Group II has one category: Workers' Voice for more democratic participation (which also includes Group I and Group III members). Group III has five categories: Social Economy, Associational Life, Consumers and Environment, Farmers and Professions.

Presentation and main achievements 2024

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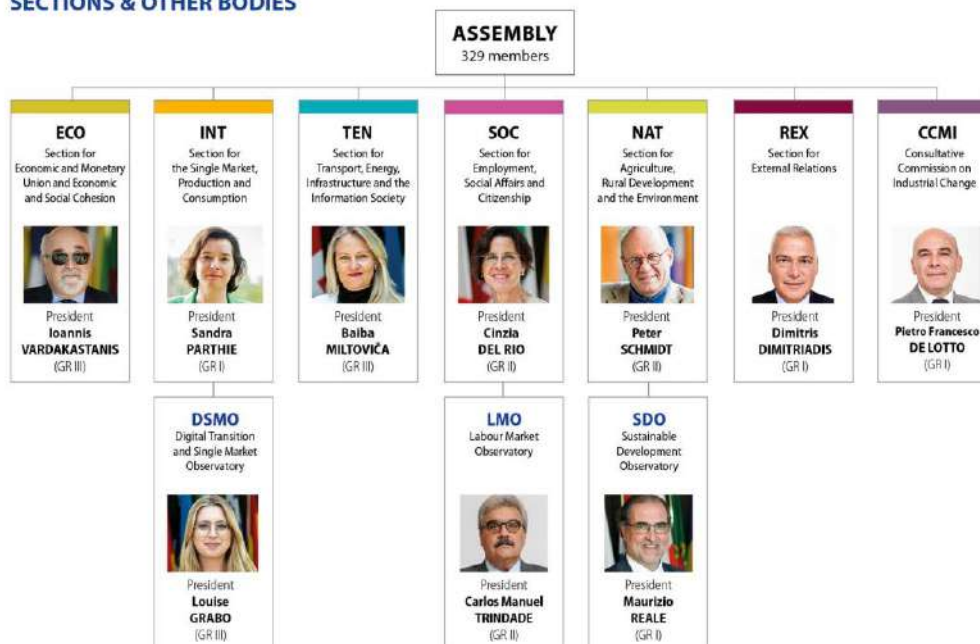
PRESIDENCY



GROUPS



SECTIONS & OTHER BODIES



Presentation and main achievements 2024

I.

AD HOC GROUPS

<p>European Citizens Initiative</p>  <p>President Violeta JELIĆ (GR I)</p>	<p>Fundamental Rights and the Rule of Law</p>  <p>President Paul SOETE (GR II)</p>	<p>European Semester</p>  <p>President Luca JAHIER (GR III)</p>	<p>Equality</p>  <p>President Sif HOLST (GR III)</p>	<p>Conference of the Parties to the UN Framework Convention on Climate Change</p>  <p>President Peter SCHMIDT (GR II)</p>	<p>Working group on the format and length of opinions</p>  <p>President Cillian LOHAN (GR III)</p>	<p>EESC Youth Group</p>  <p>President Katrina LEITANE (GR III)</p>
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PERMANENT GROUPS

<p>Services of general interest</p>  <p>President Georgi STOEV (GR I)</p>	<p>Energy</p>  <p>President André BARCELÓ DELGADO (GR I)</p>	<p>Transport</p>  <p>President Kristina KRUPAVICIENĖ (GR II)</p>	<p>Immigration and integration</p>  <p>President Cristian PÎRVULESCU (GR III)</p>	<p>Inclusion of the Roma</p>  <p>President Ákos TOPOLÁNSZKY (GR III)</p>	<p>Disability rights</p>  <p>President Christophe LEFÈVRE (GR III)</p>	<p>Economic and fiscal governance of the euro area</p>  <p>President Juraj SIPKO (GR III)</p>	<p>Sustainable food systems</p>  <p>President Piroska KÁLLAY (GR II)</p>
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Administration



The Committee is supported in its mission by a General Secretariat, headed by a secretary-general, who has overall responsibility for managing the administration. At the December 2023 Bureau meeting, the Spanish French Isabelle Le Galo Flores was selected as the new Secretary-General of the EESC and took office on 16 January 2024.

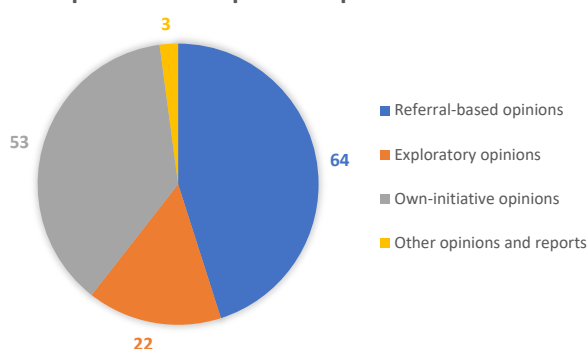
The EESC General Secretariat advises the members in the framing of their strategic values and provides effective and efficient policy, communication, organisational, linguistic and material support for all their activities. It is composed of approximately 700 staff members (officials, temporary agents and contract agents).

2. MAIN POLITICAL ACHIEVEMENTS IN 2024

2.1 Shaping 2024: Our core themes

The main impact of the EESC's work is achieved through the preparation of opinions and reports, which foster closer connections with EU legislators and provide them with valuable expertise and on-the-ground knowledge from civil society organisations. Additionally, the EESC structurally includes civil society actors in these activities, bringing them closer to decision-makers.

142 opinions and reports adopted in 2024



Among the 142 opinions and reports adopted by the EESC in 2024, below is a selection of some of the strategic areas in which the Committee had the most impact on the EU's legislative process.

- I. Energy – broken down into wind, geothermal, nuclear, energy affordability, electricity prices, hydrogen, housing, skills, digitalisation and cross-border infrastructure
- II. Strengthening civil society in the EU neighbourhood
- III. Climate and biodiversity policies aligned for a sustainable and just transition – focus on agri-food systems
- IV. Cohesion policy at the heart of building a resilient EU economy for all
- V. Blue Deal
- VI. Artificial intelligence: a game-changer for the economy, society and workers
- VII. Strengthening democracy through active participation (including contributions on disinformation)
- VIII. Championing social inclusion, skills and gender equality

I.

I. Energy – broken down into wind, geothermal, nuclear, energy affordability, electricity prices, hydrogen, housing, skills, digitalisation and cross-border infrastructure

Over the past year, the EESC has worked intensively to develop a sustainable energy future for Europe, focusing on affordability, efficient housing and a viable transition.

Prioritising citizens, the EESC has raised awareness of **energy poverty**. Major stakeholders have supported this effort, notably through the annual [Energy Affordability Conference](#), the EESC's flagship event. The EESC's actions have helped place energy affordability high on the EU political agenda, culminating this year in the European Commission's proposal for an Action Plan on Affordable Energy. Complementing these efforts, EESC action has also had a valuable impact on the specific EU discussions on price levels and skill shortages.

With the same citizen-centred approach, the EESC's recommendations on tackling the EU **housing crisis** were included in the Liège Declaration. Calling for an annual EU summit on social and affordable housing, the EESC continued its advocacy through discussions in Member States, including Valletta (Malta) and Jūrmala (Latvia), and adopted an own-initiative opinion [Social Housing in the EU – Decent, Sustainable and Affordable](#) during the first ever Housing Forum in December 2024.

In the area of **sustainable energy** development, a key focus has been the critical role of energy infrastructure in enabling a successful transition. The EESC collaborated with the Belgian Presidency of the Council; the EESC's guidelines provided input for the May 2024 Council conclusions on sustainable electricity grids. The Committee also actively engaged in the political discourse on geothermal energy, aligning with the priorities of the Hungarian Presidency, the CoR and the European Parliament. Its own-initiative opinion shaped the debate, which was later reflected in the Council's conclusions on the subject. Additionally, with the conference [Offshore Power for E-Fuels: Boosting the New Hydrogen Economy](#) in Estonia, the EESC supported local partners in kick-starting a new hydrogen market while maintaining an active dialogue with civil society.

In view of a sustainable nuclear sector, the **Directorate-General for Research and Innovation** (DG RTD) asked the EESC to collaborate on the European Joint Programme on **Radioactive Waste Management** (EURAD), aiming to use the EESC as a channel to broaden civil society involvement. This partnership led to a successful joint Commission-EESC event on civil society views on radioactive waste management. Building on this cooperation, the European Commission invited the EESC to appoint three members to participate in EURAD-2 activities, contributing to enhanced safety and mutual trust.

Through strategic engagement and high-level initiatives, the EESC has helped shape key discussions and policy developments. Committed to prioritising citizens, the EESC will continue advocating inclusive, affordable and sustainable solutions.

I.

II. Strengthening civil society in the EU neighbourhood

With all international trends drifting away from multilateralism and a rule-based international order, the EU seeks to strengthen its ties with like-minded partners to ensure collective security and stabilise its neighbourhood. The EESC uses its main asset – the ability to engage civil society – to participate in this effort.

The EESC has a strong focus on **candidate countries** and advocates the **inclusion** of civil society throughout the EU accession process. The Committee's joint bodies with the **Western Balkans** attracted increasing attention in 2024, especially in **Montenegro**, where the government used the declarations of the [EU-Montenegro Joint Consultative Committee](#) (JCC) in its reporting on the implementation of EU recommendations. In **Serbia**, the EESC joined an international campaign to stop the extradition to Belarus of opposition journalist [Andrey Gnyot](#), who officially thanked the Committee upon his liberation. Amidst a tense situation in the country, the [EU-Serbia JCC](#) meetings enjoyed high media coverage, and the Committee issued a [statement on the right to peaceful assembly](#) and a [general statement](#) which resonated widely among Serbian civil society. The EESC adopted **opinions** on [accession of Western Balkan countries](#) and the [Reform & Growth Facility](#) for the region: the proposal to establish committees in charge of the national reform agendas with the participation of civil society was welcomed by national authorities, e.g. in **Bosnia and Herzegovina**.

Concerning the **Eastern Partnership** countries, the Committee's bilateral **Civil Society Platforms** continued to monitor the progress of [Moldova](#) and [Ukraine](#) on the path to EU accession. The EESC maintained its support for **Ukrainian** civil society organisations by providing them with office space. The EESC President Oliver Röpke went to the Autonomous Region of Gagauzia in **Moldova** and was the first president of an EU institution to engage with civil society there. In December, the Committee joined the interinstitutional [Belarus Days](#) by hosting a seminar to raise awareness about journalists imprisoned for political reasons, in a concrete sign of our support to **Belarusian** civil society.

Coming to the EU's **Southern Neighbourhood**, the EESC, the Anna Lindh Foundation and the German Corporation for Cooperation created a joint capacity-building programme for **youth representatives** who were able to contribute to the drafting of the opinion on [Youth involvement in social and civil dialogue in the Euro-Mediterranean region](#), with concrete proposals for the participation of young people on both shores of the Mediterranean.

In times of a welcome 'reset' of relations between the EU and the **United Kingdom**, the EESC is continuing to involve civil society in the debate via the EU-UK Follow-up Committee, with a special focus on youth and the adoption of an opinion on [EU-UK youth engagement](#) calling for robust involvement of **young people** in decision-making. In September, the EU-UK **Domestic Advisory Groups** issued a [joint statement](#) highlighting shared positions on regulatory cooperation, mobility challenges, border management, energy and climate.

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The EESC is engaging with the countries of the **European Economic Area (EEA)**, with efforts mainly to improve competitiveness and economic security, and has a new focus on **Switzerland**. Meetings with civil society from the **Arctic**, including representatives of indigenous peoples, provided insights for an [opinion](#) dedicated to that region. Finally, the EESC made a [fact-finding mission](#) to **Kazakhstan** and continued working with **Turkish** civil society on issues of common interest such as migration and minimum wage.

III. Climate and biodiversity policies aligned for a sustainable and just transition – focus on agri-food systems

Biodiversity loss and **climate change** are deeply interconnected, with shared causes and combined impacts on ecosystems and human well-being. In 2024, global summits like the UN Convention on Biodiversity (CBD) and the UN Framework Convention on Climate Change focused on addressing these crises. However, they are often tackled in isolation. A systemic response must integrate climate and biodiversity action with social justice and adequate financing. The EESC emphasised these points in its opinions on biodiversity and climate finance at key global forums, from the UN Summit of the Future to COP16 and COP29. This work impacted international negotiations, while connecting civil society with decision-makers and ensuring that the concerns of the Global South are also heard. Just Transition has become a prominent topic in policymaking, both internationally and within the EU – thanks in part to the EESC’s work over the last years. At the request of the Belgian Presidency, the EESC prepared an exploratory opinion with forward-looking proposals for advancing a holistic, coordinated and just transition policy framework at EU level. Many civil society organisations and European networks have endorsed the opinion’s proposals and taken ownership of it, disseminating these concepts further. Also drawing from the EESC opinion’s recommendations, the Commission decided to launch an EU Fair Transition Observatory and appoint a commissioner with a specific portfolio on just transition. A second opinion further detailed the EESC’s recommendations for a just transition policy package for the world of work.

Ensuring a just transition is particularly important in the agri-food sector, as exemplified in the [EESC’s specific opinion on the topic](#). The farmers’ demonstrations all over Europe were a clear alarm signal that policies have been poorly designed in the past decade, that farmers’ views have not been taken into consideration and that rural areas had been left behind – this is exactly what earlier EESC opinions had anticipated. The sectoral policy frameworks are no longer sufficient to tackle the multiple, complex and interrelated problems affecting food systems. The EESC therefore welcomed the strategic dialogue on the future of agriculture launched by the Commission and managed to contribute to it. Its outcome aligns with recommendations expressed by the EESC over the years, validating the EESC’s role in shaping policy. The EESC was also the first institution to publish an [opinion on the CAP post-2027](#), which was referred to in Council conclusions, as well as other strategic opinions looking, for example, at the [impacts of](#)

enlargement on the agri-food sector and tools to support farmers' income at times of growing crises.

IV. Cohesion policy at the heart of building a resilient EU economy for all

In early 2024, the EESC presented its views as a frontrunner in the process of designing the **new cohesion policy**.

Cohesion policy is the glue that keeps Europe united, and we must all work to defend its objectives. In all EESC opinions, the Committee stresses that the fundamental principle of cohesion policy, that 'no one should be left behind', remains sound and valid, and that civil society partners are ready to continue working by means of a solid EU investment policy.

In the plenary session of May 2024, Commissioner Elisa Ferreira and CoR President Vasco Cordeiro, together with Prof. Andrés Rodríguez-Pose, Chair of the Group of High-Level Specialists on the Future of Cohesion Policy, debated on the future of cohesion policy in connection with the [opinion on the Ninth Cohesion Report](#). In the debate, the EESC expressed its preference on the partnership principle, multilevel governance and the clear rules for the inclusion of civil society in the selection, governance and monitoring of EU-funded operations.

After the EU elections and the political guidelines of President Ursula von der Leyen for the new Commission mandate, the EESC adopted a Resolution [No one should be left behind! For an inclusive and participatory cohesion policy in support of social, economic and territorial cohesion](#) stressing that the Commission should not neglect the overarching principles of cohesion policy in the upcoming negotiations on the next MFF.

In September 2024, the EESC presented its views and exchanged ideas with the Member States and other institutions in the informal ministerial meeting on cohesion in Budapest under the Hungarian Presidency.

In December 2024, the EESC presented its views on the future of cohesion policy to the Committee on Regional Development (REGI) of the European Parliament.

The EESC received a request for an exploratory opinion from the Polish Presidency of the Council of the EU with the title: [Strengthening the results orientation of post-2027 cohesion policy – challenges, risks and opportunities](#). In this context, the EESC organised a debate in the ECO Section in December 2024 [Towards a result-oriented cohesion policy. What is the role of the civil society?](#) with the participation of the Polish Presidency and the Vice-Chair of the REGI Committee of the European Parliament.

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In all these meetings and forums, the EESC insisted that one important element of cohesion policy is that tailor-made investments come from programme-based funds such as the European Rural Development Fund and the Cohesion Fund. The EESC will continue to work with the other EU institutions and stakeholders for an economy that will be resilient for all EU citizens. This will succeed only if cohesion policy is place-based, people-based and results-oriented.

V. Blue Deal

With its call for a comprehensive standalone **water strategy**, the EU Blue Deal, the EESC has been a pioneer advocating a more important role for water in the EU agenda. Through its call for a comprehensive standalone water strategy, the EESC has influenced policy discussions and heightened awareness of the need for coordinated action to address water challenges across Europe.

In 2024, the EESC pushed for water as a strategic top-level priority for Europe. In March 2024, the EESC, together with representatives of the EP and of the CoR, sent an open letter to European Commission Executive Vice-President Maroš Šefčovič. The letter called for a comprehensive approach to water and urged the Commission to continue its work on the postponed Water Resilience Initiative. In July 2024, EESC President Oliver Röpke wrote to European Commission President Ursula von der Leyen, calling for an ambitious EU Blue Deal. This new approach should integrate water considerations into the design and implementation of key EU policies. It should be based on a long-term strategic vision and supported by dedicated funding to ensure a water-secure future for all.

Over the course of 2024, the EESC's initiative gained further support from several Member States, members of the EP, the CoR, the UN and other international organisations as well as a wide array of stakeholders from civil society. In July 2024, 21 Member States called for a holistic approach at EU level on water. The Political Guidelines of the new European Commission for 2024-2029 propose to strengthen Europe's water security with a dedicated European Water Resilience Strategy. Furthermore, water has been given a prominent role in the portfolio of Jessika Roswall, Commissioner for Environment, Water Resilience and a Competitive Circular Economy, responding to the EESC's call for a dedicated water commissioner.

The EESC organised several events on water in Brussels and abroad. In June 2024, during the EU Green Week, the EESC organised two events focused on a water-smart economy for a water-resilient Europe and on a comprehensive water strategy in the context of the climate and biodiversity emergencies. Additionally, the EESC cooperated closely with the European Commission on the [WaterWiseEU](#) campaign.

In 2024 the EESC delivered two additional opinions related to the EU Blue Deal: on the [Industrial and technological approaches and best practices supporting a water resilient society](#), and on [Water politics: Empowering Youth, Women, and Indigenous and Local Communities](#).

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The EU Blue Deal flagship initiative has increased the visibility of the EESC among other institutions and civil society organisations. It has also been a success in terms of communication and outreach. In 2024, the EU Blue Deal garnered over 1 600 articles in the media across 748 different media outlets. Influential media such as Politico and the Economist Impact reached out to the EESC specifically on this topic.

A new European Citizens' Initiative (ECI) on a [Water-Smart and Resilient Europe](#) launched for signatures in October 2024. The ECI calls for an action plan for water in Europe, and the development of complementary policies in all EU policy areas. The ECI refers to the call for an EU Blue Deal and to the EESC's declaration. This citizen and civil society support validates the EESC's work on this important topic.

The EESC is committed to cooperating with the European Commission and other institutions to design, implement and monitor a sustainable and competitive EU water strategy. The EESC is working on two further opinions on this theme in 2025. It will continue to call on the EU to deliver the political leadership and ambition necessary to address the current and future water challenges affecting our society.

VI. Artificial intelligence: a game-changer for the economy, society and workers

2024 marked a pivotal moment for AI in Europe. The adoption of the **Artificial Intelligence Act**, the formation of a new European Parliament and the upcoming priorities of the new European Commission created a unique window to shape the EU's future AI strategy amid the increasingly competitive global race. The EESC played a pivotal role in examining this topic, adopting various opinions and undertaking a range of initiatives.

In its opinion [General-purpose AI: Way Forward after the AI Act](#), adopted in October 2024, the EESC stressed the need for 'AI made in Europe', stronger investments, resilient supply chains and reduced market fragmentation. The opinion's recommendations align closely with the new Commission's priorities on AI innovation, competitiveness and infrastructure funding. The Hungarian Presidency invited the rapporteur to a Council working party discussion, sparking a dynamic debate with EU Member States. This momentum carried through to the Council's end-of-year conclusions, which reinforced the EESC's message by calling for increased AI investments and enhanced digital infrastructure access. The rapporteur conducted extensive research, engaging with actors on the ground, including European stakeholders with promising potential to influence the global AI landscape. EESC representatives elevated their position at major international forums such as the UN Summit of the Future and the AI Action Summit in Paris, while the opinion simultaneously strengthened civil society networks.

Another EESC opinion on [artificial intelligence in public services](#), adopted in October 2024 was presented by the rapporteur at an event organised by the Belgian Presidency and discussed with several Member States' ministers. It was also showcased at an event co-hosted with the International Labor Organization at the EESC and in a side event at the AI Action Summit in

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Paris. The opinion has contributed to the European Commission's work on key upcoming initiatives, such as the Apply AI Strategy.

The EESC adopted the opinion *Pro-worker AI: levers for harnessing the potential and mitigating the risks of AI in connection with employment and labour market policies* in January 2025. This own-initiative opinion, which also integrated a request from the Polish Presidency, played a key role in shaping the EU debate on AI's impact on work. Its preparation brought together top experts from the International Labour Organization, OECD, Council of Europe, European Parliament Research Service, EU agencies, major think tanks and academia through two high-level foresight workshops developed in close collaboration with the European Commission. The opinion's recommendations gained significant traction, influencing discussions at the AI Action Summit hosted by France in February 2025 in Paris, at a side event organised by the EESC and the French Economic, Social and Environmental Council, and at the High-level Polish Presidency Conference on AI and the labour market in Gdansk. The EESC made a timely and strategic contribution to shaping EU initiatives, particularly the Commission's upcoming proposal on algorithmic management. Its work ensures that AI policies prioritise fairness, workers' rights and social dialogue, reinforcing the EESC's role as a key voice in EU policymaking.

The EESC Digital Single Market Observatory (DSMO) also prioritised general-purpose AI in 2024, fostering capacity-building, network development and interinstitutional collaboration. The Observatory engaged with the Commission, Council of the EU, Council of Europe, UN, the private sector, academia, trade unions and civil society. A major achievement was the study ***Generative AI and Foundation Models in the EU*** developed with the Centre for European Policy Studies. Already gaining institutional interest, its findings (to be finalised in 2025) promise substantial impact. Further activities, such as the Workshop on Exploring AI in R&D with the CoR, provided tangible takeaways that reinforced the EESC's AI agenda at the highest levels.

VII. **Strengthening democracy through active participation (including contributions from across the sections on disinformation)**

In 2024, the EESC's Fundamental Rights and Rule of Law (FRRL) Group concluded its first cycle of country visits. Since 2018, the group has visited all 27 EU Member States to engage with employers, workers, civil society organisations, journalists and legal practitioners, relaying their perspectives. The findings are highlighted in the concluding report (*National developments from a civil society perspective – 2018-2024*, which builds on *country visit reports*) and align with the European Commission's rule of law reports. The FRRL Group process adds value by directly incorporating civil society perspectives and including authorities' observations, contributing to constructive dialogue and a joint culture of the rule of law.

The experience gained and the network built by the FRRL Group over the years – engaging with more than 600 social partners and civil society organisations across all 27 Member States – position the EESC as a key partner for the Commission in establishing a Civil Society Platform.

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Since 2016, the EESC has proposed and consistently advocated the creation of a forum where civil society organisations can discuss democracy, fundamental rights and the rule of law – a prospect similar to the platform announced in the Commission’s 2024-2029 political guidelines.

In 2024, the EESC adopted several key opinions and resolutions aimed at protecting civic space and strengthening civil society’s involvement in EU decision-making.

Key opinions adopted in 2024, drawing on the **active participation of civil society**, directly concerned the protection of civic space and the improvement of civil society involvement in EU decision-making. The EESC’s *Evaluation of the European Commission’s annual reports on the rule of law in the European Union* ([SOC/797](#)), which involved enlargement candidate members from Serbia, enabled the EESC to relay key civil society recommendations to strengthen the Commission’s rule of law mechanism and better involve civil society. Its opinion on the *Defence of Democracy Package* ([SOC/773](#)), involved in the EU Youth test, positioned the EESC at the centre of institutional and civil society discussions on the *Directive on interest representation of third countries*, about which the EESC and CSOs have urged caution. In that opinion, in its opinion on *Strengthening civil dialogue and participatory democracy in the EU: a path forward* ([SOC/812](#)), and in its resolutions on the [2024-2029 legislative mandate](#) and the [Commission’s 2025 work programme](#), the EESC has also relayed civil society’s demands for the adoption of a **European Civil Society Strategy** – a call heard by the Commission, which announced such an initiative in its 2025 work programme. In these resolutions the EESC encouraged EU citizens to vote in the 2024 European Parliament elections and set out the main demands for the EU in the upcoming five-year legislative term. Ahead of the European elections, a resolution entitled [Vote for a united, democratic, competitive, sustainable and social European Union](#) was adopted. At the beginning of the new mandate, in its resolution, [Charting the EU’s democratic progress: a resolution for the next legislative mandate](#) the EESC was calling for a stronger EU with a six-part concept of security that includes an EU that ensures dialogue and the participation of social partners, organised civil society and the public in order to cope with the challenging and transformative times of today and the near future. The resolution also included recommendations from CSOs participating in the EESC’s Civil Society Week, from youth representatives at the EESC’s Your Europe, Your Say event and from local outreach activities.

As the integrity of elections and democracy in general is being threatened by disinformation, the EESC continues to support EU initiatives against foreign influence ([TEN/830](#)) and developed its own bottom-up approach to mobilise civil society and populations to counter the spread of this phenomenon. In 2024, the EESC continued developing its **Citizens can defeat disinformation** campaign with events held in [Chişinău](#) (Moldova) in April and [Athens](#) (Greece) in November.

VIII. Championing social inclusion, skills and gender equality

In 2024, the EESC worked closely with the Belgian EU Presidency to advance the just transition, workers’ rights and social inclusion. During the Hungarian EU Presidency, the EESC kept social

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policies central to the agenda with several opinions requested by the presidency. The EESC contributed to advancing social policy within the EU through several key initiatives, including [a resolution providing recommendations for the European Commission's 2025 work programme](#). These recommendations emphasised, among other things, the need to develop a civil society strategy and action plan and to implement a new action plan for the European Pillar of Social Rights. In its opinion on the *Social integration of persons with disabilities* ([SOC/807](#)), the EESC advocated improved social integration policies.

During the European Year of Skills (EYS) from 9 May 2023 to 8 May 2024, the EESC played a pivotal role in driving forward innovative ideas, emphasising the transformative power of skills and lifelong learning, as well as reinforcing the crucial role of social partners and organised civil society. The highlight of the EYS was the high-level [Meet the Champions of excellence](#) event, co-organised by the EESC and the European Commission in February 2024. Bringing together young winners from EuroSkills and WorldSkills competitions, along with Commissioner Nicolas Schmit and EESC President Oliver Röpke and 550 participants from all EU Member States, the event served as a powerful platform to celebrate talent, innovation and the future of skills in Europe.

The EESC also made significant strides in advancing and mainstreaming gender equality through various initiatives. EESC recommendations for improving work-life balance have been taken up in the [Council Conclusions on ensuring work-life balance and gender equality for all generations in the context of demographic challenges](#), adopted in December 2024. [Paragraph 14](#) explicitly mentions the EESC opinion on *Ensuring a needs-based work-life balance for all: How adequate flexible working conditions can support intergenerational solidarity and the empowerment of women* ([SOC/808](#)). The EESC participated in the European Parliament's European Gender Equality Week 2024 by dedicating November to thematic debates across its sections. These discussions underscored gender equality as fundamental to social justice, economic development and societal well-being. The EESC's ad hoc Group on Equality, established in 2020, continued its mission in 2024 to foster a culture of equality within the EESC. It focused on integrating gender perspectives across all policy areas and ensuring adherence to equality principles in various appointments and organisational processes. Also in 2024, the EESC participated for the first time in the annual session of the UN Commission on the Status of Women (UNCSW), and in preparation for the 69th session of the UNCSW in March 2025, the EESC developed an own-initiative opinion to shape the EU's priorities ([SOC/821](#)), which was complemented by an own-initiative opinion on *Violence against women as a human rights issue* ([SOC/798](#)). This effort aimed to address current challenges and promote the implementation of the Beijing Platform for Action, reflecting the concerns and solutions from organised EU civil society. In its opinion on *Imbalances in social protection in general and specifically for the 'new forms of work' and 'atypical workers'* ([SOC/802](#)) the EESC pointed to persistent shortcomings of social protection systems with regard to atypical forms of work and called on the Commission and the Council to carry out reforms of [Directive 79/7/EC](#) on the progressive implementation of the principle of

equal treatment for men and women in matters of social security, and to propose reforms for an effective correction of the gaps in social protection, especially for women.

2.2 Driving change: top political new initiatives in 2024

The enlargement candidate members initiative

In September 2023, the EESC took a [landmark decision](#) to involve representatives from civil society in EU candidate countries in the advisory work of the Committee by appointing ECMs.

‘Enlargement candidate member’ is an honorary title, which shows support and consideration for representatives of civil society in the EU candidate countries without conferring on them the status of EESC member. The concept of ECMs is therefore distinct from membership of the EESC as defined in Articles 300 to 304 of the Treaty on the Functioning of the European Union (TFEU).

After a selection procedure that took place in early 2024, the ECMs participated in the entire drafting process of a group of selected EESC opinions: from study groups (where they were able to provide input into and understand, analyse and comment on the proposals) to section meetings and plenary sessions.

The ECMs also participated in the Enlargement High-Level Forum: Towards a Successful EU Enlargement on 23 October 2024 organised by the EESC. This high-level event took stock of the implementation of the initiative but at the same time conducted a ‘civil society health check of human rights and democracy’ in the enlargement countries and assessed the conditions for civil society in the candidate countries.

EU Youth Test initiative at the EESC

In April 2024, the EESC Bureau took a big leap forward in terms of meaningful and structured youth participation by establishing the EU Youth Test at the EESC. The work on this initiative began in September 2022, when the EESC adopted the opinion [The EU Youth Test](#), becoming the first EU institution to commit to implementing it. A pilot project was completed in mid-2024 and the lessons learned fed into the final version of the initiative. The EU Youth Test is a tool designed to strengthen youth participation and youth mainstreaming in policymaking based on consultation, impact assessment and mitigation measures. This initiative provides for youth representatives engaging with EESC members during the drafting of selected EESC opinions.

Over 100 youth organisations applied to the initiative in the summer of 2024 and 70 eligible youth organisations began to take part at its launch in September 2024. By the end of the year, 15 EESC opinions were already undergoing the EU Youth Test.

The European Commission were trialling their version of the EU Youth Test in 2024, in connection with the EESC’s structure and experience.

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Solidarity with Ukraine

The EESC continued to provide office space and meeting rooms in the Ukrainian Hub for Ukrainian civil society organisations that relocated to Brussels due to Russia's aggression against Ukraine. This practical support enables them to continue their work despite the challenging circumstances. The collaboration is also valuable for the EESC – thanks to the Hub's experts and their extensive networks in Brussels and Ukraine, the Committee was able to include Ukrainian specialists in various events and conferences.

Additionally, the Committee maintains regular exchanges through the EU-Ukraine Civil Society Platform. In 2024, the platform held two meetings, both attended in person by a significant number of Ukrainian partners. Currently, the platform is advocating civil society involvement in monitoring the EU accession negotiations once the first cluster is opened.

Contributing to the new EU mandate

In September 2024 the EESC adopted a resolution titled [*Charting the EU's democratic progress: a resolution for the next legislative mandate*](#), following the work of an Ad hoc Group on the European Elections.

Moreover, on 4 December 2024 the EESC adopted a resolution to provide the European Commission with a contribution to its [*2025 work programme*](#). Organised under the seven headlines of European Commission President Von der Leyen's 2024-2029 Political Guidelines, the EESC gave recommendations on how to approach urgent priorities such as a civil society strategy and action plan, the new action plan for the implementation of the European Pillar of Social Rights, the Clean Industrial Deal and strengthening the EU's sustainable competitiveness. The timing of the adoption of the resolution was strategic to feed into the work programme before the Commission adopted it. The resolution was sent out to all the Commissioners, the European Commission DG's, the EP Committee chairs, all permanent representations of EU countries in Brussels, all national ESCs, as well as civil society actors, making sure the EESC's position would become widely known.

2.3 Cooperation with other institutions

The Committee is constantly maintaining and developing effective cooperation with the other EU institutions and bodies.

The Committee members regularly take part in various interinstitutional working groups, task forces and platforms, conveying the voice of organised civil society. They also take the floor in forums and conferences, within and outside Europe, to present the results of the Committee's work.

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European Parliament



2024 saw an upgrade in the cooperation between the European Parliament (EP) and the EESC. Signed on 14 May 2024 by EESC President Oliver Röpke and EP President Roberta Metsola, the new cooperation agreement contains the following key elements:

- A preamble acknowledges the importance of the EESC's work, recognising in particular that it contributes to the systemic impact of organised civil society on EU policymaking.
- Relations are strengthened through regular high-level meetings and participation in plenaries, closer coordination between EESC sections and EP committees, contacts between rapporteurs and the participation of EESC rapporteurs in EP meetings to debrief them on interinstitutional negotiations ('trilogues').
- The EESC's advisory function throughout the entire legislative cycle is reinforced.
- Information is exchanged on the Joint Declaration on EU legislative priorities.
- The EP and the EESC strengthen their cooperation on the European Semester.
- The EP and EESC agree to reinforce dialogue with civil society organisations and foster their involvement in EU policymaking.
- For the very first time, the EP and EESC formalise their cooperation on external affairs.
- The EP and EESC structure their cooperation in the field of communication.

This new agreement led to the first request for an exploratory opinion from the Parliament in years, on competitiveness and economic security and how EU trade policy should contribute to the objectives of the Mario Draghi report on the future of European competitiveness.

The EESC and the European Parliament also joined forces and signed a Memorandum of Understanding to promote the European elections in June 2024. The Committee played an unprecedented role in the campaign and helped raise awareness about the added value of Europe and the importance of voting.

In 2024, 55 MEPs participated in 38 EESC events. There were 31 meetings between EESC members and MEPs, 50% of which were promoting or following up an opinion, 30% were bilateral meetings between EESC section presidents and EP committee chairs in the framework of the Cooperation Agreement signed in 2024. Moreover, EESC members participated in EP-organised events 32 times.

In February, EESC President Oliver Röpke participated in a meeting of the EP's Conference of Committee Chairs (CCC). In March, Mr Röpke met the CCC Chair, Bernd Lange, when he

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participated in the EESC Bureau meeting. They met again in October, during a mission by Mr Röpke to Strasbourg for high-level meetings with newly elected MEPs. On the same occasion, he met MEP Younous Omarjee, Vice-President responsible for relations with the EESC, and EP President Roberta Metsola. In July, Ms Metsola participated in a debate on the state of democracy in Europe, together with representatives of the political groups of the newly elected European Parliament.

At the level of relations between the EESC sections and parliamentary committees, there were several highlights in cooperation.

The cooperation between the EESC's External Relations Section (REX) and the European Parliament's Committee on Foreign Affairs (AFET) remained exemplary, especially in relation to the domestic advisory groups. In 2024, the EESC kicked off work on the Arctic, on AFET Chair David McAllister's suggestion, leading to the adoption of an information report and of an opinion.

The EESC also kept its momentum on its call for an EU Blue Deal, following up on its package of opinions and the EU Blue Declaration adopted in 2023, which made it the first EU institution to put water high on the EU agenda. The EESC organised several events with the participation of key MEPs, including the new Chair of the MEP Water Group. In March, representatives of the EESC, the European Committee of the Regions (CoR) and the Chair of the MEP Water Group wrote a joint letter to Commission Vice-President Maroš Šefčovič, asking the Commission to adopt a comprehensive approach to water and reiterating their call for an EU Blue Deal. In September, water resilience was announced as a key area of responsibility for a commissioner, as requested in the EESC's EU Blue Deal Declaration.

Another example of cooperation is the contacts between the EESC's European Semester ad hoc Group and the EP's Economic Governance Support Unit. In 2024, the cooperation revolved around the opinions on the Annual Sustainable Growth Survey and on the follow-up of the opinion and information report on the reform and investment proposals in the context of the European Semester.

At administrative level, a good example of the EESC's deepening cooperation with the Parliament is the interinstitutional multiple framework contracts awarded by the European Parliamentary Research Service (EPRS) as lead institution in the second half of 2024 for commissioning studies by both EPRS and EESC services.

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European Commission



At the legislative level, cooperation with the European Commission is ongoing and productive. Commission representatives work closely with the secretariats of the sections and the CCMI. Commission services highly value the EESC's recommendations and frequently refer to them. The Commission services valued the EESC's recommendations, as they had proven to be of added value during the institutional negotiations.

It is a common and productive practice to invite relevant Commission staff to study group meetings for each opinion, as well as to meetings where opinions are approved at the section/CCMI level. The Commission is also typically invited to EESC events held during the preparation of an opinion. The level of participation from Commission staff in these meetings and activities is very high, and their contributions are considered highly positive and valuable for the EESC's consultative role.

The revised Protocol on Cooperation (from 2022) introduced a new commitment to identify five exploratory opinions per year as input to initiatives announced in the Commission work programme. This has been seen as a success on both sides. The Commission and EESC services cooperate in an excellent and efficient way in the joint selection of topics for exploratory opinions. The Commission services confirm the usefulness of the EESC exploratory opinions, and this has been proven by the growing number of Commission requests. In 2024, the EESC adopted six exploratory opinions at the request of the Commission.

The exploratory opinions focus on cohesion policy and enlargement; sustainability of the EU agri-food sector and enlargement; industrial and technological approaches and best practices supporting a water-resilient society; general-purpose AI; Universal Service rights in electronic communications; opportunities and risks of new technologies for public services; organisation of work and more equal and inclusive societies.

At the request of the Commission, in 2024 the EESC also completed three evaluation reports and carried out a major part of the work on three other evaluations. In 2024, the EESC Bureau selected five evaluations to be implemented within a period ranging from January 2024 to June/July 2025. Considering the topics, the EESC only took into consideration those in which civil society organisations could bring a useful complementary view, but also those relevant to EESC priorities.

The EESC was actively involved in the successful work of several Commission expert groups, including:

- Zero Pollution Stakeholder Platform;
- Soil Expert Group;
- Environmental Compliance and Governance Forum;
- Greening the European Semester/Environmental Implementation Review;

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- Expert Group on the Nature Restoration Regulation;
- EPSON 2030 Programme Monitoring Committee;
- Dialogue with Common Provision Regulation (CPR) partners group of experts;
- European Statistical Advisory Committee;
- InvestEU Programme Advisory Board;
- European Community of Practice on Partnership 2021-2027 (ECoPP);
- Platform for Tax Good Governance;
- GECES Expert Group on social economy and social enterprises;
- Fit for Future (F4F);
- Industrial Forum;
- ERA Forum;
- Innovation-Friendly Regulations Advisory Group (IFRAG);
- Commission Expert Group on Economic Migration.

In 2024, commissioners attended 10 EESC plenary sessions. They also took part in other EESC events, including Civil Society Week, the 9th European Migration Forum, the conference on rare diseases in Europe, the conference on housing crises in Europe, the Digital SME Summit and the Enlargement High-Level Forum. In 2024, over 30 joint communication projects were carried out in collaboration with Commission services to engage with civil society. Sections also participated in about 20 specific joint activities with the Commission, including conferences, roundtables, platforms, preparations for UN high-level events and advisory groups.

European Council and the Council of the European Union

In 2024, the EESC further strengthened its collaboration with the European Council. On 15 June, Oliver Röpkke held a bilateral meeting with European Council President Charles Michel. They discussed key international issues, from enlargement and the EESC's honorary Enlargement Candidate Members (ECM) initiative to relations with China, the European Political Community and the rule of law both within the EU and in its neighbouring countries.

Later, on 11 October, Mr Röpkke met with Council President-elect António Costa for another bilateral discussion, focusing on enlargement as a strategic investment in peace, security, stability and prosperity. They also touched on the gradual accession of candidate countries, EU-Africa relations and the inclusion of civil society in EU decision-making. Just a few days after taking office on 1 December, Mr Costa addressed the EESC plenary on 4 December, sharing his key priorities for the EU. He emphasised competitiveness as the foundation of Europe's future prosperity, while also stressing the importance of combining competitiveness with social rights for a sustainable future. Mr Röpkke echoed this, stating that the EU must aim for competitiveness that benefits everyone, not just a few.

Throughout the year, the EESC also continued its strong cooperation with the rotating presidencies of the Council of the EU. The Belgian Presidency (1 January-30 June 2024) kicked

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off with a request for 11 exploratory opinions, with a strong focus on strengthening civil dialogue and participatory democracy. Other key topics included the European innovation stress test, critical medicines, digital inclusion and combating poverty and social exclusion – all areas where the EESC brought its expertise to the table. The cooperation with the Hungarian Presidency (1 July-31 December) was equally productive, with 10 exploratory opinions requested. These covered crucial issues such as artificial intelligence, enlargement, competitiveness and demography. Representatives from both presidencies played an active role in preparing these opinions, many of which have been referenced in Council conclusions and discussions at Council meetings and ministerial events. Ministers and other representatives from both presidencies also participated in a variety of events organised by the EESC throughout the year.

European Committee of the Regions



The cooperation between the European Economic and Social Committee and the CoR is both administrative and political. Administratively, the two Committees work closely under the framework of the Administrative Cooperation Agreement, which was signed in October 2021 (see point 2.2.16).

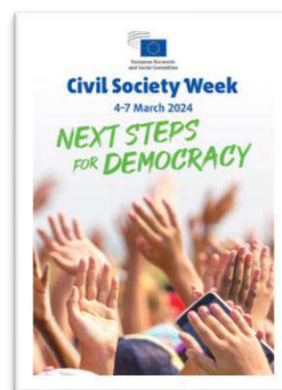
In line with an agreement reached in 2023, a state-of-the-art Communication Space was launched in 2024. This shared facility includes two fully equipped recording studios, providing professional audio-visual production services, as well as a flexible presentation area perfect for small-scale in-person or hybrid meetings. This joint project fosters synergies, enhances services for members and generates significant budgetary savings. On the political front, CoR President Vasco Cordeiro attended the EESC plenary session on 31 May 2024. The session featured a debate on the future of cohesion policy, linked to the *Ninth report on economic, social and territorial cohesion*. It also marked the adoption of opinions ECO/639 on the *Role of cohesion policy in upcoming rounds of EU enlargement* and ECO/646 on the *Ninth report on economic, social and territorial cohesion*.

2.4 The EESC's work with civil society and the national economic and social councils

In 2024, the EESC further developed its communication and work with civil society networks and organisations and the national economic and social councils (ESCs) through its main channels.

Civil Society Week

The EESC's first Civil Society Week: [Rise Up for Democracy](#), held from 4-7 March 2024, successfully brought together 800 participants from across civil society to identify threats and submit proposals to strengthen democracy in Europe ahead of the EU parliamentary elections. In 2024, Civil Society Week combined the former **Civil Society Days**, **ECI Day**, **Your Europe Your Say**, the **Journalists' Seminar** and the **Civil Society Prize**.



With Civil Society Week generating 8 158 interactions, more than 1 million impressions and 96 312 video views, the EESC had a strong social media presence. Journalists were also invited from the Member States, leading to 110 articles in the press and 40 interviews with EESC members and participants.

The key insights and conclusions from the conference debates were synthesised into civil society's [Next Steps for Democracy](#) and presented by the Liaison Group co-chair at the EESC plenary in April 2024. They also fed into the EESC Resolution on [Charting the EU's democratic progress: a resolution for the next legislative mandate](#).

The 7th edition of the Journalists' Seminar [Mobilising citizens for the European elections](#) took place on 6 March 2024. It covered the election campaign and EESC Go to Vote resolutions, with prominent speakers like MEPs Danuta Hübner and Charles Goerens. The event brought together 27 journalists from 17 countries, representing various media outlets.

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Liaison Group (LG)

Co-chaired by the EESC President and Brikena Xhomaqi as the representative of European civil society organisations (CSOs), the LG celebrated its 20th anniversary in 2024 with expanded membership. It now unites 45 CSOs alongside 22 EESC members, including the President, a Vice-President, section and CCMI presidents, group leaders, as well as representatives from EESC observatories and other key bodies.



The Liaison Group continued strengthening and tightening cooperation with various groups and bodies within the EESC to give organised civil society in Europe a stronger voice by including their perspectives in the Committee's consultative work. The LG co-chair chaired the EESC's ad hoc Group for the Resolutions on *Vote for a united, democratic, competitive, sustainable and social European*

Union as well as on *Charting the EU's democratic progress: a resolution for the next legislative mandate*.

European Citizens' Initiative ad hoc Group

The ad hoc Group on the ECI, works to enhance EESC participation in the European Citizens' Initiative (2023-2025). It engages with the European Commission, ECI organisers and academics on ECI-related developments.



In 2024, the ad hoc group updated the ECI presentation criteria, integrated the annual ECI Day into Civil Society Week and held its first external meeting in Zagreb, featuring debates with local stakeholders. It also contributed to the Commission's ECI communicators' network to promote awareness.

European Democracy Passport

This popular publication – with a specific chapter on the ECI – was released in all 24 languages and 28 010 copies were distributed all over Europe, following a strong promotion campaign.

