



Annual activity report 2022

annexes

REFORM – Department for Structural Reform
Support

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ANNEX 1: Statement of the Director(s) in charge of Risk Management and Internal Control

“I declare that in accordance with the Commission’s communication on the internal control framework¹, I have reported my advice and recommendations on the overall state of internal control in DG REFORM to the Director-General.

I hereby certify that the information provided in the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete.”

Date 30.3.2023

Judit ROZSA

¹ C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

General objective 'An economy that works for people'			
Impact indicator 1: Employment rate among people aged 20 to 64			
Source of the data: Eurostat (Eurostat online data code: sdg_08_30), based on the EU Labour Force Survey			
Baseline (2018)	Interim Milestone (2020)	Target (2024)	Latest known results (2022)
71.9% (EU 27)	75%	Increase	73.1%
Impact indicator 2: Real GDP growth rate			
Source of the data: Eurostat (Eurostat online data code: TEC00115)			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
1.8% (EU-27)	Increase	Increase	5.4%

Specific objective 1.1: Strengthening Member States' capacity to implement growth-enhancing reforms through the provision of technical support		Related to spending programme(s) SRSP and TSI	
Result indicator: % of technical support projects (SRSP and TSI) that produced the expected outcomes			
Source of data: DG REFORM feedback mechanism - questionnaire to Member States			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
Not available	Maintained or increased %	Increased %	74%

Main outputs in 2022:			
Evaluations and fitness checks			
Output	Indicator	Target	Latest results (2022)
Ex-post evaluation of the SRSP 2017-2020	Finalised supporting study by the external contractor	Q4/2022	Ex-post evaluation study finalised in Q4/2022

Main outputs in 2022:

Evaluations and fitness checks

Output	Indicator	Target	Latest results (2022)
Increased stakeholders' involvement in improving the Programme performance	Closed projects (%) for which stakeholders are asked to provide feedback within 3 months	100%	95.5% In some cases quality of the information in the IT system was to be checked and correct before sending the questionnaire (e.g., contact detail of the beneficiary, projects description, etc.) The situation has improved overtime and the delays are more limited.
	Closed projects (%) for which beneficiary authorities are consulted on the level of outcomes achievement	100%	92.5%
Improved in-house capacity to design projects	Number of LFA training courses for newcomers	Min 2	5

Public consultations

Output	Indicator	Target	Latest results (2022)
<i>Ex post</i> evaluation of the SRSP 2017-2020	Open public consultation to feed into the <i>ex-post</i> evaluation of the SRSP 2017-2020	By Q2/2022	Completed in Q2/2022

External communication actions			
Output	Indicator	Target	Latest results (2022)
Improved DG REFORM external communication	Update and adoption of a new DG REFORM external communication strategy	Q4/2022	Draft strategy under review
TSI annual report	Number of views and downloads	200	Draft annual report under review
Increased dissemination of SRSP/TSI projects on the Reform Support website	Average number of visits per month	1000	7700
Communication focus on selected projects to advocate for the programme	Number of projects showcased during the year as 'Project in the Spotlight'	6	7
	Average number of social media impressions per project in the spotlight	8000	3000
	Number of in-house videos produced	4	3
	Average number of views per video produced	150	9000
TSI annual conference	Number of attendees: physical and online	2000	1500

Other important outputs			
Output	Indicator	Target	Latest results (2022)
Efficiency of technical support projects related to reforms	Percentage of technical support projects that are as minimum 'on the ground' and 'closed' at maximum	100% of projects selected for funding under the TSI 2021 and 50% under the TSI 2022. Number of projects started; on the ground and closed	98% of TSI 2021 (1, not started, 4 started, 235 on the ground, 26 closed) 94% of TSI 2022 (2 not started, 27 started, 471 on the ground, 27 closed)
Effectiveness of technical support projects related to reforms	Percentage of technical support projects having produced the expected results out of the total number of projects assessed	Stable or increased percentage	74%

Specific objective 1.2: Enhancing green and digital transitions, sustainable growth and economic resilience through EU financial support to Member States' reforms and investments plans			Related to spending programme(s) RRF and TSI
Result indicator: Number of technical support interventions for the preparation and/or the implementation of the Member States' resilience and recovery plans			
Source of data: DG REFORM			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
No baseline since this is a new instrument that will come into force in 2021	Increased number	>20 technical support interventions	113 in 2022 leading to a total of 265 interventions since 2021

Main outputs in 2022::

External communication actions

Output	Indicator	Target	Latest known results (2022)
Communication focus on selected technical support projects to advocate for the green and digital transitions	Number of green and/or digital – focused projects showcased as Project in the Spotlight	2	3
Communication focus on selected projects to advocate for technical support offered to Member States to prepare or implement their RRP	Number of projects showcased on the Reform Support website	2	11

Other important outputs

Output	Indicator	Target	Latest known results (2022)
Efficient and effective support to Member States for implementing their RRP	Number of requests for support received from Member States managed in the year	No target. Results will be reported in DG REFORM Annual Activity Report	23 Member States 113 projects are linked to the RRP under TSI 2022. 239 requests under TSI 2022 were linked to the RRP, as self-reported by the Member States.

Specific objective 1.3: Steering and coordination of the provision of the technical support across the Commission, and as part of the European Semester

Related to spending programme(s) YES

Result indicator 1: Positive feedback on the efficiency and effectiveness of coordinating technical support

Source of data: Annual surveys of DGs

Baseline (2018)	Interim Milestone	Target (2024)	Latest known results (2022)
	n/a		

No baseline since this is a new instrument that will come into force in 2021	n/a	>90% aggregated annual positive assessments by other Commission departments	94%
<p>Result indicator 2: Improved European Semester country analysis and country reports due to DG REFORM's additional factual, comprehensive and updated information on technical support projects and Member States' reform implementation</p> <p>Source of data: DG REFORM. Unit A2 and B2 (working on public administration and good governance)</p>			
Baseline (2019)	Interim Milestone n/a	Target (2024)	Latest known results (2022)
First report to the European Semester governance	n/a	Positive assessment of DG REFORM's input as added value to the European Semester activities	80%

Main outputs in 2022:

External communication actions

Output	Indicator	Target	Latest known results (2022)
Increased communication and interaction between DG REFORM and coordinating authorities, and among coordinating authorities	Launch of the TSI coordinating authorities network IT platform	Q1/2022	Q2/2022
	Number of TSI workshops dedicated to coordinating authorities	2	4 (February, March, May, September 2022)
	Percentage of participants that agree on the overall usefulness of the network	70%	96%

Other important outputs			
Output	Indicator	Target	Latest known results (2022)
Efficient and effective functioning of the technical support coordination mechanism with other Commission services	Percentage of satisfactory feedback on coordinating technical support	% of satisfactory feedback ≥ 75%	89%
Efficient and effective functioning of the technical support coordination mechanism within coordinating authorities in Member States	Percentage of satisfactory feedback on coordinating technical support	% of satisfactory feedback ≥ 75%	86%
Overview of the technical support provided by other Commission services	Overview table to be updated at least once per year	One update in 2022	One update in 2022

Specific objective 1.4: Improving, steering and coordinating knowledge on Public Administration and Governance as part of the European Semester and in the context of the technical support to Member States.			Related to spending programme(s) TSI
Result indicator 1: Improved/increased support to Member States in the area of public administration and governance in the context of technical support (technical support projects and support in drafting the recovery and resilience plans)			
Source of data: DG REFORM feedback mechanism - questionnaire to Member States			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
Not available	Maintained or increased %	Increased %	100% (feedback from 23 technical support projects in the area of PAG)
Result indicator 2: Improved (consistent, streamlined and holistic) framework approach and guidance to the European Semester country analysis as regards the evaluation of Member States' public administrations.			
Source of data: DG REFORM. Unit B.2 analysis of the European Semester country reports			
Baseline (2019)	Interim Milestone	Target (2024)	Latest known results (2022)
Designation of DG REFORM as the	n/a	Increased and improved use of the	All country reports of the 2022 Semester spring package feature a

coordinating service on Public Administration and Good Governance, and the Assessment Framework methodology		assessment framework methodology (i.e. the country teams include in the country reports the Member States' criticalities which have been assessed through the framework methodology).	dedicated annex on public administration where specific indicators from the assessment framework have been highlighted. DG REFORM coordinated with DG ECFIN on the drafting of the annexes.
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Main outputs in 2022:			
New policy initiatives			
Output	Indicator	Target	Latest known results (2022)
Improved knowledge about public administration and governance	Commission Communication on principles of public administration	Q4/2022	DG REFORM is involved in the work of DG NEAR and SIGMA on the revision of the Principles of Public Administration. After a series of internal consultations in 2022, the draft will be discussed with external stakeholders and published as a policy and methodological package in 2023.

External communication actions

Effective mutual learning and knowledge transfer	Conference with Member States and stakeholders (academia, international organisations, etc.)	Q2/2022	<p>The event on “10 years of cooperation with the Greek Public Administration” (2012-2022) took place in Athens on 29 June. The aim of the event was to celebrate the symbolic “10 years” of cooperation, in the area of public administration and governance, among the European Commission, the French Republic and the Hellenic Republic.</p> <p>The event highlighted concrete reforms that have been undertaken and implemented in the last 10 years in specific areas of interventions commensurate to the 3 sessions of the event:</p> <ul style="list-style-type: none"> • Policy making - Coordination - Better regulation; • Human Resources Management; • Digital Transformation.
	Number of participants to the conference	600	300 participants (in-person)

Other important outputs

Output	Indicator	Target	Latest known results (2022)
Efficient and effective coordination of public administration and good governance as part of the European Semester process	Number of meetings of the Expert Group on Public Administration	3 plenary meetings by the end of 2022	2 plenary meetings and 3 technical meetings of the Expert Group took place in 2022 ² .
	Number of meetings of the Inter-Service Group on Public Administration Quality and Innovation (IGPA)	4 meetings by the end of 2022	3 coordination meetings and 1 working session were organised in the course of 2022.
	Number of thematic papers on topics related to public administration	3 thematic papers by the end of 2022	3 documents published ³ : <ul style="list-style-type: none"> - Evidence-informed policy making: building a conceptual model and developing indicators; - Quality of legislative process: building a conceptual model and developing indicators; - Management of policy coherence for sustainable development: towards measuring progress).

² https://reform-support.ec.europa.eu/public-administration-and-governance-policy-making/expert-group-public-administration-and-governance_en

³ [European public administration thematic studies \(europa.eu\)](https://european-public-administration-thematic-studies.europa.eu/)

	Publication of the methodology of the Assessment Framework on Public Administration and Governance and results	Q2/2022 and Q4/2022	The public administration assessment framework was on the agenda of the LIME working group ⁴ in June, as well as the Economic Policy Committee ⁵ in October. The use of the assessment framework was also discussed with the Member States in the context of the Expert Group for public administration and governance. The Member States received positively the framework. However, as the methodology is not finalised, the publication of the Framework has been postponed.
	Publication of country information and data gained through DG REFORM projects	Q4/2022	27 country reports published ⁶ .

Specific objective 1.5: Supporting the reunification of Cyprus through the Aid Programme and Green line trade			Related to spending programme(s) TSI
Result indicator: Positive assessment of EU support for the social-economic development of the Turkish Cypriot community (TCc)			
Source of data: Evaluation of the Aid Programme (2020)			
Baseline (2020)	Interim Milestone n/a	Target (2024)	Latest known results (2022)
Not yet available	n/a	Improved implementation of the Aid Programme and Green Line trade	Not applicable

⁴ [Working Group on the Methodology to assess Lisbon related structural reforms \(europa.eu\)](#)

⁵ [Economic Policy Committee \(europa.eu\)](#)

⁶ https://commission.europa.eu/about-european-commission/departments-and-executive-agencies/structural-reform-support/european-public-administration-country-reports_en

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results (2022)
The annual work programme for 2022	Publication of the work programme on the Europa website	By Q3/2022	Published in Q3/2022 COMMISSION IMPLEMENTING DECISION of 25.7.2022 on adopting an Action Programme for the Turkish Cypriot community for the year 2022 and Annex

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (2022)
Staff Working Document (SWD) on the evaluation of the Aid Programme for the Turkish Cypriot community 2013-2018	Publication of the SWD	By Q1/2022	Published in Q1/2022 COMMISSION STAFF WORKING DOCUMENT EVALUATION Evaluation of the Aid Programme for the Turkish Cypriot community (2013-2018) - Publications Office of the EU (europa.eu)

External communication actions

Output	Indicator	Target	Latest known results (2022)
Visibility events (physical presence and online)	Number of events	400	584

External communication actions			
Output	Indicator	Target	Latest known results (2022)
EU policy/impact on the Turkish Cypriot community	Number of publications and audio-visual products	25 factsheets/publications; 2 booklets on Small and Medium Enterprises (SME) and the EU's COVID-19 response 10 audio-visual products	14 publications (Factsheets & Booklets) 69 infograhahics 12 audio-visual products

