



2018

Annual Activity Report

Annexes

**DG Employment,
Social Affairs and
Inclusion**

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ANNEX 1: Statement of the Resources Directors

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 the DG 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.

Brussels, 16/04/2019

Anne GRISARD

¹ C(2017)2373 of 19.04.2017.
EMPL_aar_2018_annexes_final

ANNEX 2: Reporting – Human Resources, Better Regulation, Information Management and External Communication

A. Human Resource Management

Objective: The DG deploys effectively its resources in support of the delivery of the Commission's priorities and core business, has a competent and engaged workforce, which is driven by an effective and gender-balanced management and which can deploy its full potential within supportive and healthy working conditions.

Indicator 1: Percentage of female representation in middle management

Source of data: HR Analytics Platform (QlikView)

Baseline (2014)	Target 2019	Latest known results 2018
26%	40%	57%

Indicator 2: Percentage of staff who feel that the Commission cares about their well-being

Source of data: Commission staff satisfaction survey

Baseline (2014)	Target 2020	Latest known results 2018
24.2%	40%	49%

Indicator 3: Staff engagement index

Source of data: Commission staff satisfaction survey

Baseline (2014)	Target 2020	Latest known results 2018
63.7%	At least equal to Commission average in 2020 survey	72%

Main outputs in 2018:

Output	Indicator	Target	Status end-year ²
2018 L&D programme	Updated programme of training actions	One L&D programme in 2018 –Q2	Completed
HR Strategy	Adopted HR Strategy	One HR Strategy in 2018 – Q1	Completed
Staff informed about HR issues, in particular training opportunities	Number of HR newsletters being issued	At least 8 newsletters in 2018 –Q1/Q4	Completed (with deviation)
HR pilot for the 4 year career interviews	Percentage of colleagues who have participated in career interviews	100 % of invited colleagues in 2018-Q1/Q4	Completed (with deviation)
Internal trainings sessions	Number of training sessions carried out	At least 50 training sessions in 2018-Q1/Q4	Completed
Staff engagement	Staff engagement as recorded in the Staff Survey 2018	Increase staff engagement – baseline Staff survey 2016 63%	72%

² "Completed" – "Postponed to "quarter/year" – "Cancelled"
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B. Financial Management

Objective 1: Effective and reliable internal control system giving the necessary guarantees concerning the legality and the regularity of the underlying transactions

Main outputs in 2018:			
Description	Indicator	Target	Status end-year ³
Shared management			
Assessment reliance that can be placed on the work of national audit authorities	Analysis of Member States Annual Control Reports	100% By the end of 2018	Completed
	Implementation of audit plan		Completed
Protect EU budget	% timely interruption and suspensions of payments notified to MS	> 80%	Completed
	% timely implementation of financial corrections (implemented by MS resulting from COM audit work)	100%	Completed
Direct management			
Audit activity of the DG	Implementation of audit plan	100% By the end of 2018	Completed

Objective 2: Effective and reliable internal control system in line with sound financial management

Main outputs in 2018:			
Output	Indicator	Target	Status end-year ⁴
Further implementation of the Simplification plan	Action plan implemented	By end of 2018	Completed
Implementation of the new Internal Control System	New framework in place and operational	By end of 2018	Completed

Objective 3: Minimisation of the risk of fraud through application of effective anti-fraud measures, integrated in all activities of the DG, based on the DG's anti-fraud strategy (AFS) aimed at the prevention, detection and correction of fraud.

Main outputs in 2018:			
Description	Indicator	Target	Status end-year ⁵
Up-date of the "Joint Anti-Fraud Strategy 2015-2020"	Anti-fraud strategy revised	1st semester of 2018	postponed
Analysis of Member States' anti-fraud efforts	Results obtained and incorporated in EMPL own risk assessment for	By beginning of 2018	Completed

³ "Completed" – "Postponed to "quarter/year" – "Cancelled"

⁴ "Completed" – "Postponed to "quarter/year" – "Cancelled"

⁵ "Completed" – "Postponed to "quarter/year" – "Cancelled"

	the shared management area		
Ongoing implementation DG EMPL's anti-fraud strategy for direct management	establishment of red flags, provision of related and introduction of IT tool for detection of plagiarism	1 st semester of 2018	Completed
Roll-out and training of the Arachne tool	Number of roll-outs	> 80% of volunteering programmes by end of 2018	Completed

C. Better Regulation

Objective: Prepare new policy initiatives and manage the EU's acquis in line with better regulation practices to ensure that EU policy objectives are achieved effectively and efficiently

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Indicator 1: Percentage of Impact assessments submitted by DG EMPL to the Regulatory Scrutiny Board that received a favourable opinion on first submission

Source of data: EMPL unit G4

Baseline (2015)	Target 2020	Latest known results 2018
0% of IA received a positive opinion	100%	60%

Indicator 2: Percentage of the DG's regulatory acquis covered by ex-post evaluations and Fitness Checks not older than five years

Source of data: EMPL unit G4

Baseline (2015)	Interim Milestone 2016	Target 2020	Latest known results 2018
	Positive trend compared to baseline	Positive trend compared to interim milestone	86%

Main outputs in 2018:

Description	Indicator	target	Status end-year ⁶
Up-date of the "Joint Anti-Fraud Strategy 2015-2020"	Anti-fraud strategy revised	1st semester of 2018	Postponed to 2019
Analysis of Member States' anti-fraud efforts	Results obtained and incorporated in EMPL own risk assessment for the shared management area	By beginning of 2018	ongoing
Ongoing implementation DG EMPL's anti-fraud strategy for direct management	establishment of red flags, provision of related and introduction of IT tool for detection of plagiarism	1 st semester of 2018	completed
Roll-out and training of the Arachne tool	Number of roll-outs	> 80% of volunteering programmes by end of 2018	completed

⁶ "Completed" – "Postponed to "quarter/year" – "Cancelled"
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D. Information management

Objective: Information and knowledge in the DG is shared and reusable by other DGs. Important documents are registered, filed and retrievable

Indicator 1: Percentage of registered documents that are not filed⁷ (ratio)

Source of data: Hermes-Ares-Nomcom (HAN)⁸ statistics

Baseline 2015	Target	Latest known results 2018
3.78%	0%	0.47 %

Indicator 2: Percentage of HAN files readable/accessible by all units in the DG

Source of data: HAN statistics

Baseline 2015	Target	Latest known results 2018
70.5%	100%	56.21%

Indicator 3: Percentage of HAN files shared with other DGs

Source of data: HAN statistics

Baseline 2015	Target	Latest known results 2018
0.09%	100%	7.36%

Main outputs in 2018:

Description	Indicator	Target	Status end-year ⁹
Improvements to My EMPLnet	To be implemented	Q1- 2018	Completed
Participate in the next phases of development of the EU Results web site by contributing with projects from EMPL managed funds (ESF, FEAD, EaSI, EGF)	Timely and adequate response to BUDG requests and at least 40 new projects available	By end 2018	Completed

With respect to document management, key actions included:

Main outputs in 2018:

Description	Indicator	Target	Status end-year ¹⁰
EMPL staff uses calendars and collaborative sites on MyIntraComm collab	70% of units use joint calendars and collaborative sites	By end 2018	Postponed
Decision on the extension of other Commission services access to EMPL Nomcom files	Feed-back of EMPL units available through a survey and implementation of Nomcom	Q2 - 2018	Completed
Implementation of Hermes Preservation System (HPS) for the transfer of files during the Administrative Retention Period, as well as for other preservation procedures as elimination of	To be implemented	By end of 2018	Completed

⁷ Each registered document must be filed in at least one official file of the *Chef de file*, as required by the [e-Domec policy rules](#) (and by ICS 11 requirements). The indicator is to be measured via reporting tools available in Ares.

⁸ Suite of tools designed to implement the [e-Domec policy rules](#)

⁹ "Completed" – "Postponed to "quarter/year" – "Cancelled"

¹⁰ "Completed" – "Postponed to "quarter/year" – "Cancelled"

documents and files and transfer to the Historical Archives			
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E. External Communication

Objective: Citizens perceive that the EU is working to improve their lives and engage with the EU. They feel that their concerns are taken into consideration in European decision making and they know about their rights in the EU.