Partnerships

The EESC co-organised 139 **partnership events**, debating a total of 75 opinions, with 91 EESC members as speakers. Held in various formats, these events covered diverse topics, including education, youth, climate change, migrant workers, sustainable farming and food systems, digital health, SMEs, energy, social inclusion, circular economy, mental health, housing, the EU Blue and Green Deals, civic space, food security, Roma rights, healthcare equality, democracy and gender equality.

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National Economic and Social Councils (NESC)

Beyond the 2024 NESC Annual Meeting, chaired by the EESC President and two Belgian Council Presidents, a working group of 13 ESCs was launched to draft a Reflection Paper on improving living and working conditions in the EU, shaping discussions for the 2025 Annual Meeting.

The NESC collaborative platform expanded with increased contributions from national ESCs, facilitating opinion exchanges, event announcements and updates. In 2024, 32 news articles and 26 executive summaries of NESC-adopted reports were published.

To strengthen ties between the EESC, EU NESC and civil society in candidate countries, 13 meetings and missions addressed topics such as youth policies, housing accessibility, unfair trading practices and fighting disinformation.

Annual Meeting of Presidents and Secretaries-General of National ESCs

Held in Brussels on 19-20 June 2024, in cooperation with the Belgian Councils (CCE and CNT) under the Belgian EU Council Presidency, the Annual Meeting of EU National ESC Presidents and Secretaries-General focused on the role of organised civil society in implementing and assessing public policies, particularly in the twin transition.

As part of this, the EESC co-organised a seminar with the Belgian Councils, bringing together 100 participants, including European social partners, civil society representatives, EESC members, EU institutions and academics.

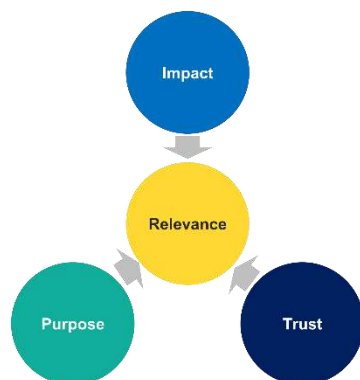
3. TRANSFORMATION AND INNOVATION PROCESSES IN 2024

2024 – A year of transformation and innovation at the EESC

Introduction: Building a foundation for change

In 2024, the EESC embarked on a bold transformation journey under the leadership of the new Secretary-General, Isabelle Le Galo Flores. The goal was to secure the future of the Committee, amplify its influence and enhance its systemic impact. This transformation rests on three interconnected pillars: **Impact**, **Purpose** and **Trust**. These guiding principles are designed to foster collaboration, enhance organisational values and drive innovation and creativity throughout the EESC.

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While the transformation is envisioned as a long-term endeavour, 2024 marked a crucial year for establishing its groundwork. Throughout the year, the organisation focused on building internal capacity by fostering a shared vision among senior management, providing the necessary training for collaborative change navigation and developing key support structures across the organisation. These foundational steps have been essential in preparing the EESC for future progress and development. Innovation, creativity and impact pilots were initiated in each directorate in 2024. The outcomes of these

projects have confirmed and guided the fine-tuning of crucial assumptions that shape the EESC's strategy and work programme for 2025 and beyond.

Pillars of progress: Innovation, creativity and impact across the EESC

Strategic seminars

The EESC has launched strategic initiatives to reflect on its future direction, including strategic seminars and political/administrative workshops. These activities provide valuable insights and ensure alignment on the institution's vision and priorities, supporting the EESC in maintaining its relevance and impact in the interinstitutional landscape and towards civil society in Member States.

In 2024, this strategic reflection process comprised three seminars aimed at building a shared and bold vision for the EESC's future and developing an action plan to achieve it. The seminars brought together political and administrative levels of the Committee. The first seminar, in July 2024, focused on developing 'futures thinking' skills using Strategic Foresight and Design Futures tools. The second, a political/administrative workshop in December 2024, aimed to create an aligned vision, identify internal and external levers of change, address past burdens and outline key milestones to achieve the desired future. A third workshop in January 2025 focused on developing a detailed action plan. These workshops enabled the political and administrative levels to collectively define the EESC's role as an 'agenda setter' and to outline key actions and criteria for prioritising political, innovative and event-based activities.

Change management: Navigating transformation

To ensure the EESC effectively adapts to the ongoing transitions, as well as new ways of working, an organisational change management office was established in 2024. This office is to lead and manage change, ensuring that the institution remains responsive, resilient and relevant in a rapidly evolving environment. By focusing on the human side of change, this initiative aims to drive transformational change, foster a culture of adaptability and innovation and align, coordinate and adequately prioritise all changes with the EESC's strategic objectives.

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Diversity, Equality and Inclusion strategy: Launching the EESC Women's Forum

In a commitment to promoting equality and fostering a safe environment for sharing, the EESC launched the EESC Women's Forum in April 2024. This dedicated space, open to both staff and members, has been warmly received, with enthusiastic participation across the institution. The forum aims to cultivate a workplace where everyone feels empowered to grow and contribute, reinforcing the EESC's dedication to creating an exemplary work environment.

Reimagining the workspace: The SPaCES project for collaboration

To create a dynamic and collaborative working environment, the EESC has secured an agreement and budget with the Committee of the Regions to launch the participatory SPaCES project (Staff Participation for Collaborative and Efficient Spaces). This initiative aims to optimise the use of office space, including the plan to vacate the B100 building, and to leverage the benefits of improved collaborative IT tools and improved collaborative office spaces. By adapting to modern working methods, the SPaCES project will enhance productivity and facilitate better collaboration across the EESC.

Unlocking efficiency: Active Listening

In 2024, the EESC launched an Active Listening initiative to harness the collective intelligence of its members and staff. Through 94 in-depth open interviews based on the method of Active Listening (to 10% of members and 10% of staff), the EESC created a space for open dialogue on skills development, process simplification and innovative synergies – key drivers of efficiency. By prioritising insights into simplification, collaboration, purpose and skills, the EESC is transforming bottom-up feedback and creativity into targeted, high-impact projects that aim to make the institution more effective.

Revitalising member support: The helpdesk revamp

A cornerstone of the transformation in 2024 has been the revamping of the Members' Helpdesk. Originally established in 2015, the Helpdesk has over time become an essential link between the administration and members. In 2024, Directorate A undertook a comprehensive revamp to improve its functionality, accessibility and effectiveness. The newly redesigned Helpdesk is in a welcoming area and features a modernised physical space where members can receive prompt and efficient service.

Impact: Enhancing decision-making

After careful evaluation of the workload and the level of activity in each directorate, 2024 was designed as a transition year towards becoming an impact-centred organisation. The EESC's

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Management Board received training on impact measurement and piloting in 2024, and all directorates have developed and analysed at least one impact pilot. All together they are now in the process of developing the set of 10 to 12 key impact indicators for the whole EESC, which will be measured yearly and will guide the decision-making process in the future.

Notably, in the field of legislative works, the Committee focused on the development of a comprehensive action plan, with a thorough set of key measures to influence the preparation, adoption and post-decision stages of EU law and policymaking. The implementation of these measures and underlying mindset around a middle-term strategic thematisation of the activities is being steadily deployed. This continuous process is essential for shaping a medium- and long-term vision, fostering ongoing growth and adaptability.

In 2024, three pilot projects were launched in the area of legislative works:

- the new format of opinions
- the Youth Test initiative
- the Enlargement Candidates Members project

All three pilots have been evaluated very positively both internally and externally and are still ongoing.

Strengthening the EESC's identity – Strategic Communications

Metrics and impact: Measuring success

To increase the visibility and impact of its communications, the EESC launched several initiatives aimed at refining how the EESC measures the success of its communications. The key development was the creation of performance indicators, which track not only the quantity but also the quality and effectiveness of the EESC's outreach. Initially tested during the 2024 European elections action plan, these metrics are now applied to the rest of the EESC's communication activities and have been finetuned to match with the EESC impact indicators currently developed for the whole EESC.

Social media expansion: Reaching a wider audience

A pilot initiative to expand the EESC's social media presence was conducted between October and December 2024. Focused on actively developing our social media outreach, it built on one specific opportunity: the EESC's role in COP16 and COP29. A specifically tailored, small and

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effective campaign delivered 47 content pieces across the EESC's central accounts, generating over 3.12 million impressions and 5.8 thousand engagements. Despite budgetary constraints and the challenging context of COP29, the results indicate strong potential for further expansion of this tailored, small and effective approach aimed at increasing the EESC's digital outreach.

Redefining the EESC's identity: the 'connected advisor'

In 2024, a comprehensive reflection on the EESC's identity, role and value to Europe led to a redefinition of its purpose to better address the evolving needs of European citizens. The EESC's identity as a 'connected advisor' reinforces the Committee's mission to constructively bring together social partners and civil society organisations, representing nearly 100 million citizens. By sharing expertise and working for the common good, the EESC aims to enhance the quality, effectiveness and acceptance of European policies.

Showcasing achievements: Success stories

In 2024, the EESC expanded its efforts to document and communicate its impact through a catalogue of success stories. Developed as part of the consistent communication project, a series of eleven key stories highlight key achievements and illustrate how the EESC has influenced EU legislation and policy implementation, covering topics such as the EU Youth Test, circular economy, trade agreements, the Blue Deal and affordable housing and energy.

Modernising document management: Enhancing efficiency

To improve efficiency, transparency and accessibility, the EESC launched a comprehensive document management framework in 2024. Following an extensive evaluation, the decision was taken to adopt ARES, the document management system used by the European Commission. A structured migration plan is underway, with full implementation scheduled for mid-2026. Alongside this transition, historical EESC documents have been digitised in preparation for their transfer to the Historical Archives of the European Union, ensuring long-term preservation.

Driving innovation in HR

Smarter HR decisions: A new data-driven approach

To enable data-driven decision-making, a state-of-the-art HR dashboard was developed using Power BI technology. This tool provides managers – down to the unit level – with real-time insights into workforce data, facilitating succession planning, workforce evolution monitoring and impact-focused HR decisions. The dashboard will be gradually rolled out in 2025 and feeds the learning for all directorates in the shift towards data-driven processes.

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A next-generation onboarding experience

A comprehensive overhaul of the onboarding process was launched to enhance talent retention and improve the newcomer experience. Key improvements include an eco-friendly welcome pack, optimised session timing, an enhanced Newcomers' Corner, digital feedback mechanisms and structured managerial support. With an average newcomer satisfaction score of 4 out of 5, these innovations ensure a smooth, engaging and continuously improving onboarding journey.

A modernised appraisal and promotion system

The EESC revamped its staff appraisal and promotion framework to align with the EU-wide competency model used by EPSO. Following extensive social dialogue, the new system was unanimously approved in December 2024 and will be deployed in 2025. The improved framework streamlines performance evaluations and increases transparency in career progression.

Pioneering a skills-based approach for a more agile workforce

In 2024, the EESC embraced a skills-first strategy, positioning itself as a more agile and collaborative organisation. This initiative fosters cross-functional teamwork and project-based working methods, ensuring the Committee fully leverages internal expertise. The first Skills Pilot, launched in early 2025, involves 20 short-term projects where untapped skills across the organisation are mobilised. A full evaluation of this innovative, cross-cutting approach will take place throughout the year.

Strengthening employer branding: The first EESC virtual job fair

To boost its visibility as an employer of choice, the EESC hosted its first ever fully online job fair in November 2024 under the theme *Join the EESC: Influence and Inspire to Achieve Impact*. The event was designed to attract policy officers, communication specialists and finance experts, offering an engaging experience that went beyond traditional recruitment methods. Its aim was to promote the Committee as an employer of choice and attract young professionals to initiate the building of a talent pipeline for future recruitments.

The job fair featured a live-streamed panel discussion where EESC representatives presented the institution's work and career opportunities. Participants also had access to virtual Q&A sessions on recruitment conditions and one-on-one chats with hiring managers to discuss job roles in depth. A dedicated video showcasing the EESC's mission and work environment was also unveiled during the event. With over 270 participants from across Europe, most of whom were under 30

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years old, held a master's degree and had up to 10 years of experience, the job fair successfully positioned the EESC as an attractive and dynamic workplace for young professionals.

Driving digital transformation: Empowering the future of technology

In 2024, the EESC made significant strides toward transforming operations with a focus on digital evolution, efficiency and user-centred solutions. The strategic vision centres on placing efficiency, speed and innovation at the core of operations, while embracing emerging technologies like AI, cloud computing and personalised digital engagement tools to advance digital governance across the organisation.

Innovation: The Committee focused on identifying business needs through workshops and sessions on emerging technologies. Notable initiatives included pilots like the WIPO Speech-to-Text tool and enhancing HR training to improve digital tool proficiency. An external consultancy on emerging technologies further informed the 2025 roadmap.

Digital workplace and user support: There was a strong push for the adoption of new digital tools, the creation of a Knowledge Base and collaboration with HR to build a Digital Skills catalogue. The Helpdesk was also rebranded to improve user support services.

Digital solutions: A primary focus was on enhancing agility by modernising solutions, including cloud readiness, and managing key projects such as Artemis and ARES. The Directorate IIT supported various business process improvements and change requests, oversaw communication services and helped define the future architecture while documenting existing systems.

Project Management Office: A dedicated effort was made to track projects with new tools for project managers, including dashboards for cost reporting, status updates and project monitoring. The directorate ensured efficient reporting and follow-up on all projects within the 2024 work plan.

Digital Platforms: Continuous improvements were made to the organisation's digital infrastructure, including database virtualisation and system and network evolution. Support for the new audio-visual centre project marked a significant milestone in digital platform advancements.

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Cybersecurity: The EESC made strong progress on cybersecurity initiatives. This included enhancing security tools and operations, such as proactive anomaly detection and security patching, alongside an external cybersecurity maturity assessment. Furthermore, awareness around cybersecurity was bolstered with events such as Cybersecurity Days, attended by over 2 000 participants, and interinstitutional cyber exercises that engaged more than 400 participants, ensuring all stakeholders were well-informed and prepared.

Transforming translation: Leading innovation and efficiency in language services

In 2024, a strategic review process was launched to ensure the continued success of translation services in meeting the evolving demands of the sector. The review aimed to provide future strategic options for adapting to clients' changing needs.

Significant contributions were made to key projects, notably improving the delivery time of final opinions after plenary sessions, thus dispatching opinions to EU institutions more efficiently. DT volunteered as an early adopter to implement the interinstitutional project to improve Euramis data reusability by streamlining input from all EU institutions to the database, uplifting data input for e-services like eTranslation and large language models used by the EU. The project was adopted at interinstitutional level in October 2024, with implementation planned for Q2 2025 in DT.

Additionally, the pre-selection procedure for EPSO translators' competitions was revised. By refining the linguistic tests, the new process will better predict success in translation tests and reduce the workload on translators marking the tests. Expertise was provided to other institutions and EPSO to enhance the design of competitions and update test question databases. These efforts demonstrate a commitment to modernising translation services and ensuring alignment with the evolving needs of EU institutions.

Strengthening procurement and financial management

In 2024, significant efforts were made to enhance procurement practices, ensuring alignment with the institution's values, including sustainability. A long-term procurement planning system was established, and e-procurement tools were implemented to increase efficiency. Additionally, training initiatives focused on compliance and fraud prevention, helping to foster a culture of trust and ensuring financial management practices align with the evolving needs of the organisation.

4. OPERATIONAL ACHIEVEMENTS IN 2024

4.1 Administrative services

Support to legislative work

The main mission of the EESC General Secretariat is to **advise and provide support to EESC members** to ensure that the EESC fulfils its institutional role.

Efforts are constantly being made to ensure that the internal organisation and processes, especially within the two Directorates for Legislative Work, are in line with this mission. In this regard, in 2024 the EESC secretariat focused on further strengthening its capacity to maximise the EESC's impact; developing pilot projects to work towards a standard methodology to assess impact; supporting EESC members in launching strategic projects and initiatives of a cross-cutting nature; and promoting strategic foresight within the EESC.

- The political leadership of the sections/CCMI asked the secretariat to **strengthen the EESC's capacity to maximise opportunities to create impact**. With this aim, the EESC secretariat has consolidated the efforts and measures in the last years and combined them with new measures into a specific action plan on impact; a comprehensive plan to focus on measures to improve anticipation, strategic planning, follow-up activities and meeting interinstitutional deadlines.
- The secretariat is also working on defining a **methodology to assess impact**. The methodology is currently focused on analysing the impact of the EESC opinions that are using a new format as requested by the EESC Bureau.
In addition, the EESC is testing a preliminary methodology to analyse the impact of opinions prepared under the EESC Youth Test and the enlargement candidate members project.
- **Cross-cutting cooperation in the legislative field** is always being promoted and enhanced. For example, the EESC:
 - agreed on a coordinated approach to prepare a package of own-initiative opinions on the cost-of-living crisis with the participation of all sections/CCMI;
 - adopted a comprehensive [Resolution](#) on the European elections calling on citizens to vote for a united, democratic, competitive, sustainable and social EU;
 - adopted the EESC's [contribution to the 2025 Commission's Work Programme](#).

In 2024, the EESC integrated **strategic foresight techniques into the preparation of opinions for the first time**. Three opinions were developed using these methods, with expert support from the Commission's Joint Research Centre. This initiative aims to promote strategic foresight within the EESC, ensuring that our members, who are closely connected to the situation on the ground, are best positioned to detect weak signals and underlying trends in the EU economy and society. This approach brings a much-needed participatory foresight dimension to the EU level.

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Additionally, in 2024 the secretariat continued to focus on improving its working methods and IT tools to better support its members. **IT tools** are being constantly improved to better serve the EESC's needs.

- The IT tool Dito was introduced in 2021 to improve EESC workflows by managing members' and group amendments efficiently. It offers user-friendliness, a modern architecture and security compliance. [NaviGate](#) – the EESC's digital interface offering an overview of the Committee's work was provided for EESC staff and members. This tool is now publicly available to any user, increasing the visibility of the EESC's work.

Staff engagement survey and follow-up actions

As a first milestone, the EESC conducted a comprehensive staff engagement survey in early 2023 to gain deeper insights into employees' experiences, concerns and aspirations. The survey played a crucial role in shaping the detailed action plan and setting priorities.

A thorough analysis of the survey results, including directorate-specific insights, informed targeted follow-up actions throughout 2024. These initiatives aimed to address identified concerns and foster a more supportive, inclusive and dynamic work environment. In November 2024, Directorate E provided staff with a detailed overview of the progress made since the 2023 survey, highlighting the completion or ongoing implementation of several key actions:

- **Directorate-level discussions:** Each directorate's survey results were discussed with their respective management teams to better understand specific needs and expectations.
- **Hybrid working arrangements:** A formal decision on hybrid work has been in place since early 2024.
- **Diversity and inclusion:** A new Diversity and Inclusion Strategy and Action Plan, adopted at the end of 2023, has been actively implemented.
- **Appraisal and promotion system:** A complete revision of appraisal and promotion rules was finalised, with the new system being deployed in 2025.
- **Mobility policy:** The new mobility decision and policy on managing sensitive posts, adopted in July 2024. **Ethical standards and training:** Staff knowledge of ethical rules has been reinforced through continuous training on workplace respect, including mandatory anti-harassment training for managers.
- **Onboarding modernisation:** The onboarding process was streamlined and updated to improve new employees' experience.
- **Job shadowing initiatives:** The EESC participated in the interinstitutional job shadowing programme for the first time in 2024 and resumed its internal job shadowing scheme.

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- **Health service modernisation:** Improvements included a new contract with an external laboratory to accelerate result processing and simplified reimbursement procedures for medical examinations.
- **Career guidance reinforcement:** The career guidance team was strengthened to provide better support.
- **Skills strategy development:** A new EESC skills strategy was initiated in late 2024, with a pilot project underway.
- **Absence management policy:** The revision of the absence management policy is ongoing, with adoption planned for early 2025.

The ongoing implementation of the **recruitment and retention action plan** continued to yield positive trends in 2024. For the third consecutive year, statistics confirmed improvements. Notably, the EESC experienced higher success rates in filling vacant posts, a greater number of staff transfers into the institution from other bodies than transfers out, positioning the EESC as a net importer of talent, and a growing number of applications for both permanent and temporary positions.

A key action under the Integrated HR Strategy and the Recruitment and Retention Action Plan was the organisation of an internal competition. In 2024, Directorate E conducted an analysis of expected workforce needs, examined best practices from other institutions and assessed the feasibility of organising the competition in collaboration with EPSO. Based on these findings, the secretary-general decided at the end of 2024 to launch the first EESC internal competition. The competition was officially published in February 2025, with the reserve list of successful candidates expected by the end of 2025.

The EESC continued its employer branding efforts in 2024 to position itself as an employer of choice and build a strong talent pipeline. A highlight of these efforts was the EESC Career Event in November 2024, launched as an impact pilot (more information see chapter on Innovation).

Legal advice

The Legal Service plays a crucial role in ensuring the legality and fairness of the EESC's decisions by providing independent legal advice on a wide range of institutional and administrative matters. These include the Rules of Procedure, public procurement, contracts, building projects, security, taxation, staff matters, personal data protection and procedures for accessing documents.

Over the year, the Legal Service provided 39 formal legal opinions, 56 other legal consultations, and 35 responses or actions on legal matters. Additionally, it represented the EESC in legal proceedings, with three ongoing cases before a national court and one case before the General Court of the European Union.

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The Legal Service was also engaged in cases involving OLAF and the EPPO, further reinforcing its commitment to upholding transparency, compliance and legal integrity within the institution.

Data protection

The EESC Data Protection Officer (DPO) plays a vital role in ensuring compliance with data protection regulations by providing expert guidance and monitoring adherence to the rules.

In 2024, the data protection team handled 139 cases, responding to requests primarily from data controllers but also from data subjects, other DPOs and the European Data Protection Supervisor (EDPS).

By the end of the year, the EESC's register of records of processing activities (as required by Article 31 of Regulation (EU) 2018/1725) contained 128 records, while the joint register – where the EESC and the CoR act as joint controllers – contained 31 records.

To strengthen awareness and compliance, the team launched several initiatives, including newsletters, training sessions and meetings with delegated controllers and data protection correspondents.

The DPO also maintained close collaboration with the EDPS, notably by co-organising and hosting, alongside the CoR, the bi-annual meeting of the EU institutions' Data Protection Officers network at the Committees' premises.

Internal audit

In 2024, the Internal Audit Service issued five audit reports, with another audit launched and still ongoing at the end of the year. All details can be found under Part IV, Appendix 2, of this annual activity report.

Buildings strategy

Since the adoption of its long-term buildings strategy in 2017, the EESC has continued to implement improvements aimed at creating modern, efficient and high-quality workspaces for members and staff. With a strong emphasis on health, safety, well-being and comfort, several key developments took place in 2024.

In the VMA building, following the renovation of offices, technical upgrades continued, particularly in the technical rooms. A 'night cooling' system was introduced to improve ventilation during heatwaves, allowing floors to be cooled overnight. A significant addition in 2024 was the creation of a brand-new communication space in the JDE building, shared with the Committee of the Regions. Constructed in the former library area, this state-of-the-art audio-

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visual facility now features a recording studio, a ‘stand-up’ interview room and a dedicated conference space.

Substantial improvement works were carried out across multiple buildings. Improving safety and accessibility was also a focus, with various improvements made to lifts and gondolas across all buildings. Through these continuous improvements, the EESC remains committed to modernising its buildings while prioritising sustainability, safety and the well-being of its members and staff.

Catering The catering contract that expired in July 2024 was replaced through an interinstitutional procedure led by the Committee of the Regions, with the EESC as an associated institution. This new contract, covering catering and banqueting services, marks a new era of catering activities following the disruptions caused by the COVID-19 pandemic and inflation, which led to a drop in customer numbers and increased costs. With the new contract, additional cafeterias and the ‘à la carte’ restaurant were reopened, aiming to ensure a fair profit in the food sector while adhering to sustainable food standards.

The new contract provides high-quality, sustainable catering services from 2024 to 2028, with the possibility of annual extensions for up to three additional years.

IT and digital strategy

After the creation, in October 2022, of a joint Directorate for Innovation and Information Technology (DIIT), a new Digital Strategy has been drawn up. With the 2024-2026 Digital Strategy, DIIT aims to deliver and adopt a revised digital governance model. The strategic vision is ‘to propel our institutions into a future where efficiency, speed and digital evolution are not just aspirations but the cornerstones of our operations’. The directorate envisions a transformation that places the administration and members at the heart of every solution, where technology seamlessly integrates with the core mission to serve better, empower efficiently and evolve continually. The digital strategy is built around the following objectives and ‘moonshot’ projects.

- **Objectives**

1. Cultivate digital dexterity and skills growth;
2. Modernise our technology with inclusivity at the core;
3. Promote a data-driven culture;
4. Foster collaboration and eliminate silos with inclusive collaboration tools;
5. Optimise regulatory and opinion processes with user-centric solutions;
6. Enhance our digital platforms to boost citizen and political engagement;
7. Ensure cybersecurity resilience with user-focused practices;
8. Measure progress and adapt with user-centricity at the core.

- **Key Principles**

1. Zero Trust (ensure the cybersecurity of digital solutions and platforms);
2. User-Centricity (prioritising user needs);

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3. Data First (importance of data quality, accuracy and security);
 4. Continuous Improvement (agile and responsive in a rapidly evolving digital landscape);
 5. Collaboration (with internal and external stakeholders, knowledge sharing, alignment);
 6. AI Integration (leveraging AI, integration, enhancing user experience and efficiency);
 7. Cloud First (preference for cloud-based solutions);
 8. Agile Innovation (embrace an agile methodology for innovation).
- The ‘moonshot’ projects are a series of transformative projects with ambitious objectives and are central to delivering on the digital strategy:
 - Ares: Adopting the Commission’s document management system
 - EdiT: Shared tool among EU institutions for drafting legislative documents
 - M365: Digital workplace programme
 - Cybersecurity: Ensuring Cybersecurity resilience

Translation and other linguistic services

In a multilingual and multicultural environment, translation and other linguistic services are an essential tool for the smooth functioning of the institutions. It is thus important to integrate translation considerations into all the EESC’s activities.

The Directorate for Translation (DT) continued to organise training sessions on clear writing to support the drafting of concise, clear and impactful documents. To help translators understand complex dossiers, DT organised a series of translators’ masterclasses on important EESC opinions. In addition, it updated its online manuals and initiated a review of its staff training strategy and training path.

In September, the Directorate for Translation held its annual conference on the cross-cutting theme of *Translating Tomorrow: Disruption or Opportunity?*, attracting 414 participants from 15 different EU and international organisations.

Public Procurement and Financial Management

The Public Procurement and Financial Management Unit (MPGF) ensures compliance and sound financial management in public procurement and supports quality and efficiency in financial management within the Joint Services, fostering value for taxpayers’ money, while ensuring that the Committees’ needs are fulfilled in a timely manner.

During 2024, the MPGF has managed 14 procedures with a total value of EUR 105 000 000.

In an environment characterised by market fluctuations, fast-evolving needs and budgetary restraints, the MPGF implemented several improvements:

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- Streamlining the procurement procedure through a thorough revision of its procedure, incorporating the remarks and recommendations from internal and external control authorities,
- Using the full gamut of procedures laid down in the EU Financial Regulation, in particular to overcome unforeseeable events,
- Anticipating the preparatory work of more complex procurement procedures and providing high-quality advice and support to operational services at an early stage,
- Reinforcing (inter-)institutional cooperation through coordination and exchanges of best practices with the procurement and financial services of the two Committees and of other EU institutions.

4.2 Ethics and values

Ethical framework

Throughout 2024, the strengthened ethical framework has taken root in the minds of the EESC's staff and in its culture. Officials and other agents of the EESC are subject to various rules on ethics and integrity and are trained on all these topics. In 2024, specific mandatory training for supervisory staff has been put in place to address the issue of ethics and respect in the workplace. Indeed, the role of managers in preventing and fighting conflict situations and harassment is a fundamental part of the ongoing efforts to reinforce the role of managers in ensuring irreproachable behaviour in the EESC's work culture.

Through the service level agreement with IDOC, EESC staff have direct access to training on the prevention of non-ethical behaviour, and these training courses have been widely followed by EESC staff (e.g. *Say no to temptations, they can have disciplinary consequences*, several sessions in 2024).

The ongoing awareness-raising campaign was also supported by a partnership with OLAF's prevention service, through exchanges between OLAF and the EESC's ethics advisors. This resulted in training cooperation on the functioning and missions of OLAF in the form of three training sessions for all staff that will take place in 2025.

Following the strengthening of its ethical framework, which began in 2021, the reputation of the EESC in terms of respect at work has substantially improved, including through active participation in conferences and working groups at the interinstitutional level. The EESC will also host the first interinstitutional conference on ethics for staff from all institutions and agencies in 2025 and is a main stakeholder in its organisation.

Ensuring the participation of the EESC in the EU ethics body

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On 15 May 2024, the EU institutions including the EESC signed the agreement establishing an interinstitutional body for ethical standards for members of institutions and advisory bodies (OJ L, 2024/1365, 17.5.2024).

4.3 Outreach and communication

Major events

Your Europe, Your Say!

The 15th edition of Your Europe, Your Say! (YEYS) took place on 6 March 2024 at the EESC's premises in the context of the first Civil Society Week.

The 2024 edition marked a year of transition for the EESC's youth event, with a new target audience of young and first-time voters aged 18 to 25. It hosted 107 participants from all EU Member States, the nine candidate countries and the UK, and brought together 60 youth organisations. The participatory approach created space for tangible policy proposals and offered room for youth consultations and engagement. Participants shared their expectations for the future of the EU and formulated five impactful recommendations. .

Interinstitutional EU Open Day 2024: Europe Day at the EESC was a vibrant, informative celebration of Europe!

The EESC welcomed approximately 1 400 visitors, who took part in digital quizzes, games on EU policies and the EESC's work and interactive sessions with EESC members, including one-to-one speed meetings and informative debates with mock voting. The event also featured sustainable and environment-friendly activities like smartphone charging while biking and celebrated a 500km bike journey to raise awareness of the EU elections.

Attendees learned about EU candidate countries, explored EESC career opportunities and discovered the youth engagement policy and initiatives, all while promoting the EESC's role in EU decision-making and encouraging voter participation.

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Civil society prize

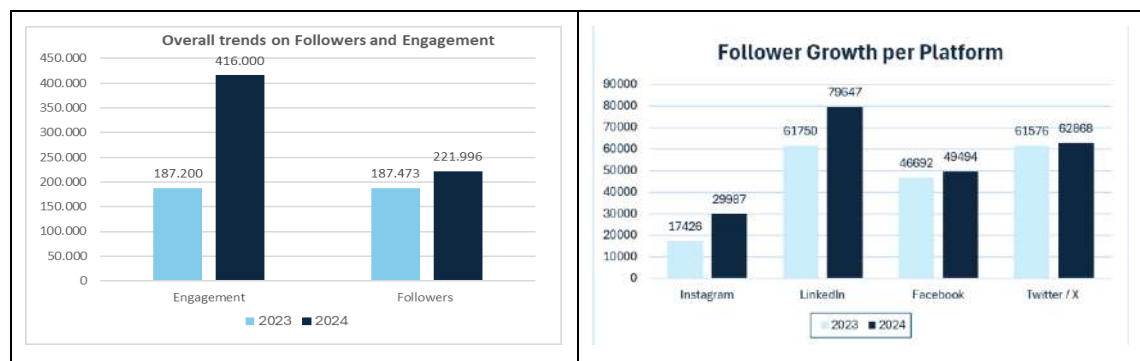
In a ceremony held during Civil Society Week on 7 March 2024, the EESC awarded its [14th civil society prize](#) to five civil society organisations chosen from over one hundred applications from across Europe and beyond. Through this prize the EESC aimed to reward not-for-profit initiatives carried out by individuals, civil society organisations or private companies that aim to support people with mental health conditions and promote an environment that fosters mental well-being on an individual or collective basis.

Increased outreach through virtual tools and channels



Specific efforts are being deployed to support members in their use of social media. Individual coaching for members has been available every working day since January 2023. By the end of 2024, more than a quarter of EESC members had had recourse to this service to boost their own communication capacities on social media. These services are part of a broader ‘empowering members’ project. Linked to this, a toolkit with ready-to-use material for members was made available for the European elections on the dedicated page of the EESC intranet.

In 2024, the number of followers of the EESC’s four central social media accounts (LinkedIn, Instagram, X/Twitter and Facebook) continued its sustained growth path, representing an increase of followership over 18% in comparison to 2023. Engagements increased by 45% in 2024 with over 416 000 engagements registered across platforms. By the end of 2024, the EESC had reached 62 868 followers on X (+2%), 79 647 on LinkedIn (+29%), 49 494 on Facebook (+6%) and 29 987 on Instagram (+72%). Concerning the individual platforms, the EESC adopted a common approach with the other EU institutions as regards Bluesky. The EESC’s first account on this platform was opened in 2024 to secure the handle and started its activities in January 2025.



I.

Increased outreach, visibility and impact through local activities

In December 2023, the EESC Communication Commission adopted a rolling plan with 50 concrete actions to implement the EESC communication plan in the run-up to the European elections adopted by the Bureau in October 2023. The communication plan identified the members' local outreach events and Civil Society Week as two key pillars of the EESC's communication.

With its communication plan, the Committee played an unprecedented role in the 2024 European elections campaign and helped raise awareness about the added value of Europe and the importance of voting. 104 EESC members participated in one or more of the 122 outreach events (+488% in comparison to the 2019 elections), directly involving some 350 000 citizens and reaching out to many more on social media. This was the strongest ever mobilisation of EESC members and staff for the elections. With the outreach activities, Civil Society Week, the debates organised by the sections and groups and its press and social media activities, the Committee delivered on the commitments made at political level in the Memorandum of Understanding signed by the Presidents of the EESC and the European Parliament in February 2024 and proved to be a reliable partner for the European institutions. As a 'connected advisor', through its local activities the EESC also raised awareness about its added value in the institutional setup and gathered some 100 ideas about citizens' wishes and expectations for the next legislative term.

Crisis communication preparedness

Past reputational challenges underscored the importance of crisis communication. Efforts began in 2023 with awareness-raising training for press officers and other relevant staff. The production of a Crisis Communication Manual and Toolkit followed in February 2024.

On 17 September 2024, the EESC Bureau adopted a new Framework for Crisis and Business Continuity Management, designed as an adaptable and agile tool that will enable the Committee to face future crises with purpose and equanimity.

New format and attractiveness of EESC opinions

A working group of EESC members formulated proposals to improve the format and attractiveness of EESC opinions and presented its conclusions to the Bureau in January 2024, accompanied by a new template for category A legislative opinions. The proposals take into account the feedback received from the other EU institutions, to which the EESC opinions are addressed. After appropriate training of the rapporteurs and relevant staff, the new template is now being used. The EESC will monitor the implementation and impact of the recommendations and the possible coverage of other categories of opinions.

I.

Internal communication

Building on the feedback from the 2023 staff engagement survey, the internal communication strategy focused on increasing engagement, improving accessibility and supporting institutional priorities across all services.

Throughout the year, internal communication activities were delivered through various channels, including staff emails, intranet news, newsletters, info talks, videos and a staff ceremony. These efforts provided regular updates on key initiatives and ensured that staff across the institution remained informed and connected.

The Secretary-General also introduced new ‘Townhall’ meetings for all EESC staff where key organisational changes are discussed, with the first event under this new format taking place in October 2024 on the introduction of ‘Active Listening’ project.

Additionally, internal communication worked closely with the European Parliament and the Brussels Commissioner to share information related to the European and local election campaigns. This included ensuring staff were informed of important dates, processes and the broader significance of civic participation. Promoting diversity and inclusion remained a core focus throughout the year. The new EESC Women’s Forum, launched by the Secretary-General in June 2024, facilitated open discussions on gender equality and workplace inclusion.

4.4 Administrative cooperation agreement between the EESC and the CoR

The EESC has a very close relationship at administrative level with the European Committee of the Regions, with which it shares both buildings and staff.

Following the adoption of a cooperation agreement in 2021 between the European Economic and Social Committee and the European Committee of the Regions, significant organisational changes were implemented on 1 October 2022 within the Joint Services. These changes included the creation of the Directorate for Innovation and Information Technology, the upgrade of the Security service to a fully-fledged unit, the establishment of a central Public Procurement and Financial Management unit and the reassignment of several ushers to the Printing and Distribution unit to form a versatile pool for manual and administrative support tasks.

The **new Directorate IIT** is now fully operational, and all management posts have been filled.

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The Cooperation Agreement between the two Committees also involves the continuation of the efforts made over the years on measures impacting all staff of the two institutions and on projects of common interest.

The two Committees set up a shared communication space in 2024, which is now fully operational.

The close cooperation between the two Human Resources and Finance Directorates of the respective Committees continued throughout 2024 in various areas. As an example, the cooperation between the two medical services resulted in joint participation in the interinstitutional Health and Safety Week, as well as the joint organisation of a COVID-19 vaccination campaign in the EESC premises for the staff of both Committees.

In 2024, the Medical Services of the two Committees further improved their partnership:

- Optimised resource allocation: On-call shifts were improved to streamline human resources between the two medical services, ensuring seamless coverage and reduced redundancy.
- Enhanced knowledge sharing: Conferences organised by either service were systematically opened to staff from both Committees, promoting cross-institutional learning and expertise.
- Joint initiatives: The Committees collaborated on interinstitutional Health and Safety Week participation and co-organised a COVID-19 vaccination campaign at the EESC premises, demonstrating a joint commitment to staff well-being and safety.

This collaborative approach has not only improved the delivery of medical services but also set a precedent for future interinstitutional cooperation, driving transformation and innovation in the process.

The SPaCES project is a prime example of excellent cooperation between the EESC and the CoR in 2024, demonstrating the strength of joint governance and shared vision. As a fully collaborative initiative, it brings together both Committees to rethink and optimise our workspaces and working methods in a way that reflects our collective needs. By working together, we ensure smarter resource allocation, foster a culture of collaboration and agility and create more flexible, modular environments that support evolving priorities. This joint effort underscores our commitment to staff participation, transparency and innovation, reinforcing the EESC-CoR partnership as a model for effective interinstitutional cooperation.

The **Political Monitoring Group**, which is responsible for the political supervision of the administrative cooperation between the EESC and the CoR, met twice in 2024.

4.5 Efficient environmental management



The EESC, in cooperation with the CoR, has set up an environmental management system as part of a process of continuous improvement in this area.

Eco management

In 2024, internal and external environmental audits confirmed compliance with the EMAS and ISO 14001 environmental management standards. The external audit report highlighted nine points of attention and two opportunities for improvement that will be followed up. **2024 Environmental performance**

The 2024 Environmental Statement confirmed that all environmental targets had been achieved. Gas, electricity and water consumption, as well as carbon emissions from administration activities, continue to decrease, while paper consumption remains stable. Despite a slight increase in waste volumes due to higher office presence, levels are still significantly lower than pre-pandemic figures.

The impact from a rise in in-person presence and meetings was balanced by new energy-saving measures, digitalisation and innovative working methods. Investments in innovative energy-efficient building installations and 100% green electricity have reduced the ecological footprint.

The 2024 Environmental Statement is available on the [EESC website](#).

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2024 Environmental results (Data from 2023)¹

	Objective	Target	Performance since 2019	Change since 2022
	Electricity	-5% (2019 to 2025)	-17%	-7%
	Gas	-5% (2019 to 2025)	-8%	-7%
	Water	-5% (2019 to 2025)	-47%	-4%
	Waste	-5% (2019 to 2025)	-56%	+10%
	Paper	-10% (2019 to 2025)	-54%	+1%
	Carbon footprint²	-10% (2019 to 2030)	-18%	-7%

[1] The 2024 data will not be available until it has been validated by the external auditor in summer 2025.

[2] The carbon footprint objective only relates to the emissions from the administration; it does not include members' travel.

Mobility plan

The EESC has to comply with the legal requirement of updating its mobility plan every three years and providing the Brussels-Capital Region with information on how staff commute to work. In December 2024, the EESC focused once again on staff's means of transport and launched a brief mobility survey. The survey was met with keen interest, as a total of 395 responses were received. The new mobility plan entered into force in 2025.

ANNEX I – LIST OF EESC OPINIONS AND REPORTS ADOPTED IN 2024

All the EESC opinions and reports issued are available on the [EESC website](#).

Opinions	
File	Title
ECO/629	Business in Europe: Framework for Income Taxation (BEFIT)
ECO/632	Establishing a Head Office Tax system for SMEs (HOT)
ECO/633	Euro area economic policy 2024
ECO/634	Annual Sustainable Growth Survey 2024
ECO/635	Improving benchmarks and reporting requirements in financial services and investment support
ECO/637	Facilitating cross-border solutions
ECO/646	Ninth report on economic, social and territorial cohesion
ECO/647	MFF: Changes to the amounts for certain programmes and funds
ECO/653	The electronic Value Added Tax exemption certificate
ECO/658	Regional Emergency Support – RESTORE
INT/1028	Long-term competitiveness strategy
INT/1039	Strategic foresight report 2023
INT/1041	Revision of the late payments Directive
INT/1046	European cross-border associations
INT/1047	Alternative dispute resolution
INT/1048	SME relief package
INT/1049	Revision of the package travel directive
INT/1052	Combating online child sexual abuse
INT/1060	Eudamed and in-vitro diagnostic medical devices
INT/1061	EuroHPC initiative for start-ups to boost European leadership in trustworthy Artificial Intelligence
INT/1062	Proposal for a Council recommendation on enhancing research security
INT/1066	Report on Competition Policy 2023
INT/1067	Fight against counterfeiting
NAT/894	Preventing plastic pellet losses to reduce microplastics pollution
NAT/898	EU forests – new EU Framework for Forest Monitoring and Strategic Plans
NAT/911	Chemicals – ‘One Substance, One Assessment’
NAT/918	Revision of the animal welfare legislation
NAT/922	Regulation on the welfare of dogs and cats and their traceability
NAT/923	Targets for fixing fishing opportunities

NAT/931	EU climate target for 2040
NAT/932	Amendment to CAP basic acts – simplification
NAT/934	Equivalence of seeds from Moldova and from Ukraine
NAT/936	General Fisheries Commission for the Mediterranean
NAT/938	Extension of the equivalence regime for imports of forest reproductive material
NAT/941	Amending the Deforestation Regulation (EU) 2023/1115 as regards provisions relating to the date of application
NAT/942	Amendment to EAFRD to provide additional assistance to Member States affected by natural disasters
NAT/943	Amendment – Forest reproductive material: ‘tested’ category, its labelling and the names of the authorities responsible for the approval and control of the production
NAT/894	Preventing plastic pellet losses to reduce microplastics pollution
NAT/898	EU forests – new EU Framework for Forest Monitoring and Strategic Plans
NAT/911	Chemicals – ‘One Substance, One Assessment’
NAT/918	Revision of the animal welfare legislation
SOC/773	Defence of democracy package
SOC/781	Digitalisation in social security
SOC/786	Talent Mobility Package
SOC/791	Revision of the European Works Council Directive
SOC/811	Guidelines for the employment policies of the Member States
TEN/812	Revision of the Combined Transport Directive 92/106/EEC
TEN/825	Review of the passengers’ rights framework
TEN/840	Harmonised river information services – revision of EU rules
REX/578	Addressing the impact of climate change and environmental degradation on peace, security and defence
REX/579	European economic security strategy
REX/581	New growth plan and Reform and Growth Facility for the Western Balkans
REX/590	Screening of foreign investments in the Union
REX/593	Decision on the interpretation and application of the Energy Charter Treaty
CCMI/220	Towards a more resilient, competitive and sustainable Europe
CCMI/221	Communication on availability of medicines
CCMI/222	European defence industrial strategy
CCMI/225	Communication on industrial carbon management
CCMI/226	EU biotech and biomanufacturing initiative
CCMI/227	Advanced materials for industrial leadership – a coordinated plan with Member States
CCMI/237	The Clean Transition Dialogues – Stocktaking A strong European industry for a sustainable Europe

Exploratory opinions	
File	Title
ECO/630	Boosting long-term inclusive growth through reforms and investment
ECO/639	The role of cohesion policy in upcoming rounds of EU enlargement
INT/1043	Developing a new European strategy for the Internal Market: helping our businesses to meet technological, social, environmental and competition challenges
INT/1044	Combating poverty and social exclusion: harnessing the power of the social economy and socio-economic innovations
INT/1045	Introducing a European Innovation Stress Test
INT/1055	General-purpose AI: way forward after the AI Act
INT/1068	What EU policies are needed for enterprises/business to become competitive in a fair, sustainable, stronger and more resilient way to realize the European Green Deal
INT/1069	The results and experiences of efforts to close the innovation gap in the EU in the light of Horizon 2020 and Horizon Europe programme
NAT/913	Promoting autonomous and sustainable food production: strategies for the Common Agricultural Policy post-2027
NAT/924	How to ensure the social, environmental and economic sustainability of the EU agri-food sector with future enlargement?
NAT/935	Fostering sustainable and resilient food systems at times of growing crises
SOC/782	Strengthening civil dialogue and participatory democracy in the EU: a path forward
SOC/790	Fostering opportunities and managing risks from new technologies for public services, the organisation of work and more equal and inclusive societies
SOC/806	Leaving No One Behind: European Commitment to Tackling Rare Diseases
SOC/807	Promoting the social integration of persons with disabilities and persons with changed working capacity
SOC/808	Ensuring a needs-based work-life balance for all: How adequate flexible working conditions can support intergenerational solidarity and the empowerment of women
SOC/809	Ensuring equal opportunities and social inclusion in access to culture, lifelong learning and the role of public cultural institutions in this process
TEN/823	Cross-border energy infrastructure planning
TEN/834	Universal Service rights in the electronic communications in the European Union
REX/591	Paving the way to EU accession for the Western Balkans
CCMI/224	Industrial and technological approaches and best practices supporting a water resilient society
CCMI/236	Sectoral initiatives and overall competitiveness of the EU

Own-initiatives opinions	
File	Title
CCMI/213	Towards a comprehensive strategy for the EU wood industry
CCMI/214	Drone manufacturing industry: a case study to assess the outcome in a strategic sector of the different policies in place to enhance European strategic autonomy
CCMI/228	From waste plants to resource plants
CCMI/229	Low-carbon and renewable fuels: building the capacity of European industry to decarbonise the aviation and maritime sectors in a spirit of European autonomy
CCMI/230	Industry 5.0 – how to make it happen
CCMI/231	Professional services in the green transition
CCMI/233	Sector-specific industrial policies supporting greater strategic autonomy
CCMI/235	Industrial changes in the health sector in the face of multiplying crises
ECO/613	Taxation of cross-border teleworkers globally and the impact on the EU
ECO/631	Reform and investment proposals and their implementation in the Member States – what is the opinion of organised civil society? (2023-2024 European Semester cycle)
ECO/640	Revision of the Territorial Agenda 2030 – Towards a more integrated and civic approach with stronger links with the cohesion policy
ECO/641	Taxation Framework for Social Economy Entities
ECO/642	An EU investment fund for economic resilience and sustainable competitiveness
ECO/643	Enhancing Fiscal Transparency through Participatory Budgeting in the EU
ECO/644	Review of the legal framework for securitisation in the EU
ECO/645	Climate change and its impact on the economy
ECO/648	Additional considerations on euro area economic policy 2024
ECO/649	Additional considerations on the Annual Sustainable Growth Survey 2024
INT/1023	Corruption in public procurement and its impact on the internal market
INT/1056	The potential of Public Procurement for Social Economy enterprises
INT/1057	Strengthening Consumer Information Requirements in the EU
INT/1058	Potential challenges for the European single market arising from the future enlargement of the Union
INT/1064	The cost of non-Schengen for the Single market – impact on Bulgaria and Romania
INT/1065	How to recalibrate the Green Deal that it fits for purpose
NAT/914	Towards a greater involvement of Member States, Regions and Civil Society actors in the implementation of the Long-Term Vision for the EU's Rural Areas
NAT/925	A just transition to ensure a sustainable future for EU agri-food systems
NAT/926	A comprehensive strategy for biodiversity at COP16: bringing all sectors together for a common goal
NAT/927	A Blueprint for a European Green and Social Deal, based on a wellbeing economy
NAT/928	Aligning the circular economy and the bioeconomy at EU and national level
NAT/929	Climate finance: a new roadmap to deliver on high climate ambition and the SDGs

I.