Other important outputs			
Output	Indicator	Target	Latest known results (2022)
Amendment to the Aid Programme's annual work programmes for 2019-2020 as needed	Publication of the amended work programmes on the Europa website	By Q4/2022	Published in Q4/2022 COMMISSION IMPLEMENTING DECISION of 25.8.2020 on adopting an Action Programme for the Turkish Cypriot community for the year 2020 (Part II) and Annex
Economic and social development actions for the Turkish Cypriot community	Number of scholarship grants awarded in 2022 for studying in an EU Member State	Minimum 120	147 grants for EU scholarships
	Number of cultural heritage projects completed in 2022	Minimum 4	16
	Volume of Green Line trade in 2022	EUR 5 million	EUR 14,647,241.46 (estimate)

Other important outputs

Output	Indicator	Target	Latest known results (2022)
Increased transparency on the implementation of the Programme and the Green Line Regulation	Publication of the 'Annual Report 2021 on the implementation of the Aid Regulation' on the Europa website	By Q3/2022	Published in Q3/2022 Annual report 2021: Implementation of the aid regulation for the Turkish Cypriot community
	Publication of the 'Annual Report 2021 on the implementation of the Green Line Regulation' on the Europa website		Published in Q3/2022 Annual report 2021: Implementation of the green line regulation

ANNEX 3: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG REFORM - Financial Year 2022

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

Table 16 : Commitments co-delegation type 3 in 2022

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2022 (in Mio €) for DG REFORM					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
Title 05 Regional Development and Cohesion					
05	05 01	Support administrative expenditure of the 'Regional Development and Cohesion' cluster	0,12	0,12	100,00 %
	05 02	European Regional Development Fund (ERDF)	0,70	0,00	0,00 %
	05 03	Cohesion Fund (CF)	0,01	0,00	0,00 %
	05 04	Support to the Turkish-Cypriot community	31,46	31,43	99,93 %
Total Title 05			32,28	31,55	97,75 %
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	1,52	1,46	95,81 %
	06 02	Recovery and Resilience Facility and technical Support Instrument	122,38	121,67	99,42 %
Total Title 06			123,90	123,13	99,38 %
Title 07 Investing in People, Social Cohesion and Values					
07	07 02	European Social Fund Plus (ESF+)	0,12	0,00	0,00 %
Total Title 07			0,12	0,00	0,00 %
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0,04	0,03	97,21 %
Total Title 20			0,04	0,03	97,21 %
Total Excluding NGEU			156,33	154,72	98,97 %
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0,39	0,39	99,87 %
Total Title 06			0,39	0,39	99,87 %
Total NGEU Only			0,39	0,39	99,87 %
Total DG REFORM			156,73	155,11	98,97 %

% Outturn on Commitment Appropriations in 2022 for DG REFORM

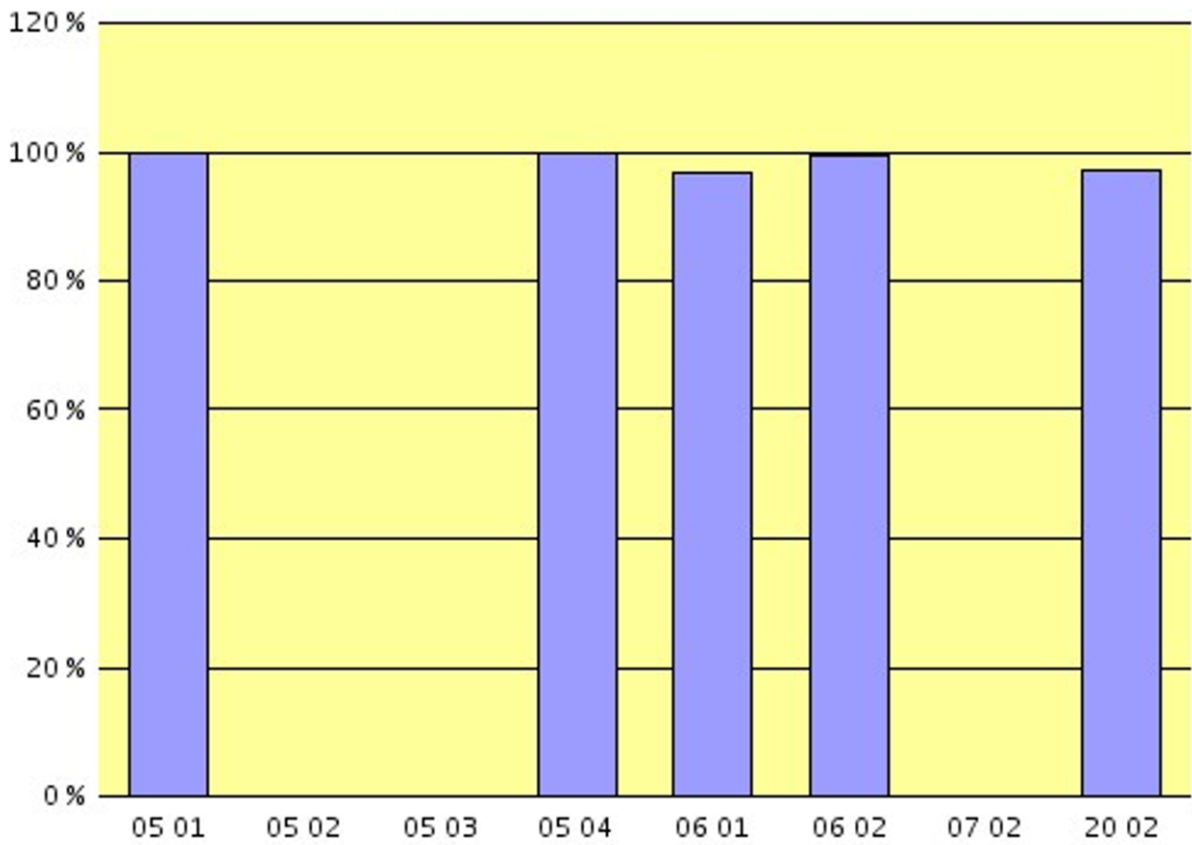


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2022 (in Mio €) for DG REFORM					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 05 Regional Development and Cohesion					
05	05 01	Support administrative expenditure of the 'Regional Development and Cohesion' cluster	0,26	0,13	49,34 %
	05 02	European Regional Development Fund (ERDF)	1,86	1,49	80,20 %
	05 03	Cohesion Fund (CF)	0,31	0,31	100,00 %
	05 04	Support to the Turkish-Cypriot community	39,82	39,82	100,00 %
Total Title 05			42,25	41,75	98,82%
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	2,90	1,36	46,92 %
	06 02	Recovery and Resilience Facility and Technical Support Instrument	102,14	97,21	95,17 %
Total Title 06			105,04	98,57	93,84%
Title 07 Investing in People, Social Cohesion and Values					
07	07 02	European Social Fund Plus (ESF+)	1,23	1,11	90,59 %
Total Title 07			1,23	1,11	90,59%
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0,07	0,02	30,42 %
Total Title 20			0,07	0,02	30,42%
Total Excluding NGEU			148,60	141,46	95,20%
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0,52	0,27	50,93 %
Total Title 06			0,52	0,27	50,93%
Total NGEU Only			0,52	0,27	50,93%
Total DG REFORM			149,12	141,72	95,04 %

% Outturn on Payment Appropriations in 2022 for DG REFORM

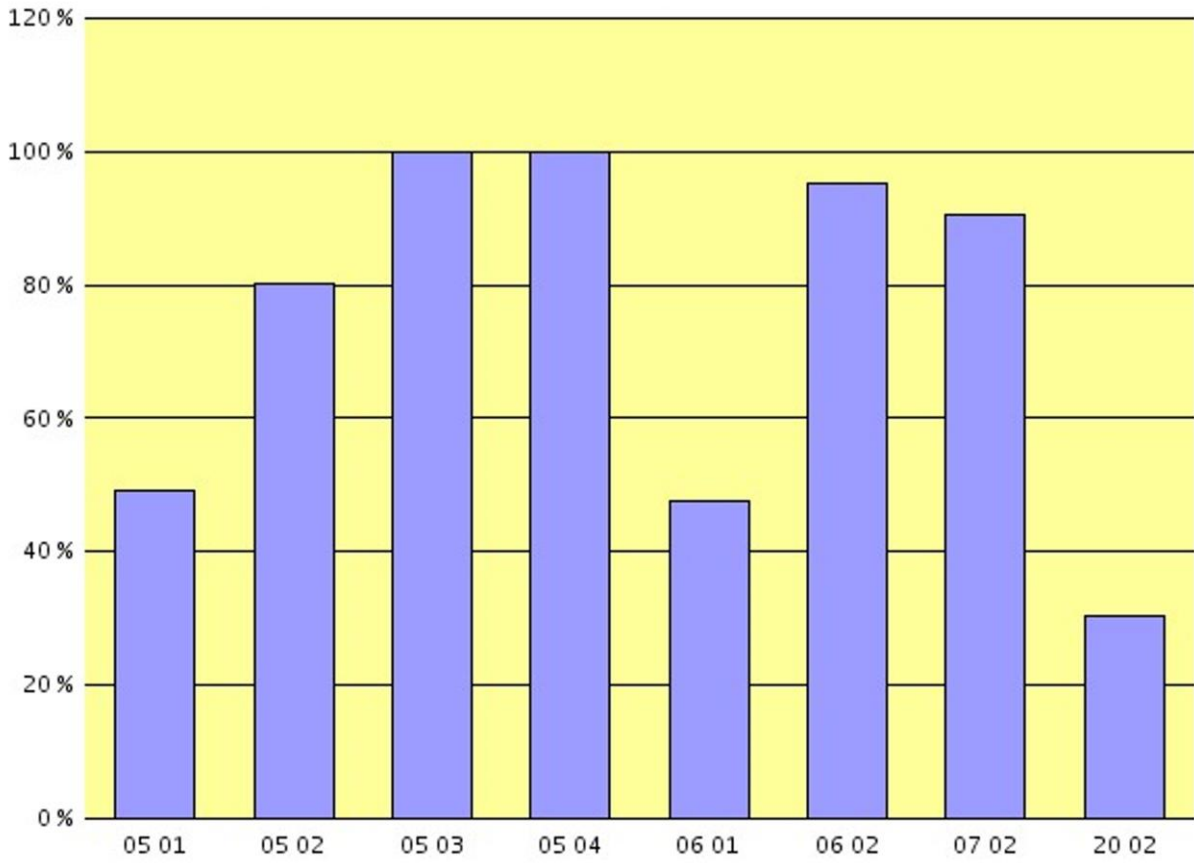


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG REFORM									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
05	05 01	Support administrative expenditure of the 'Regional Development and Cohesion' cluster	0,12	0,00	0,12	100,00%	0,00	0,12	0,14
	05 02	European Regional Development Fund (ERDF)	0,00	0,00	0,00	0,00%	0,79	0,79	2,86
	05 03	Cohesion Fund (CF)	0,00	0,00	0,00	0,00%	0,25	0,25	0,56
	05 04	Support to the Turkish-Cypriot community	31,43	1,50	29,93	95,23%	73,97	103,90	114,46
Total Title 05			31,55	1,50	30,05	95,25%	75,01	105,06	118,02

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG REFORM									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	1,46	0,11	1,35	92,39%	0,00	1,35	1,38
	06 02	Recovery and Resilience Facility and Technical Support Instrument	121,67	39,80	81,87	67,29%	78,48	160,35	138,89
Total Title 06			123,13	39,91	83,22	67,59%	78,48	161,69	140,28

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG REFORM									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 02	European Social Fund Plus (ESF+)	0,00	0,00	0,00	0,00%	0,30	0,30	1,81
Total Title 07			0,00	0,00	0,00	0,00%	0,30	0,30	1,81

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG REFORM									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	0,03	0,00	0,03	92,80%	0,00	0,03	0,04
Total Title 20			0,03	0,00	0,03	92,80%	0,00	0,03	0,04
Total Excluding NGEU			154,72	41,41	113,30	73,23%	153,79	267,09	260,15

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG REFORM									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0,39	0,14	0,26	65,06%	0,00	0,26	0,13
Total Title 06			0,39	0,14	0,26	65,06%	0,00	0,26	0,13
Total NGEU Only			0,39	0,14	0,26	65,06%	0,00	0,26	0,13

Total for DG REFORM			155,11	41,55	113,56	73,21 %	153,79	267,35	260,28
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Breakdown of Commitments Remaining to be Settled (in Mio EUR) in 2022 REFORM