Indicator: Percentage of EU citizens having a positive image of the EU

Source of data: Standard Eurobarometer

Baseline November 2014	Target 2020	Latest known results 2018 (November)
Total "Positive": 39% Neutral: 37 % Total "Negative": 22%	Positive image of the EU ≥ 50%	Positive: 43% Neutral: 36% Negative: 20% (Don't know:1%)

Main communication actions in 2018:

Description	Indicator	Target	Status end-year ¹¹
Campaign on the European Pillar of Social Rights (European pillar of social rights Week)	Number of stakeholders and multipliers reached through events co-organised with EC Reps	1000 stakeholders and multipliers	Completed
Production & dissemination of online information material linked to the European Pillar of Social Rights (incl. work life balance, working time directive and written statement directive)	Coverage on social media of launch of specific initiatives	20 general posts, 28 country specific posts in 6 months Average reach per post: 8.000 Total expected reach: 384.000	Completed
Social Fairness Package (access to social protection, social security number and European Labour authority) communication	Coverage on social media	Average reach per post: 8.000	
Summer campaign on European Health Insurance Card	Website visits	60.000 website visits	Completed
European Vocational Skills Week 2018	Events and/ or activities in Member States	1500 events; 900,000 participants	

Annual communication spending (based on estimated commitments):^[1]

Baseline (2016):	Target (2018):	Total amount spent	Total of FTEs working on external communication
EUR 7.300.000	EUR 7.362.000	EUR 6.910.000	9.8

¹¹ "Completed" – "Postponed to "quarter/year" – "Cancelled"

^[1] These amounts cover the budget of EMPL's communication unit & the expenditure for communication activities of operational units in EMPL.

ANNEX 3: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG EMPL - Financial Year 2018

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 (excluding Building Contracts)

Table 12 : Summary of Procedures (excluding Building Contracts)

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2018 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 04 Employment, social affairs and inclusion					
04	04 01	Administrative expenditure of the 'Employment, social affairs and inclusion' policy area	20.37623435	17.4104773	85.45 %
	04 02	European Social Fund	15632.59835	15497.0267	99.13 %
	04 03	Employment, Social Affairs and Inclusion	275.2488922	265.077364	96.30 %
	04 04	European Globalisation Adjustment Fund (egf)	68.24764635	27.688613	40.57 %
	04 06	Fund for European Aid to the Most Deprived	556.474653	556.327697	99.97 %
Total Title 04			16552.94578	16363.5309	98.86%
Title 05 Agriculture and rural development					
05	05 04	Rural development	0.86023244	0.80684503	93.79 %
Total Title 05			0.86023244	0.80684503	93.79%
Title 11 Maritime affairs and fisheries					
11	11 06	European Maritime and Fisheries Fund (EMFF)	0.18997666	0.1825264	96.08 %
Total Title 11			0.18997666	0.1825264	96.08%
Title 13 Regional and urban policy					
13	13 01	Administrative expenditure of the 'Regional and urban policy' policy area	0.24656065	0.24656065	100.00 %
	13 03	European Regional Development Fund and other regional operations	0.82158	0.82158	100.00 %
	13 04	Cohesion Fund (CF)	0.352106	0.352106	100.00 %
Total Title 13			1.42024665	1.42024665	100.00%
Title 15 Education and culture					
15	15 01	Administrative expenditure of the 'Education and culture' policy area	0.30949998	0.30949998	100.00 %
	15 02	Erasmus+	23.81932913	23.6985874	99.49 %
Total Title 15			24.12882911	24.0080874	99.50%
Title 18 Migration and home affairs					
18	18 01	Administrative expenditure of the 'Migration and home affairs' policy area	0.74289984	0.74189252	99.86 %
Total Title 18			0.74289984	0.74189252	99.86%
Title 33 Justice and consumers					
33	33 01	Administrative expenditure of the 'Justice and consumers' policy area	0.196745	0.03741538	19.02 %
	33 02	Rights, Equality and Citizenship	6.60873924	6.54827772	99.09 %
Total Title 33			6.80548424	6.5856931	96.77%
Total DG EMPL			16587.09345	16397.2762	98.86 %

* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).

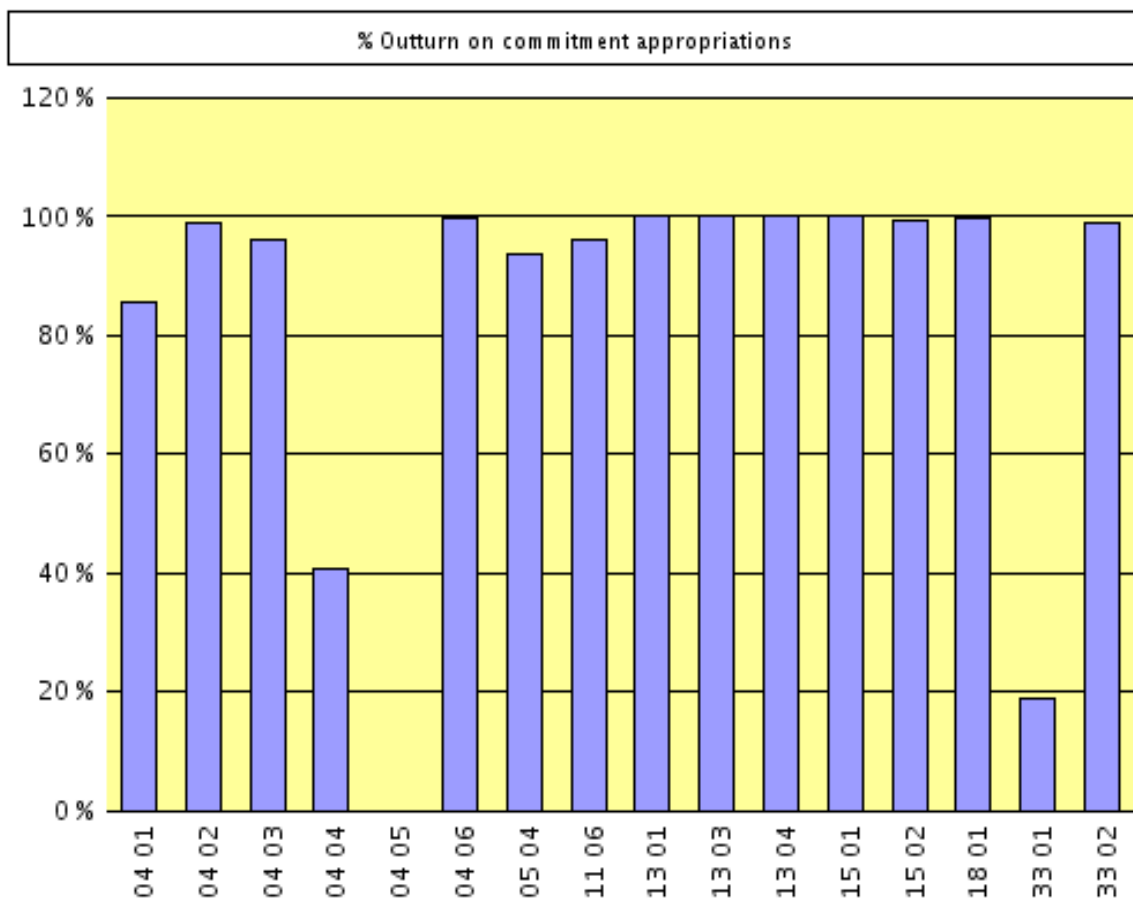


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2018 (in Mio €)					
Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 04 Employment, social affairs and inclusion					
04	04 01	Administrative expenditure of the 'Employment, social affairs and inclusion' policy area	10.97852637	4.53260765	41.29 %
	04 02	European Social Fund	14731.47725	13917.14161	94.47 %
	04 03	Employment, Social Affairs and Inclusion	249.9201982	241.6433169	96.69 %
	04 04	European Globalisation Adjustment Fund (egf)	43.31475616	27.688613	63.92 %
	04 05	Instrument for Pre-Accession Assistance - Employment, Social Policies and Human Resources Development	0.95377534	0.95377534	100.00 %
	04 06	Fund for European Aid to the Most Deprived	367.4244979	353.2828887	96.15 %
Total Title 04			15404.069	14545.24282	94.42%
Title 05 Agriculture and rural development					
05	05 04	Rural development	0.57255634	0.57255634	100.00 %
Total Title 05			0.57255634	0.57255634	100.00%
Title 13 Regional and urban policy					
13	13 01	Administrative expenditure of the 'Regional and urban policy' policy area	0.44118338	0.1708585	38.73 %
	13 03	European Regional Development Fund and other regional operations	0.52109705	0.52109705	100.00 %
	13 04	Cohesion Fund (CF)	0.18358465	0.18358465	100.00 %
Total Title 13			1.14586508	0.8755402	76.41%