Presentation and main achievements 2024

NAT/933	Towards a just transition legislative proposal and EU policy tools that enable a more social European Green Deal
REX/580	EU-UK youth engagement
REX/582	Revision of the EU Visa suspension mechanism
REX/584	Democracy in Africa – current situation and future perspectives. What role for the EESC?
REX/585	Water Politics: Empowering Youth, Women and Indigenous and Local Communities
REX/586	Deforestation of the Amazon rainforest – impact on climate change and the global environment; consequences for companies, workers and population
SOC/761	Caregivers
SOC/794	Factual and legislative analysis of the migration flows’ integration in the EU labour market
SOC/795	Strengthening the EU Youth Dialogue follow-up via monitoring and transparency guidelines
SOC/796	The impact of demography on Social Europe
SOC/799	Mental health community services
SOC/800	Promoting European intergenerational solidarity – towards an EU horizontal approach
SOC/801	Devising a European flagship initiative for health
SOC/802	Imbalances in social protection in general and specifically for the ‘new forms of work’ and ‘atypical workers’
TEN/830	Safeguarding Democracy Against Disinformation
TEN/831	Hydrogen – infrastructure, development needs, financing, use and limits
TEN/833	Europe’s Beating Cancer Plan: Driving forces for the security of medical radioisotopes supply
TEN/836	Labour and skills shortages in transport, energy, infrastructure and the digital sector
TEN/838	Energy Digitalisation: Balancing Opportunities and Risks for European Consumers
TEN/843	The potential of geothermal energy for the green transition

Evaluation reports

File	Title
INT/1053	Final evaluation of the Consumer Programme (2014-2020)
INT/1054	Evaluation of the Digital Europe Programme
SOC/754	Evaluation of European Social Fund 2014-2020

I.

ANNEX II – PLENARY SESSIONS IN 2024

Plenary sessions of the assembly are held nine times per year. In 2024, these sessions again hosted many high-level debates on topical issues.

A summary of each plenary session can be found on the [EESC website](#).

January	
17-18	<ul style="list-style-type: none"> • Priorities of the Belgian Presidency of the Council of the European Union for the Economy and a Social Europe, with Yana Giovanis, <i>Social attaché, Belgian Permanent Representation to the European Union</i> <ul style="list-style-type: none"> • Priorities of the Belgian Presidency of the Council of the European Union for the Economy and a Social Europe, with David Clarinval, <i>Deputy Prime Minister and Minister of the Middle Classes, the Self-Employed, SMEs, Agriculture, Institutional Reforms & Democratic Renewal of Belgium</i> • Cross-border energy infrastructure planning linked to the adoption of opinion TEN/823 on <i>Cross-border energy infrastructure planning</i>, with Tinne Van der Straeten, <i>Minister of Energy of Belgium</i> • European competitiveness and the future of the Internal Market, linked to the adoption of opinion INT/1043 on <i>Developing a new European strategy for the Internal Market: helping our businesses to meet technological, social, environmental and competition challenges</i>

I.

February

14-15

- **Commission work programme and priorities for 2024**, with **Maroš Šefčovič**, *European Commission Executive Vice-President for the European Green Deal, Interinstitutional Relations and Foresight*
- **Strengthening civil dialogue and participatory democracy in the EU**, linked to the adoption of opinion SOC/782 on *Strengthening civil dialogue and participatory democracy in the EU: a path forward*, with **Dubravka Šuica**, *European Commission Vice-President for Democracy and Demography*
- **Launch of the European Economic and Social Committee Enlargement Candidate Members initiative**, with **Věra Jourová**, *European Commission Vice-President for Values and Transparency*, **Edi Rama**, *Prime Minister of Albania*, and **Milojko Spajić**, *Prime Minister of Montenegro*
- **Role of civil society in the implementation of the United Nations Sustainable Development Goals**, with **Tatiana Molcean**, *Under-Secretary-General of the United Nations, Executive Secretary of the United Nations Economic Commission for Europe (UNECE)*

I.

March

20-21

- **Strong social strategic agenda for Europe**, with **Nicolas Schmit**, *European Commissioner for Jobs and Social Rights*, and **Karine Lalieux**, *Belgian Minister of Pensions and Social Integration, in charge of Persons with Disabilities, Combating Poverty and Beliris*, linked to the adoption of opinion ECO/630 on *Boosting long-term inclusive growth through reforms and investment*
- **The 2024 European elections through a civil society lens**, with **Marilyn Neven**, *International Institute for Democracy and Electoral Assistance (IDEA)*, **Thierry Beaudet**, *President of the French Economic, Social and Environmental Council*, **Zornitsa Roussinova**, *President of the Bulgarian Economic and Social Council*, **Christelle Savall**, *President of the Young European Federalists*, **Hendrik Nahr**, *Head of European Affairs at Make.org*, and **Brikena Xhomaqi**, *Director at Lifelong Learning Platform and co-chair of the EESC Liaison Group*, linked to the adoption of the EESC resolution *Vote for a united, democratic, competitive, sustainable and social European Union*
- **Presentation of the high-level report on the future of the single market**, with **Enrico Letta**, *President of the Jacques Delors Institute*
- **The humanitarian situation in Gaza**, with **Ajith Sunghay**, *Head of Office of the United Nations High Commissioner for Human Rights in the Occupied Palestinian Territory*, and **Sergio Cecchini**, *Humanitarian Representative to the EU and NATO, Médecins Sans Frontières*

I.

April	
24-25	<ul style="list-style-type: none"> • Debate linked to the adoption of opinion ECO/631 on <i>Reform and investment proposals and their implementation in the Member States (2023-2024 European Semester cycle)</i> • Defence of Democracy Package, with Ana Gallego Torres, <i>Director-General, Directorate-General for Justice and Consumers (DG JUST), European Commission</i>, and Ken Godfrey, <i>Executive Director of the European Partnership for Democracy</i>, linked to the adoption of opinion SOC/773 on the <i>Defence of democracy package</i> • Migration and skilled labour shortages (talent mobility package), with Ylva Johansson, <i>European Commissioner for Home Affairs</i>, linked to the adoption of opinion SOC/786 on the <i>Talent Mobility Package</i> • Update on the state of play of EU competitiveness, with Maive Rute, <i>Deputy Director-General, Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs (DG GROW), European Commission</i>, linked to the adoption of opinion INT/1028 on the <i>Long-term competitiveness strategy</i> • Gender equality and outcomes of the United Nations Commission on the Status of Women (UNCSW), with Lanfranco Fanti, <i>Member of the Cabinet of Commissioner for Equality Helena Dalli, European Commission</i>, Florence Raes, <i>Director of UN Women Brussels</i>, Mary Collins, <i>Secretary-General of the European Women's Lobby</i>, Ilaria Todde, <i>Advocacy Director of the Eurocentralasian Lesbian Community</i> and Sif Holst, <i>President of the EESC Equality Group</i>

I.

May	
30-31	<ul style="list-style-type: none"> • Youth voices for EU choices, with Bora Muzhaqi, <i>Minister for Youth and Children of Albania</i>, Biliana Sirakova, <i>EU Youth Coordinator, European Commission</i>, Elias Dray, <i>Vice-President of the European Youth Forum</i>, Katrīna Leitāne, <i>President of the EESC Youth Group</i>, and youth representatives who participated in the EESC Youth Test pilot project • EU Defence strategy, linked to the adoption of opinion CCMI/222 on the <i>European defence industrial strategy</i>, with Anne Fort, <i>Head of Unit for Defence Industrial Policy, European Commission Directorate-General for Defence Industry and Space (DEFIS)</i>, Tania Latici, <i>Political Officer – Peace, Security and Defence, European External Action Service; Associate fellow at the Egmont Institute and Center for European Policy Analysis (CEPA)</i> and Pietro De Lotto, <i>President of the EESC Consultative Commission on Industrial Change</i> • The Future of Cohesion Policy, linked to the <i>Ninth report on economic, social and territorial cohesion</i> and to the adoption of opinions ECO/639 on the <i>Role of cohesion policy in upcoming rounds of EU enlargement</i> and ECO/646 on the <i>Ninth report on economic, social and territorial cohesion</i>, with Vasco Cordeiro, <i>President of the European Committee of the Regions</i>, Elisa Ferreira, <i>European Commissioner for Cohesion and Reforms</i> and Prof. Andrés Rodríguez-Pose, <i>Chair of the Group of High-Level Specialists on the Future of Cohesion Policy</i> • No place for hate: a Europe united against hatred, with Dubravka Šuica, <i>European Commission Vice-President for Democracy and Demography (video message)</i>, Marie-Colline Leroy, <i>Belgian State Secretary for Gender Equality, Equal Opportunities and Diversity</i>, Emmanuel Achiri, <i>representative from the European Network Against Racism</i>, Katrin Hugendubel, <i>Head of EU affairs, International Lesbian, Gay, Bisexual, Trans and Intersex Association (ILGA Europe)</i>, Janelle Rizzo, <i>representative of the European Citizens Panel on Tackling Hatred in Society</i>, linked to the adoption of opinion SOC/792 <i>No place for hate: a Europe united against hatred</i> • Lessons learned from the 2004 EU enlargement for Tomorrow's Europe, with László Andor, <i>Secretary-General of the Foundation for European Progressive Studies (FEPS)</i>, Jaroslav Pietras, <i>former Polish Secretary of State in charge of EU accession</i>, Dr Tinatin Akhvlediani, <i>Research Fellow in the EU Foreign Policy Unit, Centre for European Policy Studies (CEPS)</i> and Štefan Füle, <i>Former European Commissioner for Enlargement and Chair of the European Policy Center (EPC) Task Force on EU enlargement</i>

I.

July	
10-11	<ul style="list-style-type: none"> • State of democracy in Europe with Roberta Metsola, <i>President of the European Parliament</i>, Željana Zovko, <i>Vice-Chair of the EPP Group</i>, Ana Catarina Mendes, <i>Vice-President of the S&D Group</i>, Dan Barna, <i>Vice-Chair of the RENEW Group</i>, Kira-Marie Peter-Hansen, <i>Vice-Chair of the GREENS/EFA Group</i>, Martin Schirdewan, <i>Co-Chair of the LEFT Group</i>, as well as Members of the European Parliament: Dennis Radtke, Cecilia Strada, Reinhold Lopatka, Evin Incir, Sandro Gozi, Tilly Metz and others, moderated by Eddy Wax, <i>politics reporter from Politico</i> • Presentation of the priorities of the Hungarian Presidency of the Council of the European Union, with János Bóka, <i>Minister of European Union Affairs of Hungary</i> • Traineeship directive and reinforced quality framework for traineeships, linked to the adoption of opinion SOC/805 on the <i>Traineeship directive and a reinforced quality framework for traineeships</i>, with Nicolas Schmit, <i>European Commissioner for Jobs and Social Rights</i>, Maxime Cerutti, <i>Director of Social Affairs at Business Europe</i>, Tea Jarc, <i>Confederal Secretary of the European Trade Union Confederation (ETUC)</i>, Rareș Voicu, <i>President of the European Youth Forum</i> and Nicoletta Merlo, <i>rapporteur of opinion SOC/805</i> • Resolution of the European Economic and Social Committee <i>No one should be left behind! For an inclusive and participatory cohesion policy in support of social, economic and territorial cohesion</i>

I.

September	
18-19	<ul style="list-style-type: none"> • Promoting the social integration of persons with disabilities and persons with changed working capacity, with Ádám Kósa, <i>State Secretary for Disability Policy at Hungary's Ministry of the Interior</i>, and Nadia Hadad, <i>Board member and Head of the Social Policy Committee, European Disability Forum</i>, linked to the adoption of opinion SOC/807 on the <i>Social integration of persons with disabilities and persons with changed working capacity</i> • Charting the EU's democratic progress: a resolution for the next legislative mandate, with Brikena Xhomaqi, <i>Co-Chair of the EESC Liaison Group and President of the ad hoc Group on the EESC Resolution</i>, Véronique Willems, <i>Secretary-General of SME United</i>, Claes-Mikael Stahl, <i>Deputy Secretary-General of the European Trade Union Confederation</i>, Jessica Machacova, <i>Policy and Advocacy Coordinator at the European Anti-Poverty Network</i>, Lotte Prins, <i>President of the Dutch National Youth Council</i>, <i>YEYS representative</i> and the rapporteurs of the resolution on <i>Charting the EU's democratic progress: a resolution for the next legislative mandate</i>: Christa Schweng, Cinzia Del Rio and Ioannis Vardakastanis • Rule of law and fundamental rights in the EU, with Joachim Herrmann, <i>Deputy Head of the Cabinet of Didier Reynders, European Commissioner for Justice</i>, Kevin Casas-Zamora, <i>Secretary-General of the International Institute for Democracy and Electoral Assistance (International IDEA)</i>, Jerzy Pomianowski, <i>Executive Director of the European Endowment for Democracy (EED)</i> and Alexandrina Najmowicz, <i>Secretary-General of the European Civic Forum</i> • 2040 climate target, linked to opinion NAT/931 on the <i>EU Climate target for 2040</i> with Kurt Vandenberghe, <i>Director-General of the European Commission Directorate-General for Climate Action (DG CLIMA)</i>, Professor Ottmar Edenhofer, <i>Chair of the European Scientific Advisory Board on Climate Change</i> and Teppo Säkkinen, <i>rapporteur of the 2040 climate target opinion</i>

I.

October	
23-24	<ul style="list-style-type: none"> • A European flagship initiative for health, with Simona Bellagambi, Vice-President of EURORDIS-Rare Diseases Europe, and Maya Matthews, Head of the State of Health, European Semester, Health Technology Assessment Unit, Directorate-General for Health and Food Safety, European Commission, linked to the adoption of opinions SOC/801 <i>Devising a European flagship initiative for health</i> and SOC/806 <i>Leaving No One Behind: European Commitment to Tackling Rare Diseases</i> • Enlargement High-Level Forum: Towards a Successful EU Enlargement • Debate linked to the adoption of opinion ECO/645 on <i>Climate change and its impact on the economy</i>
December	
4-5	<ul style="list-style-type: none"> • Priorities of the upcoming Presidency of the European Council: presentation and exchange of views, with António Costa, President of the European Council • EESC Housing Forum linked to the adoption of opinion TEN/841 <i>Social housing in the EU – decent, sustainable and affordable</i>, moderated by Jennifer Baker, reporter and presenter • Democracy in Africa with Kyeretwie Osei, Head of Programmes at the African Union Economic Social and Cultural Council (AU ECOSOCC); Louis Cheick Sissoko, Chair of the AU ECOSOCC Cluster on Political Affairs, and Sifa Chiyoge Buchekabiri, Regional Director and CEO of the International Cooperative Alliance-Africa (ICA-Africa), linked to the adoption of opinion REX/584 <i>Democracy in Africa – current situation and future perspectives. What role for the EESC?</i> • International Day of Persons with Disabilities and celebration of the Olympic spirit with Anne d'Ieteren, President of the <i>French-Speaking League for Disability Sports</i>, Joachim Gérard, Belgian athlete, Aurel Laurențiu Plosceanu, EESC Vice-President in charge of Communication, Marie Zvolská, member of the EESC permanent group on disability rights, Christophe Lefèvre, President of the EESC permanent group on disability rights and Vittorio Barbieri, member of the EESC permanent group on disability rights

PART II

Annual General Accounts 2024 (Accrual Accounting Principles)

(Final)

1. CERTIFICATION OF THE ACCOUNTS

Brussels, February 2025

I acknowledge my responsibility for the preparation and presentation of the annual accounts of European Economic and Social Committee in accordance with Article 252 of the Financial Regulation ('FR')¹ and I hereby certify that the annual accounts of the European Economic and Social Committee for the year 2024 have been prepared in accordance with Title XIII of the FR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Economic and Social Committee's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the European Economic and Social Committee.



Giaprakis Stavros
Accounting Officer of the
European Economic and
Social Committee

¹ Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast), and 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 and repealing Council Regulation (EC, Euratom) No 966/2012 – OJ L 193, 30 July 2018, p. 1.

2. ACCOUNTING POLICIES

This chapter provides a description of the policies, principles, methods and assumptions underpinning the annual general accounts.

2.1 LEGAL PROVISIONS AND THE FINANCIAL REGULATION

The main source of principles is the Financial Regulation (FR). Over and above this, the Accounting Officer of the Commission has issued rules regarding the Harmonised Chart of Accounts and, in addition, 20 accounting rules covering important accounting topics. The Commission also provides a Consolidation Manual.

From 2005 the accounting rules have been based on the Accrual Accounting Principles as well as drawing on International Public Sector Accounting Standards (IPSAS) or by default International Financial Reporting Standards (IFRS).

2.2 ACCOUNTING PRINCIPLES

The objectives of financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the EESC, the objectives are more specifically to provide information useful for decision-making and to demonstrate the accountability of the entity for the resources entrusted to it.

If they are to present a true and fair view, financial statements must not only supply relevant information to describe the nature and range of an institution's activities, explain how it is financed and supply definitive information on its operations, but must do so in a clear and comprehensible manner which allows for comparisons to be made between financial years.

The accounting system of the European Institutions comprises general accounts and budget accounts. These accounts are kept in euros on the basis of the calendar year. The budget accounts (Part III of this report) give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle². The general accounts allow for the preparation of the financial statements as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

² This differs from cash-based accounting because of elements such as carry-overs.

The accounting policies described in this document are the basis of the general accounts (accrual accounting).

2.3 CURRENCY AND BASIS FOR CONVERSION

The financial statements are presented in euros, which is the EESC's functional and reporting currency.

Foreign currency transactions are translated into euros using the exchange rates prevailing on the dates of the transactions.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into euros on the basis of the exchange rates applying on 31 December of the reporting year.

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the economic outturn account.

2.4 THE ECONOMIC OUTTURN ACCOUNT

2.4.1 Revenue

Revenue consists for the most part of funds transferred from the Commission. All transfers received in the bank account of the EESC within the reporting year are recognised as revenue.

Revenue from the sale of goods is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser.

Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

2.4.2 Expenditure

Exchange expenses arising from the purchase of goods are recognised when the supplies are delivered and accepted by the EESC. They are valued at original invoice cost.

When any request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses already due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

2.5 BALANCE SHEET

2.5.1 Intangible fixed assets

Intangible fixed assets are valued at their acquisition price, with the exception of assets acquired free of charge, which are valued at their market value. Tangible and intangible fixed assets are valued at their historic value converted into euros at the rate applying when they were purchased. The book value of a fixed asset is equal to its acquisition price or production cost, plus or minus revaluations, depreciation and other amounts written off. See depreciation rates below.

2.5.2 Tangible fixed assets

All property, plant and equipment are stated at historical cost minus depreciation (excluding land), and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the EESC and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the economic outturn account during the financial period in which they are incurred.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

2.5.3 Depreciation rates

Type of asset	Straight-line depreciation rate
Intangible assets	25%
Buildings	4%
Plant, machinery and equipment	12.5% to 25%
Furniture	10%, 12.5% to 25%
Fixtures and fittings	12.5% to 25%
Computer hardware	25%
Tangible fixed assets under construction	4%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance sheet date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the economic outturn account.

2.5.4 Leases

Leases of tangible assets, where the EESC in substance has all the risks and rewards of ownership, are classified as financial leases. Financial leases are classified at the inception of the lease at the lower of the fair value of the leased asset and the present value of the minimum lease payments. Each lease payment is allocated between the liability and finance charges so as to achieve a constant rate on the finance balance outstanding. The rental obligations, net of finance charges, are included in other long-term liabilities. The interest element of the finance cost is charged to the economic outturn account over the lease period so as to produce a constant periodic interest rate on the remaining balance of the liability for each period. The assets acquired under financial leases are depreciated over the shorter of the assets' useful life and the lease term.

Leases where the lessor retains a significant portion of the risks and rewards of ownership are classified as operating leases. Payments made under operating leases are charged to the economic outturn account on a straight-line basis over the period of the lease.

2.5.5 Impairment of assets

Assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised as the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

2.5.6 Receivables

Receivables are carried at original invoice amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the EESC will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is recognised in the economic outturn account statement.

2.5.7 Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. They include cash in hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

2.6 THE CASH FLOW STATEMENT

Cash flow information is used to provide a basis for assessing the ability of the European Union to generate cash and cash equivalents, and its need to utilise those cash flows.

The cash flow statement is prepared using the indirect method. This means that the net surplus or deficit for the financial year is adjusted for the effects of transactions of a non-cash nature, any deferrals and accruals of past or future operating cash receipts or payments, and items of revenue or expenses associated with investing cash flows.

2.7 USE OF ESTIMATES

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, amounts for employment benefits, provisions for future charges, financial risk on accounts receivables, accrued income and charges, contingent assets and liabilities, and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

3. THE ECONOMIC OUTTURN ACCOUNT

	Note	2024	2023
From ordinary activities		4,245,583	7,331,86
<u>Revenue</u>			
Funds transferred from the Commission		145,300,000	140,700,000
Revenue from staff		17,036,059	15,360,086
Other administrative revenue		6,962,763	7,272,960
Revenue from administrative operations		23,998,822	22,633,046
Other operating revenue		309	1,344
	1	<u>169,299,131</u>	<u>163,334,390</u>
<u>Expenses</u>			
Staff expenses and members' expenses		-115,266,877	-106,832,967
Depreciation, amounts written off, provisions and accruals		-6,788,897	-6,573,625
Land and building related expenses		-13,656,011	-13,825,822
Other expenses		-21,164,587	-20,500,721
		<u>-156,876,372</u>	<u>-147,733,135</u>
From financial activities		-8,177,177	-8,270,170
Financial operations revenue		0	0
Financial operations expenses	2	-8,177,177	-8,270,170
Economic result of the year		4,245,583	7,331,086

As the EESC is not a profit-making organisation, the economic result of the year should be interpreted with care, and no direct management conclusions should be derived from it. The revenue side is inherently difficult to predict. The funds transferred from the Commission are not based on accruals.

Revenue :

The increase by 3,6% is mainly explained by the higher replenishment amounts received from the European Commission. The total funds received from EC varied by about 4.6 mio € compared to the year 2023. The increase by 6% of the revenue from administrative operations is mainly explained by, on one hand, the increase of the salaries due to the inflation and, on the other hand, the increase of recoveries from the European Committee of the Regions as foreseen in the

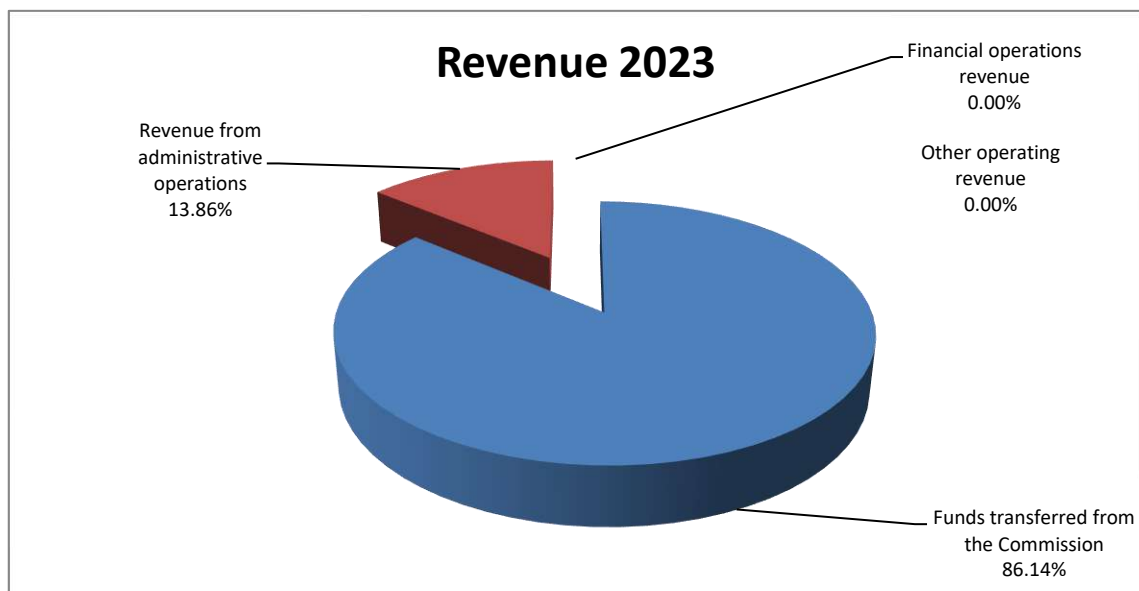
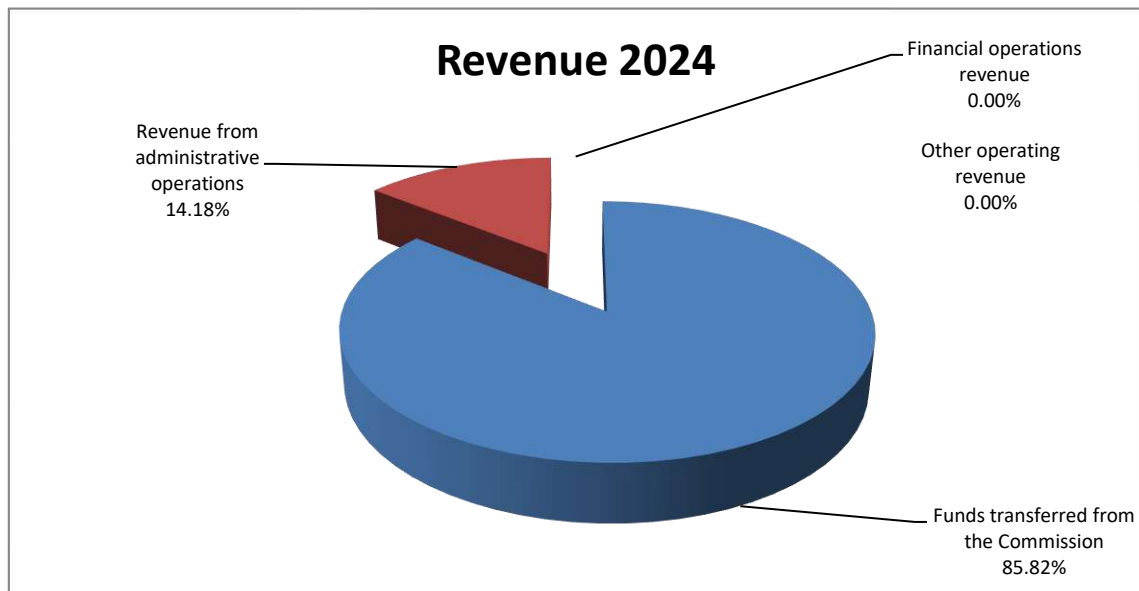
cooperation agreement between both committees to cover mainly the renovation of the VMA building, mainly paid by the EESC.

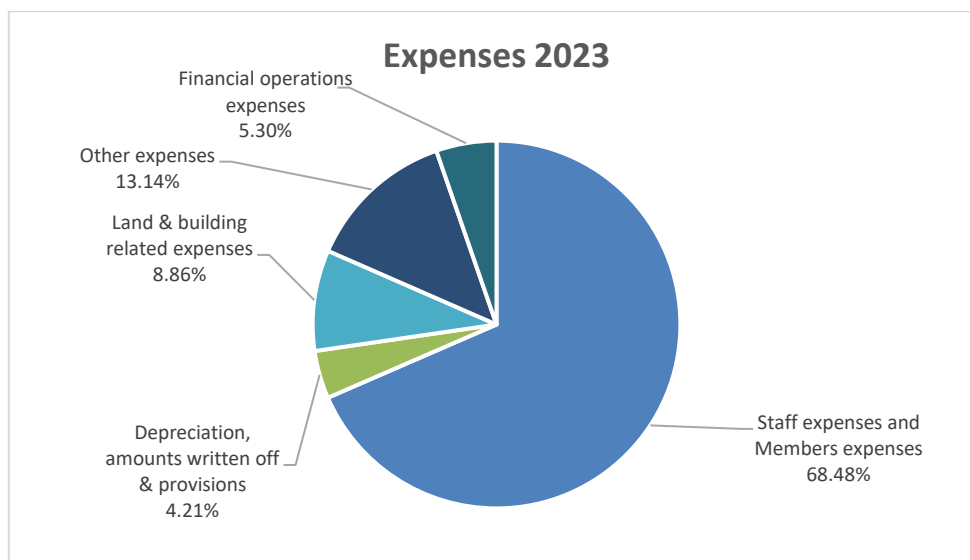
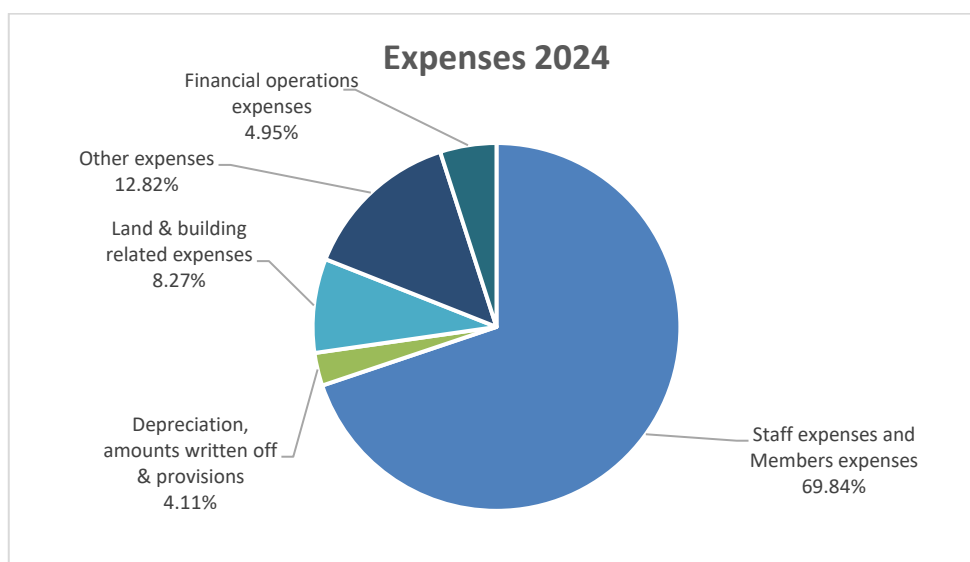
Expenses :

The overall expenses have increased by less than 6.2% compared to last year.

Staff and Members expenses increased by 7,9% as a result of the inflation of this year.

The decrease of the financial expenses is mainly explained by the decrease of interest expenses on buildings.

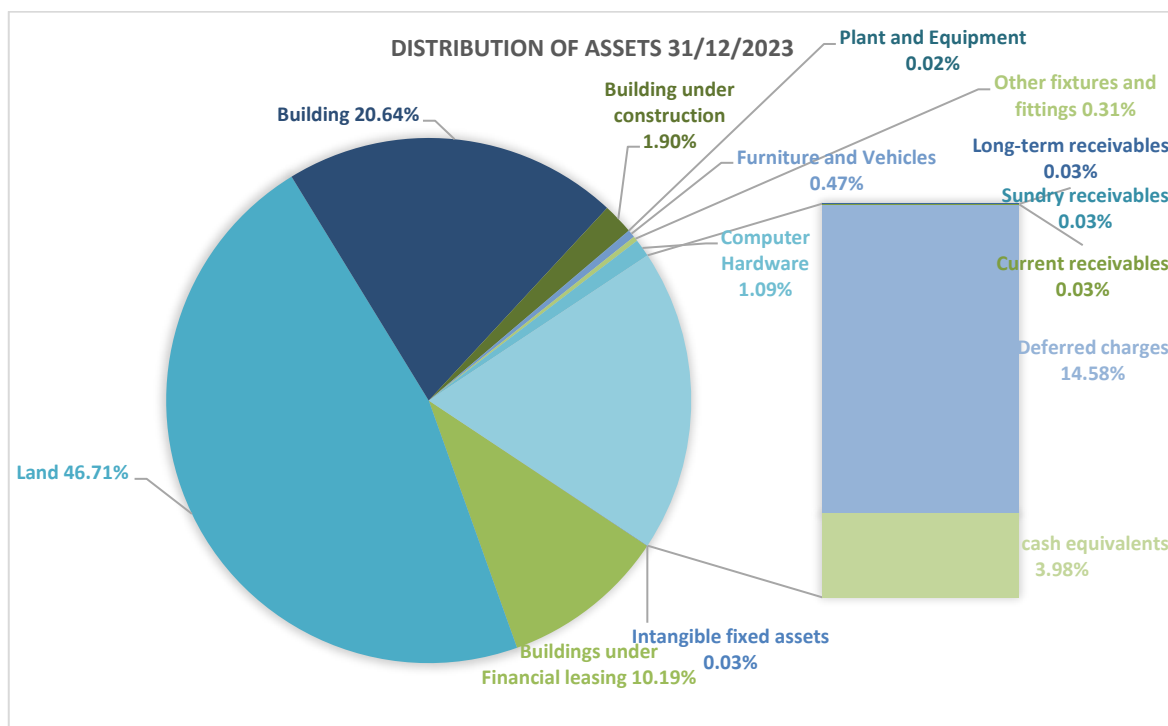
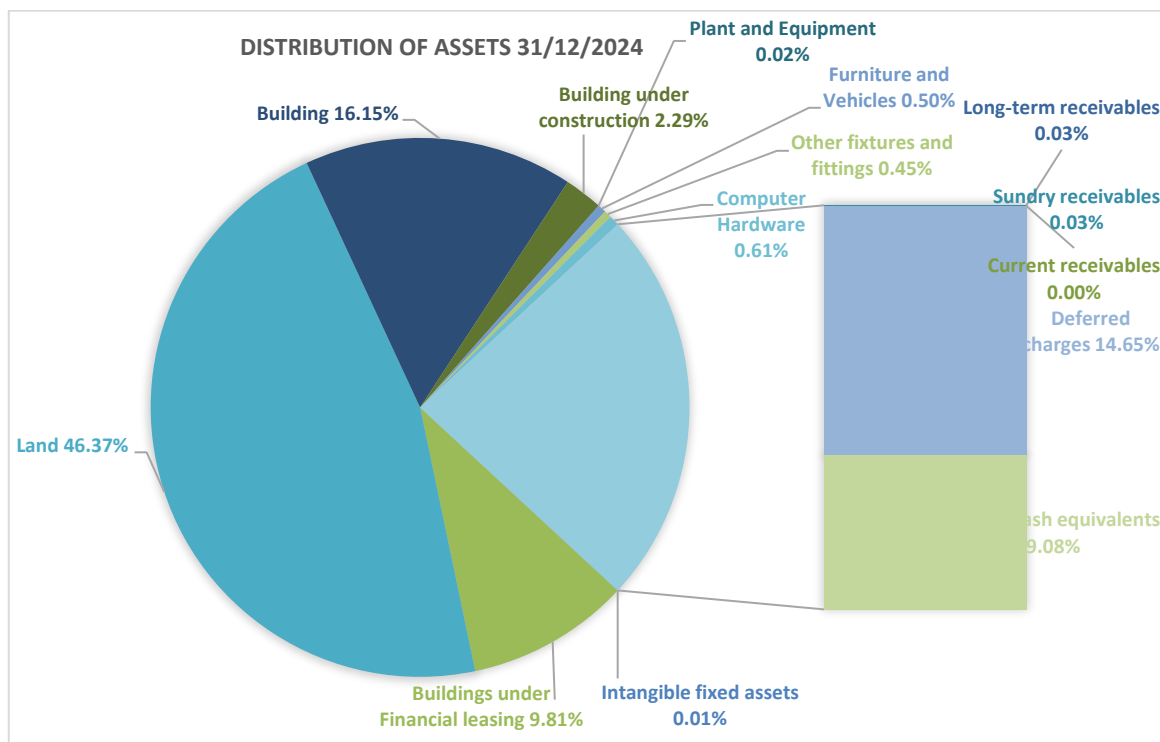




4. THE BALANCE SHEET

	Note	31/12/2024	31/12/2023
<u>I. Non-current assets</u>			
Intangible fixed assets	3	<u>12,270</u>	<u>26,309</u>
<u>Tangible fixed assets</u>			
Land and buildings under financial leasing	4	9,025,941	9,300,237
Land	4	42,643,384	42,643,384
Buildings	4	14,854,843	18,844,929
Building under construction		2,101,762	1,733,383
Plant and equipment	5	19,845	15,137
Other fixtures and fittings	5	417,383	279,201
Furniture and vehicles	6	458,451	431,360
Computer hardware	7	564,073	996,785
		<u>70,085,682</u>	<u>74,244,416</u>
Long-term receivables	8	<u>24,760</u>	<u>22,885</u>
		<u>70,122,712</u>	<u>74,293,610</u>
<u>II. Current assets</u>			
<u>Short-term receivables</u>			
Current receivables	9	861	28,834
Sundry receivables		24,222	28,011
Deferred charges		13,469,187	13,307,861
		<u>13,494,271</u>	<u>13,364,706</u>
Cash and cash equivalents		<u>8,347,942</u>	<u>3,630,840</u>
		<u>21,842,213</u>	<u>16,995,546</u>
Total assets		91,964,925	91,289,156
<u>III. Non-current liabilities</u>			
Other long-term liabilities	10	<u>33,425,945</u>	<u>41,260,469</u>
<u>IV. Current liabilities</u>			
Provisions for risk and charges	11	266,950	38,500
<u>Accounts payable</u>			
Current payables	12	2,926,174	2,459,945
Long-term liabilities falling due within the year	13	7,834,525	7,394,161
Sundry payables		34,515	27,417
Accrued charges		9,156,388	11,833,783
Other passive accruals and deferrals		5,800,000	35
		<u>26,018,552</u>	<u>21,753,841</u>
Total liabilities		59,444,497	63,014,310
Net assets		32,520,428	28,274,846
Contingent assets	14		
Contingent liabilities and commitments for future funding	15		

II.



5, STATEMENT OF CHANGES IN NET ASSETS

	Accumulated surplus(/deficit)	Economic outturn of the year	Total net assets
Balance as of 31 December 2023	20,943,760	7,331,085	28,274,845
Allocation of the economic outturn 2023	7,331,085	-7,331,085	0
Economic Outturn of 1/1-31/12 2024	0	4,245,583	4,245,583
Balance as of 31 December 2024	28,274,845	4,245,583	32,520,428

Note: The EESC has no share capital or previously injected capital, The net assets are the difference between the value of the assets and the value of the liabilities,

6, THE CASH FLOW STATEMENT

	31/12/2024	31/12/2023
Cashflows from ordinary activities		
Surplus/(deficit) from ordinary activities	4,245,583	7,331,086
<u>Operating Activities</u>		
Amortization (intangible fixed assets)	14,039	11,147
Depreciation (tangible fixed assets)	5,521,373	4,783,917
Increase/(decrease) in provision for risks and liabilities	228,450	-211,500
Increase/(decrease) in long-term receivables	-1,874	-3,587
Increase/(decrease) in short-term receivables	-129,565	-385,923
(Increase)/decrease in other long-term liabilities	-7,834,525	-7,394,161
Increase/(decrease) in accounts payable	4,036,262	-2,758,782
Other non-cash movements	0	0
Net cash flow from operating activities	<u>6,079,743</u>	<u>1,372,195</u>
<u>Investing activities</u>		
Increase in intangible and tangible fixed assets (-)	-1,362,640	-1,403,460
Net cash flow from investing activities	<u>-1,362,640</u>	<u>-1,403,460</u>
Net Increase/(decrease) in cash & cash equivalents	4,717,103	-31,265
Net increase/(decrease) in cash and cash equivalents	4,717,103	-31,265
Cash & cash equivalents at the beginning of the year	3,630,840	3,662,105
Cash & cash equivalents at the end of the year	8,347,943	3,630,840

7, NOTES

NOTE 1

Operating revenue

	2024	2023
Funds transferred from the Commission	<u>145,300,000</u>	<u>140,700,000</u>
Revenue from staff	17,036,123	15,360,086
Other administrative revenue	6,949,144	7,272,116
Revenue from administrative operations	<u>23,985,267</u>	<u>22,632,202</u>
Other operating revenue	13,555	844
Exchange rate gains	<u>309</u>	<u>1,344</u>
Other operating revenue	<u>13,864</u>	<u>2,188</u>
	169,299,131	163,334,390
Non-exchange revenue	162,336,123	156,060,086
Exchange revenue	6,963,008	7,274,304
	169,299,131	163,334,390

According to the EU Accounting Rules, all revenue needs to be split into revenue from exchange transactions and revenue from non-exchange transactions,

In a non-exchange transaction, an entity receives (gives) value from (to) another entity without directly giving (receiving) an approximately equal value in exchange,

Non-exchange revenue includes mainly the treasury replenishment and revenue from staff (miscellaneous taxes),

II.