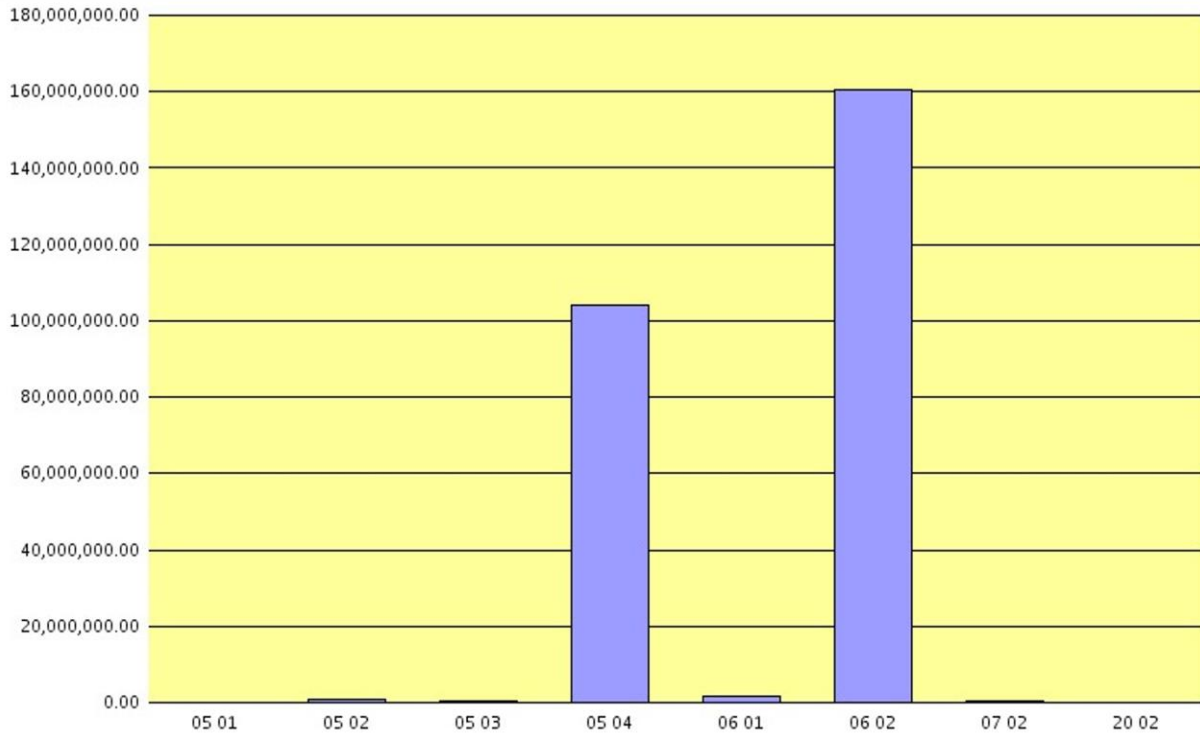


TABLE 4 : BALANCE SHEET for DG REFORM

BALANCE SHEET	2022	2021
A.I. NON CURRENT ASSETS	6.445.842,47	3.799.440,06
A.I.5. Non-Current Pre-Financing	6.445.842,47	3.799.440,06
A.II. CURRENT ASSETS	43.840.974,61	44.394.982,85
A.II.2. Current Pre-Financing	43.838.912,49	44.394.982,85
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	2.062,12	0,00
ASSETS	50.286.817,08	48.194.422,91
P.II. CURRENT LIABILITIES	-50.743.825,53	-46.802.247,15
P.II.4. Current Payables	-5.636.232,48	-6.503.684,08
P.II.5. Current Accrued Charges & Defrd Income	-45.107.593,05	-40.298.563,07
LIABILITIES	-50.743.825,53	-46.802.247,15
NET ASSETS (ASSETS less LIABILITIES)	-457.008,45	1.392.175,76

Non-allocated central (surplus)/deficit*	-444.565.475,86	-347.905.199,48
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TOTAL DG REFORM	0,00	0,00
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P.III.2. Accumulated Surplus/Deficit	445.022.484,31	346.513.023,72
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It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG REFORM

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	-5.712.746,50	-12.807,93
II.1.1. NON-EXCHANGE REVENUES	-6.569.383,07	-38.663,39
II.1.1.6. RECOVERY OF EXPENSES	-189.383,07	-38.663,39
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-6.380.000,00	
II.1.2. EXCHANGE REVENUES	856.636,57	25.855,46
II.1.2.1. FINANCIAL INCOME	-11.891,23	
II.1.2.2. OTHER EXCHANGE REVENUE	868.527,80	25.855,46
II.2. EXPENSES	141.488.756,60	98.522.268,52
II.2. EXPENSES	141.488.756,60	98.522.268,52
II.2.10. OTHER EXPENSES	1.397.903,16	1.180.945,74
II.2.2. EXP IMPLM BY COMMISS&EX.AGENC. (DM)	82.549.449,57	59.688.479,60
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)	45.521.880,28	27.560.209,49
II.2.5. EXP IMPLM BY OTHER ENTITIES (IM)	11.930.445,59	10.091.129,46
II.2.8. FINANCE COSTS	89.078,00	1.504,23
STATEMENT OF FINANCIAL PERFORMANCE	135.776.010,10	98.509.460,59

TABLE 5bis : OFF BALANCE SHEET for DG REFORM

OFF BALANCE	2022	2021
OB.1. Contingent Assets	6.667.184,64	6.704.952,58
GR for performance	3.982.273,04	4.333.914,78
GR for pre-financing	2.684.911,60	2.371.037,80
OB.2. Contingent Liabilities	0,00	-7.533.232,00
OB.2.7. CL Legal cases OTHER	0,00	-7.533.232,00
OB.3. Other Significant Disclosures	-216.719.225,21	-213.553.757,49
OB.3.2. Comm against app. not yet consumed	-216.719.225,21	-213.553.757,49
OB.4. Balancing Accounts	210.052.040,57	214.382.036,91
OB.4. Balancing Accounts	210.052.040,57	214.382.036,91
OFF BALANCE	0,00	0,00

Legal Times	TABLE 6: AVERAGE PAYMENT TIME IN 2022 FOR DG REFORM								
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	158	145	91,77 %	15,91	13	8,23 %	42,23	2.951.614,58	6, %
45	40	39	97,50 %	28,59	1	2,50 %	47,00	28.704,00	2, %
60	358	345	96,37 %	34,23	13	3,63 %	82,69	2.380.871,95	4, %
90	95	90	94,74 %	48,04	5	5,26 %	97,60	355.528,89	1, %

Total Number of Payments	651	619	95,08 %		32	4,92 %		5.716.719,42	4, %
Average Net Payment Time	33,35			31,59			67,47		
Average Gross Payment Time	38,59			36,22			84,41		

Suspensions							
Average Report Approval Suspension	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	24	142	21,81 %	651	27.668.724,76	19,56 %	141.456.354,62

Late Interest paid in 2022			
DG	GL Account	Description	Amount (Eur)
REFORM	65010100	Interest on late payment of charges New FR	9.778,00
			9.778,00

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2022 for DG REFORM

Chapter		Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	7=3-6
40	Revenue from investments and accounts	11.891,23	0,00	11.891,23	11.891,23	0,00	11.891,23	0,00
61	Cohesion, resilience and values	7.687.388,73	0,00	7.687.388,73	7.685.326,61	0,00	7.685.326,61	2.062,12
Total DG REFORM		7.699.279,96	0,00	7.699.279,96	7.697.217,84	0,00	7.697.217,84	2.062,12

TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2022 for DG REFORM

EX-ANTE CONTROLS	Irregularity	Total undue payments recovered
NON ELIGIBLE IN COST CLAIMS	125.120,91	125.120,91
CREDIT NOTES	4.165,90	4.165,90
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total	129.286,81	129.286,81

EX-POST CONTROLS	Irregularity	Total undue payments recovered
INCOME LINES IN INVOICES		
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	189.383,07	189.383,07
Sub-Total	189.383,07	189.383,07
GRAND TOTAL (EX-ANTE + EX-POST)	318.669,88	318.669,88

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2022 for DG REFORM

	Number at 01/01/2022	Number at 31/12/2022	Evolution	Open Amount (Eur) at 01/01/2022	Open Amount (Eur) at 31/12/2022	Evolution
2022		1			2.062,12	
		1			2.062,12	

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2022 for DG REFORM

Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG REFORM	
------------------------	--

Number of RO waivers	
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There are no waivers below 60 000 €

TABLE 11 : Negotiated Procedures in 2022 for DG REFORM

External Procedures > € 20,000

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (e) - New services/works consisting in the repetition of similar services/works	1	1.349.000,00
Annex 1 - 11.1 (f) (i) - Supplies of additional deliveries	2	204.916,00
Annex 1 - 39.1 (b) - Tender procedure unsuccessful	1	292.777,00
Total	4	1.846.693,00

TABLE 12 : Summary of Procedures in 2022 for DG REFORM

External Procedures > € 20,000

Procedure Legal base	Number of Procedures	Amount (€)
Negotiated procedure without prior publication (Annex 1 - 11.1)	3	1.553.916,00
Negotiated procedure with single tender (Annex 1 - 39.1)	1	292.777,00
Open procedure - As provided for in FR 164(1)(a) - Services/Supplies as from EUR 300 000 - Works as from EUR 5 000 000 - publication (Annex 1 - 38.1 (b))	1	2.383.878,91
Restricted procedure - As provided for in FR 164(1)(b) - Services/Supplies as from EUR 300 000 - Works as from EUR 5 000 000 - publication (Annex 1 - 38.1 (a))	1	361.200,00
Simplified procedure - Services/Works < EUR 300 000 - Supplies < EUR 100 000. Legal services as in Annex 1 - 38.6. (Annex 1 - 38.1 (d))	1	210.900,00
Total	7	4.802.671,91

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Negotiated procedure middle value contract (Annex 1 - 14.2)	2	254.339,20
Open procedure (FR 164 (1)(a))	1	350.000.000,00
Total	3	350.254.339,20

TABLE 13 : BUILDING CONTRACTS in 2022 for DG REFORM

Not applicable

TABLE 14 : CONTRACTS DECLARED SECRET in 2022 for DG REFORM

Not applicable

TABLE 15 : FPA duration exceeds 4 years - DG REFORM

Not applicable

TABLE 16 : Commitments co-delegation type 3 in 2022 for DG REFORM

Not applicable

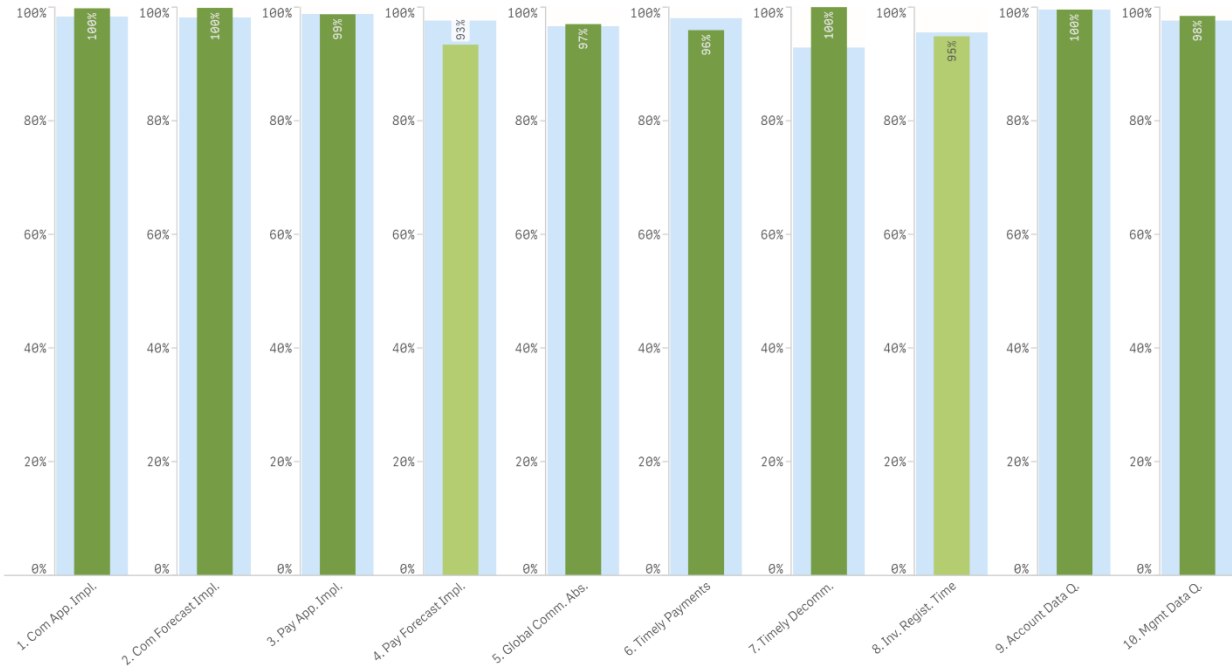
ANNEX 4: Financial scorecard

The Annex 4 summarises the annual result of the 10 standard financial indicators measurement below, each with its objective and result:

For each indicator, its value (in %) is compared to the common target (in %). The difference between the indicator’s value and the target is colour coded as follows:

- 100 – >95% of the target: dark green
- 95 – >90% of the target: light green
- 90 – >85% of the target: yellow
- 85 – >80% of the target: light red
- 80 – 0% of the target: dark red

REFORM Indicator Scores for 2022 12



For each indicator the light blue bar denotes the EC score.