Title 15 Education and culture					
15	15 01	Administrative expenditure of the 'Education and culture' policy area	0.41209218	0.24679385	59.89 %
	15 02	Erasmus+	15.44080726	15.30734071	99.14 %
Total Title 15			15.85289944	15.55413456	98.12%
Title 18 Migration and home affairs					
18	18 01	Administrative expenditure of the 'Migration and home affairs' policy area	1.27250706	0.59143879	46.48 %
Total Title 18			1.27250706	0.59143879	46.48%
Title 33 Justice and consumers					
33	33 01	Administrative expenditure of the 'Justice and consumers' policy area	0.29706495	0.07596126	25.57 %
	33 02	Rights, Equality and Citizenship	5.05504505	4.93603089	97.65 %
Total Title 33			5.35211	5.01199215	93.65%
Total DG EMPL			15428.26494	14567.84848	94.42 %

* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).

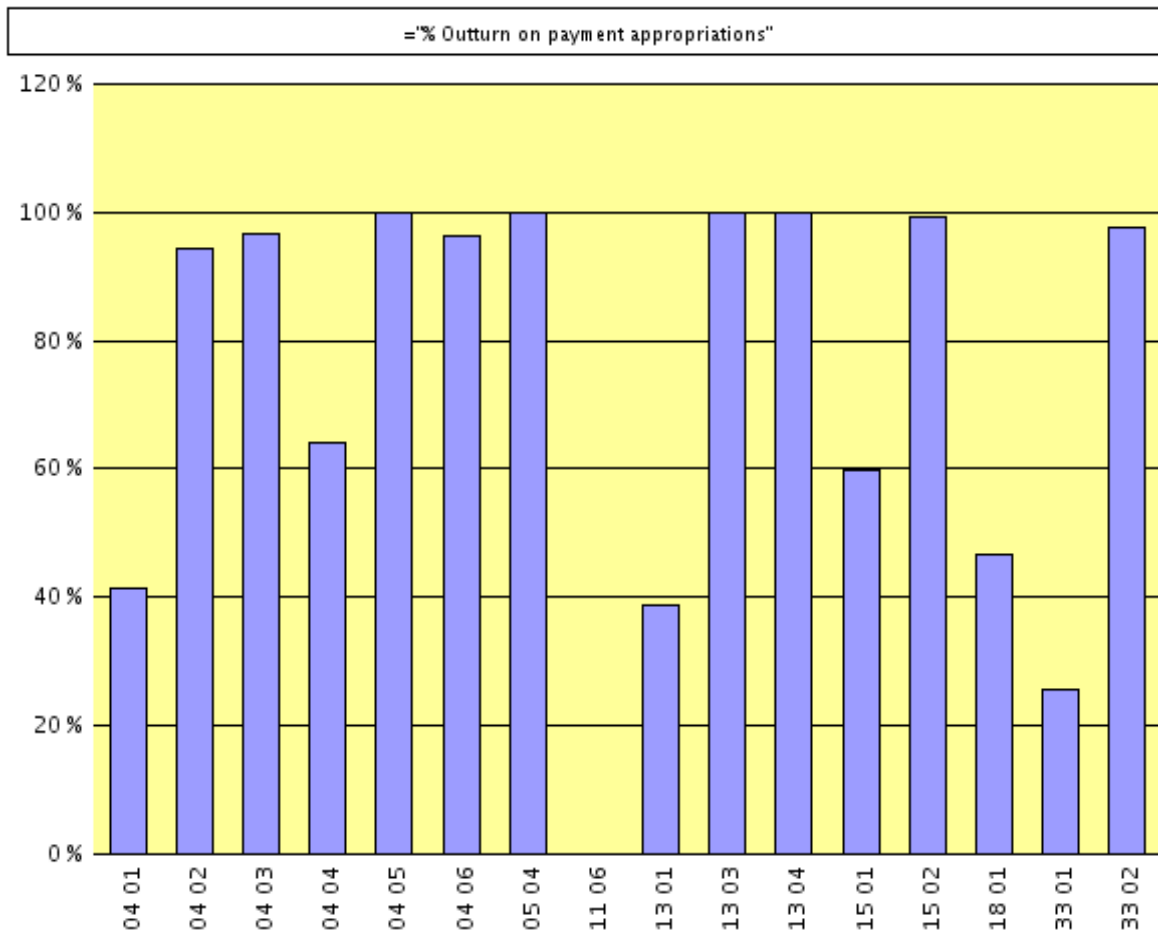


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2018 (in Mio €)

			2018 Commitments to be settled				Commitments to be settled from financial years previous to 2018	Total of commitments to be settled at end of financial year 2018	Total of commitments to be settled at end of financial year 2017
Chapter			Commitments 2018	Payments 2018	RAL 2018	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Title 04 : Employment, social affairs and inclusion									
04	04 01	Administrative expenditure of the 'Employment, social affairs and inclusion' policy area	17.4104773	10.97	6.43757067	36.98 %	0.01	6.44	7.81
	04 02	European Social Fund	15497.02672	122.62	15374.40631	99.21 %	27,126.17	42,500.58	41139.98
	04 03	Employment, Social Affairs and Inclusion	265.0773639	110.08	155.0003564	58.47 %	154.74	309.74	306.23
	04 04	European Globalisation Adjustment Fund (egf)	27.688613	27.69	0	0.00 %	0.00	0.00	0.00
	04 05	Instrument for Pre-Accession Assistance - Employment, Social Policies and Human Resources Development	0	0.00	0	0.00 %	47.35	47.35	48.30
	04 06	Fund for European Aid to the Most Deprived	556.327697	2.80	553.5238086	99.50 %	750.38	1,303.90	1100.87
Total Title 04			16363.53087	274.16	16089.36804	98.32%	28078.64441	44168.01245	42603.1842
Title 05 : Agriculture and rural development									
05	05 04	Rural development	0.80684503	0.07	0.73822003	91.49 %	0.06	0.80	0.57
Total Title 05			0.80684503	0.07	0.73822003	91.49%	0.06197803	0.80019806	0.56590937
Title 11 : Maritime affairs and fisheries									
11	11 06	European Maritime and Fisheries Fund (EMFF)	0.1825264	0.00	0.1825264	100.00 %	0.00	0.18	0.00
Total Title 11			0.1825264	0.00	0.1825264	100.00%	0	0.1825264	0

