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DRAFT REPORT

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section VI – European Economic and Social Committee
(2024/2025(DEC))

Committee on Budgetary Control

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1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section VI – European Economic and Social Committee (2024/2025(DEC))

The European Parliament,

- having regard to the general budget of the European Union for the financial year 2023¹,
- having regard to the consolidated annual accounts of the European Union for the financial year 2023 (COM(2024)0272 – C10-0073/2024)²,
- having regard to the European Economic and Social Committee’s annual activity report 2023,
- having regard to the Court of Auditors’ annual report on the implementation of the budget concerning the financial year 2023, together with the institutions’ replies³,
- having regard to the statement of assurance⁴ as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2023, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to Article 314(10) and Articles 317, 318 and 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012⁵, and in particular Articles 59, 118, 260, 261 and 262 thereof,
- having regard to 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 Union⁶, and in particular Articles 59, 118, 266, 267 and 268 thereof,
- having regard to Rule 102 of and Annex V to its Rules of Procedure,

¹ OJ L 58, 23.2.2023, p. 1, ELI: <http://data.europa.eu/eli/budget/2023/1/oj>.

² OJ C, C/2024/5462, 10.10.2024, ELI: <http://data.europa.eu/eli/C/2024/5462/oj>.

³ OJ C, C/2024/5882, 9.10.2024, ELI: <http://data.europa.eu/eli/C/2024/5882/oj>.

⁴ OJ C, C/2024/6041, 10.10.2024, ELI: <http://data.europa.eu/eli/C/2024/6041/oj>.

⁵ OJ L 193, 30.7.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/1046/oj>.

⁶ OJ L, 2024/2509, 26.9.2024, ELI: <https://eur-lex.europa.eu/eli/reg/2024/2509/oj>.

- having regard to the report of the Committee on Budgetary Control (A10-0000/2025),
- 1. Grants the Secretary-General of the European Economic and Social Committee discharge in respect of the implementation of the budget of the European Economic and Social Committee for the financial year 2023 / Postpones its decision on granting the Secretary-General of the European Economic and Social Committee discharge in respect of the implementation of the budget of the European Economic and Social Committee for the financial year 2023;
- 2. Sets out its observations in the resolution below;
- 3. Instructs its President to forward this decision and the resolution forming an integral part of it to the European Economic and Social Committee, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

2. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

with observations forming an integral part of the decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section VI – European Economic and Social Committee (2024/2025(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section VI – European Economic and Social Committee,
 - having regard to Rule 102 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A10-0000/2025),
- A. whereas in the context of the discharge procedure, the discharge authority wishes to stress the particular importance of further strengthening the democratic legitimacy of the Union institutions by improving transparency and accountability, and by implementing the concept of performance-based budgeting and good governance of human resources;
- B. whereas the European Economic and Social Committee (the ‘Committee’) is an advisory body of the Union providing a forum for consultation, dialogue and consensus among representatives of the various economic, social and civil components of organised civil society from the Member States;
- C. whereas the Committee contributes to the Union decision-making process and, by ensuring links between Union policies and economic, social and civic circumstances, it pursues its missions of better law making, participatory democracy from the bottom up and the promotion of European values;
- D. whereas the consultation of the Committee by the Commission or the Council is mandatory in certain cases, and the Committee may also adopt opinions on its own initiative while enjoying a wide area for referral as defined by the Single European Act, the Maastricht Treaty and the Amsterdam Treaty, allowing it to be consulted by Parliament;
- E. whereas the Committee’s commission for financial and budgetary affairs (CAF) is the Committee’s supervisory body for all budgetary procedures and, in particular, the establishment of the budget estimates, the budget implementation, the annual activity report, the discharge and the follow up to the annual report of the Court of Auditors (the ‘Court’);
- F. whereas in the last years the Committee has taken initiatives to attract and retain skilled staff, optimise its organisational structure and working methods and promote a respectful working environment, in the context of a limited budget;
1. Notes that the budget of the Committee falls under MFF heading 7 ‘European public

administration', which amounted to a total of EUR 12,3 billion, i.e. 6,4 % of Union budget spending, in 2023; notes that, in 2023, the budget of the Committee represented 1,29 % of MFF heading 7 appropriations;