Indicator	Objective	Comment7	REFORM Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	Not applicable	100%	98%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year	Not applicable	100%	98%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	Not applicable	99%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	Not applicable	93%	98%
5. Global Commitment Absorption ⁸	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	Not applicable	97%	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	Compared to the previous years (99% in 2021 and 98% in 2020) the score of 96 % is still	96%	98%

⁸ Due to technical limitation: 1. the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. 2. it is technically not possible to exclude the decommitment of RAL (C8) which is subsequently re-committed for a new purpose. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

		considered optimal considering the increased volume of payments and the overall Commission's performance.		
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	Not applicable	100%	93%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC	Not applicable	95%	95%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts	Not applicable	100%	100%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	Not applicable	98%	98%

ANNEX 5: Materiality criteria

The following provides an explanation of DG REFORM's definition of the materiality threshold as a basis for determining whether significant weaknesses should be subject to a formal reservation to the Authorising Officer's declaration.

Several factors are considered in qualitative and quantitative terms to determine the significance of any weakness: the nature and scope of the weakness, its duration, the financial impact and the monetary value linked to the weakness, the existence and functioning of mitigating controls reducing the impact of the weakness and any corrective measures already taken.

Based on such elements, management should conclude that the weaknesses incurred in the reporting year are significant and deserve to be disclosed in the form of a formal reservation to the Authorising Officer by Delegation's declaration of assurance, where:

- the error rate for the activities of the DG exceeds 2% of the authorised payments of the reporting year of activity. Since 2019⁹, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed. This is without prejudice to maintaining a reservation for its reputational reasons if applicable.
- if the errors or problems identified concern key controls linked to the underlying expenditure or a specific type of expenditure, and they are systematic and wide ranging in the occurrence;
- the significance of the exceptions made in the year and the non-compliance events (i.e. internal control weaknesses) is high in monetary (value of linked operations) and qualitative terms (e.g. risks taken resulting from the deviations from the legality and regularity provisions; the reputational risk for the Departement and the Commission; repetitive or systemic errors that have gone uncorrected; inadequate functioning of the controls);
- the audit coverage is insufficient and /or inadequate information is available from the internal control system;
- any critical issues and fraud issues are reported by external auditors, the Court of Auditors, the Internal Audit Service or OLAF;
- there are high risks concerning the nature of the weakness in terms of impact on the reputation of the DG, the breadth of awareness of the event, and the duration of the impact on a reputation for the EU Institutions, which would lead to the conclusion that the weakness is significant.

⁹ Agreement of the Corporate Management Board of 30/4/2019.

ANNEX 6: Relevant Control System(s) for budget implementation (RCSs)

DIRECT MANAGEMENT – grant direct management (SRSP, TSI and Aid programme)

Stage 1: Programming, evaluation and selection of proposals - Main control objectives: Ensuring that the Commission (COM) selects the actions that contribute the most towards the achievement of the policy objectives (effectiveness); that funds are allocated optimally (best value for public money, effectiveness, efficiency, economy) and in compliance (legality & regularity; prevention of fraud).

A- Preparation and adoption of the work programme and call for proposals

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>The annual work programmes and the subsequent actions do not adequately reflect the policy objectives and priorities and or are incoherent. The implementation modality is not well suited for the identified objectives and /or lead to an increase of risks linked to the implementation of the project.</p> <p>The eligibility, selection and award criteria are not adequate to ensure appropriate evaluation of proposals.</p>	<ul style="list-style-type: none"> - Analysis of the requests for support submitted by the MS in line with the criteria set out in the SRSP/TSI regulation - Quality control review including operational financial and legal aspect - Inter-service consultation on Financing Decisions including all relevant DGs - Adoption by the Commission - Centralised verification in DG REFORM - Ex-post lessons learnt through programme evaluation 	<p>100%</p> <p>All work programmes are thoroughly reviewed at all levels, including for operational and legal aspects.</p>	<p>Effectiveness: % budget execution rate grant commitments</p> <p>Benefit: The (average annual) total budgetary amount of the annual work programmes or calls with significant errors detected and corrected.</p> <p>Amount of the work programme concerned.</p> <p>Efficiency: estimated costs of controls of grant operations up to the selection of grants divided by the operational credits available for contracting</p> <p>Economy: estimation of costs of staff involved in the preparation and validation of annual work programme and calls up to the selection of grants.</p>

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>The evaluation, ranking and selection of proposals is not carried out in accordance with the essential eligibility, or with the selection and award criteria defined in the financing decision and subsequent call for proposals. (Only Applicable to the Aid programme)</p> <p>The selection of beneficiaries of directly awarded grants is not justified and/or appropriately documented.</p>	<p>For the Aid Programme only: an evaluation committee is appointed by the AOSD and composed of at least 5 persons. The evaluation committee includes two members from the Financial Unit with no voting rights and at least three Voting Members from the operational unit who, together, ensure the correct implementation of the applicable procedures during the evaluation process.</p> <p>In case of directly awarded grants the exception to call for proposal is submitted to the AOSD for approval before signature of the legal commitment. The FD authorizes the conclusion of directly awarded grants.</p> <p>Prior approval note prepared by unit and validated by AOD</p> <p>A verification is performed by the Financial Unit on the evaluations and exception to call for proposal prior to budgetary and legal commitments.</p> <p>Centralized checklist based verification on the regulatory requirements.</p>	<p>100% of proposals are evaluated.</p> <p>100% of evaluations and exception to call for proposals are centrally checked by the financial unit</p>	<p>Effectiveness: No litigation case.</p> <p>Number of official, valid complaints filed.</p> <p>Number of supervisory control failures. Amount of the budget of the call concerned and amount of the budget of directly awarded grants.</p> <p>Efficiency:</p> <p>% costs for evaluation and selection over the annual amount of grants awarded.</p> <p>Time to publication of selection results</p> <p>Economy: estimation of the costs of staff involved in the evaluation of proposals.</p>

B –Selecting and awarding: evaluation and selection of proposals

Stage 2: Contracting: Transformation of selected proposals into legally binding grant agreements

Main control objectives: Ensuring that the actions and funds allocation is optimal (best value for public money; effectiveness, economy, efficiency); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy).

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>-The description of the action in the grant agreement includes tasks, which do not contribute to the achievement of the programme objectives.</p> <p>The budget overestimates the costs necessary to carry out the action.</p> <p>The beneficiary lacks operational and/or financial capacity to carry out the actions.</p> <p>Procedures do not comply with regulatory framework.</p>	<p>- For the directly awarded grants the proposals are adjusted in line with the project officers' (evaluators') recommendations.</p> <p>Operational and financial checks in accordance with the financial circuits.</p> <p>Financial verification of the budget.</p> <p>Validation of beneficiaries (operational and financial).</p> <p>- Reinforced financial circuit with second level ex-ante verification according to risk assessment</p> <p>- Signature of grant agreement by the AO(S)D</p> <p>Verification of validity of pillar assessment in case of signature with pillar assessed organisations.</p> <p>On-boarded to e-grants (ongoing for MFF 2021-2027) corporate solution with embedded controls.</p>	<p>100% of the selected proposals and beneficiaries are assessed</p> <p>100% of draft grant agreements assessed.</p> <p>The depth of controls depend on the type of beneficiary and the type of expenditures foreseen in the budget.</p>	<p>Effectiveness: % of selected proposals with recommendations implemented in grant agreement. Amount of proposed costs rejected.</p> <p>Benefit: difference between the budget value of the selected proposals and that of the corresponding grant agreements.</p> <p>Efficiency: estimated costs of controls related to contracting over the committed amount</p> <p>-Time-to-Contract</p> <p>Economy: estimation of cost of staff involved in the contracting process.</p>

Stage 3: Monitoring the execution. This stage covers the monitoring, the operational, financial and reporting aspects related to the project and grant agreement

Main control objectives: ensuring that the operational results (deliverables) from the projects are of good value and meet the objectives and conditions (effectiveness & efficiency); ensuring that the related financial operations comply with regulatory and contractual provisions (legality & regularity); prevention of fraud (anti-fraud strategy); ensuring appropriate accounting of the operations (reliability of reporting, safeguarding of assets and information).

Main risks	Mitigating controls	Coverage, Frequency and depth	Cost-effectiveness indicators (3 Es)
<p>- The actions foreseen are not, totally or partially, carried out in accordance with the technical description and requirements foreseen in the grant agreement.</p> <p>-The amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions.</p>	<p>Kick-off meetings and "launch events" involving the beneficiaries in order to avoid project management and reporting errors</p> <ul style="list-style-type: none"> - Operational and financial checks in accordance with the financial circuits and predefined checklists. - Operation authorisation by the AO - For SRSP/TSI risk based ex-ante desk check reviews - For the Aid Programme expenditure verification reports for grants over EUR 100,000 - Monitoring visits <p>When needed: application of suspension/interruption of payments, penalties or liquidated damages, earmark projects for risk-based ex-post audit, refer grant/beneficiary to OLAF</p>	<p>100% of the projects are controlled</p> <p>In depth checks (ex-ante desk review or site visits) for the projects presenting higher risks.</p>	<p>Effectiveness: Number of projects with cost claim errors; budget amount of the cost items rejected, budget amount of errors concerned. Amount of the liquidated damages or penalties, % of value of cost claims items adjusted over cost claims value.</p> <p>Benefit: budget value of the costs claimed by the beneficiary but rejected by REFORM. Budget value of the part of the grant not paid out as pre-financing for projects that have been stopped by the Commission. Budget value of penalties and liquidated damages.</p> <p>Efficiency: % costs over annual amount of payments made under grants.</p> <p>Time to payment.</p> <p>Economy (costs): estimation of cost of staff involved in the actual management of running projects.</p>

Stage 4: Ex post controls

a) Review and audits

Main control objectives: Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management).

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>The ex-ante controls fail to prevent, detect and correct erroneous payments or attempted fraud.</p> <p>The ex-post controls focus on the detection of external errors (e.g. made by beneficiaries) and do not consider any internal errors made by staff or embedded systematically in the own organisation.</p>	<p>-Ex-post control strategy: Carry out audits of a sample of operations to determine effectiveness of ex-ante controls.</p> <p>Carry out audits or desk reviews of a sample of operations to determine effectiveness of ex ante controls</p> <p>-Validate audit results with beneficiary.</p> <p>-Consider results of audits for improving the ex-ante controls.</p> <p>-Establish an ex-post supervision strategy, performed by independent staff not involved in the operational and financial circuits</p> <p>- If needed: refer the beneficiary or grant to OLAF</p>	<p>Sample: random or MUS sample sufficiently large e to draw valid management conclusions during the programme's lifecycle.</p>	<p>Effectiveness: Detected error rate. Residual error rate below materiality. Amount of budget of errors concerned. Number of projects or/and transactions with errors; budget amount of the errors detected.</p> <p>Benefits: Amount of the errors detected by the auditors</p> <p>Efficiency: total (average) annual cost of audits and staff involved in ex-post supervision compared with benefits (ratio).</p> <p>Economy (costs): estimation of cost of staff involved in the coordination and execution of the audit strategy. Cost of the outsourced audits.</p>

b) Implementing results from ex-post audits

Main control objectives: Ensuring that the (audit) results from the ex-post controls lead to effective recoveries (legality & regularity; anti-fraud strategy); Ensuring appropriate accounting of the recoveries made (reliability of reporting).