Annual General Accounts 2024

NOTE 2

Financial operations expenses

	2024	2023
Other interest expenses	-8,165,600	-8,265,186
Other financial expenses	-11,577	-4,984
Bank charges	0	0
	-8,177,177	-8,270,170

NOTE 3

Intangible fixed assets

	31/12/2024	31/12/2023
<u>Computer software</u>		
Gross carrying amount 1 January	367,229	348,970
Additions	0	24,535
Disposals	0	-6,276
Transfers between headings	0	0
Other changes	0	0
Gross carrying amount 31 December	<u>367,229</u>	<u>367,229</u>
Accumulated amortization 1 January	-340,920	-329,773
Amortization	-14,039	-17,423
Disposals	0	6,276
Transfers between headings	0	0
Other changes	0	0
Accumulated amortization 31 December	<u>-354,959</u>	<u>-340,920</u>
Net carrying amount 31 December	12,270	26,309
Non-capitalised research costs	0	0
Non-capitalised development costs	295,776	234,177
	295,776	234,177

At 31 December 2024, the EESC and the CoR had external research and development costs for a total amount of 492,960 EUR (3 projects). This amount was split according to an agreed division between the two Committees as follows:

60% EESC: EUR 295,776

40% CoR : EUR 197,184

The common threshold for joint projects for capitalisation of research and development costs has been established according to the standards of the European Commission and the CoR at EUR 1 million,

NOTE 4

Land and buildings (owned and under financial leasing)

	31/12/2024	31/12/2023
<u>Land and Buildings under Financial Leasing</u>		
Gross carrying amount, 1 January	25,021,140	22,983,075
Additions	0	0
Additions (VMA capitalization of renovation work)	485,896	2,038,065
Disposals	0	0
Transfer between headings, 1 January	0	0
<u>Gross carrying amount, 31 December</u>	<u>25,507,036</u>	<u>25,021,140</u>
Accumulated depreciation, 1 January	-15,720,903	-14,942,708
Write-back of depreciation	0	0
Transfer between headings	0	0
Depreciation	-760,192	-778,195
<u>Accumulated depreciation, 31 December</u>	<u>-16,481,095</u>	<u>-15,720,903</u>
	<u>9,025,941</u>	<u>9,300,237</u>
<u>Land</u>		
Gross carrying amount 1, January	42,643,384	42,643,384
Gross carrying amount 31, December	<u>42,643,384</u>	<u>42,643,384</u>
<u>Own Buildings</u>		
Gross carrying amount, 1 January	99,752,131	99,752,131
Additions	0	0
Disposals	0	0
Transfer between headings	0	0
Gross carrying amount, 31 December	<u>99,752,130</u>	<u>99,752,131</u>
Accumulated depreciation, 1 January	-80,907,202	-76,917,117
Write-back of depreciation	0	0
Transfer between headings	0	0
Depreciation	-3,990,085	-3,990,085
Accumulated depreciation, 31 December	<u>-84,897,287</u>	<u>-80,907,202</u>
	<u>14,854,843</u>	<u>18,844,929</u>
Net carrying amount, 31 December	66,524,168	70,788,550

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The presentation changes in 2020 in order to highlight the depreciation of own buildings versus the leased buildings,

	Capital	Interest
<u>Distribution of charges</u>		
Cumulative charges paid	111,880,430	120,715,319
Buildings	106,668,528	119,870,906
Buildings under Financial Leasing	2,687,940	844,413
VMA travaux de renovation 2021-2023	2,038,066	0
VMA travaux de rénovation en 2024	485,896	0
<u>Charges to be paid</u>		
Buildings		
< 1 year	6,556,972	1,678,523
1-5 years	23,927,564	3,028,326
> 5 years	5,242,450	0
	35,726,986	4,706,849
Buildings under Financial Leasing		
< 1 year	1,277,553	264,447
1-5 years	4,255,930	370,070
> 5 years	0	0
	5,533,483	634,517
Buildings and Buildings under Financial Leasing		
< 1 year	7,834,524	1,942,971
1-5 years	28,183,495	3,398,395
> 5 years	5,242,450	0
	41,260,469	5,341,366
Gross carrying amount 31 December	153,140,899	126,056,685

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	Total net asset value	Total debt
<u>Buildings</u>		
Bertha von Suttner building (BvS), Rue Montoyer 92-102	24,489,161	12,657,426
Jacques Delors building (JDE), Rue Belliard 103-113	57,191,070	40,666,434
Remorqueur building (REM), Rue Belliard 93	5,544,945	0
	<u>87,225,176</u>	<u>53,323,860</u>
<u>Buildings under Financial Leasing</u>		
VMA	21,374,902	13,833,707
	<u>21,374,902</u>	<u>13,833,707</u>
TOTAL	108,600,078	67,157,567

	31/12/2024	31/12/2023
Land & Building under Finance Lease	9,025,941	9,300,237
Land	42,643,384	42,643,384
Own Buildings	14,854,843	18,844,929
	66,524,168	70,788,550

At 31 December 2024, the EESC and the CoR jointly :

- owned 3 buildings :
 - Since 19 November 2018, both Committees acquired the JDE building by exercising the purchase option,
 - Since 9 December 2019, both Committees acquired the BVS and REM buildings by exercising the purchase option,
- hold the VMA building under long-term lease, since 16 September 2022,

Exchange of buildings

On 28 August 2019, the European Commission, the European Economic and Social Committee and the European Committee of the Regions signed an administrative agreement concerning the exchange of emphyteosis of the following 3 buildings:

- 1, Building Belliard 68 (B68), located rue Belliard 68-72 to 1000 Brussels;
- 2, Building Trèves 74 (TR74), located rue de Trèves 74 to 1000 Brussels;
- 3, Building Van Maerlant (VMA), located rue Van Maerlant 2 to 1000 Brussels

As of 16 September 2022, the committees proceeded, with the Commission, to the exchange of Emphyteoses TR74 and B68 for the Emphyteose VMA,

From this date, the committees exercise and support all the rights and obligations arising from contracts relating to the VMA, at the discharge of the Commission and the latter assumes and supports all the rights and obligations of contracts relating to the B68 and TR74 at the discharge of the committees.

As a part of the deal, the committees planned in 2019 consequent renovation works for the VMA.

Except for a small amount committed in 2021, most of the expenses occurred from 2022 to 2024. About 11,5 mio € have been paid for the works at the end of 2024.

In collaboration with the CoR Accounting officer, we decided to capitalize all concerned amounts as Asset under construction until the future reception of the works, each Committees assuming their part as defined by the cooperation agreement.

In 2024, both Committees have capitalized the part of the assets under construction for which the final reception occurred. It concerned an amount of EUR 6,309,904 for both Committees.

The EESC's part of the total net asset value is EUR 66,048,188. On the liability side, the EESC's part of the total debt is EUR 41,260,469 (long-term debts of more than 5 years amount to EUR 5,242,450 and medium-term debts (from 1 to 5 years) amount to EUR 28,183,495 and debts at less than one year amount to EUR 7,834,524

Land is included in the total net asset value, the acquisition values of the corresponding land for both Committees are as follows:

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BvS	EUR 22,059,400
JDE	EUR 38,915,800
REM	EUR 3,580,000
VMA ³	EUR 13,872,138

Both Committee's share the use and the management of several joint services which include the buildings management. This management is ruled by an administrative cooperation agreement. A new administrative cooperation agreement was signed at the end of 2021, In accordance with practice in previous years, each Committee's share in the net asset values and the liabilities of the five buildings is fixed as follows:

	EESC	CoR
BvS	67%	33%
JDE	67%	33%
REM	50%	50%
VMA ⁴	40%	60%

Each Committee's contribution to the lease payments is defined in the cooperation agreement between the two Committees, The payments depend on the proportion of staff of each Committee according to the respective establishment plans, adopted by the budgetary authority, on 1 January of the previous financial year and may differ from the shares as defined in the table above.

³ As of 16th of September 2022

⁴ As of 16th of September 2022

NOTE 5

Plant and equipment

	31/12/2024	31/12/2023
Gross carrying amount, 1 January	92,789	101,454
Additions	9,165	1,849
Disposals	0	-10,514
Transfer between headings	0	0
Other changes	0	0
Gross carrying amount, 31 December	<u>101,954</u>	<u>92,789</u>
Accumulated depreciation, 1 January	-77,652	-84,801
Depreciation	-4,457	-3,365
Disposals	0	10,514
Transfer between headings	0	0
Other changes	0	0
Accumulated depreciation, 31 December	<u>-82,109</u>	<u>-77,652</u>
Net carrying amount, 31 December	19,845	15,137

Other fixtures and fittings

	31/12/2024	31/12/2023
Gross carrying amount, 1 January	2,841,378	3,019,766
Additions	293,283	159,175
Disposals	-53,691	-337,563
Transfer between headings	0	0
Other changes	0	0
Gross carrying amount, 31 December	<u>3,080,970</u>	<u>2,841,378</u>
Accumulated depreciation, 1 January	-2,562,177	-2,753,802
Depreciation	-155,101	-138,284
Disposals	53,691	337,563
Transfer between headings	0	0
Write-back of Amortisation	<u>0</u>	<u>-7,654</u>
Accumulated depreciation, 31 December	<u>-2,663,587</u>	<u>-2,562,177</u>
Net carrying amount, 31 December	417,383	279,201

NOTE 6**Furniture and vehicles**

	31/12/2024	31/12/2023
Gross carrying amount, 1 January	3,336,354	3,453,148
Additions	118,283	253,767
Disposals	-55,237	-370,561
Transfer between headings		
Other changes		
Gross carrying amount, 31 December	<u>3,399,400</u>	<u>3,336,354</u>
Accumulated depreciation, 1 January	-2,904,994	-3,181,845
Depreciation	-91,192	-86,755
Disposals	55,237	370,561
Transfer between headings		
Write-back of Amortisation	0	-6,955
Accumulated depreciation, 31 December	<u>-2,940,949</u>	<u>-2,904,994</u>
Net carrying amount, 31 December	458,451	431,360

NOTE 7

Computer hardware

	31/12/2024	31/12/2023
Gross carrying amount, 1 January	5,035,617	4,330,247
Additions	87,633	788,251
Disposals	-3,235	-82,881
Transfer between headings	0	0
Other changes	0	0
Gross carrying amount, 31 December	<u>5,120,015</u>	<u>5,035,617</u>
Accumulated depreciation, 1 January	-4,038,832	-3,547,571
Depreciation	-520,345	-574,142
Disposals	3,235	82,881
Transfer between headings	0	0
Other changes	0	0
Accumulated depreciation, 31 December	<u>-4,555,942</u>	<u>-4,038,832</u>
Net carrying amount, 31 December	564,073	996,785

Since 1 January 2019, the EESC has increased the threshold beyond which goods purchased are considered as assets from the previous acquisition value of 420€ to the new one of 1000€,

The depreciation rates are applied as per table of depreciation in point 2.5.3.

II.

Annual General Accounts 2024

NOTE 8

Long-term receivables

	31/12/2024	31/12/2023
Other (advances to members)	24,760	22,885
	24,760	22,885

NOTE 9

Current receivables

	31/12/2024	31/12/2023
<u>Customers</u>		
Gross total	0	28,112
Amounts written down	<u>0</u>	<u>0</u>
Net value	<u>0</u>	<u>28,112</u>
<u>Member States</u>		
Gross total	861	722
Amounts written down	<u>0</u>	<u>0</u>
Net value, VAT to be recovered	<u>861</u>	<u>722</u>
<u>Other institutions</u>		
Gross total	0	0
Amounts written down	<u>0</u>	<u>0</u>
Net value	<u>0</u>	<u>0</u>
	861	28,834

NOTE 10

Other long-term liabilities

	31/12/2024	31/12/2023
<u>Buildings(*)</u>		
LT EESC part of the total debt (>5)	5,242,450	10,182,008
MT EESC part of the total debt (1-5)	23,927,564	25,544,978
	29,170,014	35,726,986
<u>Buildings under Financial Leasing(*)</u>		
LT EESC part of the total debt (>5)	0	0
MT EESC part of the total debt (1-5)	4,255,930	5,533,483
	4,255,930	5,533,483
	33,425,944	41,260,469
	33,425,944	41,260,469

* Part of the charges (capital) that has to be paid after one year, See also note 4.

Since 2021, the long term liabilities are splitted between long and medium term.

II.

Annual General Accounts 2024

NOTE 11

Provisions for risks and charges

	31/12/2024	31/12/2023
Possible outcome of pending court case	266,950	38,500
	266,950	38,500

NOTE 12

Current payables

	31/12/2024	31/12/2023
<u>Vendors</u>		
Gross total	1,874,995	2,024,319
<u>Staff</u>		
Gross total	-600	-23
Others	0	496
<u>Other institutions</u>		
European Commission	1,051,779	435,153
European Parliament	0	0
European Council	0	0
European Committee of the Regions	0	0
EU decentralised agencies	0	0
Gross total	1,051,779	435,153
	2,926,174	2,459,945

NOTE 13**Long-term liabilities falling due within the year**

	31/12/2024	31/12/2023
Buildings(*)	6,556,972	6,181,256
Buildings under Financial Leasing(*)	1,277,553	1,212,905
	7,834,525	7,394,161

* Part of the charges (capital) that has to be paid within one year, See also note 4,

In 2021, the long term liabilities falling due within the year are splitted between own buildings and leased buildings.

NOTE 14**Contingent assets**

	31/12/2024	31/12/2023
Performance guarantees*	338,752	431,236
	338,752	431,236

(*) The sum of performance guarantees in supplier contracts is EUR 338,752 at 31/12/2024. As the probability of inflow of economic benefits is low (estimated by management to be less than 5%) the value is insignificant.

NOTE 15**Contingent liabilities and commitments for future funding**

	31/12/2024	31/12/2023
<u>Commitments for future funding</u>		
Commitments against appropriations not yet consumed (RAL)	-3,307,015	-1,993,930
Operating leases	2,409,037	2,500,446
Contractual commitments	4,834,224	4,699,834
Other	0	0
	3,936.246	5,206,350

NOTE 16 Disclosures**Ukraine**

In accordance with EU accounting rule 19, Events after Reporting Date, the war in Ukraine, that began in February 2022 is a non adjusting event, thus not requiring any adjustments to the figures reported in these financial statements at 31 December 2024, For subsequent reporting periods, the war may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the facts and circumstances at the time of preparation of these financial statements, in particular the evolving situation, the financial effect of the war in Ukraine cannot be reliably estimate

PART III

**Annual Budgetary Accounts 2024
(Modified Cash Accounting Principle)
and
Report on Budgetary and Financial
Management
(Final)**

1. GENERAL REMARKS ON THE BUDGET

1.1 BUDGET OUTTURN 2024

The total 2024 budget was EUR 164.9 million, of which EUR 163.7 million was spent or carried forward to 2025 as commitments¹. This represents a take-up rate of 99.2%, compared to 98.7% in 2023. The 2024 figure shows that the EESC budget execution rate increased to well above the average level of the five years preceding the pandemic period. In 2024, the take-up rate of appropriations carried forward from 2023 was 84.7% (EUR 11.7 million), slightly lower than the 86.8% rate in 2023 (EUR 13.4 million). This elevated level indicates a fairly efficient use of the available funds in 2024².

1.2 ESTABLISHING THE 2024 BUDGET

The EESC 2024 budget estimates submitted to the Commission totalled EUR 168 215 671, an increase of 5.95% on the 2023 budget.

The most significant increase in the 2024 budget estimates was for salary-related expenses, totalling EUR 4.9 million and representing 52.2% of the overall increase on the 2023 budget. The estimates for salary-related expenditure included the impact of actual or expected salary adjustments, based on the parameters provided by the Commission. In addition, there was also a limited request for one additional post for the year 2024, namely, one AD 5 post, which was compensated by the transfer of one AST 3 post to CERT-EU, under an inter-institutional agreement.

The second driver for the rise in expenditure was the contractual indexation in legal obligations related to buildings' rent and lease, maintenance and security, as well as the surge in energy prices, which cannot be reduced in the short term. Finally, the EESC continued investments in IT to compensate for the acknowledged backlog and to further implement the digital strategy, including improving the resilience of the IT infrastructure and advancing cybersecurity. The total increase in the draft 2024 budget estimates compared to 2023 expenditure was EUR 9 447 701.

However, during the budget procedure, the European Commission applied a downward adjustment to the EESC budget request, totalling EUR 3 270 147, in order to respect the maximum 2% increase on non-salary related items and the stable staffing policy. Consequently, the Commission did not grant the requested additional post. Following the cut, the increase in the 2024 draft estimates compared to 2023 came down to 3.89%.

¹ See table "Use of final appropriations (C1) in 2024", page 124

² See table "Use of appropriations automatically carried forward from 2023 to 2024 (C8)", page 132

In its reading, the Council, in line with its request for common measures to contain administrative expenditure that has been increasing due to the high inflation, confirmed the Commission reductions. So, the Council position of EUR 164 945 524 left the EESC budget unchanged with an increase of 3.89% compared to the 2023 budget.

The European Parliament subsequently suggested reinstating appropriations amounting to EUR 2 857 672. The Parliament restored cuts by the European Commission in the areas “Members’ allowances”, “Fitting out of buildings”, “Maintenance and cleaning”, “Energy” and “Outside IT assistance”. The requested AD5 post with the corresponding appropriations (EUR 86 00) initially removed by the European Commission was not re-established. After the Parliament’s reading, the EESC budget amounted to EUR 167 803 196, an increase of 5.69% compared to 2023.

On 11 November, the negotiators from the European Parliament and the Council reached a provisional agreement on the 2024 EU budget during the conciliation procedure. The conciliation set the budget back to the draft budget. This agreement meant that the EESC budget decreased by EUR 2 857 672 when compared to the Parliament’s position.

On the basis of the outcome of the conciliation procedure, the Council adopted its official position at the Agriculture and Fisheries Council meeting of 20 November, and the European Parliament finally adopted the budget at its plenary session on 22 November.

The budget procedure resulted in an initial EESC budget for 2024 of EUR 164 945 524, corresponding to an increase of 3.89% on 2023. The establishment plan approved by the budgetary authority decreased by one permanent post in 2024 (670) compared to 2023 (671).

1.3 BUDGET GOVERNANCE 2024

The CAF, the EESC’s supervisory body for financial and budgetary affairs, prepares all decisions of a financial or budgetary nature for the EESC Bureau, that is the authorising officer of the institution. In 2024, the CAF met 10 times. In order to be able to deal with specific subjects more efficiently, the CAF can set up subgroups on different topics. These subgroups are composed of three members, one from each group represented in the Committee.

The CAF supervised all budgetary procedures and, in particular, the establishment of budget estimates for 2025, the 2024 budget implementation, the 2023 annual activity report, the 2022 discharge and the response to the Court of Auditors’ annual report.

Like in previous years, in preparation for the next budget, a three-member subgroup was set up by the CAF to analyse the draft estimates prepared by the administration and presented by the secretary-general, in her capacity as authorising officer by delegation. Based on this preparatory work and after deliberation, the CAF then submitted the proposed draft estimates for 2025 to the Bureau on 13 February 2024, for approval and subsequent submission to the budgetary authority.

In 2024, the overall execution rate of the EESC's budget once again reached the upper level of the pre-COVID-19 period, with a take-up of 99.2%. This is the second post-COVID-19 year, after 2023 when the take-up rose to 98.7%. The improved result in 2024 can partly be attributed to reallocation of appropriations amounting to EUR 2.49 million. Close monitoring of budget execution and support for the transfers by the CAF helped to achieve this.

On 2 February 2023, the Internal Audit Service (IAS) of the EESC issued an audit report on the political authorisation process of meeting, highlighting some critical findings. An action plan and a timeline were drawn up in July 2023 to address these findings in a revised Bureau decision by taking into consideration objective criteria for the political approval of meetings. As a consequence, the budget unit prepared an update of the decision on meeting authorisation and meeting-related expenses and shared documents with the CAF members and further stakeholders in the EESC. A draft proposal was discussed for the first time at the April CAF meeting. Further consultations within the CAF took place in May, June and July. At its meeting of 9 September 2024, the CAF unanimously endorsed the revised decision regarding the political authorisation of meetings and the criteria for meetings covered by this provision. The decision was forwarded to the Bureau, which approved it on 17 September 2024. The decision entered into force on 1 November 2024.

On 21 June 2024, the Council adopted the Decision on granting an increase of daily allowances to EESC members, taking effect on 1 September 2024. Subsequently, the subgroup on Members' allowances was tasked to monitoring the budgetary impact on budget items concerned through analysing the cost reports for meetings, to assess the potential implications of the allowance increase for 2025 and to propose measures to ensure appropriate management of the available funds. Considering the tight budget margins, the subgroup concluded that future meeting requests must focus on priorities that allow the EESC to fulfil its institutional role and meet the political objectives. A prudent and continuous budget management from all budget holders was recommended for the year 2025, including a thorough analysis of the meetings listed for annual authorisation.

On 19 June, the EESC Bureau established an ad hoc group to oversee the implementation of the provisions outlined in the Council decision of 21 June 2024 concerning a revised travel policy, which the Council has requested to take effect with the new term of office in October 2025. This ad hoc group is chaired by Mr Pater, vice-president for the budget, as rapporteur. The quaestors

are invited to attend as observers. Six of the nine members are likewise CAF members. The ad-hoc group met four times between 15 July and 11 December 2024. The final update on the reviewed Bureau decision is expected to be submitted for adoption by the Bureau in July 2025.

Furthermore, the CAF continued to liaise with the European Parliament's CONT Committee, which helped ensure that the 2022 discharge was granted smoothly. Regular information update on the follow-up to recommendations was sent to the relevant CONT Committee members and reinforced by direct contacts at the highest political level and in the administration.

The CAF and its building subgroup also dealt with the follow-up to the building strategy. The main element of the building strategy, "geographical concentration", was achieved by exchanging the TRE and B68 buildings for the VMA building in September 2022. In 2024 the building subgroup focussed on questions related to the acquisition of the remaining buildings under lease by exercising the options to purchase, lease prepayment following budgetary "mopping up" exercises as a means to reduce building financing costs, the identification and quantification of future building needs in the short and medium term, and a strategic plan for defining how the agreed needs of all people occupying office space on the Committees' premises will be met over the medium and long term (rules for space allocation, new ways of working). The buildings subgroup and the CAF also were consulted in monitoring the process of leaving the B100 building by September 2026. The B100 building is rented jointly by the EESC and the Committee of the Regions.

In the past, the EESC consistently took a moderate approach to its budget estimates and has requested increases only based on well-justified exceptions. The "one-off" building investments requested to proceed with the renovation of the VMA building using the 2021 budget were accepted by the budgetary authority. To stay in the continuity of previous years, the EESC 2024 draft budget estimates were formulated as a well-adjusted budgetary request, ensuring support for the EESC members' political work in a sustainable way. This would allow the strengthening of the Committee's position while contributing to the shared institutional efforts to use limited resources within the ceilings of the current MFF.

The restrictions set by the current multiannual financial framework for the period 2021-2027, which is built on the assumption that the institutions would maintain a stable level of staffing and that annual inflation would not go beyond 2%, had to be respected despite inflation going well beyond this figure. This limitation posed a significant challenge, particularly for a small institution like the EESC. The EESC lacks the broader, non-critical spending areas that larger administrations might have, limiting its ability to redirect substantial funds to offset cuts, also due to the additional constraint set out in Article 29 of the Financial Regulation.

The constraints on staff resources at the EESC remained very high in 2024 and this is likely to continue in the coming years. In 2024, the EESC remains the institution most affected by staff reductions, with a reduction of 7.8% compared to 2013 (670 down from 727).

2. REVENUE

		2024	
		Revenue and income recognised from:	
		2024	Carried over
	Total	22,030,251	31,704
3	Administrative revenue	22,030,251	31,704
30	Revenue from staff	17,036,123	0
300	Taxes and levies	8,376,978	0
3000	Tax on the remunerations	6,984,891	
3001	Special levies on remunerations	1,392,087	
301	Contributions to the pension scheme	8,659,145	0
3010	Staff contributions to the pension scheme	8,387,246	
3011	Transfer or purchase of pension rights by staff	271,899	
31	Revenue linked to property	1,087,906	0
312	Letting and subletting immovable property — Assigned revenue	1,087,906	
32	Revenue from the supply of goods, services and work — Assigned revenue	3,754,327	0
320	Revenue from the supply of goods, services and work — Assigned revenue	3,281,985	0
3202	For other Institutions, agencies and EU bodies — Assigned revenue	3,281,985	
322	Revenue from third parties in respect of goods, services or work — Assigned revenue	472,342	
33	Other administrative revenue	151,895	31,704
330	Repayment of amounts wrongly paid — Assigned revenue	105,330	13,112
333	Insurance payments received — Assigned revenue	0	0
338	Other revenue from administrative operations — Assigned revenue	28,399	413
339	Other revenue from administrative operations	18,166	18,180
4	Financial revenue, default interest and fines	0	0
40	Revenue from investments and accounts	0	0
400	Revenue from investments, loans granted and bank accounts	0	0

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2024			2023				
Revenue and income cashed from:		Outstandin g Balance	Revenue and income recognised from:		Revenue and income cashed from:		Outstanding Balance
2024	Carried over		2023	Carried over	2023	Carried over	
22,030,251	12,000	19,704	20,735,078	593	20,703,967	0	31,704
22,030,251	12,000	19,704	20,735,078	593	20,703,967	0	31,704
17,036,123	0	0	15,360,086	0	15,360,086	0	0
8,376,978	0	0	7,967,368	0	7,967,368	0	0
6,984,891			6,654,281		6,654,281		
1,392,087			1,313,087		1,313,087		
8,659,145	0	0	7,392,718	0	7,392,718	0	0
8,387,246			7,123,157		7,123,157		
271,899			269,561		269,561		
1,087,906	0	0	690,154	0	690,154	0	0
1,087,906			684,894		684,894		
3,754,327	0	0	3,739,091	0	3,739,091	0	0
3,281,985	0	0	3,739,091	0	3,739,091	0	0
3,281,985			3,739,091		3,739,091		
472,342	0	0	0	0	0		0
151,895	12,000	19,704	945,747	593	914,635	0	31,704
105,330	0	13,112	150,911	0	137,799	0	13,112
0	0	0	736,219	0	736,219	0	0
28,399	0	413	33,300	413	33,300	0	413
18,166	12,000	6,180	25,318	180	7,318	0	18,180
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0

3. FINAL APPROPRIATIONS

Total	
1	Persons working with the institution
10	Members of the institution and delegates
100	Specific allowances and payments
1000	Specific allowances and payments
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure
1008	Travel and subsistence allowances, attendance at meetings and associated expenditure of delegates of the CCMI
105	Further training, language courses and other training
12	Officials and temporary staff
120	Remuneration and other entitlements
1200	Remuneration and allowances
1202	Paid overtime
1204	Entitlements on entering the service, transfer and leaving the service
122	Allowances upon early termination of service
1220	Allowances for staff retired or placed on leave in the interests of the service
14	Other staff and external services
140	Other staff and external persons
1400	Other staff
1404	Graduate traineeships, grants and exchanges of officials
1408	Entitlements on entering the service, transfer and leaving the service
142	External services
1420	Supplementary services for the translation service and translation-outsourcing related tools
1422	External advice on legislative work
1424	Interinstitutional cooperation and external services in the field of personal management
16	Other expenditure relating to persons working with the institution
161	Expenditure relating to staff management
1610	Expenditure on recruitment
1612	Further training
162	Missions
163	Activities relating to all persons working with the institution
1630	Social welfare
1632	Social contacts between members of staff and other social measures
1634	Medical service
1636	Restaurants and canteens
1638	Early childhood centre and approved day nurseries
164	Contribution to accredited European Schools
1640	Contribution to accredited Type II European Schools

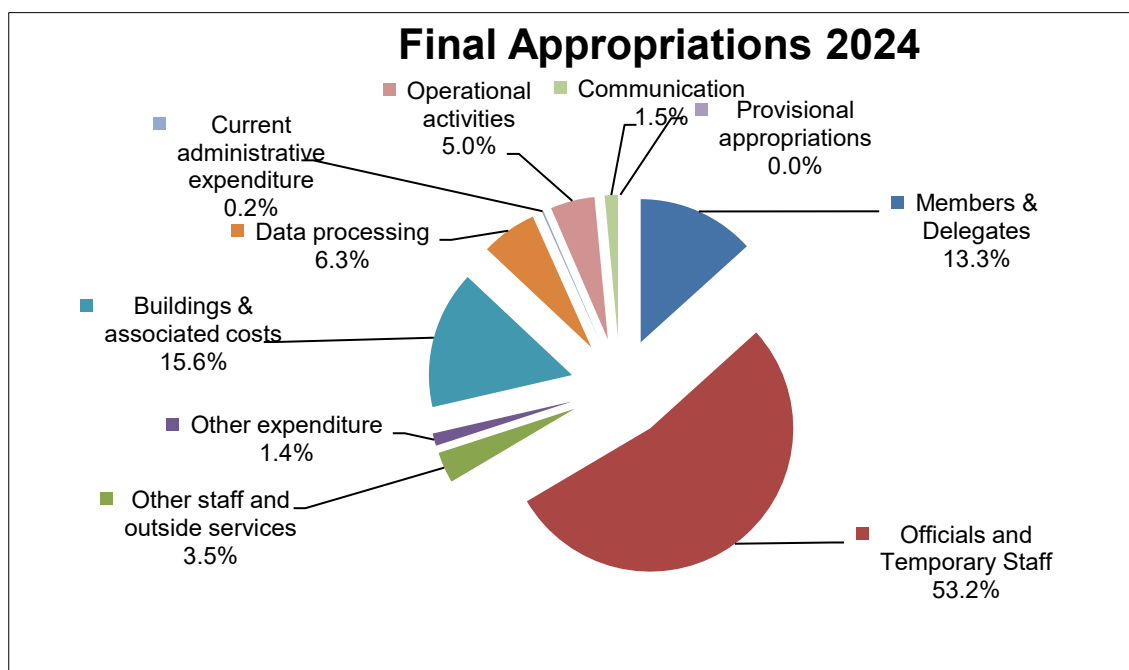
Annual Budgetary Accounts 2024 and Report on Budgetary and Financial Management

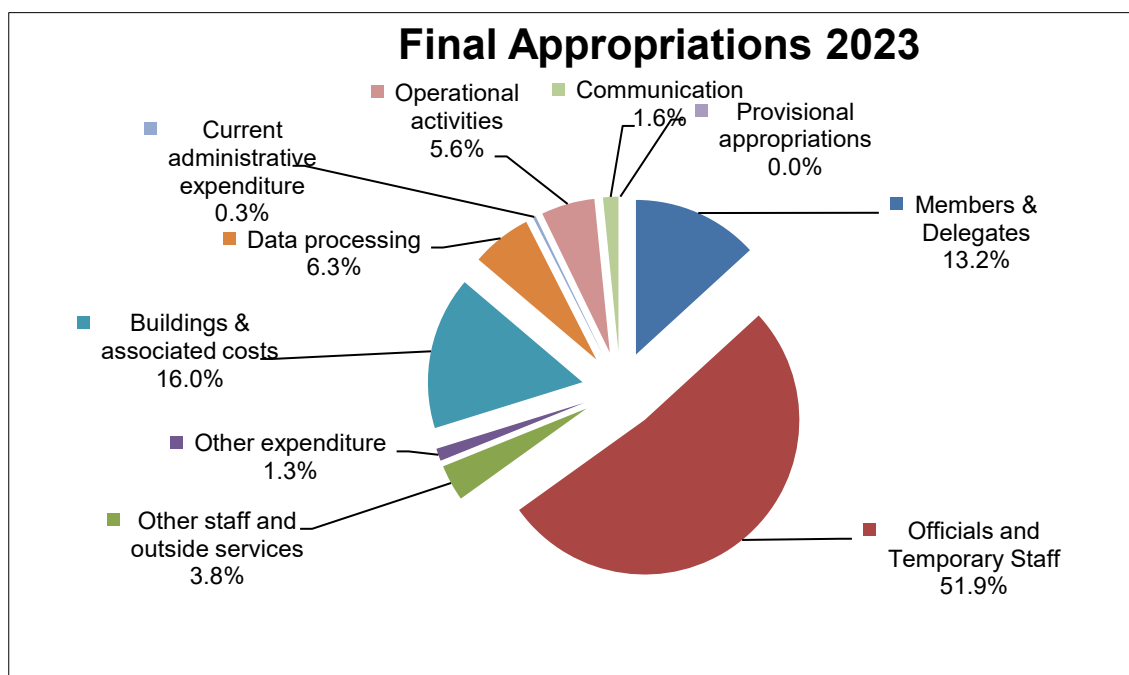
2024				2023
Initial	Amending Budget	Transfers	Final	Final
164.945.524	0	0	164.945.524	158.767.970
118.491.983	0	-793.200	117.698.783	111.570.218
22.077.358	0	-82.000	21.995.358	20.906.745
21.986.351	0	-82.000	21.904.351	20.821.745
449.320	0	60.820	510.140	449.320
20.987.190	0	-222.820	20.764.370	19.761.249
549.841	0	80.000	629.841	611.176
91.007	0	0	91.007	85.000
88.276.683	0	-565.000	87.711.683	82.463.753
87.991.683	0	-660.000	87.331.683	82.201.753
87.558.505	0	-619.000	86.939.505	81.780.042
15.000	0	0	15.000	23.446
418.178	0	-41.000	377.178	398.265
285.000	0	95.000	380.000	262.000
285.000	0	95.000	380.000	262.000
6.031.981	0	-361.200	5.670.781	6.108.653
3.918.481	0	-49.200	3.869.281	3.987.270
2.946.495	0	100.000	3.046.495	3.106.267
921.986	0	-149.200	772.786	815.964
50.000	0	0	50.000	65.039
2.113.500	0	-312.000	1.801.500	2.121.383
1.290.000	0	-298.000	992.000	1.160.000
675.000	0	0	675.000	798.750
148.500	0	-14.000	134.500	162.633
2.105.961	0	215.000	2.320.961	2.091.067
643.897	0	250.000	893.897	756.450
60.100	0	0	60.100	64.100
583.797	0	250.000	833.797	692.350
390.343	0	80.000	470.343	403.974
1.071.721	0	-115.000	956.721	930.643
55.000	0	0	55.000	55.000
177.000	0	0	177.000	185.967
137.000	0	-13.000	124.000	143.000
0	0	0	0	0
702.721	0	-102.000	600.721	546.676
				0
				0

Total	
2	Buildings, furniture, equipment and miscellaneous operating expenditure
20	Buildings and associated costs
200	Buildings
2000	Rent
2001	Annual lease payments and similar expenditure
2007	Fitting-out of premises
2008	Other expenditure on buildings
202	Other expenditure on buildings
2022	Maintenance and cleaning
2024	Energy consumption
2026	Security and surveillance
2028	Insurance
21	Data processing, equipment and furniture: purchase, hire and maintenance
210	Equipment, operating costs and services relating to data-processing and telecommunications
2100	Purchase, servicing and maintenance of equipment and software, and related work
2102	Outside assistance for the operation, development and maintenance of software systems
2103	Telecommunications
212	Furniture
214	Technical equipment and installations
216	Vehicles
23	Current administrative expenditure
230	Stationery, office supplies and miscellaneous consumables
231	Financial charges
232	Legal costs and damages
236	Postage on correspondence and delivery charges
238	Removal costs and other administrative expenditure
239	Environmental support
25	Operational activities
254	Meetings, conferences, congresses, seminars and other events
2540	Miscellaneous expenditure on internal meetings
2542	Expenditure on the organisation of and participation in hearings and other events
2544	Costs of organising the work of the CCMI
2546	Representation expenses
2548	Interpreting
26	Communication, publications and acquisition of documentation
260	Communication, information and publications
2600	Communication
2602	Publishing and promotion of publications
262	Documentation, digitisation and studies
2620	Foresight studies, general studies and research
2622	Documentation and information resources
2624	Document management and digitisation

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2024				2023
Initial	Amending Budget	Transfers	Final	Final
164.945.524	0	0	164.945.524	158.767.970
46.453.541	0	793.200	47.246.741	47.197.752
25.180.592	0	495.858	25.676.450	25.373.248
17.908.733	0	495.858	18.404.591	18.416.716
1.075.014	0	-14.089	1.060.925	936.817
15.781.026	0	-13.330	15.767.696	15.260.710
516.390	0	101.397	617.787	1.826.198
536.303	0	421.880	958.183	392.991
7.271.859	0	0	7.271.859	6.956.532
3.489.973	0	0	3.489.973	3.442.193
757.944	0	0	757.944	881.391
2.903.713	0	0	2.903.713	2.532.882
120.229	0	0	120.229	100.066
9.746.666	0	652.811	10.399.477	9.932.646
8.267.396	0	440.811	8.708.207	8.236.541
2.713.435	0	252.807	2.966.242	2.798.193
4.196.940	0	519.682	4.716.622	4.421.568
1.357.021	0	-331.678	1.025.343	1.016.780
176.736	0	2.000	178.736	196.373
1.234.034	0	210.000	1.444.034	1.431.232
68.500	0	0	68.500	68.500
654.237	0	-253.747	400.490	458.688
140.645	0	-12.125	128.520	96.101
4.000	0	0	4.000	8.000
150.000	0	-50.000	100.000	110.000
64.500	0	-43.410	21.090	39.500
177.792	0	-30.912	146.880	124.699
117.300	0	-117.300	0	80.388
8.634.651	0	-395.275	8.239.376	8.864.811
8.634.651	0	-395.275	8.239.376	8.864.811
238.340	0	20.000	258.340	289.500
641.311	0	-28.311	613.000	635.311
40.000	0	-25.000	15.000	20.000
90.000	0	-20.000	70.000	45.000
7.625.000	0	-341.964	7.283.036	7.875.000
2.237.395	0	293.553	2.530.948	2.568.359
1.620.600	0	225.508	1.846.108	1.661.514
864.500	0	96.408	960.908	895.000
756.100	0	129.100	885.200	766.514
616.795	0	68.045	684.840	906.845
300.000	0	41.000	341.000	277.583
203.700	0	27.045	230.745	217.165
113.095	0	0	113.095	412.097





4. USE OF FINAL APPROPRIATIONS (C1) IN 2024

		Final Appropriations
	Total	164.945.524
1	Persons working with the institution	117.698.783
10	Members of the institution and delegates	21.995.358
100	Specific allowances and payments	21.904.351
1000	Specific allowances and payments	510.140
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	20.764.370
1008	Travel and subsistence allowances, attendance at meetings and associated expenditure of delegates of the CCMI	629.841
105	Further training, language courses and other training	91.007
12	Officials and temporary staff	87.711.683
120	Remuneration and other entitlements	87.331.683
1200	Remuneration and allowances	86.939.505
1202	Paid overtime	15.000
1204	Entitlements on entering the service, transfer and leaving the service	377.178
122	Allowances upon early termination of service	380.000
1220	Allowances for staff retired or placed on leave in the interests of the service	380.000
14	Other staff and external services	5.670.781
140	Other staff and external persons	3.869.281
1400	Other staff	3.046.495
1404	Graduate traineeships, grants and exchanges of officials	772.786
1408	Entitlements on entering the service, transfer and leaving the service	50.000
142	External services	1.801.500
1420	Supplementary services for the translation service and translation-outsourcing related tools	992.000
1422	External advice on legislative work	675.000
1424	Interinstitutional cooperation and external services in the field of personal management	134.500
16	Other expenditure relating to persons working with the institution	2.320.961
161	Expenditure relating to staff management	893.897
1610	Expenditure on recruitment	60.100
1612	Further training	833.797
162	Missions	470.343
163	Activities relating to all persons working with the institution	956.721
1630	Social welfare	55.000
1632	Social contacts between members of staff and other social measures	177.000
1634	Medical service	124.000
1638	Early childhood centre and approved day nurseries	600.721

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Committed	Committed (%)	Payments	Appropriations carried forward to 2025	Unused appropriations	Unused Appropriations (%)
163.650.457	99,21%	153.153.430	10.497.026	1.295.067	0,79%
116.815.465	99,25%	113.791.025	3.024.439	883.318	0,75%
21.956.956	99,83%	20.335.210	1.621.747	38.402	0,17%
21.891.784	99,94%	20.281.363	1.610.421	12.567	0,06%
497.573	97,54%	449.548	48.025	12.567	2,46%
20.764.370	100,00%	19.223.340	1.541.030	0	0,00%
629.841	100,00%	608.475	21.366	0	0,00%
65.173	71,61%	53.847	11.326	25.834	28,39%
87.331.690	99,57%	87.105.367	226.323	379.993	0,43%
86.958.031	99,57%	86.731.708	226.323	373.652	0,43%
86.650.551	99,67%	86.484.228	166.323	288.954	0,33%
10.097	67,31%	10.097	0	4.903	32,69%
297.383	78,84%	237.383	60.000	79.795	21,16%
373.659	98,33%	373.659	0	6.341	1,67%
373.659	98,33%	373.659	0	6.341	1,67%
5.331.881	94,02%	4.964.320	367.561	338.900	5,98%
3.727.466	96,33%	3.664.432	63.033	141.815	3,67%
2.945.595	96,69%	2.933.276	12.319	100.900	3,31%
745.112	96,42%	697.398	47.714	27.674	3,58%
36.759	73,52%	33.759	3.000	13.241	26,48%
1.604.415	89,06%	1.299.888	304.527	197.085	10,94%
932.800	94,03%	736.405	196.396	59.200	5,97%
575.000	85,19%	493.430	81.570	100.000	14,81%
96.615	71,83%	70.053	26.562	37.885	28,17%
2.194.937	94,57%	1.386.128	808.809	126.024	5,43%
877.429	98,16%	386.596	490.832	16.468	1,84%
52.225	86,90%	39.015	13.210	7.875	13,10%
825.204	98,97%	347.582	477.622	8.593	1,03%
470.343	100,00%	427.550	42.793	0	0,00%
847.165	88,55%	571.982	275.183	109.556	11,45%
49.090	89,25%	30.246	18.844	5.910	10,75%
172.973	97,72%	121.031	51.942	4.027	2,28%
63.450	51,17%	52.031	11.419	60.550	48,83%
561.652	93,50%	368.674	192.978	39.069	6,50%

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		Final Appropriations
	Total	164.945.524
2	Buildings, furniture, equipment and miscellaneous operating expenditure	47.246.741
20	Buildings and associated costs	25.676.450
200	Buildings	18.404.591
2000	Rent	1.060.925
2001	Annual lease payments and similar expenditure	15.767.696
2007	Fitting-out of premises	617.787
2008	Other expenditure on buildings	958.183
202	Other expenditure on buildings	7.271.859
2022	Maintenance and cleaning	3.489.973
2024	Energy consumption	757.944
2026	Security and surveillance	2.903.713
2028	Insurance	120.229
21	Data processing, equipment and furniture: purchase, hire and maintenance	10.399.477
210	Equipment, operating costs and services relating to data-processing and telecommunications	8.708.207
2100	Purchase, servicing and maintenance of equipment and software, and related work	2.966.242
2102	Outside assistance for the operation, development and maintenance of software systems	4.716.622
2103	Telecommunications	1.025.343
212	Furniture	178.736
214	Technical equipment and installations	1.444.034
216	Vehicles	68.500
23	Current administrative expenditure	400.490
230	Stationery, office supplies and miscellaneous consumables	128.520
231	Financial charges	4.000
232	Legal costs and damages	100.000
236	Postage on correspondence and delivery charges	21.090
238	Removal costs and other administrative expenditure	146.880
25	Operational activities	8.239.376
254	Meetings, conferences, congresses, seminars and other events	8.239.376
2540	Miscellaneous expenditure on internal meetings	258.340
2542	Expenditure on the organisation of and participation in hearings and other events	613.000
2544	Costs of organising the work of the CCMI	15.000
2546	Representation expenses	70.000
2548	Interpreting	7.283.036
26	Communication, publications and acquisition of documentation	2.530.948
260	Communication, information and publications	1.846.108
2600	Communication	960.908
2602	Publishing and promotion of publications	885.200
262	Documentation, digitisation and studies	684.840
2620	Foresight studies, general studies and research	341.000
2622	Documentation and information resources	230.745
2624	Document management and digitisation	113.095

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Committed	Committed (%)	Payments	Appropriations carried forward to 2025	Unused appropriations	Unused Appropriations (%)
163.650.457	99,21%	153.153.430	10.497.026	1.295.067	0,79%
46.834.992	99,13%	39.362.405	7.472.587	411.749	0,87%
25.662.634	99,95%	24.167.203	1.495.431	13.816	0,05%
18.399.385	99,97%	17.477.494	921.892	5.206	0,03%
1.055.720	99,51%	1.055.720	0	5.205	0,49%
15.767.696	100,00%	15.767.696	0	0	0,00%
617.787	100,00%	178.278	439.509	0	0,00%
958.183	100,00%	475.801	482.382	0	0,00%
7.263.249	99,88%	6.689.709	573.539	8.610	0,12%
3.487.086	99,92%	2.921.064	566.022	2.887	0,08%
757.944	100,00%	757.944	0	0	0,00%
2.900.448	99,89%	2.896.179	4.269	3.265	0,11%
117.771	97,96%	114.523	3.248	2.458	2,04%
10.396.253	99,97%	7.427.844	2.968.409	3.224	0,03%
8.707.848	100,00%	6.183.591	2.524.257	359	0,00%
2.965.904	99,99%	2.364.419	601.485	338	0,01%
4.716.601	100,00%	2.866.798	1.849.803	21	0,00%
1.025.343	100,00%	952.374	72.969	0	0,00%
178.726	99,99%	88.019	90.707	10	0,01%
1.441.732	99,84%	1.094.206	347.526	2.302	0,16%
67.947	99,19%	62.028	5.919	553	0,81%
365.166	91,18%	270.866	94.300	35.324	8,82%
128.520	100,00%	96.946	31.574	0	0,00%
800	20,00%	0	800	3.200	80,00%
68.232	68,23%	21.200	47.032	31.768	31,77%
21.083	99,97%	13.863	7.220	7	0,03%
146.531	99,76%	138.857	7.674	349	0,24%
7.919.605	96,12%	6.654.792	1.264.812	319.771	3,88%
7.919.605	96,12%	6.654.792	1.264.812	319.771	3,88%
238.305	92,24%	181.649	56.655	20.035	7,76%
523.588	85,41%	403.553	120.035	89.412	14,59%
6.276	41,84%	6.276	0	8.724	58,16%
60.695	86,71%	28.072	32.623	9.305	13,29%
7.090.740	97,36%	6.035.241	1.055.499	192.296	2,64%
2.491.335	98,43%	841.700	1.649.635	39.613	1,57%
1.809.021	97,99%	633.782	1.175.239	37.087	2,01%
933.597	97,16%	514.278	419.318	27.311	2,84%
875.424	98,90%	119.503	755.921	9.776	1,10%
682.314	99,63%	207.918	474.396	2.526	0,37%
340.900	99,97%	56.150	284.750	100	0,03%
228.410	98,99%	101.823	126.587	2.335	1,01%
113.004	99,92%	49.945	63.059	91	0,08%

4.1 COMMENTS ON USE OF FINAL APPROPRIATIONS (C1) IN 2024

For all budget headings with non-committed appropriations of more than EUR 25 000, representing more than 5% of the final appropriations, more detailed information is provided below.