2. Notes that the Court of Justice, in its Annual Report for the financial year 2023 (the 'Court's report'), examined a sample of 70 transactions under Heading 7, of which 21 (30 %) contained errors; further notes that for five of those errors, which were quantified by the Court, the Court estimated a level of error below the materiality threshold;
3. Notes from the Court's report that administrative expenditure includes expenditure on human resources including pensions, which in 2023 accounted for about 70 % of the total administrative expenditure, and on buildings, equipment, energy, communications and information technology; welcomes the fact that the Court concluded, as it did in previous years, that, overall, administrative spending is low risk; notes that the Court did not identify any specific issue concerning the Committee in 2023;

Budgetary and financial management

4. Notes that the final adopted budget for the Committee was EUR 158 767 970 in 2023, representing an overall increase of 4,1 % compared to 2022; notes from the Committee's replies to the questionnaire submitted by the Committee on Budgetary Control for the 2023 budgetary discharge (the 'Questionnaire') and the Committee's annual activity report for 2023 (the 'Annual report') that the remuneration and allowances budget line (expenses with Committee's staff and Members) increased by 8,4 % between 2022 and 2023 due to the inflation; notes from the Questionnaire that the budget for outside assistance for the operation, development and maintenance of software systems increased by 33,70 % from 2022 to 2023 due to the Committee having made the implementation of its digital strategy for 2024-2026 a priority in 2023; notes that, otherwise, the distribution of appropriations across other budget lines in the Committee's 2023 budget remained comparable to previous years' distribution;
5. Notes with satisfaction that the rate of the Committee's budget implementation of current year commitment appropriations increased further from 96,12 % in 2022 to 98,70 % in 2023, leaving behind the lower budgetary implementation in previous years due to the COVID-19 pandemic and the related travel restrictions; notes further that the current year payment appropriations execution rate increased from 88,12 % in 2022 to 90,67 % in 2023; notes that the average payment time in 2023 was 20,14 days, higher than in 2022 (i.e. 18,34 days);
6. Notes that the carry-over of appropriations from 2023 to 2024 amounted to EUR 13 827 713 (i.e. approx. 8,70 % of the Committee's budget for 2023), which represents a decrease from the previous year's level of EUR 20 162 518 (i.e. approx. 13 % of the Committee's budget for 2022); notes further with appreciation that the rate of implementation of the appropriations carried over from 2022 to 2023 was 86,76 % in 2023, compared to 76,91 % in 2022;
7. Notes that the Committee's own services launched 12 negotiated procedures below EUR 60 000 in 2022, mainly for case studies, studies and logistical support; notes that the Committee also launched six procurement procedures with the joint services shared with the European Committee of the Regions (the 'CoR') mainly in the field of logistics and maintenance;