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>The errors, irregularities and cases of fraud detected are not addressed or not addressed in a timely manner.</p>	<p>Systematic registration of audit / control results to be implemented.</p> <p>Financial and operational validation of recovery in accordance with financial circuits.</p> <ul style="list-style-type: none"> - Authorisation by AO - Notification to OLAF and regular follow up of detected fraud 	<p>Coverage: 100% of final audit results with a financial impact.</p>	<p>Effectiveness: Amounts being recovered and offset.</p> <p>Benefit: amount of the errors detected by ex-post controls, which have actually been corrected.</p> <p>Efficiency:</p> <p>Number/value/% of audit results pending implementation</p> <p>Number/value/% of audit results implemented.</p> <p>Time-To-Recover</p> <p>Economy:</p> <p>% cost of control for all stages over annual amount disbursed in grants</p>

DIRECT MANAGEMENT – Procurement direct management (SRSP, TSI and Aid programme)

Stage 1: a) Planning and Need assessment

Main internal control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>The procurement needs are not clearly defined or justified from an economic or operational point of view.</p> <p>Discontinuation of the services provided due to poor/late planning and organisation of the procurement process.</p> <p>Lack of expert knowledge and experience in the highly regulated field of procurement which may lead to the wrong choice of procedure/thresholds and the splitting of purchases</p> <p>Conflict of interests Risk of not obtaining value for money due to lack of market analysis and/or poor definition of selection criteria</p> <p>The best offer/s are not submitted due to the poor definition of the tender specifications.</p>	<p>Ex-ante publication of intended procurements and subsequent consideration of entities that expressed interest</p> <p>Establishment of framework contract following an open competitive procedure</p> <p>Validation of clear definition and justification of procurement needs by AOSD before call launch</p> <p>Continuous trainings</p> <p>Quality review by the central financial unit, based on predefined checks (checklists).</p> <p>-For the Aid Programme call for tenders, which are technically complex are elaborated by external experts contracted through service contacts.</p> <p>Regular information on ethics, integrity and fraud awareness to all staff involved in the procurement process</p>	<p>100% of the forecast procurements are justified in a note addressed to the AOSD.</p> <p>100% of the specifications are scrutinised.</p> <p>Depth may be determined by the amount and the nature of the call for tender (service /supply or work needed).</p>	<p>Effectiveness: Number of procedures where only one or no offers were received.</p> <p>IC reviews of staff ethics trainings as part of the IC annual assessment</p> <p>Quantified Benefits: - Amount of rejection of unjustified purchases</p> <p>Non Quantified Benefits: - Avoidance of litigation</p> <p>Efficiency: estimated costs of controls divided by operational credits available for contracting</p> <p>Economy: estimation of costs of staff and related contract values</p>

b) Selection of the offers and evaluation

Main internal control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>The most economically advantageous offer not being selected, due to a biased, inaccurate or 'unfair' evaluation process.</p> <p>Considerable use of resources (human and financial) due to errors or mismanagement leading to award decisions being contested (resulting in Court and Ombudsman cases)</p> <p>Damage to the DG's reputation, if fraud or criminal behaviour is discovered (conflict of interest)</p>	<p>-All evaluations involve the use of expertise of more than one qualified official. The evaluation process is more regulated and formalised as the contract value increases.</p> <p>- Formal appointment of evaluation committee for open and restricted tenders: Opening committee and Evaluation committee.</p> <p>-Documented evaluation report for all procurement procedures.</p> <p>-Analysis of eligibility, selection and award criteria documented in the evaluation report.</p> <p>-Quality review (checklist) of the evaluation process and evaluation report before submission to the AOSD.</p> <p>-Declaration of confidentiality and absence of conflict of interests</p> <p>-Standstill period, opportunity for unsuccessful tenderers to put forward their concerns on the decision, when applicable.</p>	<p>100% of the offers are analysed by an appointed committee if required and analysis is documented in the evaluation report.</p> <p>100% of evaluation reports are reviewed.</p> <p>100% of evaluators provide a declaration.</p> <p>Standstill period always applied if required.</p>	<p>Effectiveness: Numbers of 'valid' complaints or litigation cases filed.</p> <p>Benefits:</p> <p>(a) Potential irregularities/inefficiencies prevented</p> <p>(b) Amount of contracts for which the control prevented the risk of litigation or fraud.</p> <p>(c) Avoid contracting with excluded economic operators</p> <p>(d) Amount of procurements successfully challenged during standstill period.</p> <p>Non quantified Benefits:</p> <ul style="list-style-type: none"> - Compliance with FR - Best value for money <p>Efficiency:</p> <p>Time-to procure, providing the necessary legality and regularity checks which cannot be omitted</p> <p>estimated costs of controls divided by committed amount</p> <p>Economy: estimation of costs of staff</p>

Stage 2 –Financial transactions:

Main internal control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>The products/services/works foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions.</p> <p>Business discontinues because contractor fails to deliver</p>	<p>Operational and financial checks in accordance with the financial circuits.</p> <p>Operation authorisation by the AO</p> <p>Close monitoring of contracts, with possible on-site verifications</p>	<p>100% of the contracts are controlled, according to the applicable checklist</p>	<p>Effectiveness: % budget execution rate – total amount committed/paid versus total budget envelope % of contracts implemented n° of open critical and/or very important audit recommendations</p> <p>Benefits: Amount of irregularities, errors and overpayments prevented by the controls</p> <p>Efficiency: % cost over annual amount of payments made under procurement contracts Time-to-payment Late interest payment and damages paid (by the Commission). Economy (costs): % cost over annual amount of payments made under procurement contracts.</p>

Stage 3 –Supervisory measures

Main internal control objectives: Ensuring that any weakness in the procedures (tender and financial transactions) is detected and corrected

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>An error or non-compliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by ex-ante control, prior to payment.</p>	<p>Supervisory desk review of procurement procedures. Review of ex post results and exceptions reported</p> <p>Ex-post publication (possible reaction from tenderer / potential tenderer such as whistle blowing).</p> <p>System and transaction audits by IAS, ECA and subsequent monitoring of implementation of recommendations for improvement</p>	<p>Samples of concluded procurement procedures are reviewed 100% review of ex-post results and exceptions reported. Review of any systemic problem identified in procurement procedures at least once a year.</p> <p>100% publication of award notice.</p>	<p>Effectiveness: Amounts associated with errors detected (related to fraud, irregularities and error). In % over total checked.</p> <p>Number system improvements made.</p> <p>Benefits: Amounts detected associated with fraud & error.</p> <p>Efficiency: Costs of the ex post controls and supervisory measures with respect to the 'benefits'.</p> <p>Economy: estimation of cost of staff involved/audited values</p>

INDIRECT MANAGEMENT

Stage 1 - Establishment (or prolongation) of the mandate to the entrusted entity (“delegation agreement”/ “contribution agreement”/ etc.).

Main internal control objectives: Ensuring that the legal framework for the management of the relevant funds is fully compliant and regular (legality & regularity), delegated to an appropriate entity (best value for public money, economy, efficiency), without any conflicts of interests (anti-fraud strategy).

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>The establishment (or prolongation) of the mandate of the entrusted entity is affected by legal issues, which would undermine the legal basis for the management of the related EU funds (via that particular entity).</p>	<ul style="list-style-type: none"> -Ex ante assessment (rely on other DGs) -The establishment of a delegated act is submitted to hierarchical validation within the DG and is subject to centralised checklist –based verification before signature by AOSD. - Inter-service consultation on Financing Decisions including all relevant DGs, on the criteria for selection of the entrusted entity - Note on selection of entrusted entity, based on the criteria set out in the financing decision, approved by the RAO 	<p>100%</p>	<p>Effectiveness: Quality of the legal work (FD or delegated act): number of Initially negative CIS opinions.</p> <p>Quality of the selection process: N° of candidates challenging the selection, no litigation case, no ECA criticism.</p> <p>Benefit: The (average annual) total budget amount entrusted to the entity, possibly at 100% if significant errors would otherwise be detected.</p> <p>Efficiency: estimated costs of controls related to the delegated act with an entrusted entity over the operational credits available for commitments</p> <p>Economy: estimation of costs of staff involved in the preparation, adoption and selection work</p>

Stage 2 – Monitoring, supervision reporting.

Main internal control objectives: Ensuring that the Commission is fully and timely informed of any relevant management issues encountered by the entrusted entity, in order to possibly mitigate any potential financial and/or reputational impacts (legality & regularity, sound financial management, true and fair view reporting, anti-fraud strategy).

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>Due to weak "modalities of cooperation, supervision & reporting", the Commission is not (timely) informed of relevant management issues encountered by the entrusted entity, and/or does not (timely) react upon notified issues by mitigating them or by making a reservation for them – which may reflect negatively on the Commission's governance reputation and quality of accountability reporting.</p> <p>Low quality programme results, delayed programme implementation, non- achievement of policy objectives / desired impact on society.</p>	<p>Contribution agreement specifying the control, accounting, audit, publication, etc. related requirements – incl. the modalities on reporting back relevant and reliable control results.</p> <p>Monitoring or supervision of the entrusted entity (e.g. 'regular' monitoring meetings at operational level; review of reported control results and any underlying management/audit reports)</p> <p>Require timely notification by the Entrusted Entity of any changes to its financial or control systems subsequent to the signature of the DA/CA</p> <p>Hierarchical validation within the DG (authorising department)</p> <p>Detailed analysis of all reports submitted by the Entrusted Entity; if necessary, request additional ad hoc reports</p>	<p>100% of the entities are monitored/ supervised.</p> <p>Frequency: at least annually</p>	<p>Effectiveness: Relevance and reliability of control data reported back; number of regular monitoring actions, DA objectives achieved on time number of serious IAS and ECA findings of control failures.</p> <p>Benefit: the total budget amount entrusted to the entity, possibly at 100% if significant errors would otherwise be detected.</p> <p>Efficiency: Limited number of amendments to DA/CA to extend programme implementation deadline Economy: estimation of cost of staff involved in the regular monitoring of the resources to the entrusted entities Management fees to the entrusted entities</p>

Stage 3 – Commission contribution payment

Main internal control objectives: Ensuring that the Commission fully assesses the management situation at the entrusted entity, before either paying out the (next) contribution for the operational and/or operating budget of the entity, or deciding to suspend/interrupt the (next) contribution (legality & regularity, sound financial management, anti-fraud strategy).

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>The Commission pays out the (next) contribution to the entrusted entity, while not being aware of the management issues that may lead to financial and/or reputational damage.</p>	<ul style="list-style-type: none"> - Delegation Act/ Contribution agreement/etc. specifying the control, accounting, audit, publication, etc. related requirements – incl. reporting back -Checklist based approval for payments - If appropriate/ needed: suspension or interruption of payments 	<p>Coverage: 100% of contribution payments</p> <p>Frequency : usually annually</p>	<p>Effectiveness: amount of any unused operating budget recovered, budget amount of the suspended/interrupted payments (if any).</p> <p>Benefit: the total budget amount entrusted to the entity, possibly at 100% if significant errors would otherwise be detected. In case of recovery or suspension, the amount recovered or not paid out.</p> <p>Efficiency: % of costs over annual amount delegated.</p> <p>Time to pay/recover.</p> <p>Economy: estimation of costs of staff involved in the controls over payments/recovery to entrusted entities.</p>

Stage 4 – Audit and evaluation

Main internal control objectives: Ensuring that assurance building information on the entrusted entity’s activities is being provided through independent sources as well, which may confirm or contradict the management reporting received from the entrusted entity itself.

Main risks	Mitigating controls	Coverage, Frequency and depth of controls	Cost-effectiveness indicators (3 Es)
<p>The Commission has not sufficient information from independent sources on the entrusted entity’s management achievements, which prevents drawing conclusions on the assurance for the budget entrusted to the entity – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p>	<p>Delegation Act/Contribution agreement/etc. specifying the control, accounting, audit, publication, etc. related requirements – incl. independent audit function and cooperation with IAS and ECA</p>	<p>Coverage: 100%</p>	<p>Effectiveness: Assurance being provided (via management/audit reporting); number of transactions with errors, budget amount of the errors detected.</p> <p>Efficiency: total (average) annual cost of own audits compared with total budget amount entrusted.</p> <p>Economy (costs) estimation of cost of staff involved in the coordination and execution of the own audits (which may include missions, if applicable). Cost of the appointment of audit firms for the outsourced audits (if any).</p>

ANNEX 7: SPECIFIC ANNEXES RELATED TO "FINANCIAL MANAGEMENT"

7.1 Main effectiveness indicators

<p>Benefits: Unquantifiable costs of Court cases saved, including the time and cost of resources needed to deal with them. Mitigation of reputational risks affecting the mission of the DG.</p>
<ul style="list-style-type: none"> • Number of official complaints filed following calls for proposals/calls for tenders/awarding of direct grants and concluded with cases of maladministration: zero • Number of new legal proceedings following complaints in procurement/grant procedures: zero. There was an appeal by one of our excluded contractors (Technical Support), however this economic operator finally withdrew the case in December 2022. <p>Under the Aid Programme, there were no new official complaint/filed case related to the Aid Programme procurement/grants procedures. One long-dated case related to the work contract implementation for the Famagusta Sewage was finally awarded in July 2022.</p>
<p>Benefits: Effective application of legality and regularity provisions and prevention of potential financial loss (cf. also Annex 3- tables 6 and 8)</p>
<ul style="list-style-type: none"> • Value of ineligible <u>cost claims</u> in recovery context: EUR 125 120.91 vs EUR 32,274.11 in 2021 ; EUR 284,904.02 in 2020; EUR 246,651.19 in 2019). • Value of <u>credit notes</u> in recovery context: EUR 4 165.90 (EUR 996,214.14 in 2021, EUR 1,966,062.63 in 2020; EUR 1,070,868.05 in 2019) • % of payments suspensions 21% (made for requesting clarifications/additional information before final payment vs 21% in 2021; 19% in 2020, 17% in 2019)
<p>Benefits: Effective use of resources in accordance with legality and regularity and sound financial management. Mitigation of reputational risk affecting the mission of the DG</p>
<ul style="list-style-type: none"> • Number of critical audit recommendations received: zero
<ul style="list-style-type: none"> • Number of initial negative opinions to our inter-service consultations for the adoption of the annual financing decisions: zero
<ul style="list-style-type: none"> • Value of ineligible costs claims detected during the ex-ante in-depth checks: EUR 0 (Amounts verified: EUR 0.78 million corresponding to five grants, i.e. 38% of amounts requested for payment.)
<ul style="list-style-type: none"> • Number of cancelled procurement procedures related to the Technical support: 3¹⁰ mainly for related cancellation of technical support measures.