105: Further training, language courses and other training

❖ Amount not committed: EUR 25 834 (28.39%)

These appropriations cover the language, IT and communication training courses that members are allowed to follow outside the EESC, in accordance with the conditions laid down in the Decision on rules on support for training activities for members. They also cover the costs linked to members' training activities organised internally by the EESC, to improve the knowledge and skills members need to carry out their mandate. In 2024, fewer members than expected requested external training courses organised outside the EESC. Furthermore, due to the timely signing of orders for internal trainings price increases in contracts were avoided.

1204: Entitlements on entering the service, transfer and leaving the service

❖ Amount not committed: EUR 79 795 (21.16%)

These appropriations cover various statutory allowances and removal costs for officials and temporary agents on entering or leaving the service. The number of staff members entering or leaving the service is inherently difficult to predict. Likewise, the various allowances are highly dependent on the personal situation of the official concerned (family composition, place of recruitment, grade) and may be substantial. Removal and installation allowances can be granted up to one year after entering the service and three years after leaving the service.

1420: Supplementary services for the translation service and translation and outsourcing-related tools

❖ Amount not committed: EUR 59 200 (5.97%)

This budget heading mainly covers the outsourcing of translation requests. The demand for outsourcing is impossible to predict with precision, as it depends on the needs of the requesting services and the staffing of the translation units at the moment of receipt of a request. For this reason, a buffer must be kept until the end of the year, to be sure that all requests can be accepted and the legislative process is not impacted negatively. The outsourcing demand is particularly difficult to forecast during election years, such as 2024, when translation demand (and

subsequently outsourcing demand) is unusually low in the first half of the year and is higher than average in the second half. As a result, the data from the first six months is unrepresentative and unreliable for forecasting the significantly increased demand in the latter half of the year. However, the low outsourcing demand in the first half of 2024 was not fully compensated in the second half of the year.

1424: Interinstitutional cooperation and external services in the field of personnel management

❖ Amount not committed: EUR 37 885 (28.17%)

These appropriations are intended to cover interinstitutional cooperation activities and also include the costs of services provided by the European Commission's Paymaster Office (PMO) and Directorate-General for Human Resources (DG HR) to achieve administrative synergies. Moreover, the budget request included an amount for two administrative enquiries to be conducted by the Investigation and Disciplinary Office (IDOC) of the European Commission. In the end only one enquiry was needed and transmitted to IDOC.

1634: Medical Service

❖ Amount not committed: EUR 60 550 (48.83%)

This appropriation covers, on the one hand, the Medical Service's operating costs, and on the other, the reimbursement of preventive annual check-ups. In order to align the management of financial rights in the framework of the annual medical examinations to those in place in other EU institutions, new rules were adopted on the reimbursement of certain medical examinations. This had led to a significant reduction of the amounts reimbursed. However, it was considered cautious to keep an important reserve to cover potential requests coming up at the end of the year, particularly for the reimbursement of work glasses. Moreover, a new contract with a different biomedical laboratory led to a cost reduction.

Based on the budget outcome and the changes in the management initiated in 2024 the budget request for 2026 under this line was considerably reduced for 2026.

1638: Early Childhood Centre and approved day nurseries

❖ Amount not committed: EUR 39 069 (6.50%)

These appropriations cover the EESC's contributions to the costs of the Union's nursery centre (Early Childhood Centre of the Commission) and other day nurseries and after-school centres.

The appropriations are based on the estimated annual cost provided by the Commission, and the final amount for each year is not known until the following year. The estimate for 2024 arrived only in December 2024. The amount due depends largely on the number of children registered for childcare. However, the number of children is only known when the Commission communicates the monthly presences. Given the substantial cost for a single child, a few children in early childhood facilities can have a big impact on invoicing.

2542: Expenditure on the organisation of and participation in hearings and other events

❖ Amount not committed EUR 89 412 (14.59%)

This appropriation covers representation expenses as well as the cost of external participation related to events. Appropriations related to the invitation of external participants and guests are based on estimated costs, which are sometimes higher than the real final costs. These costs fluctuate significantly depending on the speaker's country of origin or the timing of travel bookings. Additionally, speakers often connect online to the meetings or are based in Brussels, and therefore without travel and subsistence costs. In 2024, an important event, the "CARIFORUM" meeting to promote economic partnership between the EU and 14 Caribbean states, was cancelled, having an impact due to the EESC's planned participation. The EU Youth Test at the EESC, a tool designed to strengthen youth participation and youth mainstreaming in policy-making, was held exclusively online. Furthermore, an extraordinary Group meeting scheduled in Budapest was eventually held in Brussels on the EESC's premises, significantly reducing the cost. These factors combined resulted in lower than initially estimated costs.

5. USE OF APPROPRIATIONS AUTOMATICALLY CARRIED FORWARD
FROM 2023 TO 2024 (C8)

Total	
1	Persons working with the institution
10	Members of the institution and delegates
100	Specific allowances and payments
1000	Specific allowances and payments
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure
1008	Travel and subsistence allowances, attendance at meetings and associated expenditure of delegates of the CCMI
105	Further training, language courses and other training
12	Officials and temporary staff
120	Remuneration and other entitlements
1200	Remuneration and allowances
1204	Entitlements on entering the service, transfer and leaving the service
14	Other staff and external services
140	Other staff and external persons
1400	Other staff
1404	Graduate traineeships, grants and exchanges of officials
1408	Entitlements on entering the service, transfer and leaving the service
142	External services
1420	Supplementary services for the translation service and translation-outsourcing related tools
1422	External advice on legislative work
16	Other expenditure relating to persons working with the institution
161	Expenditure relating to staff management
1610	Expenditure on recruitment
1612	Further training
162	Missions
163	Activities relating to all persons working with the institution
1630	Social welfare
1632	Social contacts between members of staff and other social measures
1634	Medical service
1638	Early childhood centre and approved day nurseries

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Appropriations	Payments	Payments (%)	Unused	Unused (%)
13.827.713	11.717.216	84,74%	2.110.497	15,26%
2.956.520	1.442.327	48,78%	1.514.193	51,22%
1.144.258	722.052	63,10%	422.206	36,90%
1.131.745	711.368	62,86%	420.377	37,14%
96.306	28.057	29,13%	68.249	70,87%
1.011.632	672.071	66,43%	339.561	33,57%
23.807	11.240	47,21%	12.567	52,79%
12.513	10.684	85,38%	1.829	14,62%
850.521	76.341	8,98%	774.180	91,02%
850.521	76.341	8,98%	774.180	91,02%
743.501	65.768	8,85%	677.733	91,15%
107.020	10.573	9,88%	96.447	90,12%
334.259	203.558	60,90%	130.701	39,10%
89.745	54.515	60,74%	35.230	39,26%
32.597	15.028	46,10%	17.569	53,90%
48.908	39.487	80,74%	9.421	19,26%
8.240	0	0,00%	8.240	100,00%
244.514	149.043	60,95%	95.471	39,05%
172.926	138.410	80,04%	34.516	19,96%
71.588	10.633	14,85%	60.955	85,15%
627.483	440.377	70,18%	187.105	29,82%
340.264	296.956	87,27%	43.308	12,73%
19.415	15.914	81,97%	3.501	18,03%
320.849	281.043	87,59%	39.807	12,41%
79.743	36.512	45,79%	43.231	54,21%
207.476	106.909	51,53%	100.567	48,47%
16.350	7.011	42,88%	9.338	57,12%
38.600	27.730	71,84%	10.870	28,16%
59.695	43.185	72,34%	16.510	27,66%
92.831	28.983	31,22%	63.848	68,78%

Total	
2	Buildings, furniture, equipment and miscellaneous operating expenditure
20	Buildings and associated costs
200	Buildings
2000	Rent
2001	Annual lease payments and similar expenditure
2007	Fitting-out of premises
2008	Other expenditure on buildings
202	Other expenditure on buildings
2022	Maintenance and cleaning
2026	Security and surveillance
2028	Insurance
21	Data processing, equipment and furniture: purchase, hire and maintenance
210	Equipment, operating costs and services relating to data-processing and telecommunications
2100	Purchase, servicing and maintenance of equipment and software, and related work
2102	Outside assistance for the operation, development and maintenance of software systems
2103	Telecommunications
212	Furniture
214	Technical equipment and installations
216	Vehicles
23	Current administrative expenditure
230	Stationery, office supplies and miscellaneous consumables
231	Financial charges
236	Postage on correspondence and delivery charges
238	Removal costs and other administrative expenditure
239	Environmental support
25	Operational activities
254	Meetings, conferences, congresses, seminars and other events
2540	Miscellaneous expenditure on internal meetings
2542	Expenditure on the organisation of and participation in hearings and other events
2544	Costs of organising the work of the CCMI
2546	Representation expenses
2548	Interpreting
26	Communication, publications and acquisition of documentation
260	Communication, information and publications
2600	Communication
2602	Publishing and promotion of publications
262	Documentation, digitisation and studies
2620	Foresight studies, general studies and research
2622	Documentation and information resources
2624	Document management and digitisation

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Appropriations	Payments	Payments (%)	Unused	Unused (%)
13.827.713	11.717.216	84,74%	2.110.497	15,26%
10.871.193	10.274.889	94,51%	596.304	5,49%
3.936.959	3.733.378	94,83%	203.580	5,17%
2.371.094	2.228.668	93,99%	142.427	6,01%
1.113	973	87,40%	140	12,60%
3.565	3.565	100,00%	0	0,00%
2.192.522	2.076.319	94,70%	116.203	5,30%
173.894	147.811	85,00%	26.083	15,00%
1.565.865	1.504.711	96,09%	61.154	3,91%
1.178.718	1.120.080	95,03%	58.638	4,97%
384.282	383.691	99,85%	591	0,15%
2.864	939	32,79%	1.925	67,21%
3.504.032	3.270.390	93,33%	233.642	6,67%
2.654.020	2.455.884	92,53%	198.135	7,47%
423.211	269.002	63,56%	154.210	36,44%
2.118.927	2.114.360	99,78%	4.567	0,22%
111.881	72.522	64,82%	39.359	35,18%
17.903	17.903	100,00%	0	0,00%
827.995	794.139	95,91%	33.856	4,09%
4.114	2.463	59,88%	1.651	40,12%
208.606	182.798	87,63%	25.808	12,37%
8.619	6.962	80,77%	1.658	19,23%
1.500	0	0,00%	1.500	100,00%
26.359	6.434	24,41%	19.925	75,59%
32.130	29.404	91,52%	2.726	8,48%
139.998	139.998	100,00%	0	0,00%
1.292.642	1.199.266	92,78%	93.375	7,22%
1.292.642	1.199.266	92,78%	93.375	7,22%
56.789	34.413	60,60%	22.375	39,40%
100.012	83.902	83,89%	16.110	16,11%
509	0	0,00%	509	100,00%
15.707	6.489	41,31%	9.218	58,69%
1.119.625	1.074.462	95,97%	45.163	4,03%
1.928.955	1.889.056	97,93%	39.899	2,07%
1.259.613	1.219.797	96,84%	39.816	3,16%
544.796	507.734	93,20%	37.063	6,80%
714.816	712.063	99,61%	2.753	0,39%
669.342	669.259	99,99%	83	0,01%
227.550	227.550	100,00%	0	0,00%
76.069	75.986	99,89%	83	0,11%
365.723	365.723	100,00%	0	0,00%

5.1 COMMENTS ON USE OF APPROPRIATIONS AUTOMATICALLY CARRIED FORWARD FROM 2023 TO 2024 (C8)

For all budget headings with appropriations carried forward from 2023 to 2024 of which more than EUR 25 000 remained unused, representing more than 5% of the amount carried forward, more detailed information is provided below.

1000: Specific allowances and payments

❖ Unused amount: EUR 68 249 (70.87%)

These appropriations cover insurance for members, the special duty allowance for the president and the vice-presidents, the issuing of laissez-passers for members, management fees for the travel agency, specific measures for members with disabilities and expenses for preventive medical activities for members. A certain safety margin is needed to cover measures for members with disabilities and unforeseen expenses not covered by the insurance contract. A contract with an external provider for individual assistance for a member with reduced mobility entered into force at the beginning of 2024, but has only been used very partially by the member. Furthermore, medical care for members was used much less than expected. The European Parliament did not send the EESC a debit note for the Covid tests carried out by the EESC members, contrary to stipulations in the service level agreement. The EESC contractor for members' insurance sent its invoice only early 2025, so the amount due could not be paid in 2024. Finally, most members already have their laissez-passers from the beginning of their mandate, so the MEM unit had fewer applications.

1004: Travel and subsistence allowances, attendance at meetings and associated expenditure

❖ Unused amount: EUR 339 561 (33.57%)

This budget heading covers travel expenses and allowances for members and alternates. Reimbursement claims for meetings in 2023 could be submitted at any time before 30 October 2024. Therefore, a certain amount had to be carried forward to cover any remaining expenditure for 2023. However, the carry forward was not used in full, since the claims were not submitted by the beneficiaries.

1200: Remuneration and allowances

- ❖ Unused amount: EUR 677 733 (91.15%)

The amount of 637 683.51 (which represents 0.78% of the salary appropriations) was not decommitted at the closure of the year 2023. It was therefore automatically carried forward to 2024 and the carry forward was decommitted immediately at the beginning of January 2024. Due to the strict application of the principle annuality of the budget as far as the budget line for salaries is concerned, carried forward appropriations cannot be used in 2024.

1204: Entitlements on entering the service, transfer and leaving the service

- ❖ Amount not committed: EUR 96 447 (90.12%)

These appropriations cover various statutory allowances and removal costs for officials and temporary agents on entry into or departure from the service. A sufficient amount had to be carried forward in order to cover possible 2023 expenditure with 2023 appropriations.

At the end of 2023, the service was confronted with a certain number of unclear cases, where entitlements could have been requested at short notice. In the end, these informal requests were not formalised and the appropriations kept as safety margin for these statutory entitlements remained unused.

1420: Supplementary services for the translation service and translation-outsourcing related tools

- ❖ Unused amount: EUR 34 516 (19.96%)

This budget heading covers expenditure on outsourced translation and other translation-related services, as well as on tools relating to translation outsourcing. In order to avoid any risk to the EESC legislative process, appropriations had to be kept available to cover translation demand for the last two months of 2023. However, not all 2023 appropriations carried forward for external translation were needed due to uncertainties in the forecasting of outsourced pages.

1422: External advice on legislative work

- ❖ Unused amount: EUR 60 955 (85.15%)

This budget heading covers travel expenses and allowances for external advisors in connection with consultative work. Reimbursement claims for meetings in 2023 could be submitted at any

time before 30 October 2024. Therefore, an amount had to be carried forward to cover any remaining expenditure for 2023. However, the carry-forward was overestimated.

1612: Further training

- ❖ Amount not committed: EUR 39 807 (12.41%)

These appropriations cover the organisation of training courses as well as language courses for staff, on an interinstitutional basis. The amount carried forward from 2023 to 2024 was partly overestimated. This was mainly related to: 1. the non-use of appropriations in relation to missions linked to training courses; 2. a lower amount of external language training; 3. leftovers of provisional commitments that were not decommitted before the end of 2023.

162: Missions

- ❖ Unused amount: EUR 43 231 (54.21%)

This appropriation covers mission costs for officials. The amount carried forward from 2023 to 2024 was overestimated, due to the difficulty in estimating the actual costs of missions, especially taking into account the volatility of travel costs and the inflation-led increases in accommodation expenses.

1638: Early Childhood Centre and approved day nurseries

- ❖ Unused amount: EUR 63 848 (68.78%)

This appropriation covers the contributions of the EESC to the cost of day nurseries and after-school centres. The appropriations are based on the estimated annual cost provided by the Commission, and the final amount for each year is not known until the following year. The amount depends on the number of children registered for childcare, and a few more children in early childhood facilities can make a big difference. The amount for 2023 was committed based on the Commission's estimate, including a sufficient safety margin. The final invoice from the Commission only arrived in December 2024 and the amount to be paid for 2023 was finally higher than indicated in their initial estimate but still left some of the buffer unused.

2007: Fitting-out of premises

- ❖ Unused amount: EUR 116 203 (5.30%)

This appropriation is intended to cover fitting-out works, including renovations and specific work. An order for charging stations for electric cars had to be modified due to rapidly changing regulations and technological developments. However, it was not possible anymore to consume the entire amount projected. The evaluation of offers resulting from a call for tenders for a fibre optic backbone network has been cancelled, as the operating initiating agent (OIA) was able to execute the evaluation itself, without the help of the engineering office. For several works, like the redesign of the printshop, the fitting-out of room VM21, the fibre optic backbone network in the VMA and the parking lighting renewal in the BvS, the safety margins applied when estimating the cost of works contracted out, of technical assistance and possible interventions and their final price, were slightly overvalued.

2008: Other expenditure on buildings

- ❖ Unused amount: EUR 26 083 (15.00%)

This appropriation is intended to cover fitting-out works, including renovations and specific work. It was agreed with Altiplan that the follow-up of the last remarks on the VMA renovation works will be done by staff of the committees. For practical organisational reasons, it is much more efficient to follow up the latest remarks with staff who are present on site on a daily basis rather than bringing in external personnel on a case-by-case basis. Therefore, the remaining amount committed was left over.

2100: Purchase, servicing and maintenance of equipment and software, and related work

- ❖ Unused amount: EUR 154 210 (36.44%)

This budget item finances the costs of IT services provided by the European Commission (DG BUDG, DIGIT, HR and PMO) to the EESC in the field of finance and human resources. For these services, three service level agreements and a memorandum of understanding with the Commission have been concluded. The charge-back mechanism of the Commission is based on an advance payment at the beginning of the reference year followed by a second payment during the following year, calculated on the basis of the real cost of services. Commitments carried forward from 2023 were based on an estimate covering the payment of all outstanding costs. However, the amounts of the final invoices received in 2024 were lower than the initial forecast.

2103: Telecommunications

❖ Unused amount: EUR 39 359 (35.18%)

This budget heading covers co-financing of IT, telecommunications and electronic office equipment. Granting of the allowance is conditional on members and delegates having attended a certain number of meetings. It is therefore not possible to establish in advance the exact number of members and delegates who will qualify for the allowance, and a certain margin of flexibility had to be included. Several beneficiaries, however, did not meet the conditions necessary to obtain the allowance. For telecommunications expenses managed by the joint services, the definitive amount due is only known in the following year. Commitments therefore contain a safety reserve to cover changes in communications consumption and prices, a margin which in the end turned out to be too high.

For telecommunications expenses managed by the Joint Services, the final amount due for telecommunications services including for the internet connection is only known in the following year. Commitments therefore contain a safety reserve to cover changes in communications consumption and prices, a margin which in the end turned out to be too high.

2600: Communication

❖ Unused amount: EUR 37 063 (6.80%)

The appropriations committed each year are established on the basis of the previous years' experience, taking into account an adjustment for inflation. It is not always possible to exactly anticipate several factors, like the applicable flight and hotel prices, and the number of participants during the year.

A major event – Connecting Europe 2023 in Bratislava – was less expensive than initially estimated, and the amount carried over was overestimated. Furthermore, invitations of journalists and press officers to participate in press events organised by the EESC led to more moderate expenses than expected so that reimbursement of invitees for various events was overestimated. Additionally, the amount carried forward for photos, in particular for the renewal of the EESC presidency in April 2023 and the Civil Society Days, was too high, as in the end fewer purchases of images and expenses linked to the treatment of these images were needed.

6. USE OF ASSIGNED REVENUE IN 2024 (C4)

		Final Appropriations
Total		4.976.003
1	Persons working with the institution	33.056
10	Members of the institution and delegates	28.399
100	Specific allowances and payments	28.399
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	28.399
14	Other staff and external services	4.142
142	External services	4.142
1420	Supplementary services for the translation service and translation-outsourcing related tools	4.142
16	Other expenditure relating to persons working with the institution	515
162	Missions	328
163	Activities relating to all persons working with the institution	187
1632	Social contacts between members of staff and other social measures	187
2	Buildings, furniture, equipment and miscellaneous operating expenditure	4.942.947
20	Buildings and associated costs	4.446.328
200	Buildings	2.095.902
2000	Rent	1.022.514
2001	Annual lease payments and similar expenditure	65.392
2007	Fitting-out of premises	702.996
2008	Other expenditure on buildings	305.000
202	Other expenditure on buildings	2.350.427
2026	Security and surveillance	2.350.427
21	Data processing, equipment and furniture: purchase, hire and maintenance	482.252
210	Equipment, operating costs and services relating to data-processing and telecommunications	213.628
2102	Outside assistance for the operation, development and maintenance of software systems	104.815
2103	Telecommunications	108.813
214	Technical equipment and installations	268.624
26	Communication, publications and acquisition of documentation	14.367
262	Documentation, digitisation and studies	14.367
2622	Documentation and information resources	14.367

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Committed	Committed (%)	Payments	Payments (%)	Outstanding commitments	Available credits	Available percentage
2.639.486	53,04%	1.616.408	61,24%	1.023.078	2.336.517	46,96%
328	0,99%	20	6,10%	308	32.728	99,01%
0	0,00%	0		0	28.399	100,00%
0	0,00%	0		0	28.399	100,00%
0	0,00%	0		0	28.399	100,00%
0	0,00%	0		0	4.142	100,00%
0	0,00%	0		0	4.142	100,00%
0	0,00%	0		0	4.142	100,00%
328	63,71%	20	6,10%	308	187	36,29%
328	100,00%	20	6,10%	308	0	0,00%
0	0,00%	0		0	187	100,00%
0	0,00%	0		0	187	100,00%
2.639.158	53,39%	1.616.388	61,25%	1.022.770	2.303.789	46,61%
2.262.815	50,89%	1.440.173	63,65%	822.643	2.183.513	49,11%
672.582	32,09%	648.945	96,49%	23.637	1.423.320	67,91%
638.348	62,43%	638.348	100,00%	0	384.166	37,57%
0	0,00%	0		0	65.392	100,00%
1.507	0,21%	0	0,00%	1.507	701.489	99,79%
32.727	10,73%	10.597	32,38%	22.130	272.273	89,27%
1.590.233	67,66%	791.227	49,76%	799.006	760.193	32,34%
1.590.233	67,66%	791.227	49,76%	799.006	760.193	32,34%
361.976	75,06%	176.215	48,68%	185.760	120.277	24,94%
108.772	50,92%	96.964	89,14%	11.808	104.856	49,08%
0	0,00%	0		0	104.815	100,00%
108.772	99,96%	96.964	89,14%	11.808	41	0,04%
253.203	94,26%	79.251	31,30%	173.952	15.421	5,74%
14.367	100,00%	0	0,00%	14.367	0	0,00%
14.367	100,00%	0	0,00%	14.367	0	0,00%
14.367	100,00%	0	0,00%	14.367	0	0,00%

7. RE-USED ASSIGNED REVENUE FROM 2023 (C5)

		Final Appropriations
Total		2.474.566
1	Persons working with the institution	839.099
10	Members of the institution and delegates	14.532
100	Specific allowances and payments	14.532
1004	Travel and subsistence allowances, attendance at meetings and associated expenditure	14.532
12	Officials and temporary staff	736.219
120	Remuneration and other entitlements	736.219
1200	Remuneration and allowances	736.219
16	Other expenditure relating to persons working with the institution	88.348
163	Activities relating to all persons working with the institution	88.348
1638	Early childhood centre and approved day nurseries	88.348
2	Buildings, furniture, equipment and miscellaneous operating expenditure	1.635.467
20	Buildings and associated costs	1.600.699
200	Buildings	1.168.958
2000	Rent	128.302
2007	Fitting-out of premises	1.040.656
202	Other expenditure on buildings	431.742
2026	Security and surveillance	431.742
21	Data processing, equipment and furniture: purchase, hire and maintenance	27.448
210	Equipment, operating costs and services relating to data-processing and telecommunications	13.205
2100	Purchase, servicing and maintenance of equipment and software, and related work	13.128
2103	Telecommunications	77
214	Technical equipment and installations	14.243
23	Current administrative expenditure	7.320
232	Legal costs and damages	7.318
239	Environmental support	2

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Committed	Committed (%)	Payments	Payments (%)	Outstanding commitments	Available credits	Available percentage
2.474.564	100,00%	1.967.030	79,49%	507.534	2	0,00%
839.099	100,00%	839.092	100,00%	6	0	0,00%
14.532	100,00%	14.525	99,96%	6	0	0,00%
14.532	100,00%	14.525	99,96%	6	0	0,00%
14.532	100,00%	14.525	99,96%	6	0	0,00%
736.219	100,00%	736.219	100,00%	0	0	0,00%
736.219	100,00%	736.219	100,00%	0	0	0,00%
736.219	100,00%	736.219	100,00%	0	0	0,00%
88.348	100,00%	88.348	100,00%	0	0	0,00%
88.348	100,00%	88.348	100,00%	0	0	0,00%
88.348	100,00%	88.348	100,00%	0	0	0,00%
1.635.465	100,00%	1.127.937	68,97%	507.528	2	0,00%
1.600.699	100,00%	1.107.760	69,20%	492.939	0	0,00%
1.168.958	100,00%	676.019	57,83%	492.939	0	0,00%
128.302	100,00%	128.302	100,00%	0	0	0,00%
1.040.656	100,00%	547.716	52,63%	492.939	0	0,00%
431.742	100,00%	431.742	100,00%	0	0	0,00%
431.742	100,00%	431.742	100,00%	0	0	0,00%
27.448	100,00%	20.177	73,51%	7.271	0	0,00%
13.205	100,00%	12.393	93,85%	812	0	0,00%
13.128	100,00%	12.316	93,82%	812	0	0,00%
77	100,00%	77	100,00%	0	0	0,00%
14.243	100,00%	7.784	54,65%	6.459	0	0,00%
7.318	99,97%	0	0,00%	7.318	2	0,03%
7.318	100,00%	0	0,00%	7.318	0	0,00%
0	0,00%	0		0	2	100,00%

8. APPROPRIATIONS FROM EXTERNAL ASSIGNED REVENUE (R0)

		Final appropriations
	Total	53.357
2	Buildings, furniture, equipment and miscellaneous operating expenditure	53.357
25	Operational activities	53.357
254	Meetings, conferences, congresses, seminars and other events	53.357
2542	Expenditure on the organisation of and participation in hearings and other events	53.357

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Committed	Committed (%)	Payments	Payments (%)	Outstanding commitments	Available credits	Available percentage
53.357	100,00%	8.778	16,45%	44.579	0	0,00%
53.357	100,00%	8.778	16,45%	44.579	0	0,00%
53.357	100,00%	8.778	16,45%	44.579	0	0,00%
53.357	100,00%	8.778	16,45%	44.579	0	0,00%
53.357	100,00%	8.778	16,45%	44.579	0	0,00%

III.

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9. EESC BUDGET RESULT

2024	EUR
Revenue for the financial year	22,042,251
Payments against current year's budget appropriations	-153,153,430
Payments against assigned revenue appropriations	-3,592,215
Payment appropriations carried over to year N+1	-10,497,026
Cancellation of unused payment appropriations carried over from year N-1	2,110,497
Evolution of assigned revenue	-1,437,145
Exchange differences for the year (symbolic)	0
Budget result	-144,527,069

PART IV

Internal control and financial management & Appendices

1. INTERNAL CONTROL ENVIRONMENT: STATE OF PLAY

The EESC conducted its 2024 annual compliance assessment at the end of the year, continuing its evaluation of how well the organisation adheres to its 16 Internal Control Standards. The assessment relied on a comprehensive survey completed by all directorates and the secretary-general's team, combining both quantitative and qualitative data to measure not only compliance with the standards but also their overall effectiveness.

This year's results show that the EESC maintained a high level of compliance, with an average rate of 85%, only slightly lower than the 87% recorded in 2023. However, the effectiveness of the internal control system dropped from 78% to 66%. This gap between formal compliance and practical effectiveness suggests that while the necessary structures and procedures are largely in place, their application in daily operations needs continual effort and further reinforcement in certain areas.

The assessment highlighted areas of strength, particularly in ethical standards, financial reporting, internal audit and overall supervision mechanisms. These domains demonstrate mature processes and strong adherence to internal controls. At the same time, challenges persist in aligning staff responsibilities with organisational goals, improving internal communication, enhancing risk awareness and modernising document and information management systems. It should be noted however that efforts are already underway in many of these areas, with initiatives such as updated training frameworks, improved workforce planning tools and digital upgrades making good progress.

In 2024, the Decision on 'light verification' was reviewed and a new Decision ([Decision 307/24A](#)) established 23 kinds of transactions to be subject to 'light verification' from 01 January 2025 onwards.

2. RESULTS OF EX POST CONTROLS 2024

Financial Regulation, Article 74 (9): Powers and duties of the authorising officer

The authorising officer by delegation shall report to his or her Union institution on the performance of his or her duties in the form of an annual activity report containing financial and management information, including the results of controls, declaring that, except as otherwise specified in any reservations related to defined areas of revenue and expenditure, he or she has reasonable assurance that:

- (a) the information contained in the report presents a true and fair view;*
- (b) the resources assigned to the activities described in the report have been used for their intended purpose and in accordance with the principle of sound financial management; and*
- (c) the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.*

2.1 OVERALL ASSESSMENT OF THE COSTS AND BENEFITS OF CONTROLS

In 2024, eight people worked in the area of preventative and corrective controls, representing 1.1% of all EESC staff.

Four people were assigned to preventative controls in the area of financial management, proactively reducing the likelihood of errors in public procurement, contract management and use of IT financial tools (ABAC, Qualified Electronic Signature, financial dashboards, reporting).

Eight people carried out ex-ante and ex-post controls on transactions having a direct financial impact on the institution, encompassing recruitment files, salaries and allowances. The task of the Verification Sector is to give evidence-based opinions to the authorising officer on the legality, regularity and sound financial management of all transactions affecting the EESC's budget from a financial and operational point of view. In the event of irregularities in a file submitted for verification, the Verification Sector may deliver a negative opinion. For efficiency reasons, some low-value transactions were subject to ex-ante verification by authorising officers ('light verification'), and ex-post controls were then carried out on a subset of operations chosen through random sampling.

The Administrative Cooperation Agreement between the EESC and the CoR, in force in 2024 (duration 01.11.2021 – 31.12.2026), provides in point 3.6 of Appendix 3, that for a given budget heading, all the files will be verified by the Verification Sector of the 'lead' Committee, alternating with the 'non-lead' Committee on a biannual basis.

In 2024 the EESC's Verification Sector was tasked with verifying the files of the Directorate for Logistics.

Due to staff recruitment issues, the post of internal control coordinator was vacant for several months. The tasks of coordinating the EESC internal control compliance exercise and the risk assessment exercise were completed by other colleagues on an ad hoc basis.

In conclusion, the costs associated with implementing controls were justified by the benefits provided to the EESC.

2.2 RESULTS OF EX POST VERIFICATION

In response to the request from the designated authorising officers by sub-delegation, the EESC Verification Sector conducted ex-post controls on the following transactions in 2024:

5.2.1. Related to 2024 budget, the Verification Sector received requests for ex-post control of Salaries according to the following: the reclassifications, the Travel allowances (FVO), and the Expatriation allowances (IDE and IEX) files.

Following these ex-post controls, non-quantifiable comments on the three salary component categories (reclassifications, FVO, IDE/IEX) were submitted to the STA unit for examination and follow-up in order to better mitigate the specific risks in this area.

5.2.2. The Verification Sector performed the ex-post control during 2024 on the 2023 transactions under the **light verification** procedure based on the [Décision 006-24 A](#) (signed by Secretary General on 21.12.2023 regarding the applicable rules in 2024).

In 2024, the Verification Sector provided feedback to the relevant authorising officers on the basis of the different ex-post control reports.

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
Ex-post verification concerning financial files of E.5.FIN : Advances on mission expenses – A0162 Travel agency invoices for staff missions – A0162	<p>This verification focused on the elements set out in the ex-post verification request by the HoU of E.5.FIN, which are as follows:</p> <p>a) Existence of a link between the invoice/credit note and a duly authorised mission order.</p> <p>b) Match between MiMa mission claim and elements mentioned in the invoice (name of the traveller, destination, amount);</p> <p>c) Amount of the invoice vs. cost of the ticket authorised by the mission service.</p> <p>d) Respect of the contractual terms for payment of the invoice.</p> <p>The points listed above are based on the Risk Analysis concerning travel agency payments relating to EESC staff missions.</p>	The verification process uncovered only minor administrative errors relating to the submission of supporting documents during the ex-post control.	<p>Recommendations following the ex-post verifications:</p> <ul style="list-style-type: none"> - To assess the necessity of inserting in the next update of Decision 890/10 A - EESC Mission Guide, in connection with Art. 4.1 '(...) The advance is to be paid into the same bank account as the staff member's salary', an indication as to how the relevant bank account would be determined in the cases of staff whose salary is split and transferred to multiple accounts. - To assess the added value of using corporate bank credit cards ordered under the existing framework contract, for staff travelling on mission. The potential reimbursement on the credit card of the mission costs might generate a lighter workload for the missions'

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
			department, compared with the method currently used, based on advance payments followed by the clearing thereof.
<p>Ex-post verification concerning allowances paid in connection with the EESC unit E.1_FOR HR Planning & Training:</p> <p>Travel agency invoices for staff training missions – A01612</p>	<p>The ex-post verification was conducted in compliance with:</p> <ul style="list-style-type: none"> - Article 7.5 of Decision 255/19 A regarding the charter of tasks and responsibilities of verifiers; in accordance with Article 74(6) of the Financial Regulation, the authorising officer by sub-delegation may ask the verifier to carry out ex-post controls. The scope of ex-post control shall be determined by the authorising officer by sub-delegation. Ex-post controls shall be carried out by different verifiers from those who carried out the ex-ante controls. - The provisions applicable to verifiers as regards protection 	<p>During this ex-post control, the verification sector has checked that transactions comply with the following:</p> <p>The appropriation is intended to cover:</p> <ul style="list-style-type: none"> - the organisation of training and retraining courses as well as language courses for staff, on an interinstitutional basis. Some of the appropriations may be used in duly justified cases to cover the organisation of courses within the institution, - expenditure relating to the purchase or production of teaching materials and to the performance of specific studies by specialists for devising and implementing training programmes, 	<p>As a result of the verification: no procedural inaccuracies or administrative errors have been identified in the course of the control except for the fact that the invoice was paid late.</p> <p>No quantifiable errors were identified.</p>

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
	of personal data (EESC General Data Protection Notice informing data subjects of possible restrictions when conducting verifications or in the framework of the treatment of financial irregularities)	<ul style="list-style-type: none"> - professional training courses which raise awareness about matters concerning people with disabilities and training measures in connection with equal opportunities and career advice, with particular reference to skill profiles, - staff mission costs relating to training, - the costs of services requested from external contractors who are consultants in the field of human resources and finances. 	
Ex-Post Verification of the payments from E.2_PER Recruitment and Salaries: FDO - Reimbursement of travel costs for candidates – A01610 CA Contract renewal for contract agents	Ex-post controls on 2023 PER 4-5-6-7 aim to verify the compliance of the samples used with the applicable rules and regulations. Ensure that the reimbursement / contract renewal is in accordance with the rules of the Staff Regulations and related specific rules.	Each ex-post verification is performed on the basis of a checklist, appended to the note of the request, but these checklists have not been received by the verification sector. The controls were performed according to the points considered relevant by the verification sector.	The verification sector did not find any errors, under the procedure in accordance with the applicable rules, using the correctly calculated payments. The verification sector recommends keeping the 'Reimbursement of travel costs for candidates' under the light verification procedure for the

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
		Inconsistency to be mentioned: The number of transactions concerning 'Reimbursement of travel costs for candidates' for 2023 is 12, according to the Risk Assessment Note signed by AO on 26/06/2024. The verification sector has verified 3 transactions as sample.	payment of this allowance.
Ex-post verification on operations subject to 'light verification' in 2022 by the unit Members' Working Conditions (SG.A.3_MEM.2): Working meals chargeable to budgets of beneficiaries — A02540 AD Costs arising from the institution's entertainment and representation obligations — A02546	The verification sector verified ex-post: - Budget line 2540 on miscellaneous expenditure on internal meetings (Chapter 25 on meetings, conferences, congresses, seminars and other events) - Budget line 2546 on representation expenses (Chapter 25 on meetings, conferences,	Objectives of the ex-post controls conducted in 2024 on samples from 2023 were intended to: - check if all participants are internal within the EU institutions. - amount of the payment. - check that the reimbursement form is duly completed. - check the supporting documents. Respectively, to: - check if there are external participants. - amount of the payment.	The verification resulted in the following recommendations: - To pay attention to filling in the reimbursement requests properly (with names and functions of participants)

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
	congresses, seminars and other events)	<ul style="list-style-type: none"> - check that the reimbursement form is duly completed. - check the supporting documents. <p>No quantifiable errors were identified.</p>	
<p>Ex-post verification on unit E.3_STA Working Conditions, Rights and Obligations, Pensions:</p> <ul style="list-style-type: none"> - Public transport subsidies - A01632 CES.34001 - 262 payments. - Cycling subsidies – A01632 - regarding 60 NUPs, the established right for this allowance to be verified. - Supplementary aid for people with disabilities - A01630 HAND VL – 10 payments. - Social assistance – A01630 SOC – 3 payments. - Annual medical visits – A01634 MED VL – 60 payments. - Medical examination 	<p>The verification sector performed the ex-post control on the transactions from 2023 under the light verification procedure, based on the instructions described in the Decision 009-23A (signed by secretary-general on 11/01/2023).</p> <p>The goal of the ex-post verification was to assess the payment process for various types of expenditures in 2023.</p>	<p>The authorising officers are establishing the level of risk in the risk assessment notes issued by 31 March 2024.</p> <p>These notes refer to the total number and amount of the relevant types of transactions under the light verification procedure during the year to be verified.</p> <p>On this basis, the sample for the ex-post control is established. If needed, the percentage (necessary for representativeness) of the transactions to be selected randomly for verification is established.</p> <p>The risk assessment notes with the complete list of similar transactions are submitted to the</p>	<p>The verification sector recommends keeping a register of allowances received by beneficiaries through the national systems and linked to the payment of child allowance.</p> <p>The verification sector also recommends reconsidering the choice of processing these payments through a two-step simplified circuit.</p> <p>According to the consultation of the reports on ex-post control with the relevant AOSDs, addressing to the SecGen for the next decision about the "Light verification", various transaction types in light financial circuit were recommended for ex-</p>

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
<p>expenses -experts - A01634 MED VL – 4 payments.</p> <p>- Calculation of installation allowance – population in number of 14.</p> <p>- Calculation of travel expenses on entry into service – 12 NUPs.</p> <p>- Granting, termination and changes of education allowance during career, pension, disability, Art. 42 (except complex cases) – 514 transactions.</p> <p>- Granting, termination and changes of household allowance during career, pension, disability, Art. 42 – 15 cases.</p> <p>- Granting, termination and changes of childbirth allowance during career, pension, disability, Art. 42 – 378 cases.</p> <p>- Granting, termination and changes of</p>		<p>verification sector with the request for ex-post control.</p>	<p>ante control, regular financial circuit.</p>

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
<p>dependent child allowance during career, pension, disability, Art. 42 – 60 cases.</p> <p>- Granting, termination and updating of annual travel expenses - 475 payments (necessary clarification regarding the yearly travel allowances with Salaries team, repeated requested ex-post control from PER)</p> <p>- Granting of family leave</p> <p>Granting of parental leave – 3 NUPs.</p> <p>- Granting of part-time work, 87 cases.</p> <p>- Leave not taken/leave taken in excess CNP/CTP – 30 cases.</p> <p>- Overtime</p>			
<p>Ex-post verification of 2024 salaries during the salary payments in June, August and September 2024</p>	<p>2024 ex-post verification of salaries: according to the requirements listed in the notes sent to the verification sector on 12 June (Reclassifications); 10 July (FVO) and 10</p>	<p>Following these ex-post controls, non-quantifiable comments on the three salary component categories (reclassifications, FVO; IDE/IEX;) were submitted to the STA unit for examination</p>	<p>The findings in the report about the reclassification of 5 staff member in EESC was confirmed by the Legal Services. The errors have been corrected by PER. The verification sector</p>

Field of expenditure controlled ex-post	Ex-post control undertaken	Verifier's observations	Conclusions/main action taken by the authorising officer (AOS)
	<p>September (IDE; IEX) 2024.</p> <p>(FVO) Travel allowances</p> <p>(IDE IEX) Expatriation allowances</p> <p>The single combined report was submitted on 23 September 2024.</p>	<p>and follow-up in order to better mitigate the specific risks in this area.</p>	<p>recommends clarification regarding the ex-post control of FVO.</p> <p>The ex-post control of the same transactions was requested by the salaries sector in the current year, and by the STA unit again in the following year.</p> <p>These checks were carried out just once, at the request of the salaries sector.</p>

ABAC: the EESC accounting system as from 2007 (Accrual Based Accounting, or ABAC)

HoU: head of unit

MiMA: Mission Management tool of the Committee

CA: contract agen

3. KEY ACTIVITY AND PERFORMANCE INDICATORS ("KAPIs")

3.1 INTRODUCTION

According to the Financial Regulation (articles 33.2 and 247.1 (e)), every institution must define and report annually on a set of performance indicators.

The EESC secretariat has therefore developed a set of indicators for all its directorates. Some measure the level of performance (e.g. payment lead times), whilst others measure the level of activity (e.g. a production volume). These are referred to as Key Activity and Performance Indicators (KAPIs). The KAPIs in this appendix refer to the situation in 2024, unless otherwise indicated.

The KAPI initiative is not a top-down exercise. It is, first and foremost, a management tool for the competent services and heads of units and a means to raise awareness about performance amongst all members of staff. Moreover, the exercise gives transparency to the Committee's work, not only for members or senior management, but also vis-à-vis the other institutions.

KAPIs are tools and care should be taken when interpreting them. It is not so much their absolute values as their evolution over time that can reveal trends that may need to be addressed.

KAPIs are presented by directorate and the unit monitoring them but they may reflect an overall situation, such as the absence rate in the secretariat.

For internal purposes, most KAPIs are measured on a monthly basis. For this annual activity report, only annual data have been included.

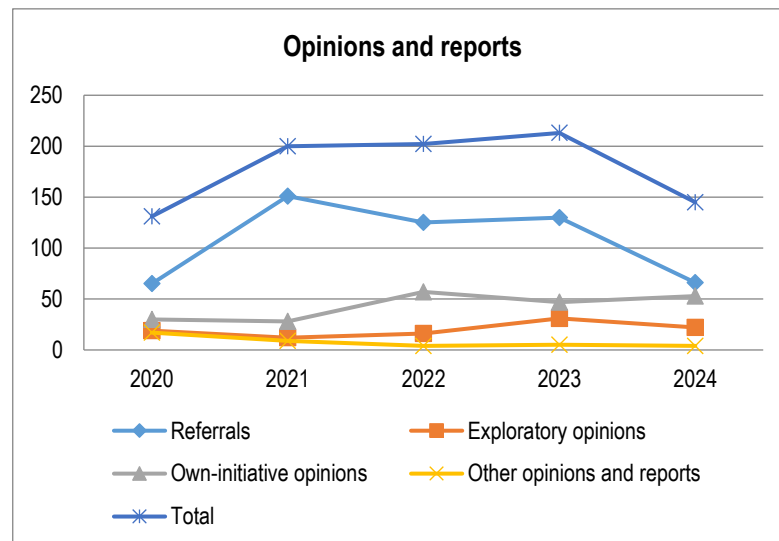
KAPIs evolve along with the secretariat's activities and organisation and are reviewed regularly. As a consequence of an increased volume of interpreting delivered by service providers other than DG Interpretation, the scope of the indicator was increased. The indicator now includes also interpreting services rendered by the European Parliament and freelance companies.

3.2 DIRECTORATES FOR LEGISLATIVE WORK

Opinions and reports

This indicator measures the number of opinions and reports adopted by the Committee.