8. Notes that, in 2023, the Committee continued to improve the cost-effectiveness of its activities, including through hybrid work, increased teleworking, full dematerialisation of financial circuits and reduced energy consumption; notes from the Questionnaire that the Committee achieved financial savings of EUR 65 000 in 2023 due to a reduction in energy consumption; commends the Committee for having signed a new framework contract for medical checks that provides for lower prices, increased flexibility and better service overall than the previous contract; acknowledges the significant budgetary and administrative savings achieved by the Committee through interinstitutional cooperation, notably the joint services with the CoR and the outsourcing (Service level agreements) of specific services to the Commission in the handling of HR and the use of financial and HR management IT tools, as well as the participation in interinstitutional procurement procedures led by other institutions; notes from the Questionnaire that the total cost incurred by the Committee for the outsourcing of specific services to the Commission increased from EUR 743 600 in 2022 to EUR 793 000 in 2023;
9. Recalls that the Council decision of 25 May 2023 set the allowance for remote attendance of members of the Committee at non-statutory meetings at EUR 145 per remote meeting per day, which represents 50 % of the daily allowance for physical participation in 2023; notes with satisfaction from the Committee's follow-up report to Parliament's resolution on the implementation of the Committee's budget for 2022 (the 'Follow-up report') that the application of that decision has already produced budgetary savings of EUR 1 677 000 due to lower travel costs and allowances paid, as well as environmental savings of some 553,66 tons of CO₂, due to less travel in 2023; notes from the Annual report that the number of reimbursed meetings days attended remotely was 2006 (6 259 in 2022), with an average duration of 3 hours per meeting for a total cost of EUR 294 930 in 2023 (EUR 922 925 in 2022); welcomes multiple checks carried out by the Committee to prove the remote attendance of members prior to the payment of the allowance;
10. Notes that the impact of Russia's war of aggression against Ukraine continued to put pressure on the Committee's budget in 2023, through rising inflation and salary adjustments, challenges in building projects due to delays and higher raw material prices, the indexation of rental contracts (+10,3 % in 2023 compared to 2022), as well as indexation of maintenance and security service contracts (+13,50 % in 2023 compared to 2021); notes in particular that the energy costs increased from EUR 726 000 to EUR 3 125 000 between 2021 and 2022, before decreasing to EUR 1 923 391 in 2023; acknowledges the 2 % cap for non-salary-related expenses; commends in this context the Committee for its initiative in addressing challenges at budgetary level by e.g. implementing energy-saving strategies through short-term, as well as medium- and long-term measures, thus not needing an amending budget in 2023;
11. Notes a decrease in the current year appropriations for budget line 1004 (expenditure for Member's travel, including subsistence and meetings allowances) from EUR 19,790 million in 2022 (of which EU 15,895 million were paid) to EUR 19,761 million in 2023 (of which EU 18,344 million were paid); notes with satisfaction an improvement in the implementation rate of those appropriations from 80,31 % in 2022 to 92,83 % in 2023; notes that the Committee President participated in 35 missions totalling EUR 71 926 in 2023 against 26 missions totalling EUR 55 2021 in 2022;
12. Notes from the Questionnaire that the Joint Directorate for Innovation and Information

Technology of the Committee and the CoR allocates some 3 % of its IT budget to cybersecurity which is far from the 10 % target provided for in the relevant legislation; asks the co-legislators and the Commission to take this into account in the framework of the annual budgetary procedure;

Internal management, performance and internal control

13. Notes from the Annual report that, as part of its annual work programme for 2023, the Committee had a total of 31 objectives designed for all entities of its administration and, as part of the general secretariat's strategy for 2021-2025, the Committee has five core values and five key strategic objectives; notes from the Questionnaire that the number of opinions produced and participations in high-level meetings are key indicators for measures the Committee's performance; takes note from the Questionnaire that the Committee has performance indicators in various areas, such as IT, HR, translation and communication; asks the Committee to include in its future reporting a list of all key performance indicators and objectives, per activity, as well as the target (%) set for achieving them and the level (%) of their achievement;
14. Notes that the Committee pursues its mission through opinions, which refer to legislative proposals made by the Commission (referrals), own-initiative opinions, which call on the Union institutions to take action, and exploratory opinions, which feed into the Commission's work on its planned initiatives, and that the Committee's positions can be highlighted in resolutions or included in evaluation and information reports; commends the Committee for its performance in assisting Parliament, the Council and the Commission in the legislative cycle in 2023; notes in that context that, in 2023, the Committee adopted 213 opinions and reports, an increase from 202 in 2022 and organised 146 hearings and 23 conferences, compared to 116 and 29 in 2022, respectively; notes that Committee's members participated in 429 high-level meetings, summits and conferences in 2023 compared to 345 in 2022;
15. Appreciates that the Committee has taken action in 2023 to improve the visibility and impact of its work in connection with the format of its opinions, the methodology for follow-up opinions, cooperation with Parliament and the Commission and other projects of transversal nature, as well as innovative initiatives such as the EU Youth test, the enlargement candidate member initiative and the European Circular Economy Stakeholder Platform, among other;
16. Welcomes the pilot project implemented between September 2022 and April 2023 with the aim of strengthening the follow-up of selected opinions in respect of all institutions, whereas 19 opinions were selected for reinforced follow-up under that project; notes from the Questionnaire the overall positive results of that pilot project, such as improving the Committee's capacity to undertake follow-up actions, improved prioritisation of Committee's work and increased outreach and impact of the opinions selected;
17. Highlights that the efficient management of limited resources remained a key challenge throughout 2023 due to staffing constraints, compounded by increased activities under a continuous stable staffing policy; notes the Committee's plan to introduce a new approach to strategic workforce planning and staff allocation, leveraging data collection on staff skills, active listening across the organisation, and reflections on strategic