Title 13 : Regional and urban policy									
13	13 01	Administrative expenditure of the 'Regional and urban policy' policy area	0.24656065	0.00	0.24508225	99.40 %	0.00	0.25	0.19
	13 03	European Regional Development Fund and other regional operations	0.82158	0.13	0.69116125	84.13 %	0.12	0.81	0.51
	13 04	Cohesion Fund (CF)	0.352106	0.02	0.33671225	95.63 %	0.01	0.35	0.18
Total Title 13			1.42024665	0.15	1.27295575	89.63%	0.1346548	1.40761055	0.88814673
Title 15 : Education and culture									
15	15 01	Administrative expenditure of the 'Education and culture' policy area	0.30949998	0.16	0.15078651	48.72 %	0.00	0.15	0.10
	15 02	Erasmus+	23.69858744	7.99	15.70567152	66.27 %	9.21	24.91	17.87
Total Title 15			24.00808742	8.15	15.85645803	66.05%	9.2052979	25.06175593	17.9736044
Title 18 : Migration and home affairs									
18	18 01	Administrative expenditure of the 'Migration and home affairs' policy area	0.74189252	0.09	0.65441628	88.21 %	0.00	0.65	0.53
Total Title 18			0.74189252	0.09	0.65441628	88.21%	0	0.65441628	0.52960722
Title 33 : Justice and consumers									
33	33 01	Administrative expenditure of the 'Justice and consumers' policy area	0.03741538	0.01	0.03031256	81.02 %	0.00	0.03	0.10
	33 02	Rights, Equality and Citizenship	6.54827772	0.39	6.15592908	94.01 %	5.22	11.38	10.07
Total Title 33			6.5856931	0.40	6.18624164	93.93%	5.22486486	11.4111065	10.1684697
Total DG EMPL			16397.27616	283.02	16114.25886	98.27 %	28093.27121	44207.53007	42633.3099

"Breakdown of Commitments remaining to be settled (in Mio EUR)"

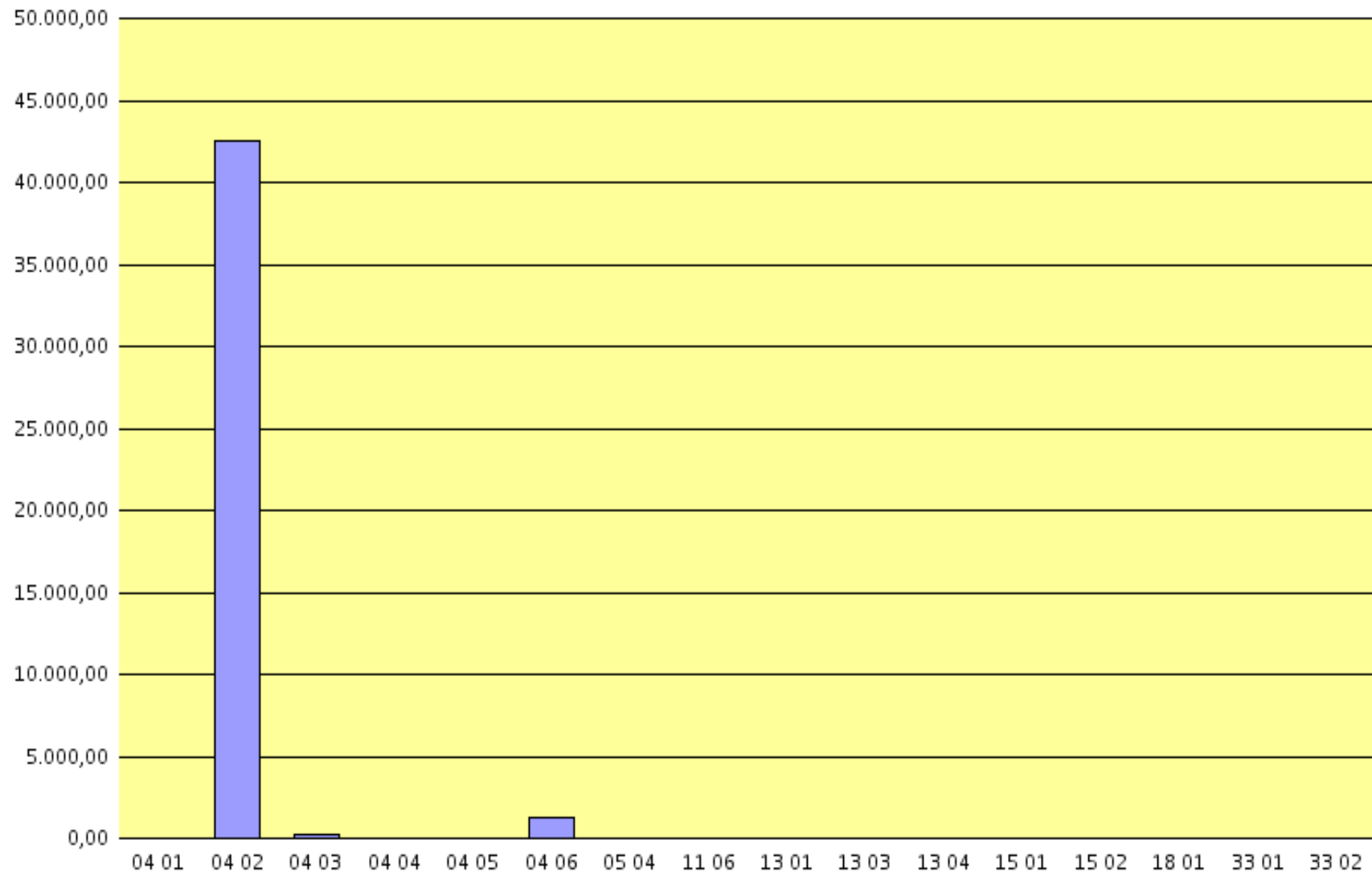


TABLE 4 : BALANCE SHEET EMPL

BALANCE SHEET	2018	2017
A.I. NON CURRENT ASSETS	3985825497	3979863388
A.I.4. Non-Current Financial Assets	61,825,317.37	67,435,120.37
A.I.5. Non-Current Pre-Financing	3,924,000,179.47	3,912,428,267.59
A.II. CURRENT ASSETS	2258206764	2477715334
A.II.2. Current Pre-Financing	2,051,599,041.04	2,273,067,264.65
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	129,891,338.44	142,685,741.53
A.II.6. Cash and Cash Equivalents	76,716,384.60	61,962,327.60
ASSETS	6244032261	6457578722
P.I. NON CURRENT LIABILITIES	-19618844.73	-12401342.73
P.I.2. Non-Current Provisions	-19,618,844.73	-12,401,342.73
P.III. NET ASSETS/LIABILITIES	-810824.37	-0.37
P.III.1. Reserves	-810,824.37	-0.37
P.II. CURRENT LIABILITIES	-7010954008	-6759404022
P.II.2. Current Provisions	-19,579,894.04	-13,669,472.04
P.II.4. Current Payables	-4,138,465,947.11	-3,789,113,367.34
P.II.5. Current Accrued Charges & Defrd Income	-2,852,908,166.69	-2,956,621,182.89
LIABILITIES	-7031383677	-6771805365
NET ASSETS (ASSETS less LIABILITIES)	-787351416	-314,226,643.63
P.III.2. Accumulated Surplus/Deficit	52,924,396,162.42	45009065368
Non-allocated central (surplus)/deficit*	-52,137,044,746.40	-44694838725
TOTAL	0.00	0.00

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 EMPL

STATEMENT OF FINANCIAL PERFORMANCE	2018	2017
II.1 REVENUES	-172865654.6	-133281808
II.1.1. NON-EXCHANGE REVENUES	-173677838.3	-135296528.6
II.1.1.5. RECOVERY OF EXPENSES	-172,877,838.34	-134,496,528.59
II.1.1.6. OTHER NON-EXCHANGE REVENUES	-800,000.00	-800,000.00
II.1.2. EXCHANGE REVENUES	812183.74	2014720.6
II.1.2.1. FINANCIAL INCOME	-220,655.46	-99,613.00
II.1.2.2. OTHER EXCHANGE REVENUE	1,032,839.20	2,114,333.60
II.2. EXPENSES	12993132550	8048612602
II.2. EXPENSES	12993132550	8048612602
II.2.10. OTHER EXPENSES	58,577,506.09	24,371,682.07
II.2.1. EXP IMPLM BY MEMBER STATES (SHARED)	12,663,998,206.48	7,714,000,493.99
II.2.2. EXP IMPLM BY COMMISS&EX.AGENC. (DM)	142,130,409.35	152,293,185.35
II.2.3. EXP IMPL BY OTH EU AGENC&BODIES (IM)	73,247,477.07	70,894,088.99
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)	55,110,643.57	75,498,581.99
II.2.5. EXP IMPLM BY OTHER ENTITIES (IM)	1,549.96	-600,000.00
II.2.6. STAFF AND PENSION COSTS	-82,050.00	-514,500.00
II.2.8. FINANCE COSTS	148,807.22	12,669,069.84
STATEMENT OF FINANCIAL PERFORMANCE	12,820,266,895.14	7,915,330,794.24