¹⁰ Two requests for services under the framework contract for technical support, two negotiated procedures for middle value contracts.

Benefits: Unquantifiable costs of Court cases saved, including the time and cost of resources needed to deal with them. Mitigation of reputational risks affecting the mission of the DG.

- Number of cancelled procurement procedures related to the Aid Programme: 2 due to a data breach in one case and not (suitable) tenders received in another case.
- Number of terminated contract/grants/contribution agreements: 4
- Number of non awarded contracts/grants/contribution agreements: 1 non award of Framework contract – Lot 2 (Technical Support) and 1 middle value procedure; 1 open procedure (Aid Programme) for offers not received.
- Number of terminated contracts/agreements related to the Aid Programme: zero

- Number of (TS) procurement procedures receiving only 1 offer (excluding those where only one tenderer was invited to bid): 11
- Number of (Aid Programme) procurement procedures receiving only 1 offer (excluding those where only one tenderer was invited to bid): zero

7.2 DG REFORM Ex-post control strategy sampling methodology for grant and contribution agreements audited

Department REFORM ex-post control strategy¹¹ was updated in 2021. The audits on the spot allow the Contracting Authority to measure the materiality of the detected errors, which contribute to the calculation of the error rate. In line with the ex-post control strategy, the population consists of all agreements, under the Technical Support and the Aid Programme with a final payment in the previous year (N-1); in 2022, department REFORM verified a sample of agreements whose final payments were executed in 2021.

A sample of grant agreements was selected for **Technical Support**¹² for 'pillar' and 'non-pillar assessed' beneficiaries.

Regarding the 'non-pillar assessed grants', the judgmental sampling resulted in the selection of 7 grants out of 17 grant agreements closed and paid in 2021. The files sampled represent a total of about EUR 1.9 million which is 51% of the total non-pillar assessed grants population. The audits of selected 7 grants were outsourced to an external contractor. Out of the EUR 1.9 million selected, the external contractor audited 83% equivalent to EUR 1.6 and detected an error rate of 1.36%. At multiannual level (2018-2022), the detected error rate is 3.73% while the residual error rate amounts to 1.68%.

Besides the 7 grants sampled, the other cost claims were not selected for review because:

- i) the value of the payments was too low for the audit to be cost-effective;
- ii) they were made to beneficiaries who had been recently audited and for which no significant findings had been reported (2 cases corresponding to 12.3% of the payments of the audit population);
- iii) they were subject to ex-ante desk checks in accordance with department REFORM's control strategy¹³ (4 grants corresponding to 23.85% of the payments requested).

For the 'pillar assessed grants', DG REFORM already obtains a certain level of assurance from the ex-ante pillar assessments, demonstrating that those beneficiaries have a level of financial management and protection of the EU's financial interest equivalent to that of the Commission. Nevertheless, in order to ensure representativeness of such expenditure in the audit plan, 3 cost claims out of 16 were included in the ex post control plan. The sample represents EUR 1.1 million equivalent to 22% of the pillar assessed grants population. Out of the 3 grants sampled, the ex post controller of department REFORM performed 1 verification. In accordance with the applicable framework agreement, the two other engagements were performed by the internal audit capability of the Organisation sampled (OECD). The 3 ex post controls resulted in the verification of 0.5 million representing 44% of the total payments made for these 3 agreements. The verifications did not raise any findings. At multiannual level (2018-2022), the detected error rate for this segment is 1.12% while the residual error rate amounts to 0.54%.

¹¹ Ares(2021)5472703

¹² As no TSI final payments had taken place in 2021, the population was exclusively made of agreements linked to the legacy programmes (SRSP & ESIF).

¹³ SRSS control strategy for Ex-ante desk checks applicable to Grant agreement under Technical Support.

As regards indirect management, DG REFORM included one out of the 6 contribution agreements available in the population. Such agreements are also signed with pillar assessed organisations. The sampled agreement amounts to EUR 0.37 equivalent to 23% of the final payments population under indirect management. The verification was performed by the ex post controller of department REFORM and did not raise any findings. As a result, the detected and residual error rates, at both annual and multiannual level, remains insignificant.

Under the **Aid programme**, the final payments population was made only of non-pillar assessed grants. The judgmental sampling resulted in the selection of 3 grants out of 11 grant agreements closed and paid in 2021. The files sampled represent a total of about EUR 0.2 million which is equivalent to 12% of the total population. The 3 audits were outsourced to an external contractor. Out of the EUR 0.2 million selected, the external contractor audited 95% of the costs claimed and detected an error rate of 0.39% at annual level and 0.32% at multiannual level. At annual and multiannual level (2018-2022), the residual error rate are considered as insignificant.

7.2.1 Multi-annuality

Considering the multi-annual nature of the projects financed by department REFORM, the DG applies a multiannual approach to the control strategy.

The corrections over the years should lead to a situation in which, at the latest by the end of each programme's implementation, the residual error rate would fall progressively below 2%. Therefore, for **Technical Support** the multiannual approach reflects the length of each programme (i.e. SRSP and TSI) and the error rate is calculated by separating and stratifying (e.g. grants with pillar-assessed and non-pillar assessed entities) the expenditure of the SRSP and of the TSI. As no TSI final payments had taken place in 2021, department REFORM only calculated a residual error rate for the legacy programmes (ESIF & SRSP) so far. On the contrary, for the **Aid Programme** the multiannual approach will be continued over the new MFF considering that the legal basis, the control features and the risks have not changed.

7.2.2 Methodology for the desk review of procurement procedures

In line with the ex-post control strategy, the population consists of all procurement procedures, under the Technical Support and the Aid Programme, awarded in the previous year (N-1). For both the **Technical Support** and the **Aid Programme**, department REFORM also reviewed the legality and regularity of the available payments linked to the sampled procurement procedures.

Under the **Technical Support**, department REFORM reviewed 14 different procurement procedures for a total contract value of EUR 7.4 million, covering 16% of the value of the awarded procedures in 2021. These 14 procedures included 10 request for services linked to Department REFORM framework contract, 3 negotiated procedures and one open procedure. The review of one procurement procedure for middle value contract (Support expenditure for TSI) revealed some areas for improvement, leading to an estimate error rate of 1.84% for the whole segment.

Under the **Aid Programme**, department REFORM reviewed 8 procurement procedures for a total contract value of EUR 10.3 million, covering for 81% of the value of the procedures awarded in 2021. The review covered open, restricted, negotiated and simplified procedures

as well as reopening of competition under a framework contract. The review did not raise any significant findings.

7.3 Overview of the estimated “cost of controls” at Commission level

Table Y - Overview of department REFORM estimated cost of controls at Commission (EC) level:

NB. The absolute values are presented in million EUR.

REFORM	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
PROCUREMENT DIRECT MANAGEMENT	1,793,046.08 €	66,918,112.97 €	2.68%	598,222.50 €	17,649,423.16 €	3.39%	2,391,268.58 €	3.57%
GRANT DIRECT MANAGEMENT	383,942.21 €	15,948,374.91 €	2.41%	106,772.50 €	1,788,228.50 €	5.97%	490,714.71 €	3.08%
INDIRECT MANAGEMENT	1,885,246.88 €	58,855,239.33 €	3.20%	26,427.50 €	601,059.69 €	4.40%	1,911,674.38 €	3.25%
Horizontal controls (IT, legal, budget and accounting, internal control)	- €	- €	0.00%	- €	- €	0.00%	1,164,630.00 €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
OVERALL total estimated cost of control at EC level for expenditure	4,062,235.17 €	141,721,727.21 €	2.87%	731,422.50 €	20,038,711.35 €	3.65%	5,958,287.67 €	4.20%

7.4 Section 2.1.2-Audit observations and recommendations / COMPLETED AUDITS with ongoing actions

Internal Audit Service (IAS): Final audit report on processes put in place by the Directorate-General for Structural Reform Support (DG REFORM) for the delivery of technical support to Member States.					
Type of audit	Audit scope	Summary conclusions and major audit findings	N°of recommendations accepted	Severity	Implementation
Comprehensive audit	<p>The audit covered department REFORM's project preparation and monitoring processes up until the project finalisation (i.e. up until the acceptance of the final deliverables relating to the sub-tasks which triggers the final payments made to the service providers), including the following:</p> <ul style="list-style-type: none"> •establishing/amending the cooperation and support plans; •preparation of the projects (i.e. defining the project scope, actions, outputs, indicators and targets and the selection of the appropriate delivery means/sub-tasks); •design and implementation of the project monitoring processes, workflows and controls (including the selection of the monitoring approach depending on the inherent risks assessment of project activities based on the submitted deliverables and technical reports, managing the underperformance of projects or providers, project reprogramming (i.e. changing key aspects of the funded projects) and amendments of contracts/agreements signed with the support providers); •reporting on the implementation of the technical support projects (within the Commission, to the Coordinating Authorities and with the co-legislators). <p>The period on which the audit focused was the SRSP 2017-2020.</p>	<p>Although, department REFORM has overall designed adequate processes and controls for delivering technical support to the Member States under the SRSP, the IAS made the following very important recommendation on the project monitoring: tools, guidance and practice. In particular, department REFORM should finalise the e-manual of procedures and the revised JIRA workflows and provide a common IT solution for monitoring the project implementation. Department REFORM should also persist in its efforts to improve the completeness and reliability of project data encoded in JIRA and put in place a robust tool for performing effective plagiarism checks on project deliverables.</p>	3	1 'very important' and 2 'Important' recommendations	By Q2/2023

ANNEX 8: Specific annexes related to "assessment of the effectiveness of the internal control systems"

Description of the process and sources of the Internal Control annual assessment:

The 2022 annual assessment of the internal control system has included the following main assessments exercises performed on:

- the control actions carried out by the department in respect of the IC principles and the results of the internal-control monitoring criteria established in the context of the Management Plan 2022. These results stem from business owners' information and the internal-control regular checks, including mid-term reviews, ad-hoc/annual (internal control and ex-post control) reviews, including the deficiencies/other matters communicated to management for assessment and further improvement where necessary;
- the non-compliance events reported and exceptions requested during the year;
- the actions implemented to address previous recommendations (cf. section 2.1.2) and the lack of critical issues notified by the auditors as part of their reviews;
- the implementation of mitigating actions (lessons learned presented to staff and communication to grant beneficiaries) to continue reducing the likelihood of errors in grant direct management, the recoveries made by the contracting authority and the results of the 2021 ex-post controls;
- the risks identified in 2022 and the actions taken to mitigate them;
- the results of the corporate efficiency indicators reported in annex 4.

Description of the results of the Internal Control annual assessment:

I. Control environment: the deficiencies identified under principle 4 and 5¹⁴ refer to:

- the unavailability of statistics features (also complying with data protection requirements) in the corporate tool to ensure a complete and efficient overview and monitoring of actual attendance from all staff in mandatory training promoted in the department; a decreased score compared to last year in ensuring handover files to ensure business continuity, as well a very good score achieved, but below our ambitious target, in specifying in the staff job descriptions the control responsibilities, such as AOSD, operational initiating agents, in accordance with the actual roles performed.

¹⁴ Principle 4 'The Commission demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives' and Principle 5 'The Commission holds individuals accountable for their internal control responsibilities in the pursuit of objectives'.

III. Control activities: the deficiencies identified under principles 11¹⁵ and 12¹⁶ refer to:

- the partial implementation of IT systems' risk assessments and the activities related to the establishment of security plans for the main IT systems are still ongoing, although supervised by an IT steering committee;
- a slight decrease, compared to last year, in the positive perception of final beneficiaries that the received technical support has produced the expected results.

IV. Information and communication: the deficiencies identified under principle 13¹⁷ and 15¹⁸ refer to:

- data breaches materialised during the year and the need to reinforce the local data protection culture through further trainings; a slight reduction in the score of unfiled documentation, although the final result shows still an excellent performance in document management overall.
- the draft department's internal communication strategy which is still pending the availability of resources dedicated to this task and the final update of the external communication strategy. Nonetheless, department REFORM demonstrated to carry out a large number of effective internal/external communication activities also in 2022, albeit the formalisation of such strategies.
- the pending publication of the Programmes' (SRSP 2020 and TSI 2021) monitoring reports as required in the related regulations.

¹⁵ Principle 11- The Commission selects and develops general control activities over technology to support the achievement of objectives.

¹⁶ Principle 12. The Commission deploys control activities through corporate policies that establish what is expected and in procedures that put policies into action.

¹⁷ Principle 13- The Commission obtains or generates and uses relevant quality information to support the functioning of internal control.

¹⁸ Principle 15. The Commission communicates with external parties about matters affecting the functioning of internal control.