priorities by the Committee's political bodies; invites the Committee to keep the Parliament informed of the outcome of this new plan, as this it could inspire other institutions who face similar, recurrent challenges resources wise;

18. Notes with regard to internal control standards (ICS), that the 2023 compliance exercise showed improvements compared to 2022; notes in that context that compliance, namely the extent to which the requirements of the 16 ICS are implemented, increased from 80,30 % in 2022 to 87,40 % in 2023, while effectiveness, namely the extent to which the implementation of those requirements works as intended, increased from 74 % in 2022 to 78,10 % in 2023; notes further that the 2023 annual risk assessment exercise showed that the application of internal controls decreased inherent risks (in category 'critical' and 'very important') by 53 %, from 40 to 19, in 2023;
19. Notes that, in the area of financial transactions, the Committee's internal audit service (IAS) adopted a new decision on the assessment of risks for the implementation of a simplified procedure in the beginning of 2023; notes further that the Committee's Bureau adopted a new internal audit charter and an audit committee charter including procedural rules in 2023;
20. Notes from the Annual report and the Questionnaire that in 2023, the IAS launched four audits, namely on meeting authorisations, selecting the consultative commission on Industrial change, strategic cycle and duration and distance allowances for Committee's members; calls on the Committee to keep the discharge authority informed on the outcome of those audits and implement all open recommendations resulted from previous audits (on institutional deadlines, interpreting, verification, ethics and integrity, statutory rights and payment times);

Human resources, equality and staff well-being

21. Notes that, at the end of 2023, the Committee was employing 707 staff members, compared to 706 in 2022; notes further that 49 contract agents and 130 temporary agents (of which 52 recruited in 2023) were employed in 2023 (compared to 50 contract agents and 128 temporary agents in 2022); notes, in addition, that the Committee was employing 12 interim agents and 10 external staff working intra muros, excluding external services providers in the fields of logistics and IT; takes note that the occupation rate was 95,50 % in 2023 compared to 95,10 % in 2022 and the staff turnover rate was 7 % in 2023;
22. Welcomes the ongoing efforts of the Committee to improve its HR framework with a view to becoming an attractive employer and a fully inclusive workplace, where every individual is valued and can fully develop their potential; notes that as part of implementing its HR strategy for 2023-2025, the Committee delivered on several key milestones in 2023, with new decisions being adopted on working conditions (hybrid working, overtime, special leave), diversity and inclusion strategy and action plan for 2023-2027, staff mobility and the methodology on sensitive posts, as well as on staff appraisal and promotions system, among other; notes with satisfaction the positive results of the staff satisfaction survey published in May 2023, whereby both staff and managers expressed high levels of satisfaction with various HR related, matters in particular on working arrangements, a topic on which it appears the Committee has found the perfect balance;