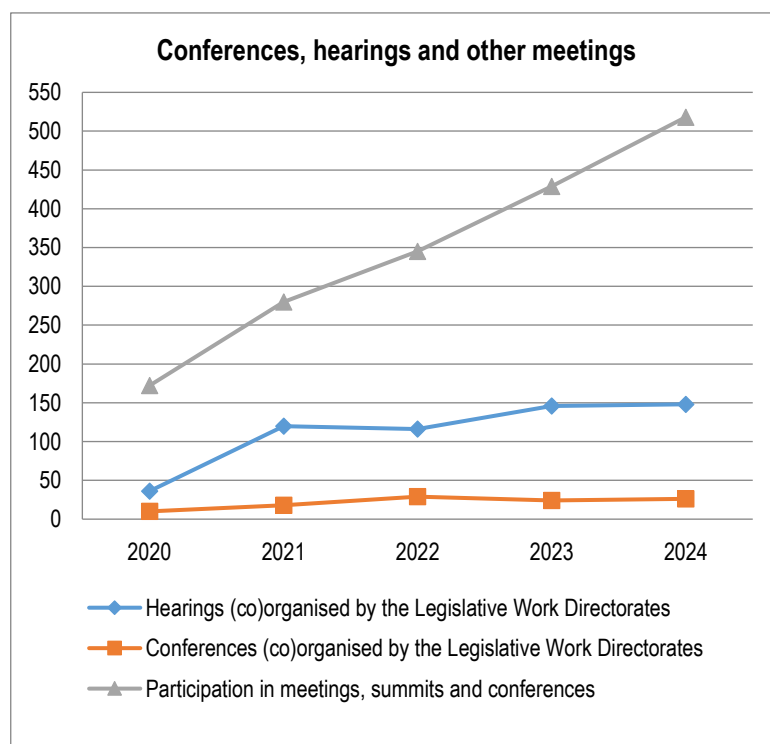
	Opinions and reports				
	Referrals	Exploratory opinions	Own-initiative opinions	Other opinions, position papers and reports	Total
2024	64	22	53	3	142
2023	130	31	47	5	213
2022	125	16	57	4	202
2021	151	12	28	9	200
2020	65	19	30	17	131



Conferences, hearings and other meetings

This indicator measures the number of meetings organised by the Legislative Work Directorates of the EESC and the participation of EESC members in high-level conferences as part of their work within these Directorates.

	Conferences, hearings and other meetings		
	Hearings (co)organised by the Legislative Work Directorates	Conferences (co)organised by the Legislative Work Directorates	Participation in meetings, summits and conferences
2024	148	26	518
2023	146	24	429
2022	116	29	345
2021	120	18	280
2020	36	10	172

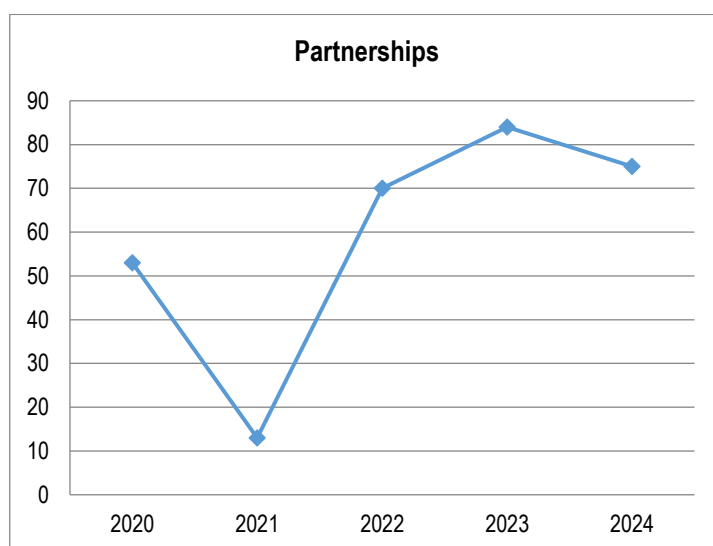


3.3 DIRECTORATE FOR STATUTORY BODIES AND MEMBERS' WORKING CONDITIONS

Partnerships

This indicator measures the number of events requested by external organisations in partnership with the EESC.

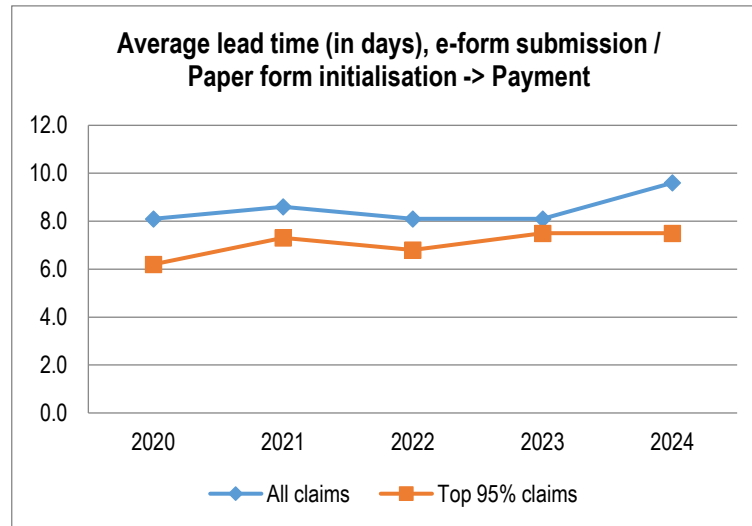
	Partnerships
2024	75
2023	84
2022	70
2021	13
2020	53



Members' expenses – payment lead-time

EESC members receive a compensation for travel and subsistence expenses incurred in that capacity. These indicators measure the average lead-time between the submission of the reimbursement claim and the payment date. They present both the overall average and the average for the top 95% of reimbursements, the purpose of the latter being to exclude those cases where the reimbursements are delayed by exceptional circumstances (clarification of rules, further checks, etc). All lead times are in calendar days.

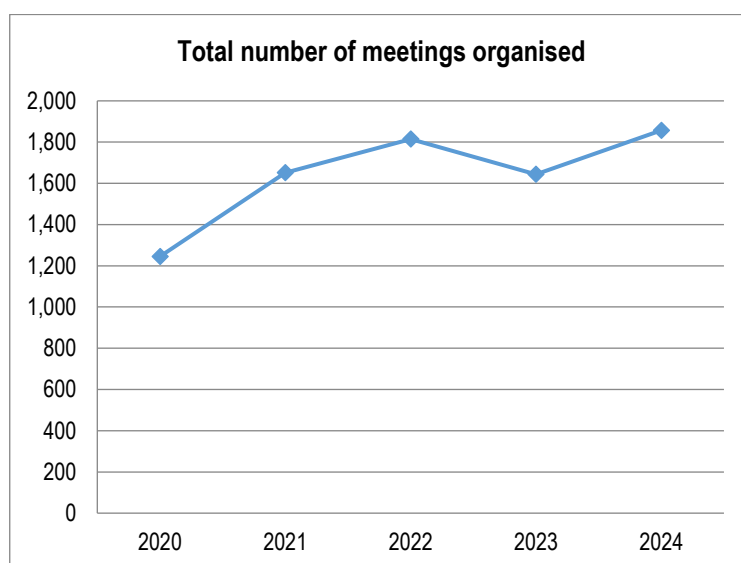
	All claims	Top 95% claims
2024	9,6	7,5
2023	8,1	7,5
2022	8,1	6,8
2021	8,6	7,3
2020	8,1	6,2



Meetings organised

This indicator measures the number of EESC and CoR meetings taking place in the Committees' conference rooms allowing for hybrid set-up and being equipped with interpretation facilities*.

	EESC		CoR		JS		Total
	Number	%	Number	%	Number	%	
2024	999	53,8%	850	45,8%	8	0,4%	1.857
2023	843	51,3%	797	48,5%	4	0,2%	1.644
2022	1.045	57,6%	767	42,3%	3	0,2%	1.815
2021	1.171	70,9%	478	29,0%	2	0,1%	1.651
2020	839	67,4%	381	30,6%	25	2,0%	1.245

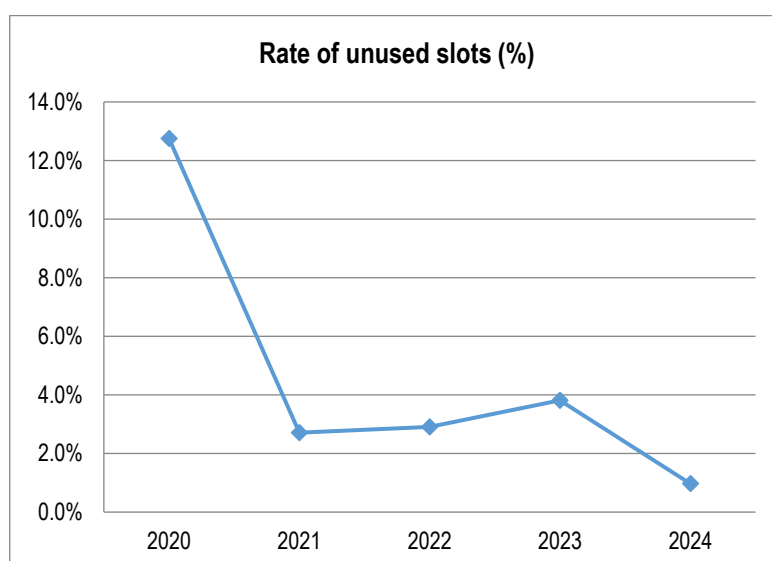
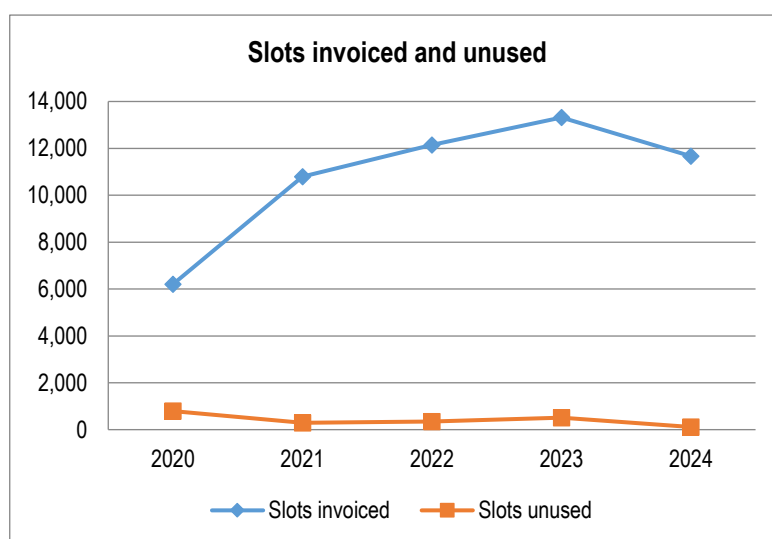


* All types of occupation of rooms (meetings, visits, conferences, etc.).

Interpretation activity and rate of unused interpretation

The EESC depends to a large extent (> 85%) on DG Interpretation and its rules according to which DG Interpretation bills for services which are no longer required but not cancelled 2-3 weeks in advance (depending on the day of the week). The figures below include also interpreting services rendered by the European Parliament and freelance companies. This indicator shows the global level of interpretation activity at the EESC, as well as the global level of interpreting services paid for but not rendered.

	Slots invoiced		Slots unused		
	Number	Amount (€)	Number	Amount (€)	Rate of unused slots (%)
2024	11.666	6.829.977	113	66.260	1,0%
2023	13.317	7.550.945	508,4	288.282	3,8%
2022	12.153	6.441.304	353	187.040	2,9%
2021	10.790	5.567.502	293	151.256	2,7%
2020	6.204	3.157.590	791	402.619	12,7%

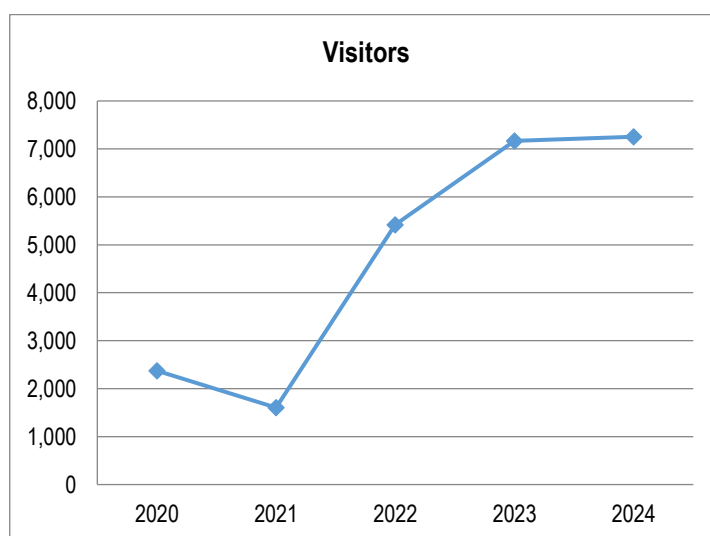
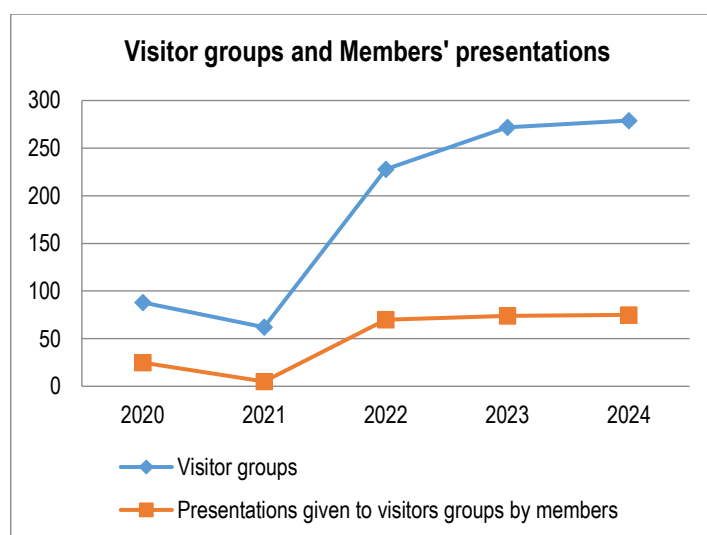


3.4 DIRECTORATE OF COMMUNICATION AND INTERINSTITUTIONAL RELATIONS

Visitor groups

This indicator measures the number of visitors groups and visitors, as well as the number of presentations given to visitor groups by members.

	Visitor groups	Presentations given to visitor groups by members	Visitors
2024	279	75	7.254
2023	272	74	7.165
2022	228	70	5.416
2021	62	5	1.605
2020	88	25	2.371

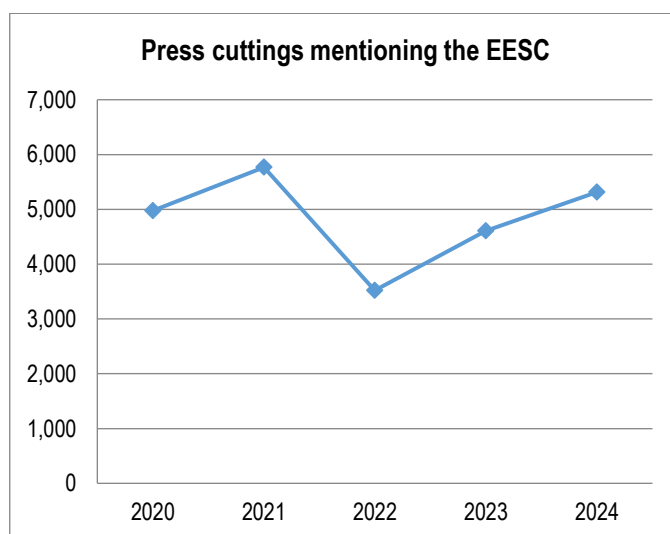
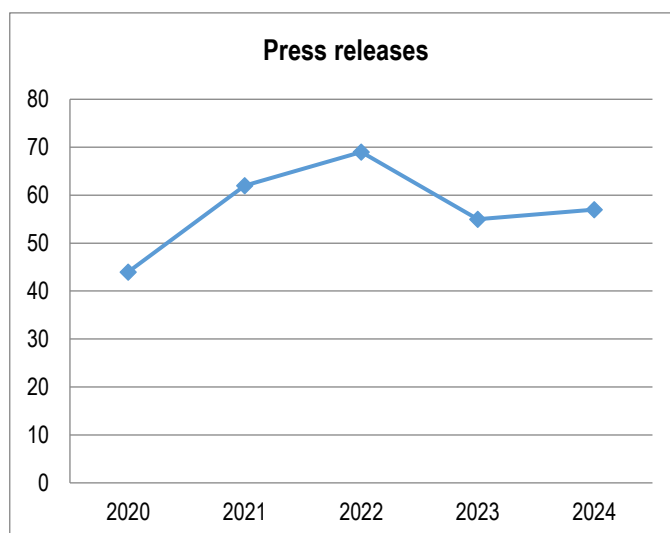


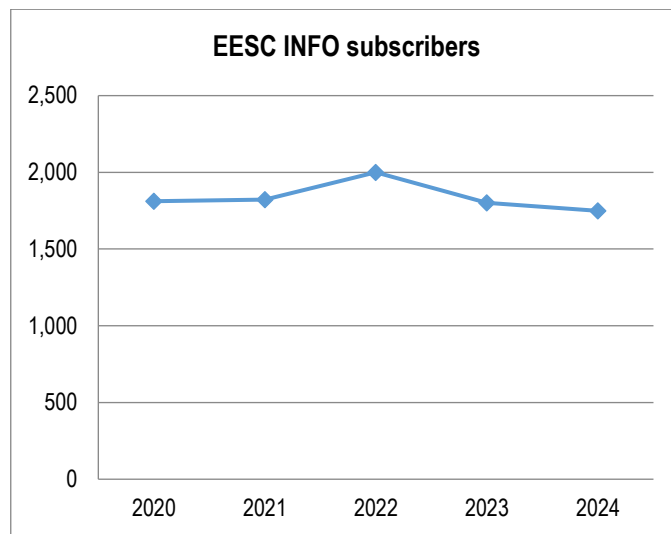
Press activities

This indicator measures the number of press releases issued by the Committee, the number of press cuttings reported in which the Committee is mentioned and the EESC INFO subscribers.

	Press releases	Press cuttings mentioning the EESC	EESC INFO subscribers*
2024	57	5.314	1.749
2023	55	4.605	1.801
2022	69	3.520	2.000
2021	62	5.767	1.823
2020	44	4.975	1.811

* The application of the new general data protection regulation (GDPR) in 2020 had an important impact on the number of EESC Info subscribers as now, they have to give their explicit consent. This led to a significant reduction of subscribers.

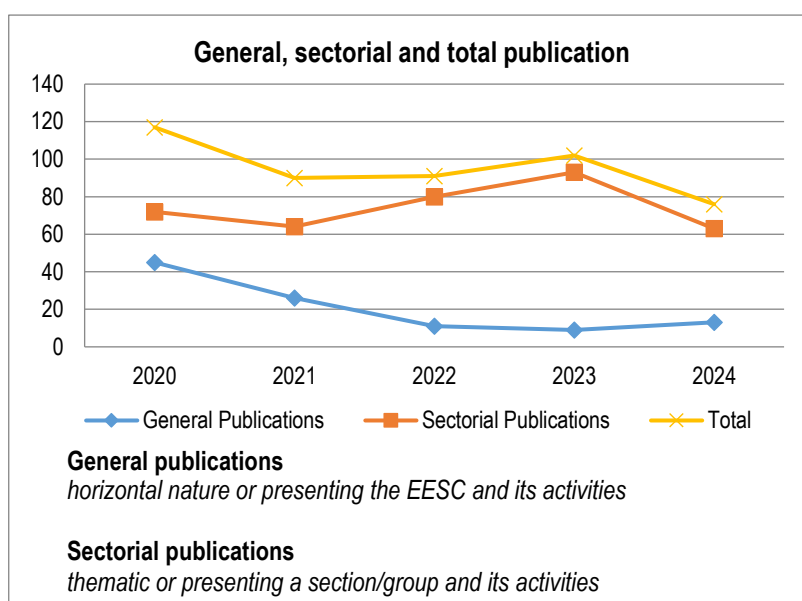




Publications

This indicator measures the number of general or sectorial publications by the EESC.

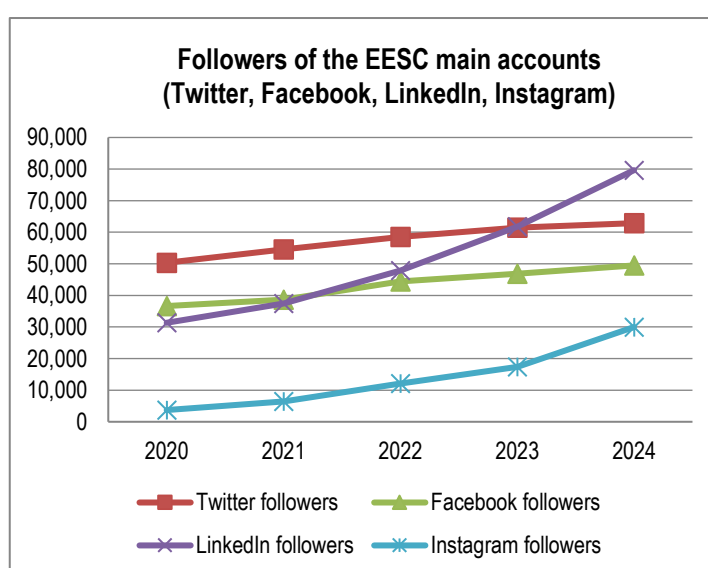
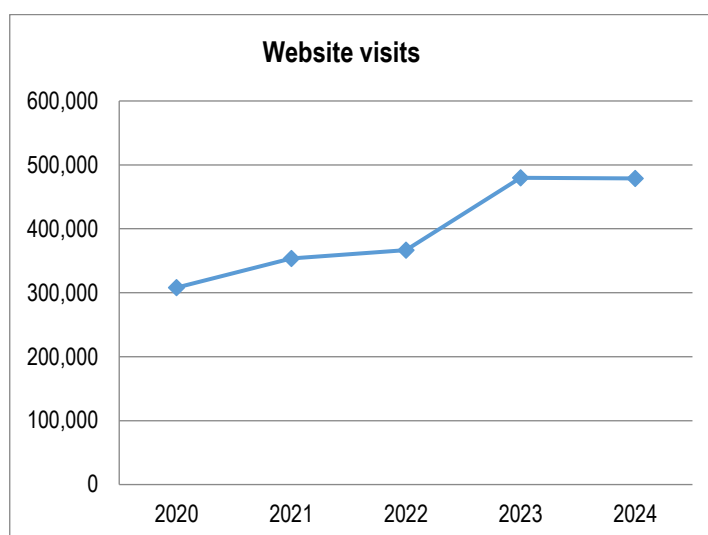
	General Publications	Sectorial Publications	Total
2024	13	63	76
2023	9	93	102
2022	11	80	91
2021	26	64	90
2020	45	72	117



Internet and social media

This indicator measures the number of pages viewed on the Internet site of the Committee and the number of followers on the EESC corporate Twitter (nowadays 'X'), Facebook, LinkedIn and Instagram accounts.

	Website visits	Twitter followers	Facebook followers	LinkedIn followers	Instagram followers
2024	478.915	62.868	49.494	79.647	29.987
2023	479.820	61.416	46.868	61.761	17.428
2022	366.549	58.529	44.486	47.910	12.139
2021	353.704	54.618	38.669	37.442	6.483
2020	308.051	50.351	36.644	31.345	3.712

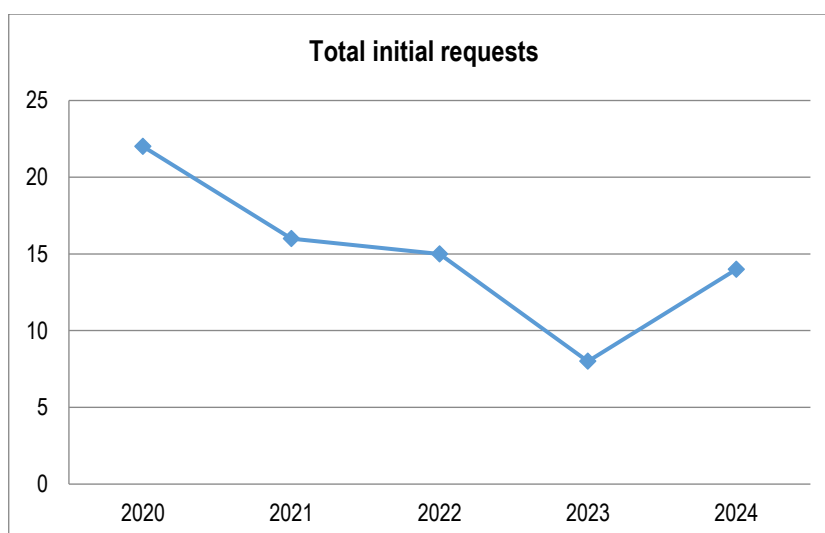
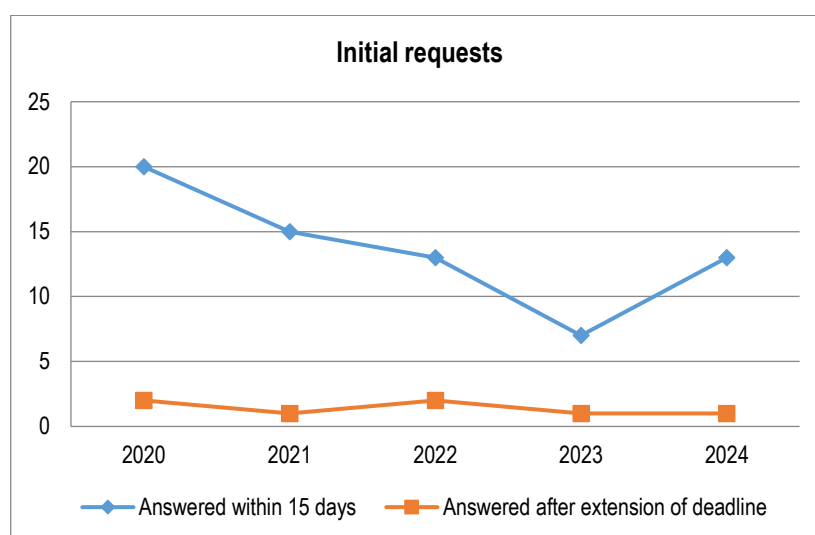


Request for access to documents

This indicator measures the number of direct requests for access to EESC documents.

	Initial requests			Confirmatory requests*
	Answered within 15 days	Answered after extension of deadline	Total	
2024	13	1	14	1
2023	7	1	8	1
2022	13	2	15	1
2021	15	1	16	1
2020	20	2	22	2

* A confirmatory request is the request for review made by the author when the initial request for access to documents is rejected in whole or in part. The first request in 2023 was a confirmatory request relating to the last request of year 2022.



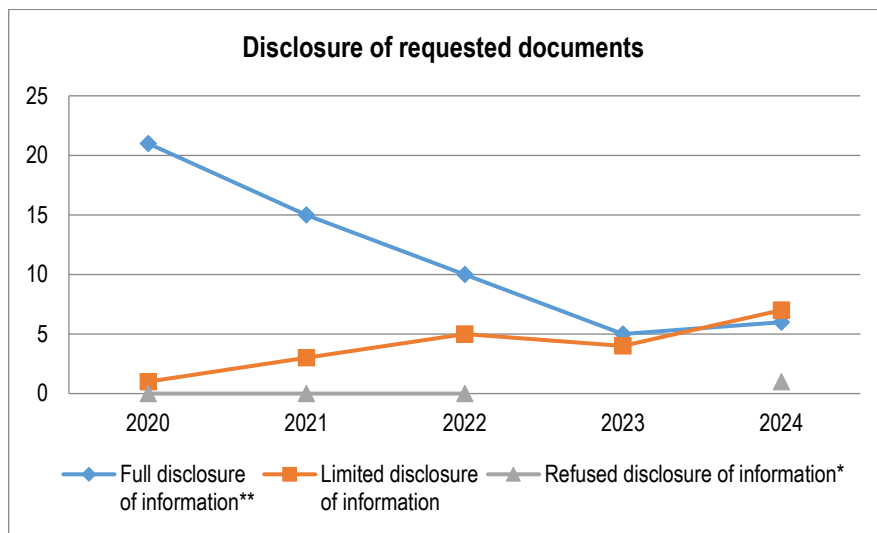
Disclosure of requested documents

This indicator measures the number of disclosures of information following a request for direct access to EESC documents

	Full disclosure of information*	Limited disclosure of information	Refused disclosure of information**
2024	6	7	1
2023	5	4	0
2022	10	5	0
2021	15	3	0
2020	21	1	0

* Full disclosure (possibly contained names of persons have been deleted).

** Refusal to access to documents requests always meet the requirements set out by article 4 of Regulation n° 1049/2001.



3.5 DIRECTORATE FOR HUMAN RESOURCES AND FINANCE

In 2024, the number of posts made available by the budgetary authority was 670. Only the KAPI on the post occupation rate refers to the number of posts, whereas the other KAPI refer to the workforce. The number of staff employed (officials (incl. seconded in the interest of the service), temporary agents, contract agents, seconded national experts and medical adviser) was 712 on 31 December 2024. All references to the composition of staff refer to that date.

When not differently specified, the AD function group includes contract agents of FG IV, ENDS and the medical adviser; likewise, when not differently specified, the AST function group includes contract agents of GFII and FGIII, and the AST/SC function group includes contract agents of FGI.

Abbreviations

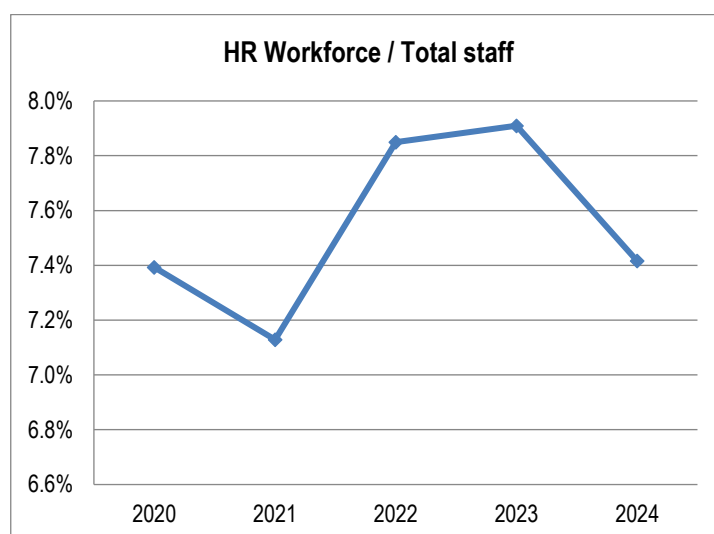
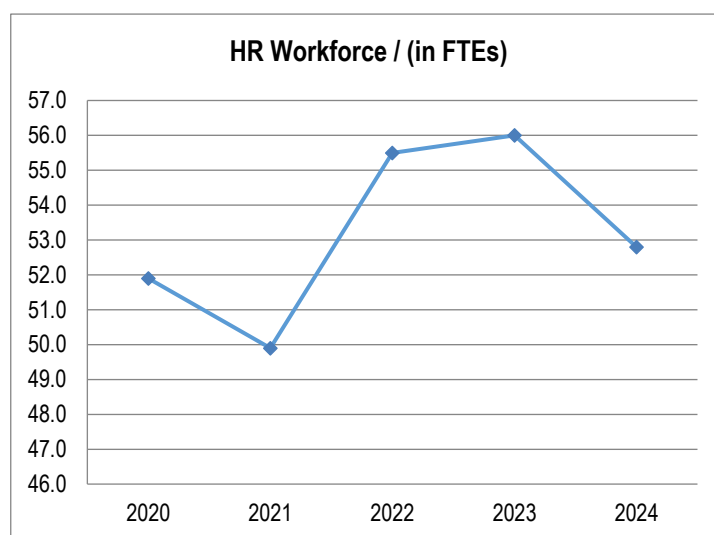
For the indicators in this area, the following abbreviations are used:

AD = administrators
AST = assistants
CS = special adviser (Conseiller spécial - doctor)
CT = contract agents
SNE = seconded national experts
F = female
FG = function group
FS = officials on probation (fonctionnaire stagiaire)
FT = established officials (fonctionnaire titulaire)
FTE = full-time equivalents
JS = Joint Services (shared by the EESC and the CoR)
M = male
SC = secretaries/clerks
TP = temporary agents

HR workforce

This indicator measures, at the end of the year, the ratio between the HR resources of the DHRF, in "full-time equivalents" (FTE's), and the total number of staff (officials, temporary and contract agents, SNE's, special advisors) of the Committee.

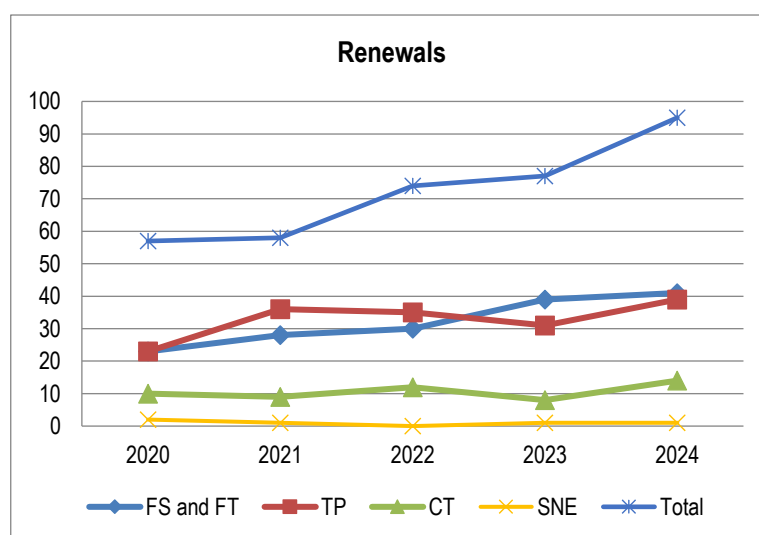
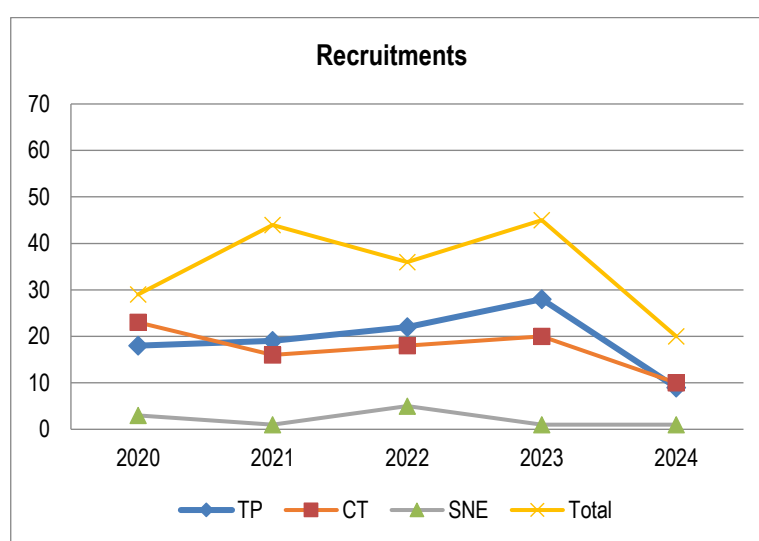
	HR Workforce (in FTEs)	Total staff	HR Workforce (in FTE) / Total staff
2024	52,8	712	7,4%
2023	56,0	708	7,9%
2022	55,5	707	7,9%
2021	49,9	700	7,1%
2020	51,9	702	7,4%



Number of recruitments/renewals

This indicator measures the number of recruitments and renewals by type of contract.

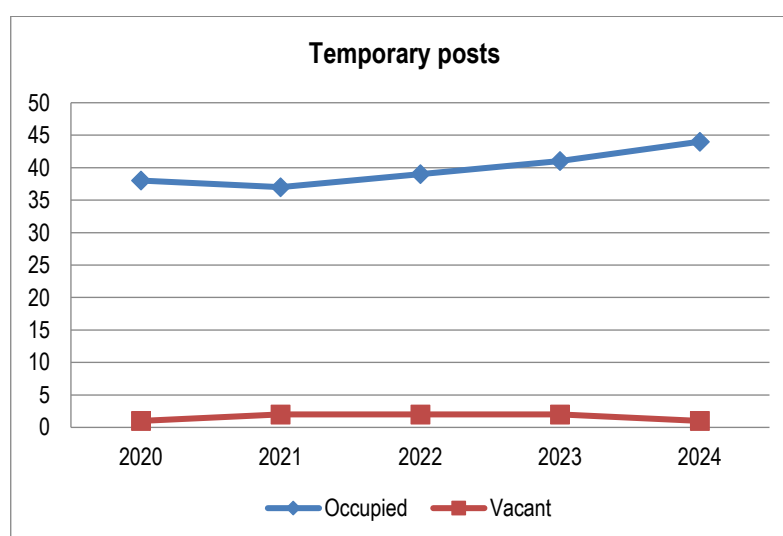
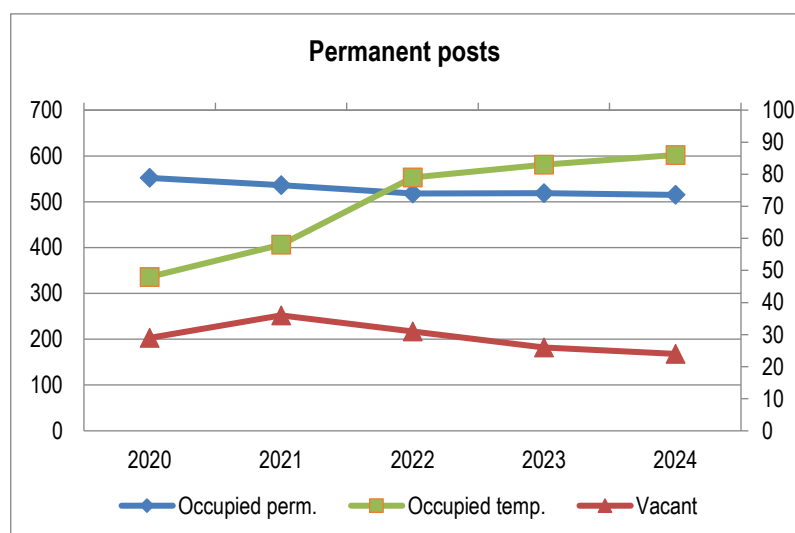
	Recruitments					Renewals			
	FS and FT	TP	CT	SNE	Total	TP	CT	SNE	Total
2024	41	39	14	1	95	9	10	1	20
2023	39	31	8	1	77	28	20	1	45
2022	30	35	12	0	74	22	18	5	36
2021	28	36	9	1	58	19	16	1	44
2020	23	23	10	2	57	18	23	3	29

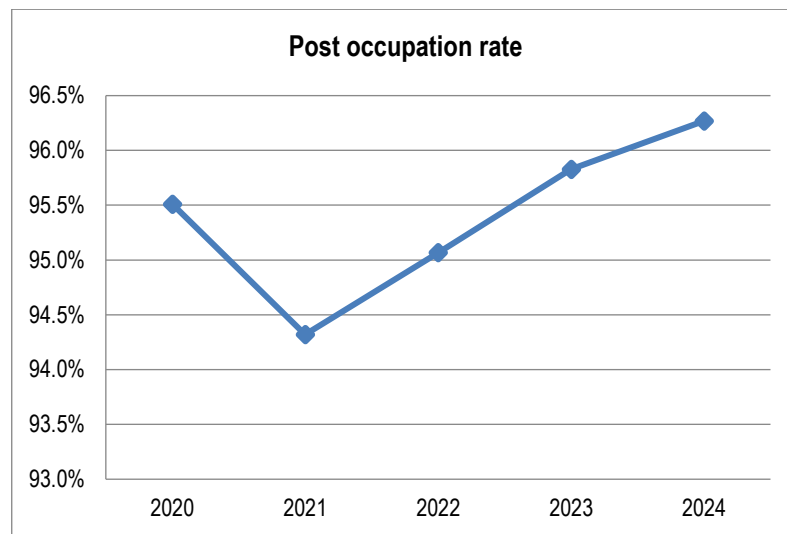


Post occupation rate

This indicator measures, at the end of the year, the occupation rate of the Committee's posts. It distinguishes between an occupation of permanent and temporary posts (staff on parental or family leave are considered to permanently occupy the post).

	Total	Post occupation rate	Permanent posts							Temporary posts		
			All	AD	AST	SC	Occupied perm.	Occupied temp.	Vacant	All	Occupied	Vacant
2024	670	96,3%	625	317	269	39	515	86	24	45	44	1
2023	671	95,8%	628	317	272	39	519	83	26	43	41	2
2022	669	95,1%	628	314	275	39	518	79	31	41	39	2
2021	669	94,3%	630	314	277	39	536	58	36	39	37	2
2020	668	95,5%	629	313	279	37	552	48	29	39	38	1

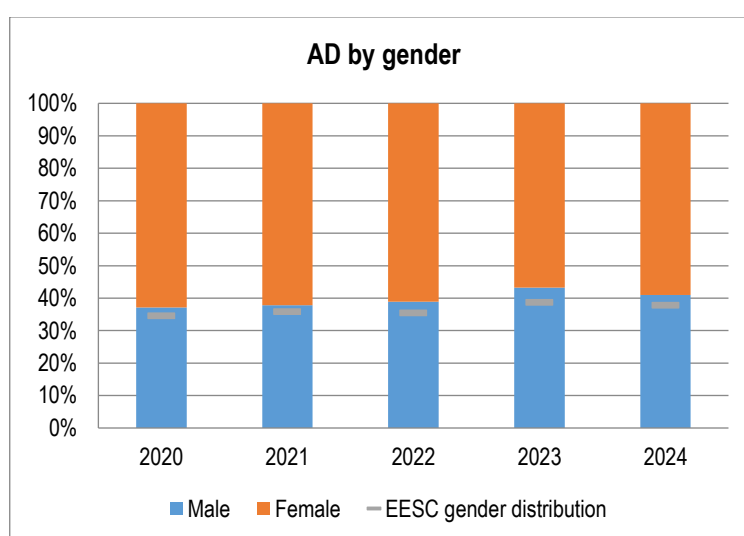
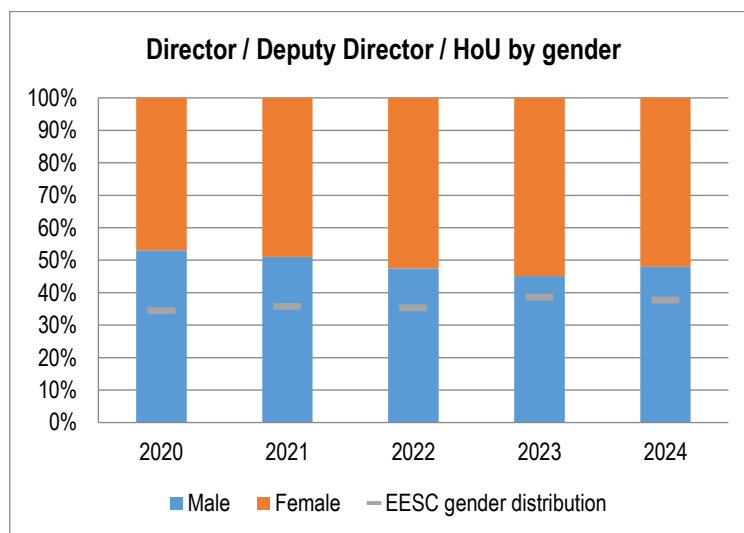


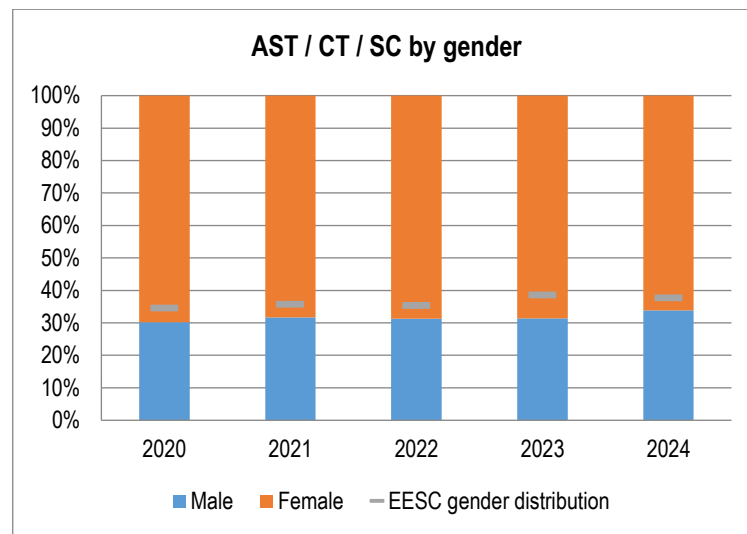


Distribution of staff by gender

This indicator measures, at the end of the year, the gender distribution per category of staff. Numbers for management include also acting managers.