ANNEX 9: Specific annexes related to "Control results"

Table X : Estimated risk at payment and at closure

DG REFORM	Payments made (2022,MEUR)	minus new prefinancing [plus retentions made] (in 2022,MEUR)	plus cleared prefinancing (minus retentions released and deductions of expenditure made by MS) (in 2022,MEUR)	Relevant expenditure (for 2022,MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2022,MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC, %)	Estimated future corrections [and deductions] (for 2022,MEUR)	Estimated risk at Closure (2022,MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
SRSP+ESIF+TSI+Support expenditure to RRF and TSI: Procurement	43,20	0,00	0,00	43,20	1,84% - 1,84%	0,79 - 0,79	0,04% - 0,04%	0,02 - 0,02	0,78 - 0,78
SRSP+ESIF: Indirect Management	6,05	- 4,95	9,62	10,71	0,50% - 0,50%	0,05 - 0,05	0,04% - 0,04%	0,00 - 0,00	0,05 - 0,05
SRSP+ESIF: Grant NPA (non-Pillar Assessed entities)	2,34	- 0,18	9,54	11,71	3,73% - 3,73%	0,44 - 0,44	0,04% - 0,04%	0,00 - 0,00	0,43 - 0,43
SRSP+ESIF: Grant PA (Pillar Assessed entities)	2,08	- 0,60	15,91	17,40	1,12% - 1,12%	0,19 - 0,19	0,04% - 0,04%	0,01 - 0,01	0,19 - 0,19
SRSP: Administrative arrangements	0,17	0,00	0,00	0,17	0,50% - 0,50%	0,00 - 0,00	0,04% - 0,04%	0,00 - 0,00	0,00 - 0,00
TSI: Indirect Management	38,76	- 38,76	0,00	0,00	0,50% - 0,50%	0,00 - 0,00	0,04% - 0,04%	0,00 - 0,00	0,00 - 0,00
TSI: Grant NPA	6,94	- 6,94	0,00	0,00	0,50% - 0,50%	0,00 - 0,00	0,04% - 0,04%	0,00 - 0,00	0,00 - 0,00
TSI: Grant PA	0,12	- 0,12	0,00	0,00	0,50% - 0,50%	0,00 - 0,00	0,04% - 0,04%	0,00 - 0,00	0,00 - 0,00
TSI: Administrative arrangements (operational)	1,68	- 0,95	0,00	0,74	0,50% - 0,50%	0,00 - 0,00	0,04% - 0,04%	0,00 - 0,00	0,00 - 0,00
TSI: Support expenditure to RRF NGUE (other)	0,27	0,00	0,00	0,27	0,50% - 0,50%	0,00 - 0,00	0,04% - 0,04%	0,00 - 0,00	0,00 - 0,00
TSI: Support expenditure for RRF and TSI (Administrative Arrangements)	0,13	0,00	0,00	0,13	0,50% - 0,50%	0,00 - 0,00	0,04% - 0,04%	0,00 - 0,00	0,00 - 0,00
Aid programme: Indirect Management	14,04	- 14,04	0,00	0,00	0,50% - 0,50%	0,00 - 0,00	0,04% - 0,04%	0,00 - 0,00	0,00 - 0,00
Aid programme: Procurement	21,45	- 3,11	5,28	23,61	0,50% - 0,50%	0,12 - 0,12	0,04% - 0,04%	0,01 - 0,01	0,11 - 0,11
Aid programme: Grant NPA	4,33	- 3,24	3,19	4,29	0,50% - 0,50%	0,02 - 0,02	0,04% - 0,04%	0,00 - 0,00	0,02 - 0,02
Aid programme : Support expenditure	0,13	0,00	5,38	5,51	0,50% - 0,50%	0,03 - 0,03	0,04% - 0,04%	0,00 - 0,00	0,03 - 0,03
Global envelope	0,02	0,00	0,00	0,02	0,50% - 0,50%	0,00 - 0,00	0,04% - 0,04%	0,00 - 0,00	0,00 - 0,00
DG total	141,72	- 72,89	48,93	117,77		1,65 - 1,65	0,04% - 0,04%	0,05 - 0,05	1,61 - 1,61
					Overall risk at payment in %	1,40% - 1,40% (7) / (5)		Overall risk at closure in %	1,36% - 1,36% (10) / (5)

(1) Relevant Control Systems differentiated per relevant portfolio segments and at a level which is lower than the total.

(2) Payments made or equivalent, e.g. expenditure registered in the Commission's accounting system, accepted expenditure or cleared pre-financing. In any case, this means after the preventive (ex-ante) control measures have already been implemented earlier in the cycle.

In all cases of Co-Delegations (Internal Rules Article 3), "payments made" are reported by the Delegated departments. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the Delegating departments.

(3) New pre-financing actually paid by out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department).

(4) Pre-financing actually cleared during the financial year.

(5) For the purpose of equivalence with the ECA's scope of the EC funds with potential exposure to legality & regularity errors (see the ECA's Annual Report methodological annex 1.1), our concept of "relevant expenditure" includes the payments made, subtracts the new pre-financing paid out, and adds the pre-financing actually cleared during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.

(6) In this column, we disclose the detected error rates or equivalent estimates.

For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero', the rate used is 0.5% as a conservative estimate.

(8) The adjusted average recovery and corrections percentage is based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective measures each department applied over the past years as a result of ex post controls.

The average amount of the implemented corrections over the past 3 years (REFORM 2020-2022) is 0.19 million euros (0.24% of the average amount of relevant expenditure of that period), compared to an average amount of estimated future corrections during the same period of 0.14 million euros (0.15% of the average amount of relevant expenditure of that period). The deviation of 0.09% between the two averages is considered marginal.

ANNEX 10: Reporting – Human resources, digital transformation and information management and sound environmental management

Objective: DG REFORM employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business objectives		
Indicator 1: Number and percentage of first female appointments to middle management positions		
Source of data: DG HR		
Baseline (female representation in middle management) (12/2019)	Target (2022)	Latest known results (2022)
N/A	2022: 1 first female appointments 2024: still to be defined	3 first female appointments since target set (2 over target)
Indicator 2: DG REFORM staff engagement index		
Source of data: Commission staff survey		
Baseline (2018)	Target (2024)	Latest known results (2022)
74%	>74%	73% -latest Staff Opinion survey

Objective: DG REFORM employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business.			
Main outputs in 2022:			
Output	Indicator	Target	Latest known results (2022)
Increased equality and diversity at all levels of management	Number of female managers at middle and senior management	30% middle management 50% senior management	22% middle management 67% senior management
	In-house Female Talent Development programme	Full series of coaching sessions to be completed by end of the year	Programme completed and new series have begun.

Objective: DG REFORM employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business.

Main outputs in 2022:

Output	Indicator	Target	Latest known results (2022)
Increased managerial excellence	External development management plan training	1 middle manager per year	1 middle manager, 1 senior manager
	Coaching offered to all new managers and others upon request	1-2 managers per year	Offered.
	360° assessment exercise for managers	2 participants per year	4 participants.
	Mandatory training on diversity, inclusion and ethics for middle and senior managers	100%	No corporate data available 83% 2022 newcomers attending ethics and integrity training.
Increased staff engagement	Implementation of the newcomers' induction programme	At least 3 induction sessions per year	3 DG REFORM's Newcomers induction sessions were held in 2022 (18/03/2022, 16/06/2022 and 08/11/2022).
	% of responses to exit surveys from departing staff	80%	48%
	Regular all staff meetings	At least 6 all staff meetings per year	3 all staff meetings in 2022 (14/03/2022, 05/05/2022 and 10/10/2022)
DG REFORM human resources strategy	% of implementation of the annual actions in the local HR strategy	70%	70%

Objective: DG REFORM employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business.

Main outputs in 2022:

Output	Indicator	Target	Latest known results (2022)
Increased learning and development and talent management	Updated learning paths for DG REFORM staff including mandatory courses on diversity, inclusion and ethics.	≥80% presence in mandatory courses	83% of 2022 newcomers attend ethics and integrity training. Learning paths updated
	% of implementation of a mentoring scheme to be offered to all new staff or staff who are new to their role.	60%	Offered to all newcomers.
	Internal job shadowing scheme	2-3 placements per year	Potential scheme being discussed with DG HR and other DGs.
Improved staff wellbeing in particular in light of the new way of working and the return to the office	Number of staff surveys to collect feedback	2 staff surveys by the end of 2022	1 staff survey
	Appointment of a confidential counsellor in the DG and promotion of the role	1 member, fully trained	Exercise postponed by DG HR to 2023. Information to follow in Q1/2023
	Number of staff-led initiatives	5 sessions per year (knowledge hours or alternatives)	No sessions organised

Objective: DG REFORM is using trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission

Indicator 1: Degree to which the most important IT tools implement the principles of the digital strategy

Source of data: DG RTD–eGrants & eProcurement, Qlik representative in BE Agilos			
Baseline (2019)	Interim milestone (2022)	Target (2024)	Latest known results (2022)
20%	60%	95%	60%
Indicator 2: Percentage of DG REFORM key data assets for which corporate data governance principles have been implemented			
Source of data: DG REFORM Data Correspondent			
Baseline (2019)	Interim milestone (2022)	Target (2024)	Latest known results (2022)
20%	50%	80%	20%
Indicator 3: Percentage of staff attending awareness-raising activities on data protection compliance			
Source of data: DG Reform data protection correspondent			
Baseline (2018)	Interim milestone (2020)	Target (2024)	Latest known results (2022)
0%	Presentations to all Units and regular presentations to newcomers	100% of staff	Introduction to personal data protection for newcomers 40% (around 60 participants)

Main outputs in 2022:			
Output	Indicator	Target	Latest known results (2022)
Implementation of the corporate principles for data governance for DG REFORM key data assets	Percentage of implementation of the corporate principles for data governance for DG REFORM key data assets	Interim milestone by 2022: 50%	20% The value is below the interim milestone due to the lack of resources to follow up on the implementation of data governance principles.
DG REFORM IT strategy for the integration with or adoption of reusable EC information systems	Adoption of the long-term IT strategy following a risk assessment	Q2 2022	The digital modernisation plan could not be finalised in Q4 and the strategy could therefore not be adopted in 2022. The study is planned to end in Q1 2023.

Main outputs in 2022:

Output	Indicator	Target	Latest known results (2022)
Qlik Sense – additional dashboards and reports	Automatic reports sent to key stakeholders and new dashboards for policy officers	New dashboards for policy officers and first reports for Q2/2022	Dashboards for request monitoring, multi-country projects and evaluation were developed in 2022, along with the first set of NPrinting reports on contracts.
Jira – project management features	Rollout of project management features in the Jira system	First set of features for Q1/2022 and the following for Q3/2022	The first set of featured were developed in Q4 2022. They couldn't be released earlier due to lack of resources.
Improved information and knowledge management	Percentage of newcomers in the relevant units trained in Jira and Qlik Sense	100%	83%
	Number of data quality errors in Jira	Decreasing	376 (594 in 2021)
	Guidance and tools available for sharing technical support deliverables	Q2/2022	The guidance document and the updates to the Jira tool were finalised in Q4 2022.
	% of unfiled documents	< 1%	1.03%
	Adoption of an internal communication strategy	Q4/2022	The strategy is pending the availability of a dedicated internal communication specialist.
Transparent communication to individuals ahead of each processing operation performed by DG REFORM	Number of complaints received from the European Data Protection Supervisor (EDPS)	None	0

Main outputs in 2022:

Output	Indicator	Target	Latest known results (2022)
Increased staff awareness about data protection rules and effective organisational measures to ensure secure processing of personal data	Number of presentations to DG REFORM staff	3 recurrent presentations (every trimester) to all DG REFORM staff; 4 shorter presentations to newcomers in DG REFORM and 2 presentations at the Assistants Network on the management of folders containing personal data	3 presentations to newcomers. The other presentations were not made for other priorities.
Review of inventory of contractual arrangements with external processors	Status of review exercise	Completed by end 2022	Postponed until further notice from the DPO

Objective: DG REFORM takes account of its environmental impact in its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work, with the support their respective EMAS Correspondents/EMAS Site Coordinators.

Main outputs in 2022:

I. More efficient use of resources (energy, water, paper); reducing and management of waste; reducing CO₂ and other atmospheric emissions.

Output	Indicator	Target	Latest known results (2022)
Improved internal communication to raise staff awareness, including corporate EMAS campaigns relayed locally	Number of green targeted messages/initiatives including for sustainable mobility of staff	2 local initiatives contributing to the annual corporate EMAS campaigns on: <u>resource efficiency</u> (March-April) and on <u>waste reduction</u> (November-December) 1 local initiative contributing to the corporate sustainable <u>mobility campaigns</u> coordinated by the EMAS Site Coordinators (OIB/OIL/JRCs) around EU Mobility week (September) and VeloWalk (April-May)	Promotion of the EMAS corporate campaigns Participation in the walking challenge. Initiative on recycling and waste reduction in the building. A cage to collect electronic waste was placed and information was disseminated to colleagues.

Objective: DG REFORM takes account of its environmental impact in its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work, with the support their respective EMAS Correspondents/EMAS Site Coordinators.

Main outputs in 2022:

I. More efficient use of resources (energy, water, paper); reducing and management of waste; reducing CO₂ and other atmospheric emissions.