23. Notes that the Committee became a net importer of talent (from other institutions) for the second consecutive year as a result of implementing a targeted attractiveness and retention plan; acknowledges nevertheless persistent challenges due to reliance on temporary agents amid a shortfall of EPSO reserve lists, posing risks to expertise retention;
24. Notes that with a view to better distributing its scarce resources, an external HR mapping audit, commissioned by the Committee, was finalised in 2023; notes that the results of that audit confirmed the heavy workload in many different services across the Committee, thus putting at risk the fulfilment of the Committee's mission and obligations; calls on the Committee to implement that audit's recommendations and continue its cost-efficiency and optimisation efforts;
25. Notes that in 2023 the positive trends initiated in 2022 in relation to recruitment of staff continued; commends the Committee for the actions taken in this area such as the alignment of publication of vacancy posts with the publication of new EPSO reserve lists or the publication of job opportunities on the Committee's website and LinkedIn, among other; asks the Committee to keep Parliament informed of the outcome of its pilot project on employer branding activities; underlines that the on-boarding of newcomers constitutes an important factor of strategic alignment by ensuring that staff are informed of the rules and strategies in place in an institution; commends the Committee for having strengthened the on-boarding of new staff members in 2023 through an updated welcome booklet and on-boarding letter, a welcome pack with eco-friendly goodies, a feedback loop on the on-boarding experience, improved welcome session timing, a revamped Newcomers' Corner, and on-boarding tips for managers;
26. Notes that, in 2023, the Committee was employing staff members from all Member States, with some of them being overrepresented (e.g. Belgium, Italy.); notes that in 2023 24 % of managers employed by the Committee were from the 13 Member States that joined the Union after 2004, which represents a slight increase compared to 21 % in 2022 and 19 % in 2021; reiterates its encouragement to the Committee to continue to take action to reach a proper geographical distribution within its staff, with a particular focus on management level;
27. Welcomes the Committee's efforts to create a healthy work environment for its staff members; commends particularly the emphasis placed by the Committee on mental and physical health of staff, and the efforts made with regard to awareness-raising about health-related issues; notes the Committee's measures on the management of sick leave, such as medical part-time and extended remote working, to ensure that staff on long-term sickness related absence return to work in a timely fashion, as well as an increase in the percentage of staff with no absences from 27 % in 2022 to 30 % in 2023; observes with satisfaction that the Committee arranged a free of charge skin cancer screening campaign on the Committee's premises where 104 staff members over four days were consulted by external dermatologists in 2023;

Ethical framework and transparency

28. Notes that the Committee continued its internal reform process with the adoption of a decision on the general implementing provisions on administrative investigations and implementing rules for disciplinary proceedings in 2023; commends the Committee for

having taken this last step necessary to fully implement the measures for a reinforced ethical framework of the Committee; notes from the Follow-up report that the Committee and the internal auditor have agreed on an action plan relating to the audit of the Committee's ethics and integrity, with eight recommendations implemented and closed and two recommendations still open to be implemented by March 2025; asks the Committee to keep the discharge informed on the progress made in this matter;

29. Notes that the Committee continued to train staff and raise awareness about topics related to whistleblowing, conflicts of interest and other ethical issues in 2023: notes in this context with satisfaction the results of the staff engagement survey carried out in 2023 showing a high awareness rate among staff, with regard to the Committee's ethical framework, in particular on the networks of confidential counsellors (93 %) and ethics counsellors (83 %); observes that the Committee organised 12 training sessions on those topics with a total participation of 79 staff members in 2023; commends the Committee for organising compulsory training on respect and dignity at work for all staff, including managers;
30. Notes that one harassment complaint was reported in 2023 and closed the same year, as a result of investigation and mediation by the Committee, without sanctions being imposed; recalls that the Committee is a civil party in the ongoing legal proceedings initiated by Belgian national authorities against a former member accused of misconduct that is currently before the Belgian courts; asks the Committee to inform Parliament about developments in that case;
31. Notes that two OLAF cases were opened in 2023, both of which were dismissed in the same year: one for lack of sufficient evidence and the other referred to the Committee for follow-up; asks the Committee to keep the discharge authority informed of the progress made in the second case; notes further that the Ombudsman opened an enquiry in 2023 in relation to the management of a case involving allegations of harassment; asks the Committee to inform the discharge authority of the outcome of that enquiry;
32. Notes with satisfaction the Committee's work towards more transparency in its activities in 2023; notes in that context the adoption of a decision broadening the range of documents available online via the Transparency Register, such as the Committee's meeting minutes and attendance lists, as well as a decision requesting the Committee's members to meet only registered stakeholders, publish their list of meetings and attach their "legislative footprint" to their opinions; appreciates that the Committee publishes online information on its annual budget, performance indicators, expenditure or public procurement;
33. Notes with satisfaction that the Committee has put solid rules and procedures in place to prevent conflicts of interests and avoid revolving doors with regard to staff who engage in outside activities or members who take on jobs after no longer being a Committee member; notes in this context that the Committee has introduced a new "Declaration of financial interests form" in 2023; notes that the form is to be declared by members, delegates, alternates and advisors for both their remunerated and non-remunerated posts or activities outside the Committee; commends further the Committee for its involvement in 2023 in the political negotiations to create the Inter-institutional Ethics Body tasked with setting ethical standards to strengthen transparency and integrity;