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 5bis : OFF BALANCE SHEET EMPL

OFF BALANCE	2018	2017
OB.1. Contingent Assets	2863865.55	1697814.12
GR for pre-financing	2,863,865.55	1,697,814.12
OB.3. Other Significant Disclosures	-65948294537	-77764989315
OB.3.2. Comm against app. not yet consumed	-37,215,799,467.84	-35,887,625,888.22
OB.3.3.1 Structural operations	-28,732,495,069.37	-41,877,363,426.63
OB.4. Balancing Accounts	65945430672	88824667281
OB.4. Balancing Accounts	65,945,430,671.66	88,824,667,280.92
OFF BALANCE	0.00	11,061,375,780.19

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 6: AVERAGE PAYMENT TIMES FOR 2018 - DG EMPL

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
15	8	7	87.50 %	12.42857143	1	12.50 %	16
30	1727	1647	95.37 %	14.16697025	80	4.63 %	47.35
50	1	1	100.00 %	14			
60	1061	1019	96.04 %	26.87733072	42	3.96 %	66.47619048
90	413	383	92.74 %	58.56396867	30	7.26 %	103.8
365	224	224	100.00 %	29.54017857			

Total Number of Payments	3434	3281	95.54 %		153	4.46 %	
Average Net Payment Time	26.08590565			24.34288327			63.46405229
Average Gross Payment Time	38.82760629			36.62206644			86.12418301

Suspensions							
Average Report Approval Suspension Days	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	38	1159	33.75 %	3434	11,871,495,727.88	94.42 %	12,573,338,323.55

Late Interest paid in 2018			
DG	GL Account	Description	Amount (Eur)
EMPL	65010100	Interest on late payment of charges New FR	5 776.97
			5 776.97

TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2018

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	
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	9073.91	0	9073.91	9073.91	0	9073.91	0
60	CONTRIBUTIONS TO UNION PROGRAMMES	800000	0	800000	800000	0	800000	0
61	REPAYMENT OF MISCELLANEOUS EXPENDITURE	2200710463	2041066.79	2202751530	2200669819	2041066.79	2202710885	40644.87
64	CONTRIBUTIONS FROM FINANCIAL INSTRUMENTS	823033.77	0	823033.77	823033.77	0	823033.77	0
65	FINANCIAL CORRECTIONS	88672.68	209994.07	298666.75	-20622.2	209994.07	189371.87	109294.88
66	OTHER CONTRIBUTIONS AND REFUNDS	21025688.94	2540820.87	23566509.81	15541307.7	2159213.71	17700521.41	5865988.4
Total DG EMPL		2223456933	4791881.73	2228248814	2217822612	4410274.57	222232886	6015928.15

**TABLE 8 : RECOVERY OF PAYMENTS
(Number of Recovery Contexts and corresponding Transaction Amount)**

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2018	Irregularity		OLAF notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
Year of Origin (commitment)										
2005			1	109294.88	1	109294.88	1	109294.88	100.00%	100.00%
2006			1	165662.22	1	165662.22	2	206307.09	50.00%	80.30%
2007							11	44481391.03		
2012							1	99956.62		
2013							4	1015229.6		
2014	4	9969.13			4	9969.13	171	909229227.7	2.34%	0.00%
2015	1	23150.29			1	23150.29	152	1211974337	0.66%	0.00%
2016							18	49846121.5		
2017							32	7026799.98		
2018	1	574			1	574	4	15455.66	25.00%	3.71%
Sub-Total	6	33693.42	2	274957.1	8	308650.52	396	2224004121	2.02%	0.01%

EXPENSES BUDGET	Error		Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES									1	122.46		
NON ELIGIBLE IN COST CLAIMS	1	20000	59	454881.57			60	474881.57	403	126,734,095.32	14.89%	0.37%
CREDIT NOTES			20	2912141.31			20	2912141.31	59	3,407,362.36	33.90%	85.47%
Sub-Total	1	20000	79	3367022.88			80	3387022.88	463	130141580.1	17.28%	2.60%
GRAND TOTAL	1	20000	85	3400716.3	2	274957.1	88	3695673.4	859	2354145701	10.24%	0.16%

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2018 FOR EMPL

	Number at 1/01/2018	Number at 31/12/2018	Evolution	Open Amount (Eur) at 1/01/2018	Open Amount (Eur) at 31/12/2018	Evolution
2004	1		-100.00 %	209,994.07		-100.00 %
2013	1	1	0.00 %	146,358.80	146,358.80	0.00 %
2014	1	1	0.00 %	163,142.00	163,142.00	0.00 %
2015	1	1	0.00 %	72,106.36	72,106.36	0.00 %
2016	1		-100.00 %	874,510.42		-100.00 %
2017	8		-100.00 %	3,325,770.08		-100.00 %
2018		6			5,634,320.99	
	13	9	-30.77 %	4,791,881.73	6,015,928.15	25.54 %

TABLE 10 : RECOVERY ORDER WAIVERS IN 2018 >= EUR 60.000

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
1	3233180191	3240606356	-186,284.42	Private Companies		

Total DG EMPL	- 186,284.42
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Number of RO waivers	1
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There is one waiver below 60 000 € for an amount of 0

**TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES -
DG EMPL - 2018**

Internal Procedures > € 60,000

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Art. 134.1(a) (Without prior publication) No tenders or no suitable tenders have been submitted	2	14,500,000.00
Total	2	14,500,000.00

TABLE 12 : SUMMARY OF PROCEDURES OF DG EMPL EXCLUDING BUILDING CONTRACTS

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP)	2	14,500,000.00
Open Procedure (Art. 104(1) (a) FR)	9	201,304,856.00
Total	11	215,804,856.00

Additional Comments: The proportion of negotiated procedures (in number) in 2018 (18%) compared to the total number of DG EMPL procurement procedures is higher than in 2017 (7%) because the total number procedure has been lower in 2018 than in 2017. DG EMPL has extensively used in 2018 instead its newly established framework contracts. The proportion in value of negotiated procedures in 2018 (7%) compared to the total value of DG EMPL procurement procedures is higher than the average of other DGs (5.5%) and Services certainly because of one high value negotiated procedure of 12,000,000 EUR that DG EMPL carried out for the purchase of licences, maintenance and support of the IT Risk and Scoring Tool "Arachne" for not only DG EMPL but also DG AGRI and REGIO.

TABLE 13 : BUILDING CONTRACTS

Legal base	Contract Number	Contractor Name	Description	Amount (€)

TABLE 14 : CONTRACTS DECLARED SECRET

LC Responsible Organisation DG Code	LC Contract/Grant Type	LC Date	Legal base	Contract Number	Contractor Name	Description	Amount (€)

TABLE 15 : FPA duration exceeds 4 years - EMPL

None of your FPA (if any) exceeds 4 years

ANNEX 4: Materiality criteria

For ESF/YEI, FEAD and IPA

During the implementation period, all programmes are assessed against audit opinions at national and Commission level based on audits carried out on systems and representative samples of operations. In addition, operational line managers and authorising officers by sub-delegation also assess the level of assurance.

Assessment of management and control systems in the Member States and for the programming period 2007-13

➤ ***The assessment at closure***

At closure the Annual Control Reports were submitted as part of the closure packages. For each programme, the Directorate General carried out an in depth assessment of the information provided (in particular the audit opinion, the projected error rate covering the 2015 and 2016 expenditure and the residual risk rate).

As the audit authorities were required to disclose a residual risk rate calculated on the basis of the expenditure certified during the whole programming period, the residual risk rate is used as this is the best estimate of the expenditure which is not in full conformity with contractual or regulatory provisions over the lifetime of the programme.