	Director/Deputy Director/Head of unit				AD/GFIV/END/CS excluding management				AST/SC/GFI-III			
	Number	% of total staff	% M	% F	Number	% of total staff	% M	% F	Number	% of total staff	% M	% F
2024	46	6,4%	48,0%	52,0%	301	42,0%	41,0%	59,0%	369	51,5%	33,9%	66,1%
2023	46	6,5%	43,5%	53,0%	304	42,9%	46,4%	60,8%	358	50,6%	31,6%	69,1%
2022	47	6,6%	47,0%	52,0%	296	41,9%	39,2%	61,5%	363	51,3%	30,9%	67,8%
2021	48	6,9%	48,0%	46,0%	286	40,9%	38,5%	63,3%	366	52,3%	32,2%	69,5%
2020	46	6,6%	54,0%	47,9%	289	41,2%	36,7%	62,2%	367	52,3%	30,5%	70,4%

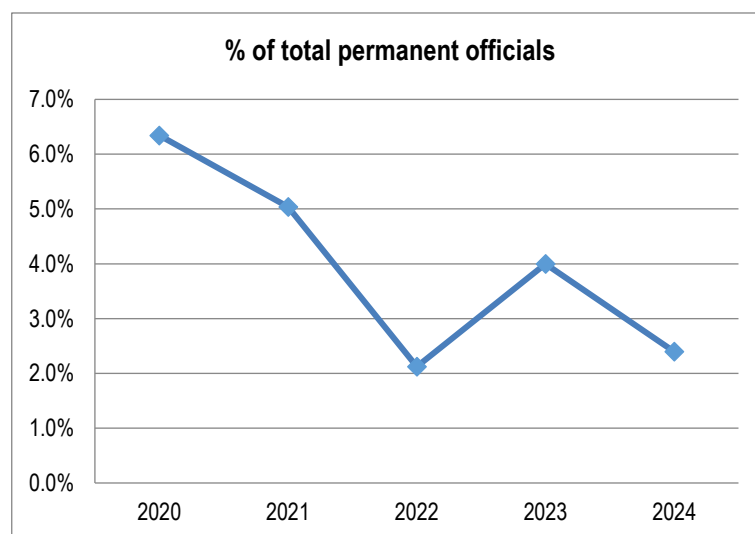
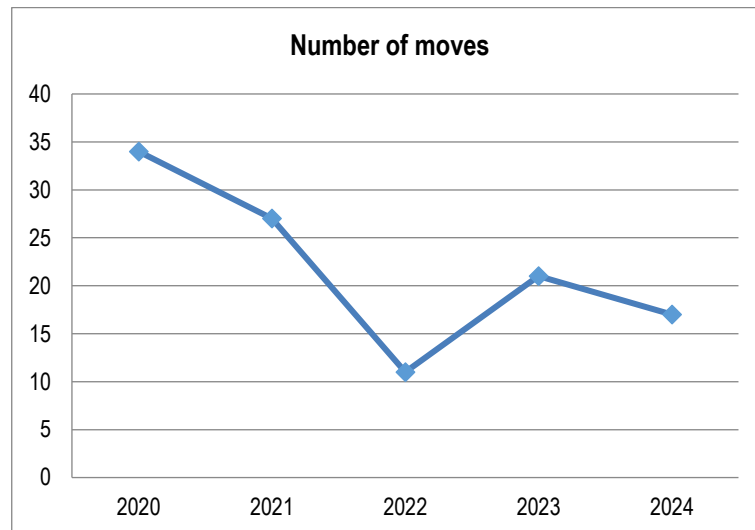




Internal mobility

This indicator measures the number of moves of permanent officials from one organisational entity to another within the Committee. Mobility linked to internal reorganisation while keeping the same job content is not included.

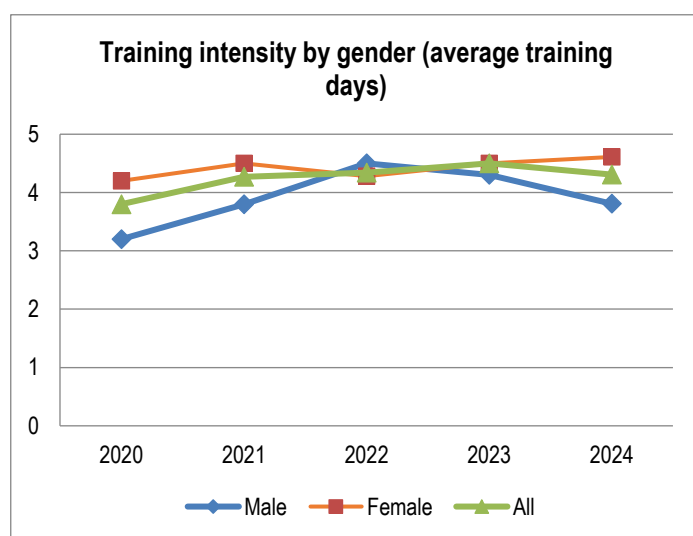
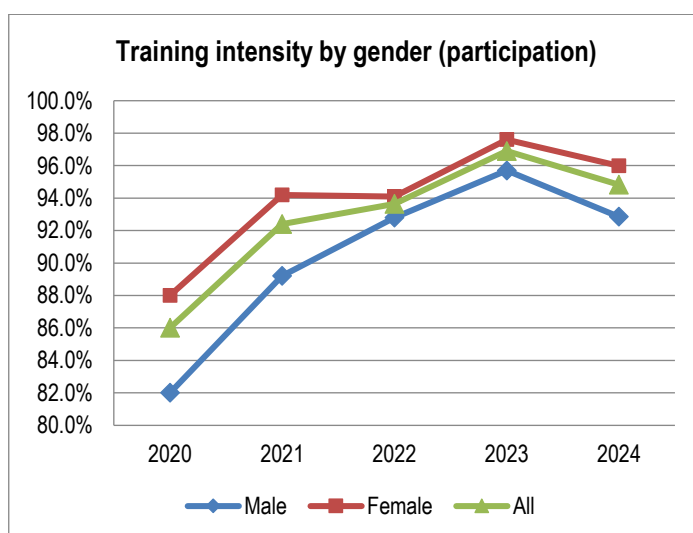
	Staff changing service	
	Number of moves	% of total permanent officials
2024	17	2,4%
2023	21	4,0%
2022	11	2,1%
2021	27	5,0%
2020	34	6,3%

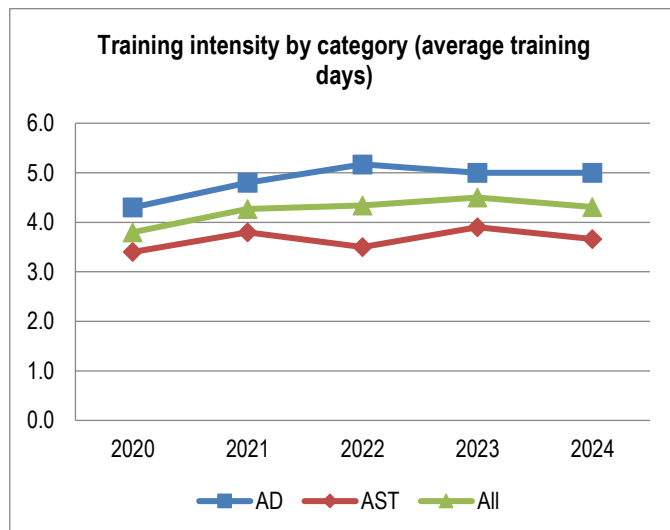
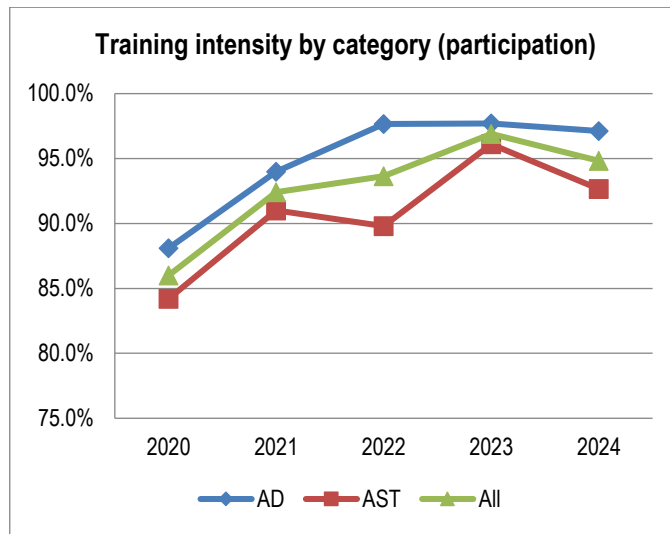


Training intensity

This indicator measures the percentage of staff having followed training and the average number of days of training

	By gender				By category				All	
	M		F		AD		AST			
	Participation rate (%)	Average training days	Participation rate (%)	Average training days	Participation rate (%)	Average training days	Participation rate (%)	Average training days	Participation rate (%)	Average training days
2024	92,9%	3,81	96,0%	4,6	97,1%	5,0	92,7%	3,66	94,8%	4,31
2023	95,7%	4,3	97,6%	4,5	97,7%	5	96,1%	3,9	96,9%	4,5
2022	92,8%	4,5	94,1%	4,3	97,7%	5,2	89,8%	3,5	93,6%	4,3
2021	89,2%	3,8	94,2%	4,5	94,0%	4,8	91,0%	3,8	92,4%	4,3
2020	82,0%	3,2	88,0%	4,2	88,1%	4,3	84,2%	3,4	86,0%	3,8



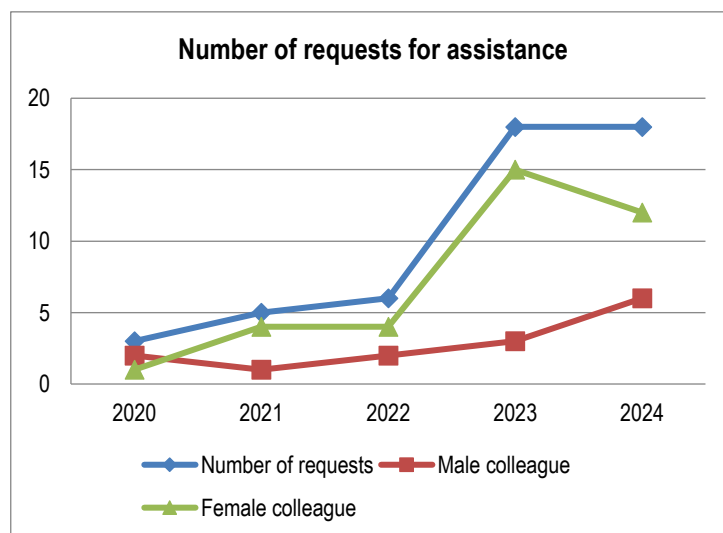


Difficulties in workplace relations

This indicator measures the number of people who have consulted a confidential counsellor in relation to an interpersonal difficulty in their workplace, such as mismanagement, inappropriate behaviour and conflict at work. Starting in 2020, the EESC administration had set up a network of confidential counsellors with a renewable three-year mandate. This conflict resolution mechanism is part of the informal procedure for preventing and settling workplace conflicts.

In the year 2024 the number of people who used the help of a confidential counsellor stayed the same as in 2023. Indeed, there is a tripling of attendance compared to 2022, especially among the female staff. This increase can be explained by an active prevention strategy of the conflicts at work where the role of confidential counsellors has been emphasised, in particular by increased awareness raising and by the fact that the zero-tolerance policy has been clearly explained to all new employees since 2023 and that the EESC ethics coordinator is systematically present at training courses on ethics and integrity and the system is more accessible. We can see that the staff has a very good knowledge of this system and uses it in a preventive way in order to avoid potential conflicts and increase their well-being at work.

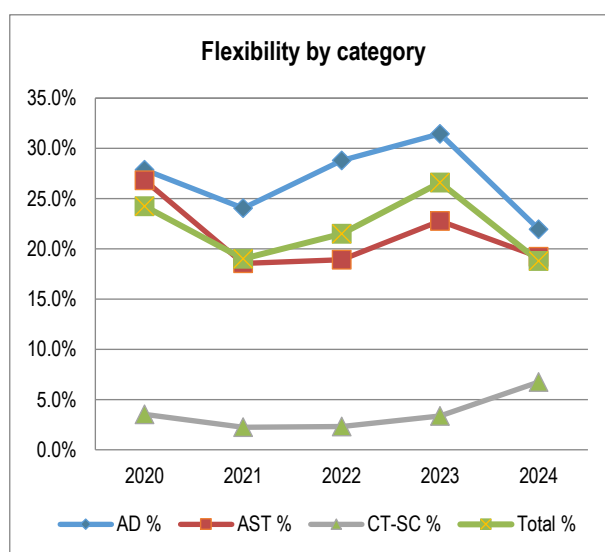
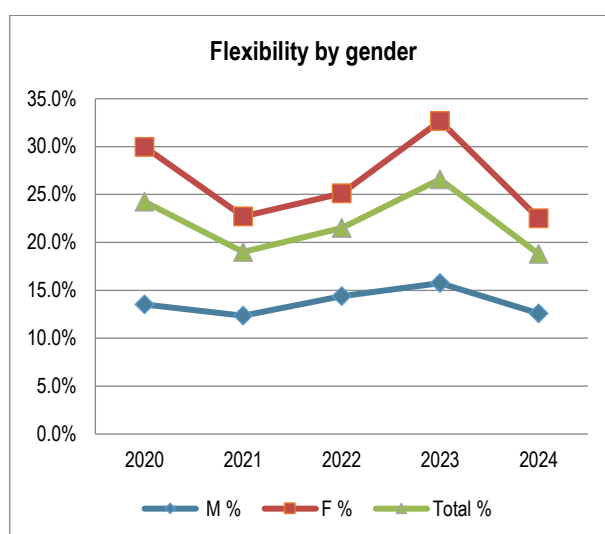
	Number of requests	By gender	
		Male colleague	Female colleague
2024	18	6	12
2023	18	3	15
2022	6	2	4
2021	5	1	4
2020	3	2	1



Flexibility in terms of working time arrangements

This indicator measures the proportion of permanent staff working part-time, by gender and category (AD, AST and CT-SC).

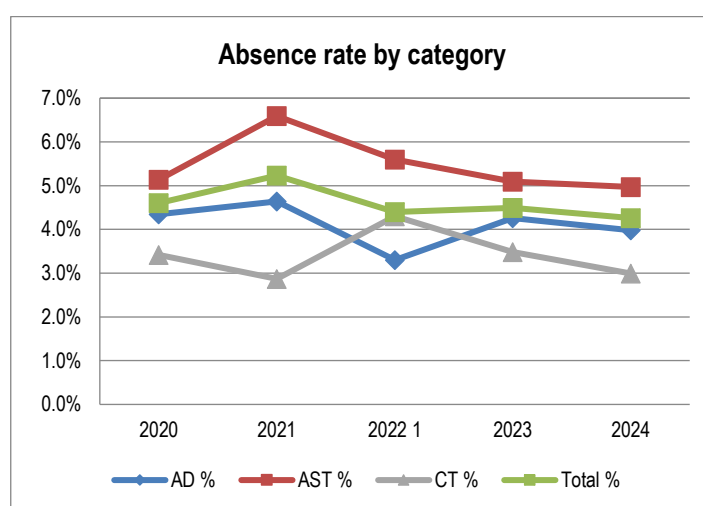
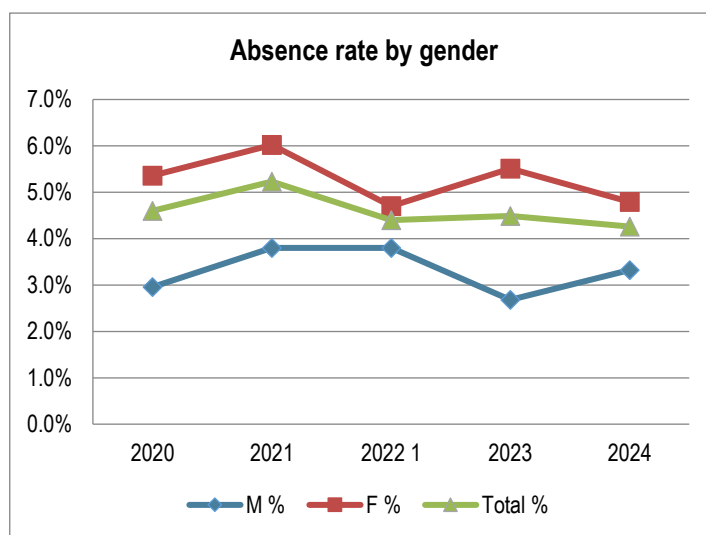
	By gender				By category						All	
	M		F		AD		AST		CT-SC			
	Number	M %	Number	F %	Number	AD %	Number	AST %	Number	CT-SC %	Number	Total %
2024	32	12,6%	102	22,5%	74	22,0%	54	19,2%	6	6,7%	134	18,8%
2023	40	15,7%	148	32,7%	106	31,5%	64	22,8%	3	3,4%	188	26,6%
2022	36	14,4%	114	25,1%	94	28,8%	54	18,9%	2	2,3%	150	21,5%
2021	31	12,4%	102	22,7%	77	24,1%	54	18,6%	2	2,2%	133	19,0%
2020	33	13,5%	137	30,0%	90	27,9%	77	26,8%	3	3,5%	170	24,3%



Absence rate

This indicator measures the absence rate according to the interinstitutional definition (total absence in calendar days, divided by 365 and by the number of staff at the end of the year), by gender and by category (AD, AST, CT).

	Male (%)				Female (%)				All (%)			
	AD	AST	CT	M %	AD	AST	CT	F %	AD %	AST %	CT %	Total %
2024	3,2%	3,7%	2,6%	3,3%	4,6%	5,6%	3,2%	4,8%	4,0%	5,0%	3,0%	4,3%
2023	2,5%	3,3%	1,4%	2,7%	5,5%	6,0%	4,3%	5,5%	4,3%	5,1%	3,5%	4,5%
2022	3,1%	4,4%	5,9%	3,8%	3,5%	6,1%	3,6%	4,7%	3,3%	5,6%	4,3%	4,4%
2021	2,8%	4,1%	3,5%	3,8%	5,4%	7,6%	1,7%	6,0%	4,6%	6,6%	2,9%	5,2%
2020	3,0%	2,6%	4,9%	3,0%	5,2%	6,2%	3,1%	5,4%	4,4%	5,1%	3,4%	4,6%

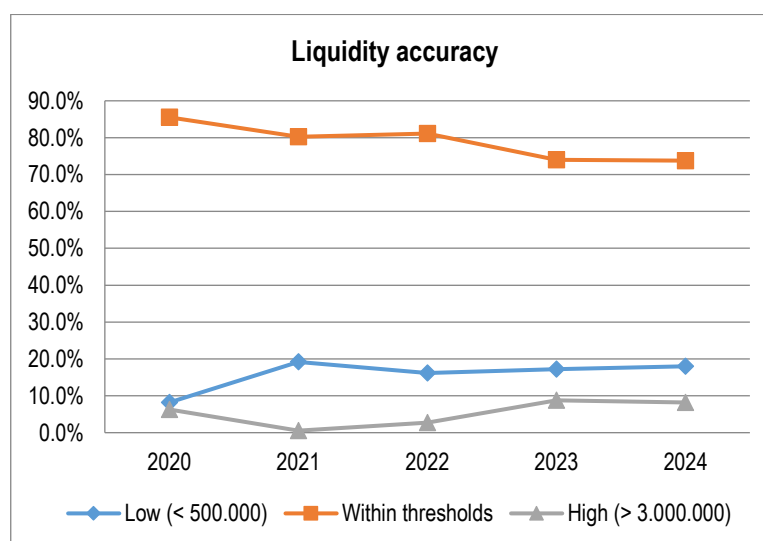


Liquidity accuracy

The Committee's bank account should hold enough funds to ensure that payments can be made on time. However, the amount available should not be unnecessarily high. This indicator measures the percentage of calendar days when the balance of the Committees' bank account was less than EUR 500 000 (risk of unavailability of funds for a payment due), within thresholds and more than EUR 3 000 000*.

	Bank account balance					
	Calendar days below € 500.000		Calendar days between € 500.000 and € 3.000.000*		Calendar days above € 3.000.000*	
	days	%	days	%	days	%
2024	66	18,0%	270	73,8%	30	8,2%
2023	63	17,3%	270	74,0%	32	8,8%
2022	59	16,2%	296	81,1%	10	2,7%
2021	70	19,2%	293	80,3%	2	0,5%
2020	30	8,2%	313	85,5%	23	6,3%

* The threshold negotiated with the bank in order to avoid negative interests dropped from 5 000 000 to 3 000 000 in 2021.

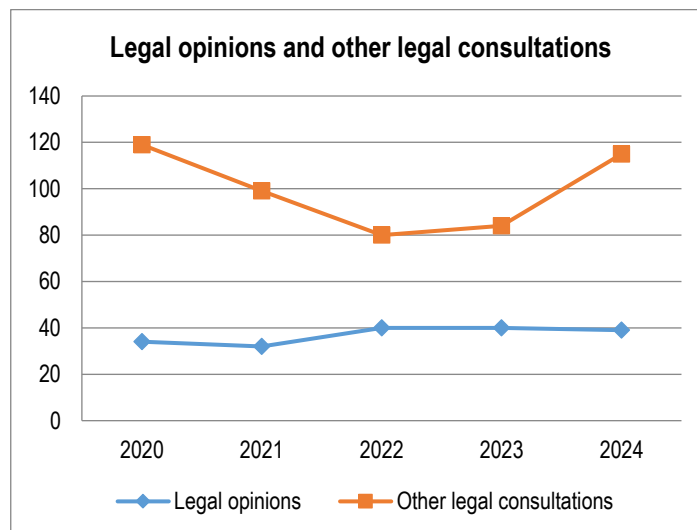


3.6 LEGAL SERVICE

Legal opinions

This indicator measures the number of legal opinions and other legal consultations issued by the Legal Service. Informal consultations are counted as "Other legal consultations".

	Legal opinions	Other legal consultations
2024	39	115
2023	40	84
2022	40	80
2021	32	99
2020	34	119

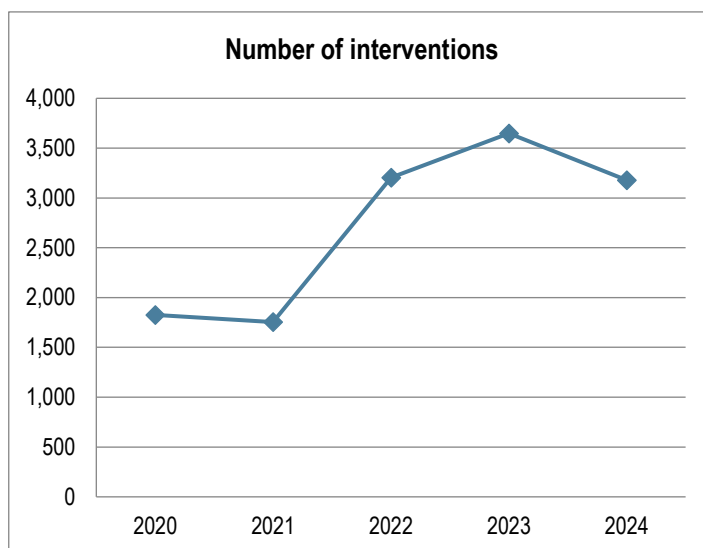


3.7 DIRECTORATE FOR LOGISTICS

Number of building maintenance interventions

This indicator measures the number of building maintenance interventions carried out by the Infrastructure Unit.

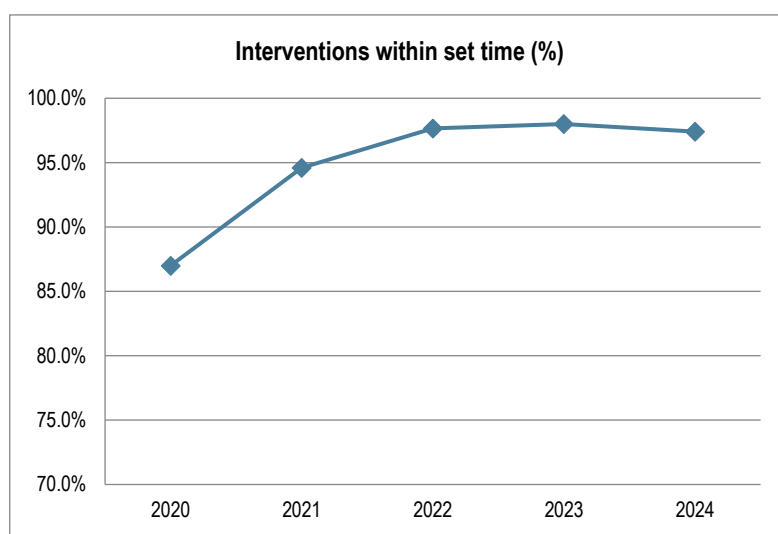
	Number of interventions
2024	3.178
2023	3.648
2022	3.205
2021	1.754
2020	1.826



Building maintenance intervention lead time

This indicator measures the percentage of interventions that were successfully handled within a set time (depending on the category of the intervention: two days or five days).

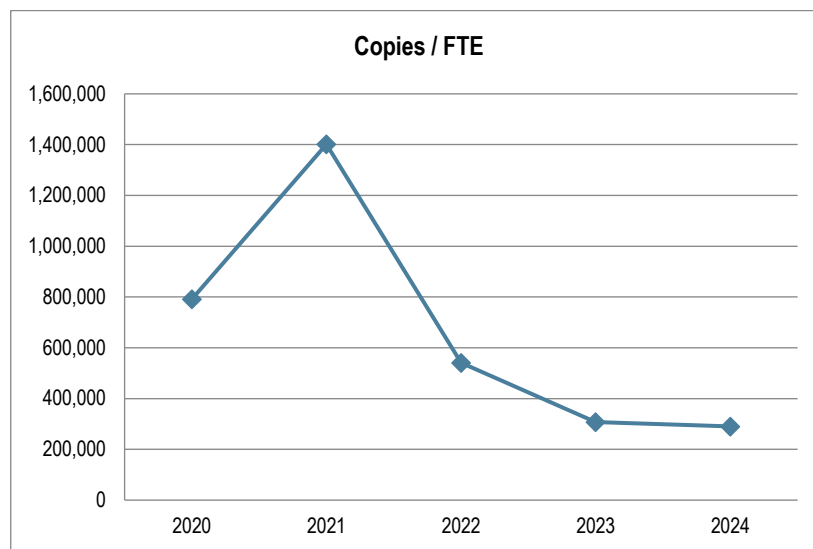
	Interventions within set time (%)
2024	97,4%
2023	98,0%
2022	97,7%
2021	94,6%
2020	87,0%



Production of meeting related black and white documents

This indicator measures the number of black and white copies produced for meetings, divided by the number of "full-time equivalent" staff (FTEs) dedicated to this task.

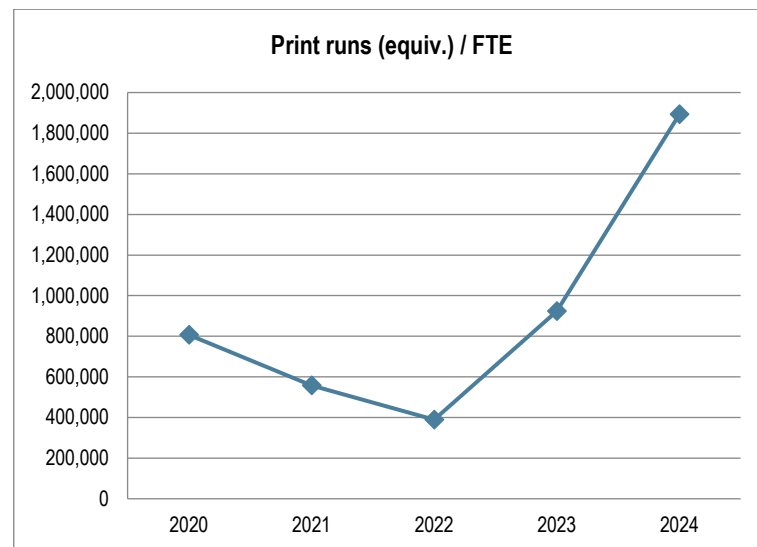
	EESC		CoR		Total	FTE	Copies / FTE
	Copies	%	Copies	%			
2024	680.334	78,1%	190.751	21,9%	871.085	3,0	290.362
2023	931.631	75,8%	298.148	24,2%	1.229.779	4,0	307.445
2022	1.262.075	80,6%	304.371	19,4%	1.566.446	2,9	540.154
2021	1.697.224	93,2%	124.642	6,8%	1.821.866	1,3	1.401.435
2020	1.519.604	83,4%	301.918	16,6%	1.821.522	2,3	791.966



Offset productivity

This indicator measures the number of equivalent print runs in using the offset printing machines, i.e. both real print runs (sheets) and settings (a "setting" being the initialisation of a print run, counted as equivalent to 3 700 print runs), divided by "full-time equivalent" (FTE) staff dedicated to this task.

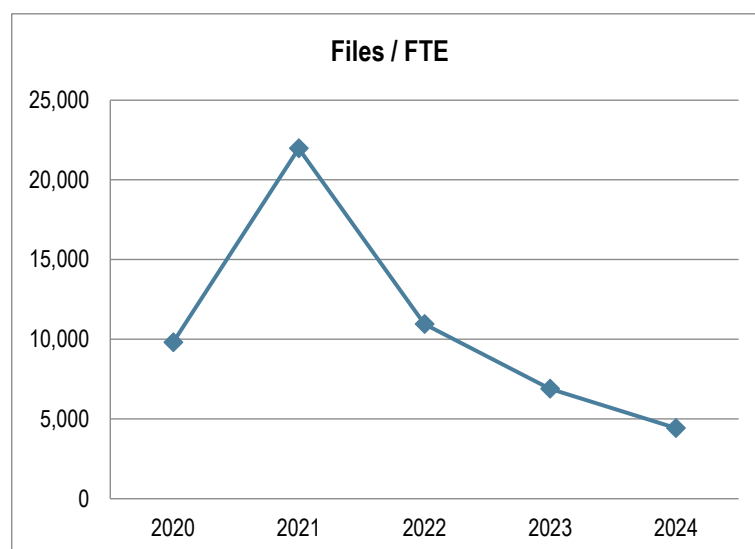
	EESC		CoR		Total	FTE	Print runs (equiv.) / FTE
	Print runs (equiv.)	%	Print runs (equiv.)	%			
2024	1.436.050	84,3%	266.710	15,7%	1.702.760	0,9	1.891.956
2023	521.255	40,3%	771.590	59,7%	1.292.845	1,4	923.461
2022	262.000	37,4%	438.950	62,6%	700.950	1,8	389.417
2021	498.000	89,2%	60.150	10,8%	558.150	1	558.150
2020	724.510	69,1%	323.550	30,9%	1.048.060	1,3	806.200



Internal distribution productivity

This indicator measures the number of files prepared for meetings, divided by the number of "full-time equivalent" staff (FTEs) dedicated to this task.

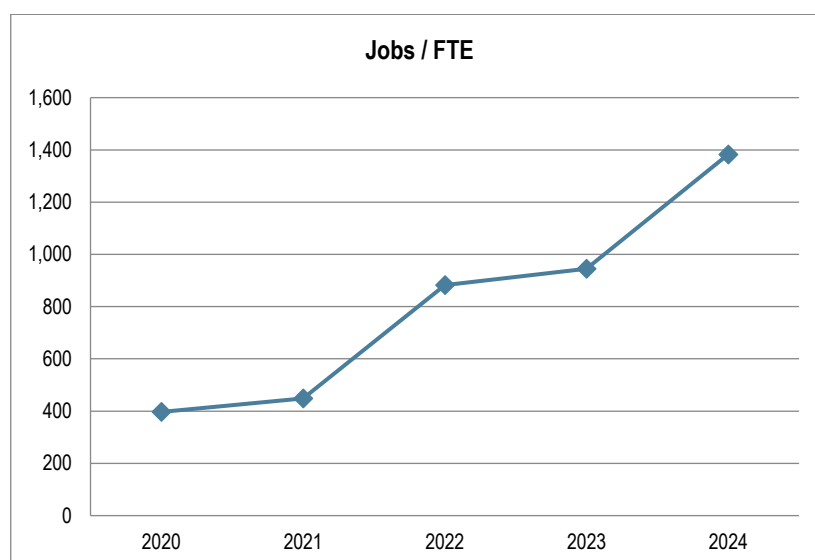
	EESC		CoR		Total	FTE	Files / FTE
	Files	%	Files	%			
2024	12.231	91,9%	1.075	8,1%	13.306	3,0	4.435
2023	13.750	90,5%	1.442	9,5%	15.192	2,2	6.905
2022	17.965	91,1%	1.764	8,9%	19.729	1,8	10.961
2021	21.615	98,4%	358	1,6%	21.973	1,0	21.973
2020	17.293	92,9%	1.327	7,1%	18.620	1,9	9.800



Production with the plotter

This indicator measures the number of plotter jobs (mainly linked to event related products) produced by the printshop, divided by the number of "full-time equivalent" staff (FTEs) dedicated to operating the plotters.

	EESC		CoR		Total	FTE	Jobs / FTE
	Jobs	%	Jobs	%			
2024	802	58,0%	581	42,0%	1.383	1,0	1.383
2023	630	66,7%	315	33,3%	945	1,0	945
2022	593	67,2%	289	32,8%	882	1,0	882
2021	349	77,7%	100	22,3%	449	1,0	449
2020	260	65,5%	137	34,5%	397	1,0	397

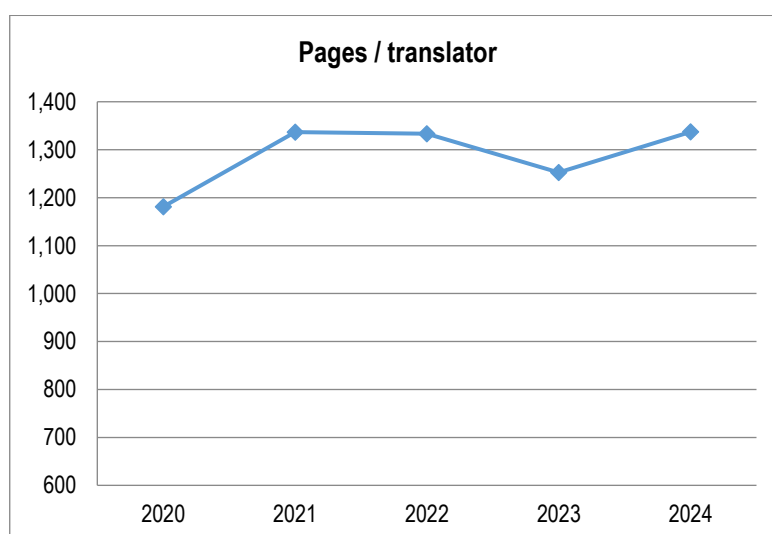
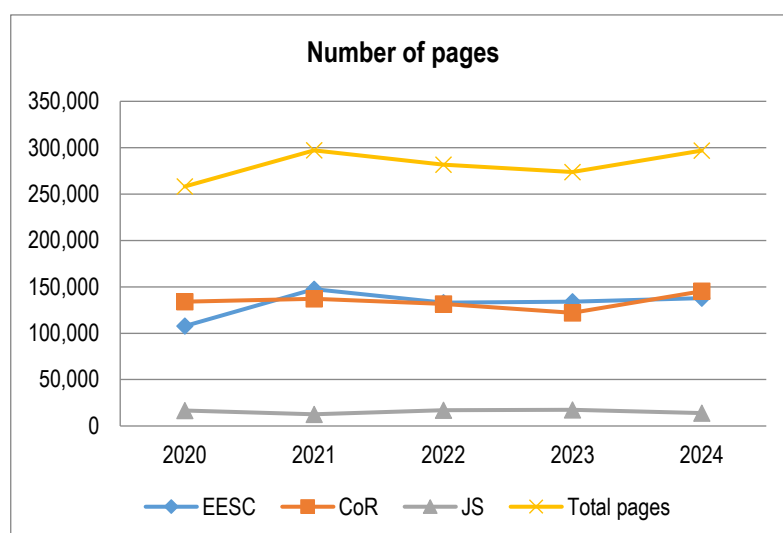


3.8 DIRECTORATE FOR TRANSLATION

Internal translation output

This indicator measures the total number of pages translated per translator post in the establishment plan. A page is defined as 1 500 characters without spaces.

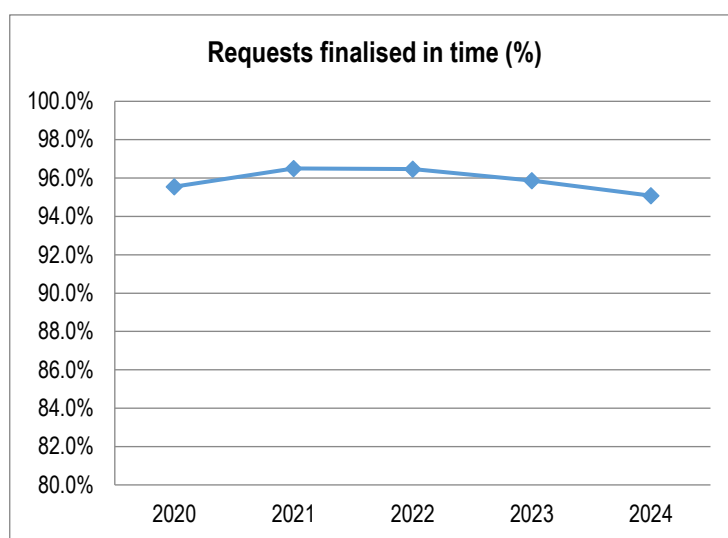
	EESC		CoR		JS		Total pages	FTE	Pages / translator
	Pages	%	Pages	%	Pages	%			
2024	137.809	46,4%	145.240	48,9%	13.918	4,7%	296.967	222,1	1.337
2023	134.150	49,0%	122.029	44,6%	17.440	6,4%	273.619	218,4	1.253
2022	133.112	47,3%	131.538	46,7%	16.922	6,0%	281.572	211,2	1.333
2021	147.497	49,6%	136.992	46,1%	12.628	4,3%	297.117	222,3	1.337
2020	107.712	41,7%	133.954	51,9%	16.516	6,4%	258.181	218,6	1.181



Translation deadline compliance rate

This indicator measures the percentage of translation requests that were finalised within the requested deadline.

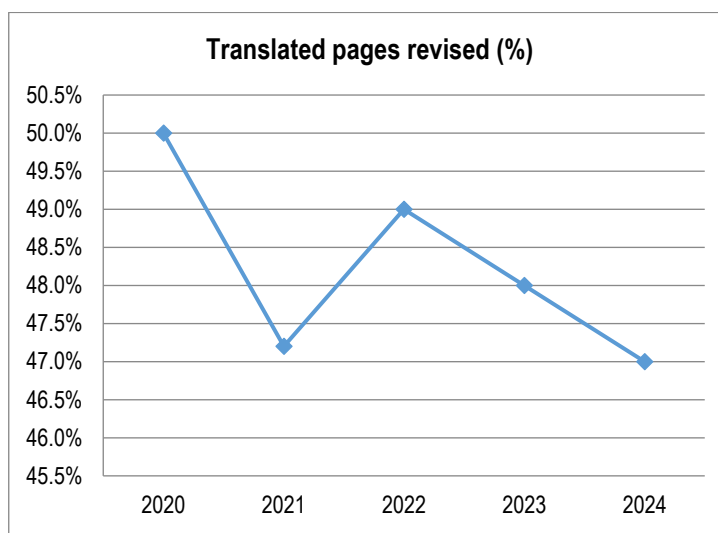
	Requests finalised in time (%)
2024	95,1%
2023	95,9%
2022	96,5%
2021	96,5%
2020	95,6%



Translation revision rate

This indicator measures the percentage of pages that have been revised.

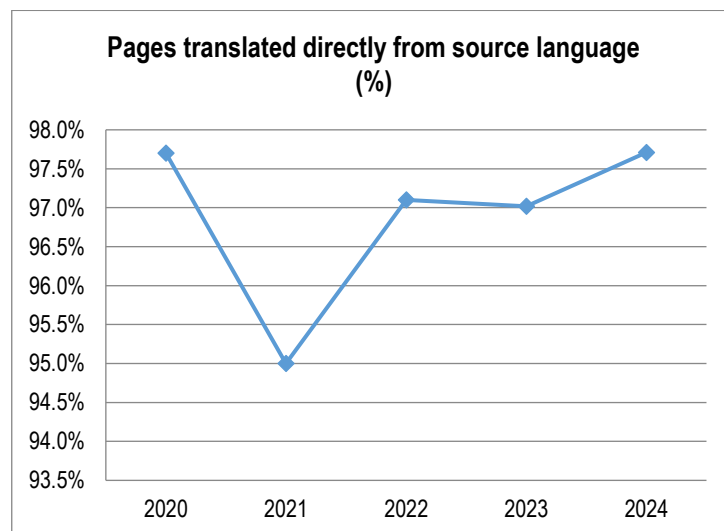
	Translated pages revised (%)
2024	47,0%
2023	48,0%
2022	49,0%
2021	47,2%
2020	50,0%



Direct translation rate

Until 2004, nearly all translations could be made directly from the source language into the target language. After enlargement, it was no longer possible to cover all source languages in every translation unit. Therefore, a system based on indirect translation (through "pivot" languages) was put into place. This indicator measures the percentage of pages translated directly from source language to target language, i.e. not translated via a pivot language.

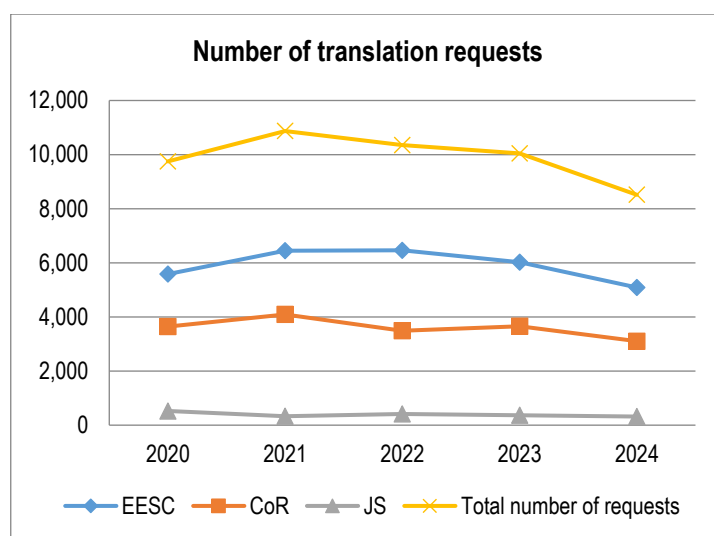
	Pages translated directly from source language (%)
2024	97,7%
2023	97,0%
2022	97,1%
2021	95,0%
2020	97,7%



Number of translation requests

This indicator measures the number of translation requests over the reference period.

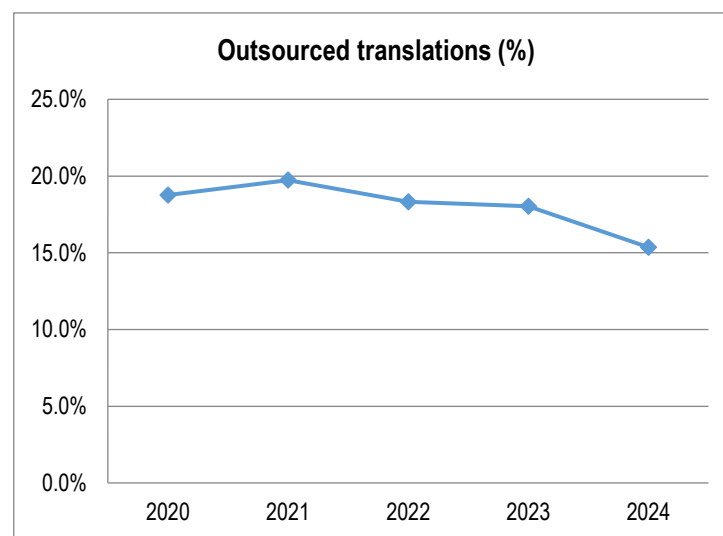
	EESC		CoR		JS		Total number of requests
	Requests	%	Requests	%	Requests	%	
2024	5.090	59,8%	3.105	36,5%	319	3,7%	8.514
2023	6.020	59,9%	3.659	36,4%	371	3,7%	10.050
2022	6.464	62,4%	3.484	33,6%	410	4,0%	10.358
2021	6.445	59,3%	4.091	37,6%	335	3,1%	10.871
2020	5.584	57,3%	3.641	37,3%	525	5,4%	9.750



External translation rate

This indicator compares the number of pages outsourced for translation with the total number of pages translated.

	Outsourced translations (%)
2024	15,4%
2023	18,0%
2022	18,3%
2021	19,7%
2020	18,8%

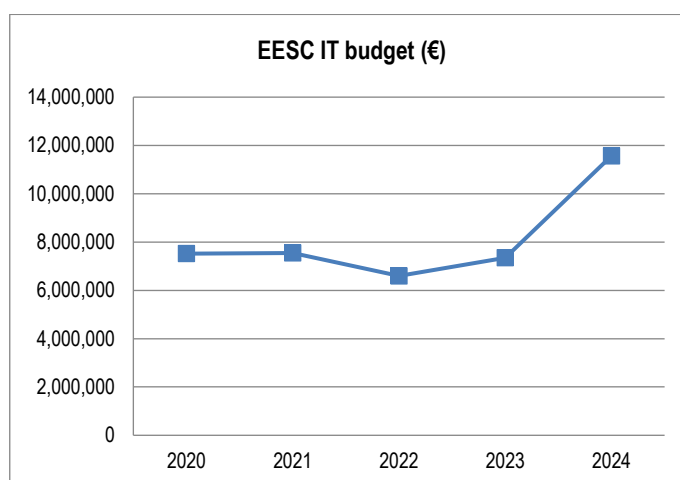
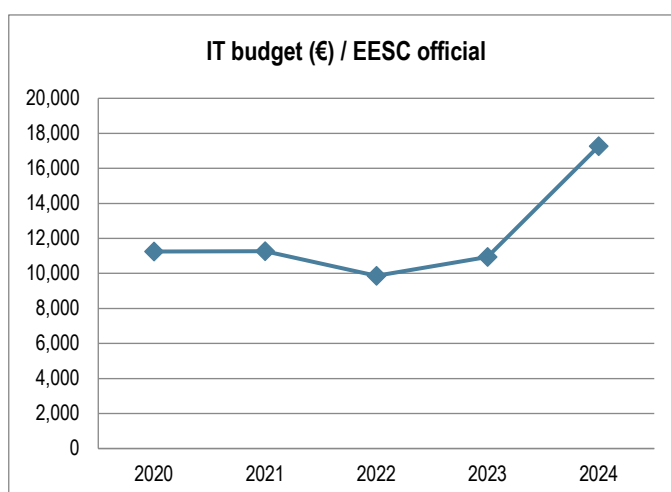


3.9 DIRECTORATE FOR INNOVATION AND INFORMATION TECHNOLOGY

IT costs per official

This indicator measures the ratio between the total operational IT budget after transfers (equipment, external sub-contractors, telecommunication costs; excluding cost of statutory IT staff) and the total headcount (establishment plan). It also measures the proportion of this budget vs. the overall EESC budget.