34. Notes an absence of cases in areas of fraud, conflicts of interest and whistleblowing in 2023; notes that the effectiveness of the Committee's anti-fraud measures was reviewed in order to develop an anti-fraud strategy with actions to improve the overall anti-fraud system; calls on the Committee to keep the discharge authority informed on the outcome of this exercise;

Digitalisation, cybersecurity and data protection

35. Notes that the combined IT budget of both the Committee and the CoR was EUR 12 700 000 in 2023, compared to EUR 11 712 000 in 2022, i.e. an increase of 8,4 %, whereas EUR 350 000 of that budget (or 3 % thereof) was paid for cybersecurity in 2023; notes further that 6,24 % of the Committee's total budget for 2023 represented expenditure for actions implementing the new 'Digital Strategy 2024-2026' (DS2026) prepared by the Joint Directorate for Innovation and Information Technology (DIIT) in 2023;
36. Notes that DS2026 envisions a future where technology integrates with the Committee's core mission, focusing on efficiency, speed, and continuous digital evolution, putting both administration and members at the centre of digital transformation and aiming to improve service delivery, empowerment, and adaptability; notes that DS2026 is structured around eight objectives, eight key principles and four major projects such as the adoption of Ares and EdiT which are expected to be rolled out in 2026 and 2025, respectively; notes with satisfaction from the Questionnaire the progress made by DIIT in implementing DS2026 in 2023, with actions taken such as the adoption of staff guidelines on artificial intelligence, integration of amendment flows with translation tools and establishment of a project management office, among many other;
37. Notes from the Annual report the Committee's actions in the area of protection of personal data and its processing; notes that in 2023 the Committee created a new online version of its register of records and a new joint register of records with the CoR, whereas the former had 121 records and the latter had 25 records at the end of 2023; notes further that the Committee adopted a new procedure for handling data breaches, published a data protection guide and implemented several awareness-raising initiatives for its staff and members in 2023; notes lastly that the EDPS launched one enquiry in 2023 related to the management of an external audit, and continued an older enquiry on the use of cloud services under the Cloud II contracts by Union institutions, whereas for both enquiries the conclusions are still pending; asks the Committee to keep the discharge authority informed on the follow-up on these matters;
38. Notes that the Committee finalised in 2023 its project for the equipment of all its meetings rooms, whereas an additional 14 such rooms were equipped with technologies that make them fully operational in hybrid mode; appreciates that the Committee conducted all procurement procedures for high value contracts in a fully digitalised way, used the Qualified electronic signature for any type of contractual agreements and provided trainings to staff on the transition to the Public Procurement Management Tool system and the Funding and Tenders Portal in 2023;
39. Commends the Committee for its concrete actions to ensure its staff acquire the necessary digital skills in an increasingly digitalised workplace in 2023; notes in this context the activities, such as "mini-hackatons", organised in the framework of a peer-

to-peer network established with the CoR to foster better use and understanding of collaborative digital tools, as well as peer-to-peer coaching and experience exchanges; notes that the outcome of those activities was integrated into the Committee's training offer;