The assessment of the relevant reports, data and other information available requires the application of professional judgement, namely when weighting contradictory information or considering abnormal statistical results. When taking into account reported corrections, the authorising officer by delegation also assesses that they are reliable based on all audit information and in particular the validation made at closure by the audit authorities and that they effectively mitigate the risks identified and that they result in a reduction in the level of the error that remains uncorrected in the population.

➤ ***Materiality criteria and reservations***

Final payments are made for the closure of the programme only when all issues are cleared.

Following the in-depth assessment of closure documents, a non-quantified reservation is made for those programmes, where either additional audit work is requested or financial corrections may need to be applied exceeding the retention (5% or less for underspent programmes of the overall allocation made at programme level)¹².

Exceptions, if any, are clearly reported and explained in the body of the Annual Activity Report. In some cases, reservations may be made at sub-programme level (priority axis or implementing bodies) when the systemic deficiencies only affect a specific component of the management and control system, not used for the other activities under the same programme.

To calculate the amount at risk for programmes under reservation, the residual risk rate is applied to the payments made during the year. For a reservation made at sub-programme level, a flat rate depending on the deficiencies identified is applied to the relevant expenditure¹³. No financial corrections are taken into account for the quantification of the reservation, as the financial corrections already implemented are mainly linked to expenditure declared in previous years.

➤ ***Estimation of the amounts at risk at payment and at closure***

For the 2017 AAR and onwards, the risk "at payment" is estimated by applying the residual risk rate communicated by the audit authorities as part of the closure documents

¹² The decision on whether to issue reservation will be made taking into account the cumulative residual risk.

¹³ i.e. paid in the relevant year in relation to the concerned sub-programme

and validated by the Commission services to the "relevant expenditure" (i.e. payments and the cleared pre-financing made during the reporting year).

For the estimation of the amount at risk at closure, the estimated future corrections -if any- are deducted from the amount at risk at payment.

Assessment of management and control systems in the Member States and for the programming period 2014-2020

➤ **The assessment of each operational programme is based on the following elements:**

- 1.** The first element is the **assessment of the effectiveness of management and control systems** carried out by the audit directorate based on all information available (i.e. opinion issued by the audit authority on the management and control systems, total error rate, results of national systems audits, results of Commission audit work and/or the European Court of Auditors, elements received from operational managers in their regular contacts with programme authorities).
- 2.** The second element is the **assessment of legality and regularity of expenditure**, as reflected in the residual total error rate reported by the audit authorities in their Annual Control Reports (ACR). The residual total error rate is the best indicator of the corrective capacity of the programme's management and control system and represents the remaining risk present in the amounts certified in the accounts taking into account the already applied financial corrections.

The Directorate General assesses the reliability of the total error rate and the residual total error rate reported in two stages:

- Total Error Rates and Residual Total Error Rates for the accounting year 2016-2017 are confirmed which takes into account all available information and audit results assessed through desk review and, where necessary and conclusions are already available, risk-based on the spot compliance audits. Following 2014-2020 legal framework, the Commission can in subsequent years (during the documents retention period) continue to carry out on the spot audits to address specific risks or programmes.
- In relation to the Total Error Rates and Residual Total Error Rates for the accounting year 2017-2018 communicated by the audit authorities by 1/3/2019, first preliminary consistency review is carried out to identify potential inconsistencies or clerical mistakes. The resulting adjusted total error rates and residual total error rates are disclosed in annex of the AAR for information purposes and to identify the need to issue additional reservations. If no error rates are reported by the audit authorities or they are not considered reliable at this stage, flat rates are used.

➤ **Materiality criteria and reservations**

The Directorate General assesses **each operational programme** in order to identify the need for reservations and corrective measures to be applied. Operational programmes with management and control systems in common can be grouped for the purpose of this assessment.

At operational programme level, reservations or partial reservations are made in case of significant weaknesses in the Member States' management and control systems leading to a material risk to the EU budget. In practice, this means that reservations or partial reservations are made for programmes included in the categories 'limited assurance with medium risk' and 'limited assurance with high risk' (see below).

As a general rule, a programme will be put under reservation if at least one of the following conditions applies, based on the 2017/2018¹⁴ assurance packages received in

¹⁴ No reservation is made for cases where the Residual Total Error Rate for the accounting year 2016/2017 is confirmed above 2 % given that additional financial corrections will be applied.

February 2019:

- a total error rate above 10%
- deficiencies in key elements of the systems, which could result in/lead to irregularities above 10% and for which no adequate corrective measures to remedy the deficiencies have yet been implemented;
- a residual total error rate above 2%;
- material issues concerning the completeness, accuracy and veracity of the accounts.

Exceptions, if any, are clearly reported and explained in the body of the AAR. In some cases, reservations may be made at sub-programme level (priority axis or implementing bodies) when the systemic deficiencies only affect a specific component of the management and control system, not used for the other activities under the same programme.

In case there is no financial impact for the reporting year (e.g. no expenditure paid) for a programme under reservation, a non-quantified reservation is made.

In addition, reputational reservations are made for deficiencies of a qualitative nature (e.g. significant systemic deficiencies or major control failures) which have a significant impact on the reputation of the Commission.

The operational programmes are classified in four categories:

▪ **Operational programmes not in reservation:**

- **Reasonable assurance** means that there is no material deficiency affecting key elements of the systems (only minor improvements may be needed in some cases) and there are no material issues concerning either conformity of expenditure (residual total error rate < 2%) or the accounts;
- **Reasonable assurance with low risk** of irregularities covers programmes with the existence of some deficiencies in key elements of the systems without material impact on the EU Budget; and where there are no material issues with either the legality and regularity of the expenditure (residual total error rate < 2%) or the accounts.
- **Limited assurance with medium risk** of irregularities covers programmes with deficiencies in key elements of the systems with no material risk for the EU budget (e.g. programme with a total error rate between 5% and 10% and where adequate financial corrections have been implemented);

▪ **Operational programmes in reservation:**

- **Limited assurance with medium risk** of irregularities covers:
 - programmes with deficiencies in key elements of the systems with a material risk for the EU budget (e.g. programme with a total error rate between 5% and 10% and where no adequate financial corrections have been implemented yet); and/or
 - programmes with material legality and regularity issues and insufficient financial corrections implemented ("residual total error rate" remains above 2%); and/or
 - programmes with material issues concerning the completeness, accuracy and veracity of the accounts.
- **Limited assurance with high risk** of irregularities covers:
 - programmes with widespread deficiencies in key elements of the systems with a material risk for the EU budget (e.g. programme with a total error rate above 10% and no adequate corrective measures to remedy the deficiencies have yet been implemented); and/or
 - programmes with widespread material legality and regularity issues and insufficient financial corrections implemented ("residual total error rate"

remains above 2%); and/or

- programmes with widespread material issues concerning the completeness, accuracy and veracity of the accounts.

For the calculation of the amounts impacted by a reservation¹⁵, where the reservation is due to a risk estimated to be above 10%, the estimated risk rate is applied to the expenditure of the second semester while the residual total error rate is applied to the expenditure of the first semester, if applicable.

Where there is no financial impact for the reporting year in question (e.g. no expenditure paid) for a programme under reservation, a non-quantified reservation is made. In addition, reputational reservations are made for issues that could have a significant impact on the reputation of the Commission.

➤ **Estimation of the amounts at risk at payment and at closure**

The amounts at risk "at payment" and the error rates are calculated on the expenditure incurred from 1st July 2016 to 30th June 2017, while the risk has to be estimated on the expenditure of year 2018.

The risk "at payment" is calculated for each programme by applying the residual total error rate of the accounting year 2016/ 2017 as confirmed by the Commission services¹⁶ or, when it is higher, the residual total error rate reported by the audit authorities for the accounting year 2017/2018 to the "relevant expenditure" of the Commission reporting year (i.e. payments made during the reporting year excluding new pre-financing and including the 10% retained, and including the cleared pre-financing minus the retentions released and any deductions applied in the accounts covering the expenditure of the period 1st July 2017 to 30th June 2018).