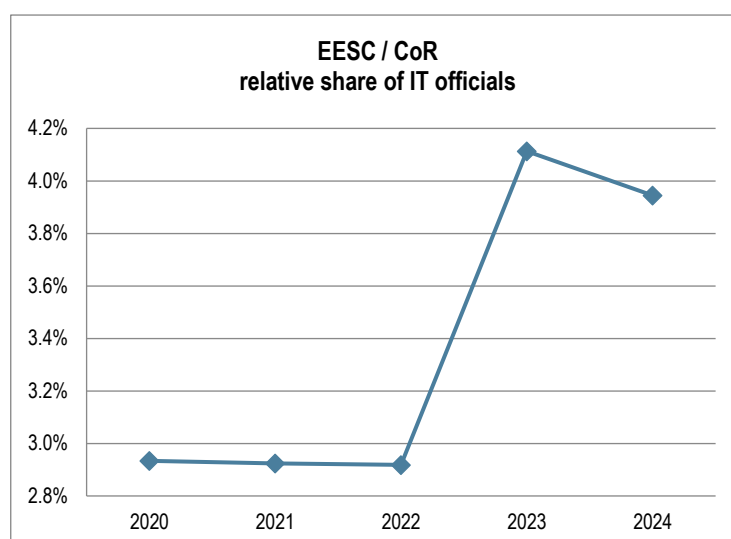
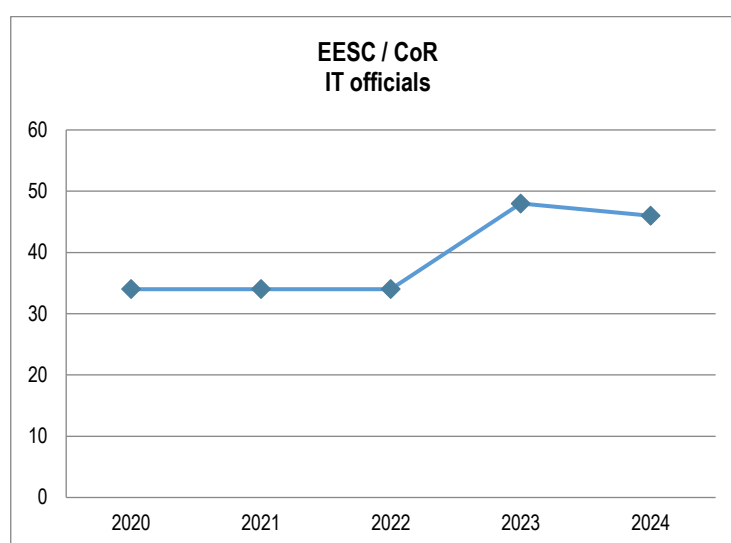
	EESC IT budget (€)	EESC officials	EESC IT budget (€) / EESC official	EESC budget (€)	% IT budget / Total budget
2024	11.566.287	670	17.263	164.945.524	7,0%
2023	7.341.041	671	10.940	158.767.970	4,6%
2022	6.598.658	669	9.863	150.871.643	4,4%
2021	7.543.099	669	11.275	145.024.938	5,2%
2020	7.519.112	668	11.256	142.539.393	5,3%



IT Unit workforce

This indicator measures the ratio between officials working in the IT Unit and the total headcount (posts, according to establishment plans) of the two Committees.

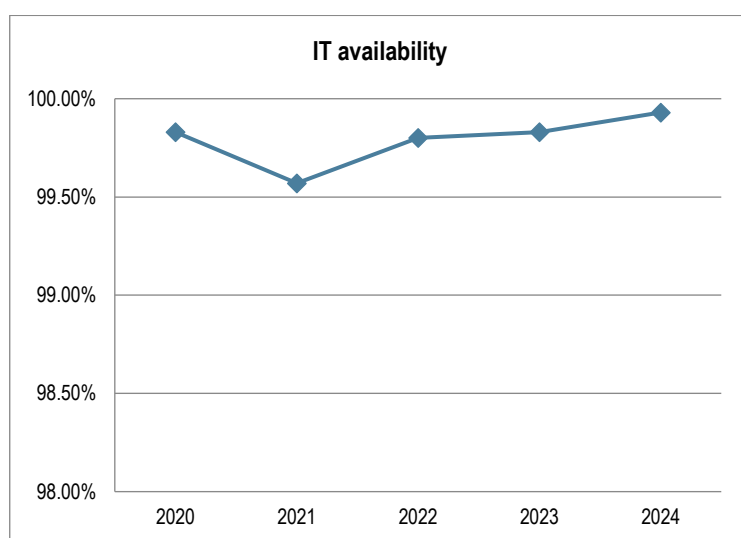
	EESC / CoR	EESC / CoR	EESC / CoR
	IT officials	officials	IT officials / officials
2024	46	1.166	3,9%
2023	48	1.167	4,1%
2022	34	1.165	2,9%
2021	34	1.163	2,9%
2020	34	1.159	2,9%



IT availability

This indicator measures the availability at all times (24/7) of the core IT infrastructure components (network, telephony, databases and servers) of the two Committees.

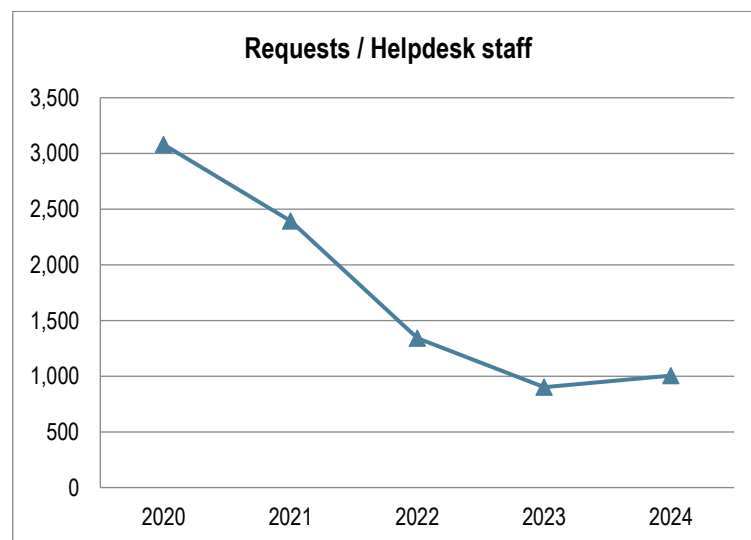
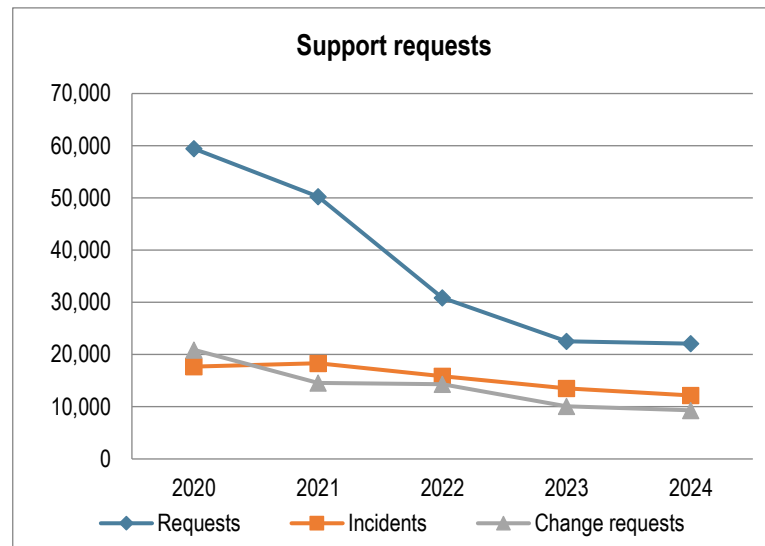
	IT availability
2024	99,93%
2023	99,83%
2022	99,80%
2021	99,57%
2020	99,83%



IT user support requests

This indicator measures the number of IT user support requests, divided by the total staff resources (internal and external) of the service handling these. The number of user support requests accounts for all questions addressed to the IT helpdesk (by telephone or email) as registered in the helpdesk software tool. Requests may be handled immediately or give rise to an "incident" (e.g. replacement a broken docking station) or to a "change request" (e.g. moving a PC).

	Requests	Incidents	Change requests	Helpdesk staff (FTE)	Requests / Helpdesk staff
2024	22.088	12.167	9.321	22	1.004
2023	22.538	13.518	10.080	25	902
2022	30.859	15.849	14.308	23	1.342
2021	50.242	18.334	14.545	21	2.392
2020	59.434	17.696	20.907	19	3.079



4. AVERAGE PAYMENT TIMES – PAYMENT DELAY SUSPENSION

Article 116 of the Financial Regulation 2024/2509

Time limits for payments

6. Each Union institution shall submit to the European Parliament and Council a report on the compliance with and the suspension of the time limits laid down in paragraphs 1 to 4 of this Article. The report of the Commission shall be annexed to the summary of the annual activity reports referred to in Article 74(9).

4.1 FIGURES ON AVERAGE PAYMENT TIMES – PAYMENT DELAY SUSPENSION IN 2024

Payment times

	All payments 2024			Payments within time limit 2024			Late payments 2024		
Maximum payment time (days)	Number of payments	%	Average payment time (days)	Number of payments	%	Average payment time (days)	Number of payments	%	Average payment time (days)
30	17 289	100	16.05	16 491	95.38	14.82	798	4.62	41.42
60	14	100	31.29	14	100.00	31.29	0	0.00	
Total	17 303	100	16.06	16 505	95.39	14.84	798	4.61	41.42

Suspensions

Average payment suspension (days)	Number of suspended payments	% of total number	Total number of payments
35	228	1.32%	17 303

Late Interest paid in 2024

Description	Amount (EUR)
Interest on late payment of charges	9 167.45

5. 2024 INTERNAL AUDIT REPORT

This report reflects the situation at the end of January 2025.

5.1 THE INTERNAL AUDIT SERVICE

5.1.1 Overview

The purpose of the Internal Audit Service (IAS) is to strengthen the EESC's ability to create, protect, and sustain value by providing the Bureau and management with independent, risk-based and objective assurance, advice, insight and foresight. The IAS enhances the EESC's

- successful achievement of its objectives,
- governance, risk management, and control processes,
- decision-making and oversight,
- reputation and credibility with its stakeholders,
- ability to serve the public interest.

The IAS covers all of the EESC's activities and appropriations. These relate both to the EESC's own structures and to the Joint Services, which comprise the Unit for Public Procurement and Financial Management (MPGF) and three joint Directorates – one for Logistics, one for Translation and one for Innovation and Information Technology. For audits of the Joint Services, the IAS cooperates with the internal auditor of the European Committee of the Regions (CoR), in accordance with the provisions of the EESC-CoR Cooperation Agreement.

The IAS reports on its operations to the Audit Committee, which consists of three EESC members assisted by an external expert. The task of the Audit Committee is to ensure the independence of the internal auditor, monitor the quality of internal audit work and ensure that audit recommendations are properly taken into account and followed up by the EESC.

The IAS performs its work in accordance with the EU's Financial Regulation, which requires 'compliance with the relevant international standards', a reference to the International Professional Practices Framework of the Institute of Internal Auditors (IIA) that is generally recognised as the global authority on internal auditing¹.

5.1.2 Independence

According to the IIA, '[i]nternal auditing is most effective when the internal audit function is directly accountable to the board' (i.e. the EESC Bureau)². While the IAS reports on its operations

¹ Article 117(1) of the Financial Regulation. The most recent Global Internal Audit Standards are effective from 9 January 2025.

² IIA Standard 7.1, Considerations for Implementation.

to the Audit Committee, the Audit Committee ‘shall provide an open avenue of communication between the IAS and the bureau’³. The Rules of Procedure do not allow dual membership of the Bureau and the Audit Committee, which means that some other formal link must be established between the two. The precise role of the Audit Committee in this respect is still being defined but there is an agreement in principle that the Audit Committee will report at regular intervals to the Enlarged Presidency. The Internal Audit Charter also gives the IAS the opportunity to approach the EESC President directly, in their capacity as president of the Bureau. In this way, organisational independence is ensured.

It is important to stress that the Financial Regulation goes beyond and takes precedence over the IIA in the way it deals with independence. According to Article 120(2) of the Financial Regulation, ‘[t]he internal auditor shall not be given any instructions nor be restricted in any way as regards the performance of the functions which, by virtue of his or her appointment, are assigned to him or her under this Regulation’. This is also reflected in the fact that the annual audit plan (‘work programme’) in EU institutions is adopted at the level of the internal auditor (see point 2.1)⁴.

5.1.3 Human resources

The staffing of the IAS has a direct impact on the volume of work that can be undertaken, and thus on the level of assurance that can be obtained on the EESC’s risk and control environment. Since 2023, the IAS has been made up of a total of three AD posts, including the internal auditor⁵. Granting the IAS the status of a unit would strengthen its position within the organisation.

5.2 ACTIVITIES

5.2.1 Risk assessment and audit plan

In accordance with the Financial Regulation, the Internal Audit Charter and international auditing standards, the IAS establishes an annual audit plan based on an assessment of risks and the IAS’s presumed capacity. The analysis of the IAS is shaped by internal and external reports and other papers, including recent annual reports from the European Court of Auditors (ECA) and discharge resolutions adopted by the European Parliament (EP). Exchanges with senior management also play an important role in this context.

The internal auditor adopted the 2024 audit plan on 15 December 2023.

³ Point 2.4 of the Audit Committee Charter.

⁴ According to IIA Standard 6.3, the internal audit plan is approved by the board.

⁵ EU officials are categorised into administrator (AD) and assistant (AST) function groups.

5.2.2 Audit engagements

5.2.2.1 Audit reports issued in 2024

In 2024, the IAS issued five audit reports:

- ‘Duration and distance allowances’, compliance audit, issued on 27 February.
- ‘Risk management’, compliance audit, issued on 18 April.
- ‘Referrals’, compliance audit, issued on 10 June.
- ‘Key activity and performance indicators’, compliance audit, issued on 16 July.
- ‘Travel expenses’, compliance audit, issued on 25 October.

The audit on ‘Duration and distance allowances’, launched in September 2023, was already envisaged in the 2022 audit plan but was delayed due to its dependence on the outcome of an audit on meeting authorisations. ‘Referrals’ was launched in October 2023, as part of the 2023 audit plan. The audits on ‘Risk management’ and ‘Travel expenses’ were both included in the 2024 audit plan. Two more audits – on the ‘Strategic cycle’ and ‘Document management’ – were included in the 2024 audit plan. However, in the end, the first one was deemed untimely as good progress had been made following an interim report issued in May 2023, and the latter was postponed due to new developments (this audit is currently envisaged for 2026). Instead two other audits on ‘Key activity and performance indicators’ and ‘Documentation of processes’ were launched in 2024, the latter of which will be finalised in early 2025.

5.2.2.1.1 *Duration and distance allowances*

The objective of this audit was to obtain reasonable assurance that the internal control system in place for the payment of certain allowances to members, alternates, delegates and experts satisfied the relevant internal control criteria and ensured compliance with the Financial Regulation.

Overall, the internal control system in place was found to satisfy established criteria. The IAS recommended, however, that an unequivocal definition of the ‘usual place of residence’ be included in the relevant Bureau decision, along with requirements relating to supporting documentation. This is currently, in accordance with the agreed action plan, being considered by an ad hoc group on members’ reimbursements that is updating the Bureau decision.

5.2.2.1.2 *Risk management*

The objective of this audit was to provide reasonable assurance that the organisation’s risk management was adequate and effective and that current risk management practices contributed to good governance and sound management of the EESC’s activities.

While commending the existence of a risk management exercise, the IAS found some important issues with its set-up. The crucial importance of the ongoing strategic seminars concluding in the

determination of overall objectives, strategies and priorities in accordance with Rule 12(2) of the Rules of Procedure was reiterated in this context. Once this work has been done, the risk management methodology should be revamped to deal with both organisational and administrative objectives. Senior management should assume a stronger role in risk management. An agreed action plan is currently being implemented.

5.2.2.1.3 Referrals

The objective of this audit was to provide reasonable assurance as to the Committee's compliance with institutional deadlines and its ability to adopt opinions in time to maximise the prospect of influencing EU legislation.

While the EESC's level of compliance with institutional deadlines was found to have improved significantly over recent years, further progress was seen as necessary. Systematic monitoring of compliance with deadlines was introduced as from January 2024 and more time would be needed to assess its practical value. Overall, procedures should be reengineered and automated as a function of the deadlines provided by the institutions, limiting the need to resort to urgency procedures, and this should be reflected in the Committee's Rules of Procedure. The IAS saw a need for the Committee to move its conceptual focus away from the essentially non-measurable impact towards maximising the measurable and manageable prospect of influencing EU legislation. No action plan has been agreed as yet.

5.2.2.1.4 Key activity and performance indicators

The objective of this audit was, on the one hand, to provide reasonable assurance that the EESC's KAPIs were fit for the purpose set out in the FR and, on the other, to identify possible improvements.

The audit revealed gaps in the use of performance indicators as envisaged in the FR. This might weaken the effectiveness of performance measurement and management, which, in turn, risks leading to suboptimal decision-making and resource allocation. Appropriate performance indicators should be linked to the organisation's future strategic objectives, in accordance with the provisions of the FR, as a tool for management to monitor progress towards achieving set objectives. Senior management should take on a stronger role in promoting the understanding and effective use of performance indicators. There is an obvious link between recommendations made in the context of this audit and other recent audits.

5.2.2.1.5 Travel expenses

The objective of this audit was to obtain reasonable assurance that the internal control system in place for the payment of travel expenses satisfied the relevant internal control criteria and ensured compliance with the Financial Regulation, in particular regarding the legality and regularity of the travel expenses and sound financial management.

The IAS concluded that, overall, the internal control system in place satisfied the relevant internal control criteria, thus ensuring compliance with the Financial Regulation, with the exception that a provision concerning authorisation of a certain type of expenditure should be corrected. The IAS also found that the documentation requirements for taxi expenses should be tightened. Recommendations are being considered by the ad hoc group updating the Bureau decision on members' reimbursements (see 2.2.2.1.1. above).

5.2.3 Follow-up

Concerning previous audits, the situation is as follows (see table): Three recommendations made in the context of an audit were annulled due to the performance of a follow-up audit. One audit was closed as all recommendations had been implemented. Of the remaining 13 recommendations open at the beginning of the year, six were closed in the course of 2024. 14 new recommendations were made in 2024, one of which had been closed by the end of January 2025.

5.2.4 Other activities

IAS activities in 2024 also included:

- *Recurrent tasks.* The annual internal audit report for 2023 was submitted to the institution in March. The 2025 audit plan was adopted on 18 December 2024. The IAS also provided input for the management plan and the Committee's Annual Activity Report. The appraisal of IAS staff was undertaken by the internal auditor.
- *Advisory services.* The IAS is regularly consulted on various issues. In 2024, all such consultations were ad hoc in nature and limited in scope; they did not qualify as advisory services in the meaning of the IIA Standards.
- *Establishment of a better-defined and more coherent audit framework.* Work started on preparing a new Internal Audit Charter and a new Audit Committee Charter including procedural rules, in view of the new IIA Standards that became effective in January 2025.
- *Quality assurance and improvement programme.* A quality assurance and improvement programme was presented to the Audit Committee in March. This included a self-assessment that showed good progress, with only a few IIA Standards not yet fully complied with (including the performance of an external assessment, now planned to take place once the new IIA Standards have been included in the charters). The internal auditor obtained the title of Certified Internal Auditor and administrators met all requirements in terms of continued professional education (CPE).
- *Cooperation with other institutions.* In addition to the cooperation with the CoR's Internal Audit Service mentioned above, the IAS maintains direct contact with the ECA (although the ECA's formal contact point at the EESC is the Budget Unit). IAS staff took part in the annual conference of the European Commission's Internal Audit Service on 28 November and in an interinstitutional meeting for internal auditors on 3 December.

The IAS also acts as the Audit Committee's secretariat, providing information and advice. Five Audit Committee meetings took place in the course of 2024.

Table: Developments in 2024 in terms of recommendations

AUDIT	RECOMMENDATIONS ⁶		
	Open on 31/01/2024	New in 2024	Open on 31/01/2025
Institutional deadlines	3		0
Interpreting	1		0
Ethics and integrity	4*		3
Payment times	2		1
Meeting authorisations	5		1
CCMI delegates	1*		1
Strategic cycle	1		1
Duration and distance allowances		3	2
Risk management		4	4
Referrals		3*	3
Key activity and performance indicators		2*	2
Travel expenses		2*	2
Total	17	14	20

5.3 CONCLUSION

All audit reports completed in 2024 were submitted to the Audit Committee and the EESC President, as chair of the Bureau, and communicated to the Secretary-General, as head of the EESC administration and authorising officer by delegation. This means that the work of the IAS feeds directly into the Secretary-General's considerations relating to the annual statement of assurance, in terms of the use of resources, compliance with the principle of sound financial management, performance and the legality and regularity of transactions.

While raising a number of issues in 2024 in relation to the quality of management and control systems, the IAS has also seen a strong commitment to improvement across the EESC. One particular joint effort that stands out is the ongoing work within the organisation to establish objectives, strategies and priorities in accordance with Rule 12(2) of the Committee's Rules of Procedure. The need to attend to this task, which defines and has repercussions on everything the Committee does and stands for, was first pointed out in an audit in 2023 and further stressed in two of the audits performed in 2024.

⁶ No action plan has been agreed for audits marked with an asterisk (by end of January 2025). In the case of 'Ethics and integrity' only one recommendation was not followed by an agreed action.

6. REPORT ON CONTRACTS AND NEGOTIATED PROCEDURES 2024

Article 74 of the Financial Regulation 2024/2509

Powers and duties of the authorising officer

10. *The authorising officer by delegation shall, for each financial year, record contracts concluded by negotiated procedures in accordance with point 11.1, points (a) to (f), and point 39 of Annex I. If the proportion of negotiated procedures in relation to the number of procedures awarded by the same authorising officer by delegation increases significantly in relation to earlier years or if that proportion is distinctly higher than the average recorded for the Union institution, the authorising officer responsible shall report to the Union institution setting out any measures taken to reverse that trend. Each Union institution shall send a report on negotiated procedures to the European Parliament and to the Council. In the case of the Commission, that report shall be annexed to the summary of the annual activity reports referred to in paragraph 9 of this Article.*

ANNEX I of the Financial Regulation 2024/2509

CHAPTER 1 'COMMON PROVISIONS'

SECTION 1

Framework contracts and publicity

3. **Advertising of procedures for contracts with a value below the thresholds referred to in Article 178(1) of this Regulation or for contracts outside the scope of Directive 2014/24/EU**

- 3.3. *Contract award information shall contain the name of the contractor, the amount legally committed and the subject matter of the contract and, in the case of direct contracts and specific contracts, it shall comply with Article 38(3).*

The contracting authority shall publish a list of contracts on its website no later than 30 June of the following financial year for...

SECTION 2

Procurement procedures

11. **Use of a negotiated procedure without prior publication of a contract notice**

- 11.1. *Where the contracting authority uses the negotiated procedure without prior publication of a contract notice, it shall comply with the arrangements on negotiation set out in Article 167(4) and in point 6.5.*

The contracting authority may use the negotiated procedure without prior publication of a contract notice, regardless of the estimated value of the contract, in the following cases ...

6.1 REPORT ON NEGOTIATED PROCEDURES ACCORDING TO ARTICLE 74 'POWERS AND DUTIES OF THE AUTHORISING OFFICER' OF THE FINANCIAL REGULATION

During 2024, the EESC organised the following negotiated procedure without prior publication of a contract notice **(Point 11.1 (a) to (f) of the Annex I of the Financial Regulation 2024/2509)**.

Contractor	Subject	Amount in EUR	Type of Contract	Legal Basis FR 2024 Annex I
MARSH S.A.	Assistance and life/disability insurance policy for members, delegates of the committee's consultative commissions, alternates and advisors of the EESC	160 000 EUR	Services	Annex 1 - 11.1 (a) - Follow-up open/restrict/competitive procedure with negotiation where contract notice is published and no/no suitable tenders/requests were submitted

6.2 EX-POST PUBLICITY OF SIGNED CONTRACTS IN 2024, ACCORDING TO POINT 3.3 OF ANNEX I OF THE FINANCIAL REGULATION

According to **point 3.3 of Annex I of the Financial Regulation 2024/2509**, the European Economic and Social Committee publishes each year on its website, by 30 June at the latest, lists of contracts awarded/signed the previous financial year:

- A list of middle and low value contracts awarded with a value higher than the EUR 15 000.00 and below the EUR 143 000.00 thresholds for services and supplies (thresholds referred to in **Article 178(1) FR**).
- A list of specific contracts, aggregated per contractor, signed in respect of Framework Contracts.
- A list of contracts awarded in accordance with point (h) and points (j) to (m) of the second subparagraph of point 11.1 (negotiated procedure without prior publication of a contract notice).

EESC Website: <https://www.eesc.europa.eu/en/work-with-us/public-procurement/awarded-contracts>

7. REPORT 2024 ON SERVICE-LEVEL AGREEMENTS CONCLUDED WITH OTHER INSTITUTIONS

Financial Regulation, Article 59: Budget implementation by Union institutions other than the Commission

2. *In order to facilitate the implementation of their appropriations, Union institutions may conclude service-level agreements with each other laying down the conditions governing the provision of services, supply of products, execution of works or of building contracts. Those agreements shall enable the transfer of appropriations or the recovery of costs, which result from their implementation.*
- ...
3. *... The Commission and other Union institutions shall report regularly to the European Parliament and to the Council on the service-level agreements they conclude with other Union institutions.*

7.1 SERVICE-LEVEL AGREEMENTS IN PLACE IN 2024

Signature and entry into force	Counterpart(s) Legal Entity	Area / Subject
2020	European Commission	Laissez-passer (in accordance with Council Regulation (EU) No 1471/2013)
2013	European Commission	Service Level Agreement on interpretation services
2019	European Parliament	Administrative co-operation agreement on interpretation services (with EP interpreters)
2012	Translation Centre for the Bodies of the European Union	Provision of translation and other language services
2024	COR	Library Management System
2024	European Commission	Implementation of a Union Catalogue for seven EU institutions and bodies
2022	European Commission	Services d'imprimerie.
2024	European Parliament	Green Public Procurement Helpdesk
2020	European Commission	Abac-DWH-financial dashboards
2024	European Commission	SUMMA – fees for on boarding
2020	European Commission	IT hosting of the Abac System – NDP – Abac assets – E-procurement – EU-sign
2018	European Commission	HRT – Sysper & ID Management HR – NDP

Signature and entry into force	Counterpart(s) Legal Entity	Area / Subject
2020	European Commission	ARES - fees for upfront training for staff on the use of ARES
2020	European Commission	ICT procurement fees
2020	European Commission	Cloud brokering services
2024	European Commission	Transfer IN and OUT of pension rights, recalculation of pension rights, the Community unemployment allowance, payment of the severance grant
2018	European Commission	HR Services: welcome, information and assistance to the officials and servants of the Committees as well as to Members of their families under the Protocol on the Privileges and Immunities, IDOC investigations
2018	European Commission	HR Services: 1. Access to EU Learn 2. Access to General & Digital Training 3. Access to Language Training

8. DISPOSING OF FIXED ASSETS 2024

Financial Regulation, Article 87: The inventory of assets

1. *Union institutions and agencies or Union bodies referred to in Section 2 of Chapter 3 of this Title shall keep inventories showing the quantity and value of all their tangible, intangible and financial assets in accordance with a model drawn up by the accounting officer of the Commission.
They shall also check that entries in their respective inventories correspond to the actual situation.
All items acquired with a period of use greater than one year, which are not consumables, and whose purchase price or production cost is higher than that indicated by the accounting procedures referred to in Article 77 shall be entered in the inventory and recorded in the fixed assets accounts.*
2. *The sale of the Union's tangible assets shall be suitably advertised.*
3. *Union institutions and agencies or Union bodies referred to in Section 2 of Chapter 3 of this Title shall adopt provisions on safeguarding the assets included in their respective inventories and decide which administrative departments are responsible for the inventory system.*

8.1 DISPOSING OF IMMOVABLE PROPERTY OR MAJOR INSTALLATIONS FREE OF CHARGE IN 2024

No immovable property or major installations were made available free of charge by the European Economic and Social Committee during 2024.

9. WAIVING OF RECOVERY OF AMOUNTS RECEIVABLE INVOLVING EUR 60 000 OR MORE IN 2024

Financial Regulation, Article 101 (2): Rules on waive recovery

The authorising officer responsible may waive recovery of all or part of an established amount receivable only in the following cases::

(a) where the foreseeable cost of recovery would exceed the amount to be recovered and the waiver would not harm the image of the Union;

(b) where the amount receivable cannot be recovered in view of its age, of delay in the dispatch of the debit note in the terms defined in Article 98(2), of the insolvency of the debtor, or of any other insolvency proceedings;

(c) where recovery is inconsistent with the principle of proportionality.

Where the authorising officer responsible plans to waive or partially waive recovery of an established amount receivable, he or she shall ensure that the waiver is in order and is in accordance with the principles of sound financial management and proportionality. The decision to waive recovery shall be substantiated. The authorising officer may delegate the power to take that decision.

Financial Regulation, Art. 101 (5): Report on the waivers granted

Each Union institution shall send to the European Parliament and to the Council each year a report on the waivers granted by it pursuant to paragraphs 2, 3 and 4 of this Article. Information on waivers below EUR 60 000 shall be provided as a total amount. In the case of the Commission, that report shall be annexed to the summary of the annual activity reports referred to in Article 74(9).

9.1 WAIVING OF RECOVERY OF AMOUNTS RECEIVABLE INVOLVING EUR 60 000 OR MORE IN 2024

The European Economic and Social Committee made no waivers of recovery of amounts receivable involving EUR 60 000 or more in 2024.

10. DONATIONS AND NON-FINANCIAL DONATIONS IN 2024**Financial Regulation, Article 25: Donations**

1. *Union institutions may accept any donation made to the Union, such as income from foundations, subsidies, gifts and bequests.*

...

The authorising officer responsible shall provide information in the annual activity report referred to in Article 74(9) on all cases where the Commission accepted a donation pursuant to the first subparagraph of this paragraph.

Financial Regulation, Article 244: Non-financial donations

1. *Union institutions and Union bodies may provide non-financial donations in the form of services, supplies or works.*

...

3. *The authorising officer responsible shall provide information on non-financial donations in the annual activity report referred to in Article 74(9).*

10.1 DONATIONS ACCEPTED AND NON-FINANCIAL DONATIONS PROVIDED IN 2024

In 2024, the European Economic and Social Committee did not receive any physical assets, monetary donations, or other financial contributions.

The European Economic and Social Committee provided no non-financial donations in 2024.

11. INSTRUCTIONS GIVEN REGARDING DECISIONS WHICH ARE IRREGULAR OR CONTRARY TO THE PRINCIPLES OF SOUND FINANCIAL MANAGEMENT DURING 2024

Financial Regulation, Article 92 (3): Rules applicable to authorising officers

An authorising officer by delegation or sub-delegation who receives a binding instruction which he or she considers to be irregular or contrary to the principle of sound financial management, in particular because the instruction cannot be carried out with the resources allocated to him or her, shall inform the authority from which he or she received the delegation or subdelegation about that fact in writing. If the instruction is confirmed in writing and that confirmation is received in good time and is sufficiently clear, in that it refers explicitly to the points which the authorising officer by delegation or subdelegation has challenged, the authorising officer by delegation or subdelegation shall not be held liable. He or she shall carry out the instruction, unless it is manifestly illegal or constitutes a breach of the relevant safety standards..

The same procedure shall apply in cases where an authorising officer considers that a decision, which is his or her responsibility to take, is irregular or contrary to the principle of sound financial management or where an authorising officer learns, in the course of acting on a binding instruction, that the circumstances of the case could give rise to such a situation.

Any instructions confirmed in the circumstances referred to in this paragraph shall be recorded by the authorising officer by delegation responsible and mentioned in his or her annual activity report.

11.1 ARTICLE 92 (3) INSTRUCTIONS RECEIVED IN 2024

The delegating authority has not issued any such instructions in 2024.

12. RESULTS AND CONSEQUENCES OF CLOSED EUROPEAN ANTI-FRAUD OFFICE (OLAF) CASES IN 2024

Financial Regulation, Article 74 (9): Powers and duties of the authorising officer

The authorising officer by delegation shall report to his or her Union institution on the performance of his or her duties in the form of an annual activity report containing financial and management information, including the results of controls, ...

12.1 THE RESULTS AND CONSEQUENCES OF CLOSED EUROPEAN ANTI-FRAUD OFFICE (OLAF) CASES, WHERE THE EESC OR ANY OF THE INDIVIDUALS WORKING FOR THE COMMITTEE WERE THE SUBJECT OF THE INVESTIGATION

In 2024, only one case involving an external consultant was referred to OLAF.

OLAF reviewed the information received and dismissed the case, determining that the reported facts could potentially qualify as criminal offenses affecting the EU budget, which falls under the jurisdiction of the EPPO.

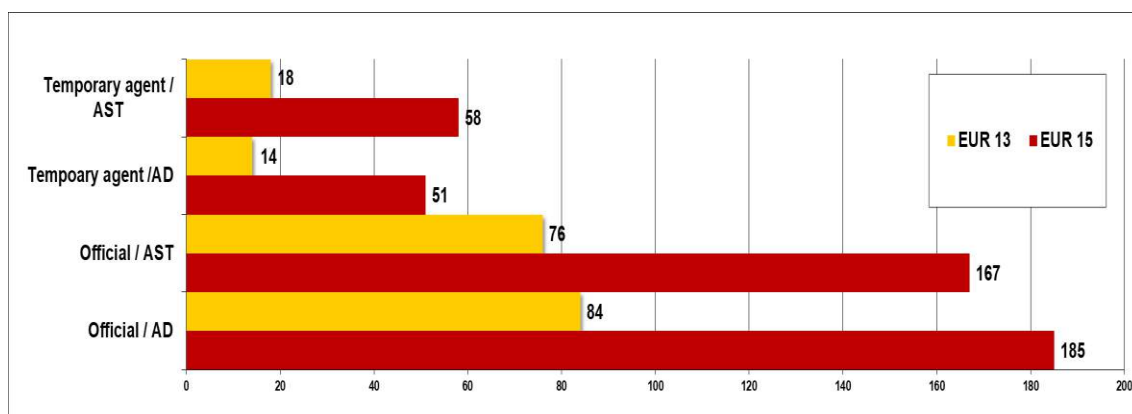
OLAF has therefore decided to refer the case to the European Public Prosecutor's Office.

13. DISTRIBUTION OF STAFF BY NATIONALITY, FUNCTION GROUP, TYPE OF CONTRACT AND GENDER ON 1 MARCH 2025

12.1 Nationality

	Officials		Temporary agents		Contract agents		Seconded national experts and special advisers		TOTAL
	AD	AST	AD	AST	AD	AST	SNE	SA	
Austria	9	1	1	1					12
Belgium	27	67	8	15	1	10		1	129
Bulgaria	8	9	2	3					22
Croatia	6	3				1			10
Cyprus		1	1						2
Czech Republic	7	5	1				1		14
Denmark	9	3	1	1					14
Estonia	8	3							11
Finland	8	6	2						16
France	11	20	7	8	2	4			52
Germany	24	7	1	2	1				35
Greece	15	6	5	5	1	4	2		38
Hungary	8	11		1			1		21
Ireland	8	3	4	3					18
Italy	30	21	12	8	1	9			81
Latvia	4	3	1						8
Lithuania	7	7		1		1			16
Luxembourg		1							1
Malta	8	2		1					11
Netherlands	7	1		1					9
Poland	7	9	6	3	1	1			27
Portugal	11	8		3	1	4			27
Romania	10	8	3	7		1			29
Slovakia	7	8		2					17
Slovenia	4	7							11
Spain	14	16	6	8		3	1		48
Sweden	7	3	1	2	1				14
United Kingdom	5	4	3	1					13
	269	243	65	76	9	38	5	1	706

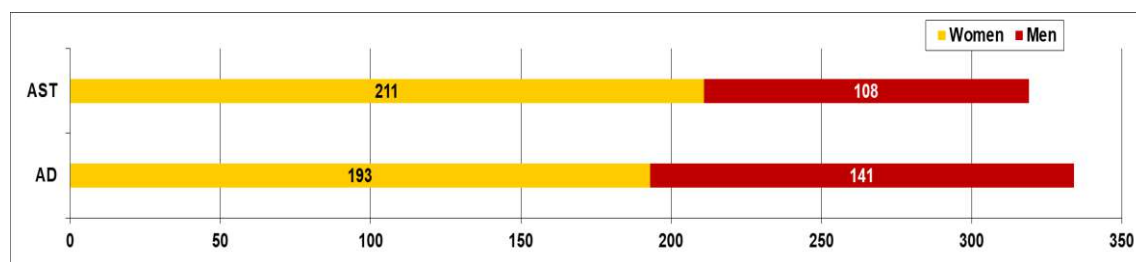
Groups of nationalities by function group and type of contract



12.2 Gender

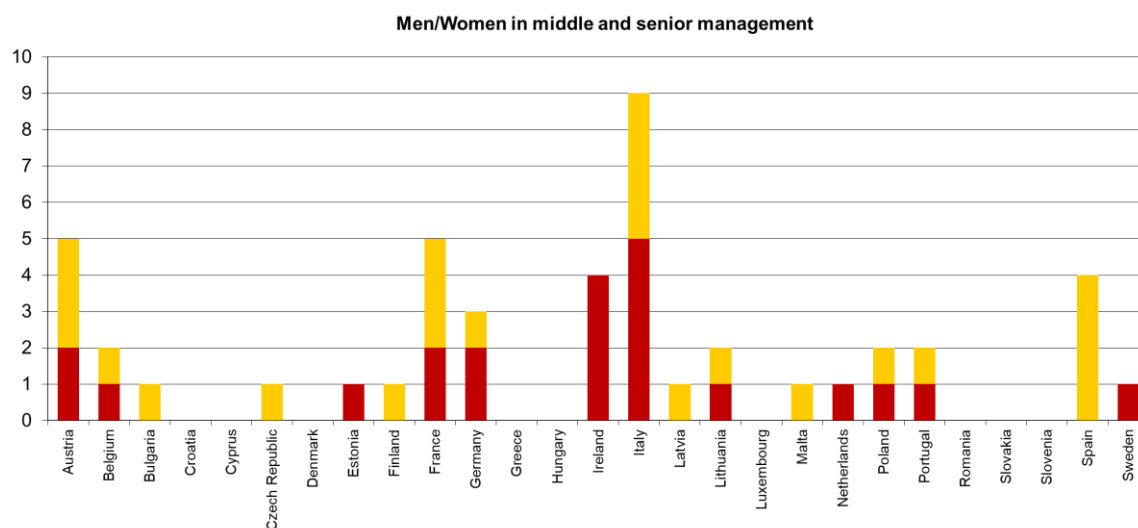
	Officials		Temporary agents		Contract agents		Seconded national experts and special advisors		TOTAL	FS/FT/TP	
	AD	AST	AD	AST	AD	AST	SNE	SA		AD	AST
Women	149	155	44	56	6	23	4	1	438	193	211
Men	120	88	21	20	3	15	1		268	141	108
	269	243	65	76	9	38	5	1	706	334	319

Officials and temporary agents / gender



12.3 Middle and senior management functions

	Men	Women
Austria	2	3
Belgium	1	1
Bulgaria		1
Croatia		
Cyprus		
Czech Republic		1
Denmark		
Estonia	1	
Finland		1
France	2	3
Germany	2	1
Greece		
Hungary		
Ireland	4	
Italy	5	4
Latvia		1
Lithuania	1	1
Luxembourg		
Malta		1
Netherlands	1	
Poland	1	1
Portugal	1	1
Romania		
Slovakia		
Slovenia		
Spain		4
Sweden	1	
United Kingdom		
TOTAL	22	24
Share	48%	52%



14. Occupation of posts by grade actually filled on 31 December 2024

Occupation of budget posts

Ratio - temporary agents on posts / total number of posts

Ratio - temporary agents on perm. posts / number of perm. posts

EESC occupation of posts in Joint Services

96,12%

18,96%

13,60%

61,40%

EESC Posts

BUDGET				Officials				Temporary Agents				Vacant posts			
	SC	AST	AD		SC	AST	AD		SC	AST	AD		SC	AST	AD
HC			1	HC			0	HC			1	HC			0
16			1	16			0	16			0	16			0
15			6	15			2	15			0	15			0
14			23	14			20	14			1	14			3
13			20	13			12	13			1	13			1
12			59	12			47	12			4	12			3
11		4	41	11		2	39	11		0	1	11		0	1
10		6	54	10		2	56	10		0	3	10		1	0
9		38	46	9		28	36	9		1	1	9		1	2
8		33	25	8		25	26	8		1	4	8		2	1
7		42	22	7		36	20	7		1	3	7		1	1
6	0	53	15	6	0	56	4	6	0	1	5	6	0	0	1
5	1	51	30	5	0	45	6	5	0	1	34	5	0	0	4
4	5	26		4	6	16		4	0	2		4	0	1	
3	11	26		3	9	8		3	0	21		3	0	0	
2	15	3		2	8	2		2	3	4		2	2	0	
1	10	3		1	2	4		1	10	24		1	1	0	
42 285 343				25 224 268				13 56 58				3 6 17			
670				517				127				26			

Permanent posts

BUDGET				Officials				Temporary Agents				Vacant posts			
	SC	AST	AD		SC	AST	AD		SC	AST	AD		SC	AST	AD
HC			0	HC			0	HC			0	HC			0
16			1	16			0	16			0	16			0
15			6	15			2	15			0	15			0
14			22	14			20	14			0	14			3
13			17	13			12	13			0	13			1
12			56	12			47	12			0	12			3
11		4	38	11		2	39	11		0	0	11		0	1
10		6	51	10		2	56	10		0	0	10		1	0
9		36	44	9		28	36	9		0	0	9		1	2
8		30	21	8		25	26	8		0	0	8		2	1
7		39	20	7		34	20	7		0	1	7		1	1
6	0	49	11	6	0	56	4	6	0	0	1	6	0	0	1
5	1	49	30	5	0	45	6	5	0	0	30	5	0	0	4
4	5	25		4	6	16		4	0	0		4	0	1	
3	11	25		3	9	8		3	0	14		3	0	0	
2	12	3		2	8	2		2	1	4		2	1	0	
1	10	3		1	2	4		1	10	24		1	1	0	
39 269 317				25 222 268				11 42 32				2 6 17			
625				515				85				25			



European Economic
and Social Committee

SECRETARIAT-GENERAL
Secretary-General

Brussels, June 2025

15. STATEMENT OF ASSURANCE BY THE AUTHORISING OFFICER BY DELEGATION

Statement of Assurance by the Authorising Officer by Delegation

I, the undersigned, Isabelle Le Galo Flores,

Secretary-General of the European Economic and Social Committee (EESC),

In my capacity as authorising officer by delegation,

Declare that the information contained in this report gives a true and fair view:

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions;

This reasonable assurance is based on my own judgement and on the information at my disposal, the rigorous verification procedures applied at the EESC in accordance with the internal financial rules, the result of ex-post controls, the observations of the Internal Audit Service and the implementation of related action plans, as well as the findings of the reports of the Court of Auditors for years prior to the year of this declaration;

I confirm that I am not aware of anything not declared here which could harm the interests of the institution.

Isabelle LE GALO FLORES
EESC Secretary-General

Brussels, June 2025

**Statement of Assurance
by the
Authorising Officer by Delegation**

I, the undersigned, Isabelle Le Galo Flores,

Secretary-General of the European Economic and Social Committee (EESC),

In my capacity as authorising officer by delegation,

Declare that the information contained in this report gives a true and fair view:

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions;

This reasonable assurance is based on my own judgement and on the information at my disposal, the rigorous verification procedures applied at the EESC in accordance with the internal financial rules, the result of ex-post controls, the observations of the Internal Audit Service and the implementation of related action plans, as well as the findings of the reports of the Court of Auditors for years prior to the year of this declaration;

I confirm that I am not aware of anything not declared here which could harm the interests of the institution.

Isabelle LE GALO FLORES
EESC Secretary-General