40. Notes that the work continued adopting and applying the NIST Cybersecurity Framework within both the Committee and the CoR in 2023, whereas the actions taken that year focused on some of that framework's principles, i.e. protect and detect principles; notes that mitigation strategies are implemented using the "Essential Eight" Cybersecurity Framework; notes further that the Committee did not encounter any cyber-attacks in 2023, but it did encounter brief Denial of Service (DoS) attacks against the Committee's externally hosted corporate websites at the end of 2022 and the start of 2024;

Buildings

41. Acknowledges receipt of the Committee's report of 3 June 2024 informing the discharge authority about the Committee's building policy, in compliance with Article 266(1) of the Union's Financial Regulation; notes with satisfaction from that report that the Committee, with the CoR, achieved one of the major priorities of their 2017 Building Strategy, i.e. "geographical concentration of the buildings"; notes further that this achievement already brought savings due to the lower cost of renting the entire VMA compared to the three buildings previously rented; understands that those savings are approx. EUR 1,8 million, which, according to that report, is equivalent to the rent paid for the B100 building;
42. Welcomes the finalisation of renovations (i.e. fitting-out works) of the newly acquired VMA building, which included the installation of smart energy saving technologies; supports the Committee's plan to carry out technical and environmental audits of all its buildings, whereas the outcome of those audits should allow for the identification of all technical installations and building components that need to be fully or partially renovated or kept as they are, thereby aligning with the European Green Deal objectives; invites the Committee to update the discharge authority on the outcome of those audits and their follow-up;
43. Notes that the task force on "new ways of working", established in 2022, issued a first prospective report in 2023, focusing on the available office spaces and possible optimisation options; notes the Committee's plan to continue that exercise with a participatory process with staff members to co-design the future workspaces; invites the Committee to keep the discharge authority informed on the progress made on this matter;
44. Welcomes the commitment of the Committee and the CoR to systematically apply the "design for all" principle to their infrastructure, ensuring accessibility of their building by design; notes that the two committees took a range of different measures to ensure accessibility of their buildings to people with various kinds of disabilities in 2023, including upon modernisation of its elevators in the JDE building;

Environment and sustainability

45. Welcomes the Committee's green practices and commends the further reduction of gas,

electricity and water consumption and carbon emissions and an increase in the recycling rate in connection with the Committee's activities in 2023 compared to 2019; notes a slight deterioration, compared to 2019 levels, of the rate of waste volume, from -66 % in 2022 to -56 % in 2023 due to higher office presence;

46. Notes that the energy efficiencies and emissions reductions have been achieved through investments in innovative energy-efficient building installations, including through smart energy saving technologies installed in the VMA building, the purchase of 100 % green electricity, the introduction of (customised) environmental criteria in all tender procedures with value of EUR 60 000 or more, the use of paperless workflows and other measures such as reducing the operating hours for lighting, reducing the winter reference temperature in all buildings to 19 degrees or closing buildings in periods of low staff presence, among many other measures; notes that the reduction in the Committee's energy consumption corresponds to a 3,4 % rate and a financial gain of EUR 65 395;
47. Notes from the Follow-up report that the smart energy saving technologies installed in the recently renovated VMA building contributed to a reduction in the Committee's energy consumption (gas and electricity) of 20 % to 30 % in 2023; reiterates however its call on the Committee to provide the Parliament with an update on the return on investments of those technological installations;
48. Notes that the Committee adopted an energy-saving strategy, with short-, medium- and long-term measures; notes in this context that the Committee started an environmental audit of all its buildings in order to identify, among other, the level of the energy performance of the current structures and pieces of equipment, as well as estimate the environmental return of the necessary investments compared to the overall costs (maintenance, consumption etc.) over a 30-year period; notes further that studies on energy efficiency measures are planned for 2024 and 2025; calls on the Committee to keep the discharge authority informed on the progress made on those matters;
49. Recalls that in 2022, the electricity produced by Committee's solar panels was 15,5 MWh or 0,25 % of the Committee's yearly consumption, whereas in 2023 the same figure decreased to 5,75 MWh; asks the committee to assess and inform the discharge authority whether this weak performance is due to objective reasons such as an insufficiency in the number of the solar panels needed or whether the investment in solar panels should be stopped at the Committee; notes with satisfaction from the Questionnaire that the Committee is leading by example with regard to measures and actions taken in favour of sustainable mobility;