In case there is no confirmed residual total error rate for the accounting year 2016/2017, the higher residual total error rate between the one reported by the audit authorities for the accounting year 2017/2018 and a 2% flat rate is applied. In case no error rates are reported yet by the audit authorities a 2% flat rate is used.

For the estimation of the amount at risk at closure, the estimated future corrections - if any - are deducted from the amount at risk at payment.

¹⁵ No rate will be calculated

¹⁶ After neutralizing the impact of the advances paid into financial instruments and included in the sample of audit authorities based on declared expenditure (in line with Article 127 CPR)

For centralised management

Detective and corrective controls are implemented at initial and at final phases. Preventive and corrective controls take place through the verification of all transactions (grants and public procurement) by financial agents.

Commission staff and outsourcing company carry out on the spot audits for grants following a risk-analysis approach.

As regards transactions contracted through public procurement, thanks to the thorough ex-ante control, the average risk of error is therefore considered to be below the materiality threshold of 2%. Given the underlying nature of the transactions (delivery of goods or services), there is no added value in performing ex-post audit.

As regards grants, for selecting the sample of transactions to be controlled on the spot, DG EMPL applies a risk based approach rather than a statistical random method that would comply with the criteria of samples' representativeness. The risk based approach is considered more cost-effective given the heterogeneity and relatively small size of DG EMPL's audit population.

When measuring against the 2% materiality level, DG EMPL calculates the weighted average error rate from the audited sample (grants) and complements the information by a qualitative analysis of the origin, nature, impact and coverage of the errors found before issuing any reservation.

In order to enlarge the basis on which the assurance can be built, DG EMPL also considers the grant error rates detected in the last 5 years.

For EGF

The assurance is built on a comprehensive assessment by all parties involved in the management and control of every case. Member States report, for each EGF case, information as regards the type of actions and main outcomes, the names of the bodies delivering the package of measures; the characteristics of the targeted workers and their employment status and a statement justifying the expenditure. Commission staff carries out on the spot visits, both for monitoring and for auditing purposes.

When measuring against the 2% materiality level, DG EMPL calculates the weighted arithmetic average error rate from the audited sample and complements the information by a qualitative analysis of the origin, nature, impact and coverage of the errors found before issuing any reservation.

In order to enlarge the basis on which the assurance can be built, DG EMPL also considers the error rates detected in the last 5 years.

ANNEX 5: INTERNAL CONTROL TEMPLATES FOR BUDGET IMPLEMENTATION (ICTS)

ESF

Stage 1 – Negotiation and assessment/approval of spending proposals:

Main control objectives: Ensuring that the Commission (COM) adopts the actions that contribute the most towards the achievement of the policy objectives (effectiveness);

Main risks	Mitigating controls	Coverage frequency and depth	Cost-Effectiveness indicators
The Operational Programmes (OPs) financed do not adequately reflect the policy objectives or priorities.	Internal consultation, hierarchical validation at DG-level of each OP. Inter-service consultation (including all relevant DGs) Adoption by Commission Decision, where foreseen by EU law.	Coverage / Frequency: 100%. Depth: checklist, guidelines, lists of requirements in the relevant regulatory provisions and reflection of policy objectives and priorities in position papers and CSRs.	Overall COM cost: see AAR section Cost effectiveness and efficiency. Benefits: adopted OPs focus on challenges MS and regions are facing (as identified in European Semester) and have a clear intervention logic, allowing the Commission to evaluate their impact [<i>non-quantifiable individually</i>] Effectiveness: - % of OPs adopted/ approved Efficiency: - average time to adopt/ approve an OP ¹⁷

Stage 2 – Implementation of operations (Member States):

A. Setting up of the systems

Main control objectives: ensuring that the management and control systems are adequately designed

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-Effectiveness indicators
The process of designation of national authorities in the Member States (MS) is not effective and, as a result, the management	Supervision by Commission (for 2014-2020): - Commission review (and audits) of a sample of	Coverage / Frequency: fixed in sector-specific rules Depth: verification (desk review + audit missions)	Overall COM cost: see AAR section Cost effectiveness and efficiency. Benefits:(part of) the amounts associated with unreliable systems for which the Commission audit work revealed

¹⁷ Impacted by the time required by Member States to react

and control systems are not compliant with the applicable rules.	national designations - submission of MS Audit Strategies to the Commission (on request)	where necessary) of description of management and control systems communicated by MS. Designation audits are generally done on-the-spot.	substantial compliance problems [not quantifiable] Effectiveness: - % of authorities designated Efficiency: - number of authorities for which serious weaknesses found by designation reviews/audits (% of total checked)
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B. MS controls to prevent, detect and correct errors within the declared certified expenditure

Main control objectives: ensuring that the expenditure declared in the annual accounts submitted to the Commission is legal and regular

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-Effectiveness indicators
Annual accounts submitted to the Commission include expenditure that is irregular or non-compliant with EU and/or national eligibility rules and legislation.	Management verifications: first level checks by Managing Authorities (MA). Certification of expenditure in the annual accounts, audit opinion and assurance declaration by the relevant authorities designated/accredited.	Coverage: fixed in sector-specific rules Depth: - <u>management verifications</u> : performance of first-level checks (administrative and on the spot controls). - <u>certification</u> : additional verification (desk checks and on the spot). - <u>audit opinion</u> : system audits on the checks already carried out, where necessary with re-performance of on-the-spot checks; audits of operations (on a statistical basis) and audit of accounts.	Effectiveness: - Residual error rate as reported by the Member States. Efficiency: - acceptance of annual accounts

Stage 3 – Monitoring and supervision of the execution, including ex-post control

Main control objectives: ensuring that the expenditure reimbursed from the EU budget is eligible and regular

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-Effectiveness indicators
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Main risks	Mitigating controls	Coverage, frequency and depth	Cost-Effectiveness indicators
<p>The management verifications and subsequent audits/controls by the Member States have failed to detect and correct ineligible costs or calculation errors.</p> <p>The audit work carried out by the audit/certifying authorities is not sufficient to obtain adequate assurance on the annual accounts.</p> <p>The Commission services have failed to take appropriate measures to safeguard EU funds, based on the information it received.</p>	<p>Commission checks of expenditure declared in the annual accounts.</p> <p>Commission assessment of management and control systems in the Member States, in particular of work done and/or reported by the Audit Authorities, namely:</p> <ul style="list-style-type: none"> - assessment of Annual Control Reports / Annual Audit Opinion - calculation of the total projected error rate (TPER) - calculation of the residual error rate (RER) - assessment of systems audits reports from AA - own Commission audits - technical and bilateral meetings with MS <p>Warning letters, Interruptions and suspensions of payments</p> <p>Financial corrections (implemented by MS resulting from Commission audit work)</p>	<p>Coverage: verification of information provided in the assurance packages.</p> <p>Depth: desk checks and/or on-the-spot audits based on risk assessment; verification of the quality and reliability of the information based on Commission's own compliance audits; 'validation' and where necessary adjusting of error rates reported by MS;</p>	<p>Overall COM cost: see AAR Cost effectiveness and efficiency.</p> <p>Benefits: errors prevented [<i>unquantifiable</i>], errors detected or corrected (amount of financial corrections); the impact of the Commission's adjustments made on the error rates reported by the MS following its own audit work and the total amount of expenditure for which the Commission has assurance</p> <p>Effectiveness:</p> <ul style="list-style-type: none"> - residual error rate (EU and per MS) - number of programmes with a reported error rate assessed as reliable - corrections made resulting from Commission audit work (decided and implemented) - % of the expenditure for which the Commission can rely on the work of the AA (based on ACRs unchanged or recalculated error rates) - weighted average residual error rate after Commission analysis - Commission assessment of reliance on Audit Authorities <p>Efficiency:</p> <ul style="list-style-type: none"> - overall cost of control/financial management of the Commission checks and assessment (% of total payment appropriations) – stages 1 to 3 - % of Commission payments on time - % interruptions of payments notified to MS within 2 months - % suspensions of payments notified to MS within 6 months

Direct and indirect management

Stage 1: Programming, evaluation and selection.