Output	Indicator	Target	Latest known results (2022)
Systematic use of electronic workflows	% of registered documents approved in full electronic mode (without the circulation of paper signatories)	>90%	100% of e-workflows in DG REFORM, no paper signataires used anymore

ANNEX 11: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission

Annual budgetary amount entrusted ¹⁹ (EUR)	Entrusted entity	Duration of the delegation agreement	Justification of the selection of the bodies (i.e. reference of the legal basis)	Summary description of the implementing tasks entrusted to these bodies
Aid Programme				
EUR 690,000	UNITED NATIONS DEVELOPMENT PROGRAMME	8/12/2022-17/12/2024	Aid programme 2019 C(2019)6531	INFRASTRUCTURE FACILITY (LIF) - PHASE 1
EUR 1,313,381.27		8/12/2022-17/12/2024	Aid programme 2020 C(2020)4008	
EUR 1,610,000		8/12/2022-17/12/2024	Aid programme 2021 C(2021)8905	
EUR 1,500,000		8/12/2022-17/12/2024	Aid programme 2022 C(2022)5110	
EUR 2,500,000		17/06/2022 – 16/04/2025	Aid programme 2021 C(2021)8905	SUPPORT TO CULTURAL HERITAGE MONUMENTS OF GREAT IMPORTANCE
EUR 1,000,000		16/12/2022 – 15/12/2024	Aid programme 2021 C(2021)8905	SUPPORT FACILITY TO THE BI-COMMUNAL TECHNICAL COMMITTEES
EUR 2,600,000		20/12/2022 – 31/12/2023	Aid programme 2022 C(2022)5110	SUPPORT TO THE COMMITTEE ON MISSING PERSONS IN CYPRUS, PHASE 14
EUR 5,000,000	GOETHE-INSTITUT	4/04/2022 – 3/08/2025	Aid programme 2021 C(2021)8905	SCHOLARSHIP PROGRAMME FOR THE TURKISH CYPRIOT COMMUNITY

¹⁹ Including amendments.

Annual budgetary amount entrusted ¹⁹ (EUR)	Entrusted entity	Duration of the delegation agreement	Justification of the selection of the bodies (i.e. reference of the legal basis)	Summary description of the implementing tasks entrusted to these bodies
EUR 1,000,000	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	27/10/2022 – 27/10/2024	Aid programme 2022 C(2022)5110	SUPPORTING ECONOMIC CONVERGENCE AND INTEGRATION IN CYPRUS
<i>Sub-total EUR 17,213,381.27</i>				
Technical Support				
EUR 400,000	INTERNATIONAL LABOUR ORGANIZATION	1/10/2022 – 30/09/2023	Art 11 GR 2020	SUPPORT TO THE OPERATIONAL MODERNISATION OF THE LABOUR INSPECTORATE AND THE MEDIATION AND ARBITRATION SERVICE IN GREECE
EUR 3,445,642	EXPERTISE FRANCE	15/06/2022 – 14/12/2024	TSI 2022 COM(2022)1379	GENDER MAINSTREAMING IN PUBLIC POLICY AND BUDGET PROCESSES
EUR 3,900,000		4/08/2022 – 3/08/2025	TSI 2022 COM(2022)1379	SUPPORT TO EU MEMBER STATES IN THE IMPLEMENTATION OF REFORMS UNDER THE TSI
EUR 1,500,000		1/06/2022 – 30/11/2024	TSI 2022 COM(2022)1379	CAPACITY BUILDING TO THE MINISTRY FOR CLIMATE CRISIS AND CIVIL PROTECTION
EUR 970,000		1/09/2022 – 30/04/2024	TSI 2022 COM(2022)1379	RISK ANALYSIS AND SUPERVISION IN THE AREA OF CORRESPONDENT BANKING
EUR 400,000		25/11/2022 – 3/05/2024	TSI 2021 COM(2021)1335	EU GREEN BUDGETING TRAINING
EUR 277,482.04		24/12/2022 – 6/08/2024	TSI 2021 COM(2021)1335	SUPPORT TO EU MEMBER STATES IN THE IMPLEMENTATION OF REFORMS UNDER THE TSI

Annual budgetary amount entrusted ¹⁹ (EUR)	Entrusted entity	Duration of the delegation agreement	Justification of the selection of the bodies (i.e. reference of the legal basis)	Summary description of the implementing tasks entrusted to these bodies
EUR 7,275,000	CONSEIL DE L'EUROPE*COUNCIL OF EUROPE	28/07/2022 - 11/04/2025	TSI 2022 COM(2022)1379	SUPPORT TO EU MEMBER STATES IN THE IMPLEMENTATION OF REFORMS UNDER THE TSI
EUR 350,000	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01/12/2022 - 31/07/2024	TSI 2022 COM(2022)1379	TECHNICAL SUPPORT FOR IMPLEMENTATION OF THE NATIONAL HYDROGEN STRATEGY OF GREECE
EUR 600,000	EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT	21/03/2022 - 30/04/2024	TSI 2021 COM(2021)1335	SUPPORT TO EU MEMBER STATES IN THE IMPLEMENTATION OF REFORMS UNDER THE TECHNICAL SUPPORT INSTRUMENT
EUR 3,300,000	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT (World Bank)	25/10/2022 - 31/03/2025	TSI 2022 COM(2022)1379	SUPPORT TO EU MEMBER STATES IN THE IMPLEMENTATION OF REFORMS UNDER THE TECHNICAL SUPPORT INSTRUMENT
EUR 675,000		7/07/2022 - 31/12/2023	TSI 2021 COM(2021)1335	ROMANIA INTERGOVERNMENTAL TRANSFERS FROM THE STATE BUDGET TO LOCAL BUDGETS
EUR 642,609	INTERNATIONAL ORGANIZATION FOR MIGRATION	13/07/2022 - 12/07/2024	TSI 2022 COM(2022)1379	INTEGRATION OF THIRD COUNTRY NATIONALS IN CROATIA
EUR 439,720.36		26/10/2022 - 25/07/2024	TSI 2022 COM(2022)1379	TECHNICAL SUPPORT TO SUSTAIN A LEARNING NETWORK AND SCALE LABOUR MARKET INCLUSION OF NEWCOMERS IN THE NETHERLANDS
EUR 800,000		7/11/2022 - 26/09/2023	TSI 2022 COM(2022)1379	MINETWORK: FACILITATING THIRD COUNTRY NATIONALS ACCESS TO SOCIAL SERVICES AND THE GREEK LABOUR MARKET

Annual budgetary amount entrusted ¹⁹ (EUR)	Entrusted entity	Duration of the delegation agreement	Justification of the selection of the bodies (i.e. reference of the legal basis)	Summary description of the implementing tasks entrusted to these bodies
EUR 297,823.10		8/11/2022 – 29/03/2023	TSI 2022 COM(2022)1379	TECHNICAL SUPPORT TO FACILITATE THE SOCIAL AND LABOUR MARKET INCLUSION OF THIRD COUNTRY NATIONALS IN POLAND
EUR 600,000		20/12/2022 – 29/09/2023	TSI 2022 COM(2022)1379	TECHNICAL SUPPORT TO PUBLIC SERVICES IN BELGIUM FOR THE WELCOMING AND INTEGRATION OF PERSONS DISPLACED BY THE CRISIS IN UKRAINE
EUR 550,000		20/12/2022 – 23/02/2024	TSI 2022 COM(2022)1379	STRENGTHENING COORDINATION ON INCLUSION OF THIRD COUNTRY NATIONALS IN SLOVAKIA
EUR 350,000		21/12/2022 – 29/09/2023	TSI 2022 COM(2022)1379	TECHNICAL SUPPORT FOR THE ACTIVATION OF A TASK FORCE AND DIGITAL ONE STOP SHOP FOR THE INTEGRATION OF UKRAINE-DISPLACED PERSONS WITH DISABILITIES
EUR 499,991.63		21/12/2022 – 31/05/2024	TSI 2022 COM(2022)1379	TALENT HUB: SUPPORTING COPENHAGEN CAPACITY TO STRENGTHEN RETENTION AND EU-MOBILITY OF SKILLED MIGRANTS THROUGH COLLABORATIVE MULTI-COUNTRY COORDINATION ON TALENT RETENTION AND CIRCULATION IN THE EU
EUR 399,358.01		9/06/2022 – 18/06/2024	TSI 2021 COM(2021)1335	ENHANCING MIGRANT INTEGRATION SERVICES
EUR 120,000		23/11/2022 – 22/03/2023	TSI 2021 COM(2021)1335	ENHANCING GREECE'S RECEPTION AND IDENTIFICATION SERVICE (RIS) CAPABILITY AND READINESS TO MANAGE EMERGENCIES
EUR 9,295,000		14/07/2022 - 14/07/2025	TSI 2022 COM(2022)1379	SUPPORT TO THE EU MEMBER STATES IN IMPLEMENTATION OF REFORMS UNDER THE TECHNICAL SUPPORT INSTRUMENT

Annual budgetary amount entrusted ¹⁹ (EUR)	Entrusted entity	Duration of the delegation agreement	Justification of the selection of the bodies (i.e. reference of the legal basis)	Summary description of the implementing tasks entrusted to these bodies
EUR 4,650,000	ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT *ORGANISATION DE COOPERATION ET DE DEVELOPPEMENT ECONOMIQUES OCDE	14/07/2022 - 14/07/2025	TSI 2022 COM(2022)1379	SUPPORT TO THE EU MEMBER STATES IN IMPLEMENTATION OF REFORMS UNDER THE TECHNICAL SUPPORT INSTRUMENT
EUR 1,000,100		31/08/2022 - 4/02/2023	TSI 2022 COM(2022)1379	SUPPORT TO REDUCE EU DEPENDENCE ON RUSSIAN FOSSIL FUELS
EUR 600,000		28/10/2022 - 30/09/2024	TSI 2022 COM(2022)1379	RECHARGE AND REFUEL - CLEAN, SMART AND FAIR URBAN MOBILITY
EUR 5,410,000		14/07/2022 - 14/07/2025	TSI 2022 COM(2022)1379	SUPPORT TO THE EU MEMBER STATES IN IMPLEMENTATION OF REFORMS UNDER THE TECHNICAL SUPPORT INSTRUMENT
EUR 2,330,000		14/07/2022 - 14/07/2025	TSI 2022 COM(2022)1379	SUPPORT TO THE EU MEMBER STATES IN IMPLEMENTATION OF REFORMS UNDER THE TECHNICAL SUPPORT INSTRUMENT
EUR 140,000		24/12/2022 - 06/05/2024	TSI 2021 COM(2021)1335	SUPPORT TO THE EU MEMBER STATES IN IMPLEMENTATION OF REFORMS UNDER THE TECHNICAL SUPPORT INSTRUMENT
EUR 700,000		12/12/2022 - 12/12/2024	TSI 2021 COM(2021)1335	TOWARDS A COMMON FRAMEWORK FOR COMPARATIVE PUBLIC EMPLOYMENT DATA
EUR 315,000		25/11/2022 - 14/07/2023	TSI 2021 COM(2021)1335	FEASIBILITY STUDY ON THE POTENTIAL OF DATA IN FINANCIAL SERVICES
EUR 597,253		22/12/2022 - 20/11/2024	TSI 2022 COM(2022)1379 (Art. 7 HR)	SUPPORTING IMPLEMENTATION OF INNOVATION PROCUREMENT IN CROATIA

Annual budgetary amount entrusted ¹⁹ (EUR)	Entrusted entity	Duration of the delegation agreement	Justification of the selection of the bodies (i.e. reference of the legal basis)	Summary description of the implementing tasks entrusted to these bodies
EUR 660,000		30/11/2022 – 31/12/2024	TSI 2022 COM(2022)1379 (Art. 7 HR)	ADVANCING THE STRATEGIC FRAMEWORK FOR THE PROMOTION OF PRIVATE INVESTMENT
EUR 2,100,000		13/12/2022 – 17/11/2024	TSI 2022 COM(2022)1379 (Art. 7 HR)	ADVANCING REGULATORY POLICY IN CROATIA THROUGH INNOVATION AND DIGITALISATION
EUR 1,020,000		13/12/2022 – 15/06/2024	TSI 2022 COM(2022)1379 (Art. 7 RO)	IMPROVE THE PROCEDURAL FRAMEWORK FOR THE IMPLEMENTATION OF CORPORATE GOVERNANCE PRINCIPLES IN STATE-OWNED ENTERPRISES IN ROMANIA
EUR 2,410,000	UNITED NATIONS CHILDREN'S FUND	1/09/2022 – 31/08/2025	TSI 2022 COM(2022)1379	SUPPORT TO EU MEMBER STATES IN THE IMPLEMENTATION OF REFORMS UNDER THE TSI
EUR 500,000		23/10/2022 – 30/09/2024	TSI 2022 COM(2022)1379 (Art. 7 CY)	SUPPORTING THE EXPANSION AND STRATEGIC DEVELOPMENT OF EARLY CHILDHOOD EDUCATION AND CARE IN CYPRUS
<i>Sub-total EUR 59,519,979.14</i>				
Total EUR 76,733,360.41				