Interinstitutional cooperation

50. Commends the close cooperation established by the Committee with the CoR at administrative level, through the new cooperation agreement signed in 2022, whereby the two committees share premises and joint services in the areas of translation, infrastructure, logistics, security, procurement, financial management and IT, while maintaining full institutional autonomy; welcomes the positive development in 2023 when the two committee further agreed on the development and funding of a shared communication area with joint-audio visual facilities in the JDE building; asks the Committee to identify and inform the Parliament on the budgetary savings made during

the first year of implementing that agreement in the audio-visual area;

51. Observes that budgetary savings and efficiency gains continued to be realised through active cooperation between the Committee and other Union institutions in 2023, including by organising the Committee's plenary sessions on Commission and Parliament premises, where the venues and associated services are provided either free of charge or at rates below external market prices;
52. Notes with satisfaction that the Committee and Parliament re-negotiated in 2023 and signed in 2024 their inter-institutional agreement, whereas the agreement aims to provide more relevant and timely contributions throughout the legislative cycle and to reinforce bilateral cooperation; welcomes that the new Protocol of Cooperation of the Committee with the Commission, signed in 2022, already brought improvements to the Committee's impact for example at pre-legislation phase through exploratory opinions;
53. Reiterates its appreciation for the outsourcing (Service level agreements) of specific services to the Commission in the handling of HR and the use of financial and HR management IT tools, as well as for the Committee's participation in inter-institutional procurement procedures led by other institutions, whereby the Committee continued to benefit from synergies in the area of IT, corporate travel, insurance, transportation, translation and audio-visual equipment in 2023;
54. Notes that the Committee plays a pivotal role in reinforcing the links with and between the national economic and social councils (NESC)s of the Member States; notes with appreciation from the Questionnaire the measures that the Committee has taken to reinforce the network of and the online community with the NESC)s, such as the establishment of joint working groups and exchange programmes, working on collaborative IT platform, and participation in common events, among others;

Communication

55. Notes that the Committee's overall budget for communication in 2023 was EUR 2,15 million, an increase compared to EUR 1,5 million in 2022; notes that this budget was primarily allocated to the four flagship events organised in 2023 (European Citizens' initiative, Your Europe, Your Say! The organic food awards and the 14th Civil Society Prize), the improvement and/or revamping of the Committee's social media, external website and audio-visual production, as well as for media and press publications; commends the Committee for its communication activities delivering on this communication priorities for 2023, such as the Blue Deal initiative, COP28, the resolution on democracy, and the Committee's 65th anniversary, among others;
56. Commends the Committee for its efforts in connection with its strategic communication in 2023; notes that the Committee adopted a new communication strategy aimed at strengthening its image and outreach; notes that, as part of that strategy, the Committee web-streamed its main events, mostly in all Union languages, introduced new communication tools such as the 'Reporting from the plenary' video series focused its communication resources on the Committee's flagship events for 2023 and deployed special efforts to increase its outreach on social media;
57. Notes that the number of the social media followers on the Committee's corporate platforms increased substantially by 25,000 in 2023; notes that by the end of 2023, the

Committee reached 61 416 followers on X, which is an increase of 5 % compared to 2022, 61 761 followers on LinkedIn, which is an increase of 30 % compared to 2022, 46 868 followers on Facebook, which is an increase of 5.3 % compared to 2022 and 17 428 followers on Instagram, which is an increase of 45 % compared to 2022;

58. Welcomes the Committee's positive approach towards the use of open-source solutions for its online communication; notes that in July 2023, the Committee opened its first account on the EU Voice Mastodon platform, a decentralised, free and open-source social media network that connects users in a privacy-oriented and advertising-free environment; observes throughout the second half of 2023, that the Committee actively communicated on the Mastodon account, feeding it every working day with posts on its activities and priorities and raising awareness about the Union; takes note of the Committee's decision to discontinue its presence on that platform as of 2024.