Main control objectives: Ensuring that the Commission (COM) and the Agencies select 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).

Main risks	Mitigating controls	Coverage, frequency	Cost-Effectiveness indicators
<p><u>Grants and procurement:</u> The annual work programme and the subsequent actions do not adequately reflect the policy objectives and priorities and or are incoherent. Budget not optimally allocated.</p> <p><u>Agencies:</u> The Four Year Work Programme (FYWP), the Annual Work Programme (AWP) and the subsequent actions do not adequately reflect the policy objectives and priorities and or are incoherent. Budget not optimally allocated.</p>	<p><u>Grants and procurement:</u></p> <ul style="list-style-type: none"> - Programming of activities (Financing Decision) through a top-down definition of policy priorities. Activities examined centrally by horizontal units (coordination and financial) for compliance, relevance and optimisation (rationalisation/simplification) - Inter-service consultation on Financing Decisions including all relevant DGs - Adoption by the Commission <p><u>Agencies:</u> Through the mechanism of the Bureau and Governing Board, the COM contributes to the setting of the goals and strategies, the appointment of the Director, the adoption of the annual management plan, work programme and budget. Discussions (notably on programme) between the Agency's director and Dir. Gen. of EMPL.</p>	<p><u>Grants and procurement:</u> 100%</p> <p><u>Agencies:</u> Bureau OSHA: 4 times a year Bureau EUROFOUND: 6 times a year Governing boards: 1 time a year Dir. Gen. EMPL/Dir. Agency: min 1x/year</p>	<p>see AAR section 2.1.1</p> <p><u>Grants and procurement:</u></p> <ul style="list-style-type: none"> - Validation of actions in the annual work programme (relevance and compliance) (%) - Budget execution (%) - Overall cost of control/financial management of the Commission checks and assessment (as a % of total payment appropriations) - Cost of evaluation and selection procedure/value contracted (%) <p><u>Agencies:</u> Participation of the COM to all meetings of the Bureau and Governing Board Meeting Dir. Gen. EMPL and Director Agency</p>

Main risks	Mitigating controls	Coverage, frequency	Cost-Effectiveness indicators
<p><u>Grants:</u> The evaluation, ranking and selection of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, or with the selection and award criteria defined in the annual work programme and subsequent calls for proposals.</p> <p>The beneficiaries, especially smaller organisations, lack the capacity to effectively control expenditure and ensure the transparency on the operations carried out.</p>	<p><u>Grants:</u></p> <ul style="list-style-type: none"> - implementation of a standard application form for the whole DG; - AOSD supervision and approval of terms of references with the support of adequate guidance (including support from the Financial Advice team) and using the available models - before publication, a formal opinion is issued by the Financial Unit to check if the documents are complete, have been correctly drafted and all the required procedures have been respected; - an evaluation committee is appointed by the AOSD and composed of at least 3 persons representing at least 2 directorates; - the management of the evaluation process has been standardised via the IT application Defis Evaluations; - a formal opinion is issued by the Financial Unit on the evaluation and selection procedure prior to budgetary and legal commitments - validation of beneficiaries (operational and financial viability) and planning of interim and final reports - signature of the grant agreement by the Authorising Officer - the publication on Europa of the grants awarded takes place after control by the Financial Unit. 	<p><u>Grants:</u> Coverage : 100% of proposals are evaluated</p>	<p>see AAR section 2.1.1</p> <p><u>Grants:</u></p> <ul style="list-style-type: none"> - Validation of calls for proposals by the Financial Unit prior to publication (%) - Formal opinion given by the Financial Unit before award (%) - Number litigation cases
<p><u>Procurement:</u> The best offer/s are not submitted due to the poor definition of the tender specifications</p> <p>The most economically advantageous offer not being</p>	<p><u>Procurement:</u></p> <ul style="list-style-type: none"> - AOSD supervision and approval of specifications with the support of adequate guidance and using the available models - Prior Information Notices and invitations to tender are checked for compliance with the Financial 	<p><u>Procurement:</u> 95%¹⁸ of the specifications are scrutinised. 95%¹⁹ of calls</p>	<p>see AAR section 2.1.1</p> <p><u>Procurement:</u></p> <ul style="list-style-type: none"> - Formal opinion given by the Financial Unit before award

^{18 4} Formal financial opinion not given for very low value procedure (below a certain threshold) neither for orders deriving from framework contracts without reopening of competition.

Main risks	Mitigating controls	Coverage, frequency	Cost-Effectiveness indicators
selected, due to a biased, inaccurate or 'unfair' evaluation process	Regulation and Financing Decision by the Central Financial Unit before publication - Opening and evaluation committees appointed by the AOSD - Formal opinion issued after verification by the Central Financial Unit on the evaluation and selection procedure prior to budgetary and legal commitments (framework contracts with reopening of competition and negotiated procedures)	are scrutinized by the Financial Unit	

Stage 2: Implementing and monitoring the execution

Main control objectives: ensuring that the operational results (deliverables) from the projects and the Agencies are of good value and meet the objectives and conditions (effectiveness & efficiency); ensuring that the related financial operations comply with regulatory and contractual provisions and 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); prevention of fraud (anti-fraud strategy)

Main risks	Mitigating controls	Coverage, frequency	Cost-Effectiveness indicators
<p><u>Grant/Procurement:</u> The actions foreseen are not, totally or partially, carried out in accordance with the technical description and requirements foreseen in the agreement/contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions</p>	<p><u>Grant/Procurement:</u> Operational and financial checks in accordance with the financial circuits. Operation authorisation by the AOSD <u>Grants:</u> Ex ante verification of financial report</p>	<p><u>Grants:</u> 100% of projects are controlled. Analytical review performed on all final payment requests. Detailed desk check on all final costs statements above a certain threshold (20% of costs statements under this threshold at random). <u>Procurement:</u> 100% of contracts are controlled</p>	<p>see AAR section 2.1.1 <u>Grants:</u> - Verification of transactions by operational and financial agents (%) - Ex-ante in depth check of final cost claims - sample representing 20% of the eligible costs for each action grant (at least 30% of staff cost - higher risk) (% error) <u>Procurement</u> - Verification of transactions by operational and financial agents <u>Grants and procurement:</u> Costs of control from contracting and monitoring the execution up to payment included / amount paid (%)</p>
<p><u>Agencies</u> The financial and control framework deployed by the entrusted entity is not fully mature to guarantee achieving all 5 ICOs (legality and regularity, sound financial management, true and fair view reporting, safeguarding assets and information, anti-fraud strategy).</p>	<p><u>Agencies</u> Through the mechanism of the Bureau and Governing Board, the COM contributes to: - the discussions leading to the set-up of internal control systems and anti-fraud strategies - to the follow up of the agency's performance</p>	<p><u>Agencies</u> Bureau OSHA: 4 times a year Bureau EUROFOUND: 6 times a year Governing boards: 1 time a year</p>	<p>see AAR section 2.1.1 <u>Agencies</u> The Director provides reasonable assurance in his/her AAR Up-to-date Anti-Fraud Strategy</p>

Stage 3: Ex-post controls, reporting and discharge for decentralised agencies

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); 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 (on the 5 ICOs).

Main risks	Mitigating controls	Coverage, frequency	Cost-Effectiveness indicators
<p>The ex-ante controls fail to prevent, detect and correct erroneous payments or attempted fraud.</p>	<p>Strategy of ex-post audit :</p> <ul style="list-style-type: none"> (a) combine risk-based and ad random selection (b) consider operational aspects whenever possible during the on-the-spot audit. 	<p>Ex post controls relate only to grant aided projects which have been closed by the Operational Units. Contracts bear no risk to be audited ex-post.</p>	<p>see AAR section 2.1.1 <u>Grants/procurement:</u></p> <ul style="list-style-type: none"> - Cost of control ex post audits / value audited - Ex-post audits finalised (number) - % amount controlled by ex-post audit vs. total amount - Error rate
<p><u>Agencies</u> The Agency's control system does not allow drawing conclusions on the assurance for the budget entrusted to the entity – which may reflect negatively on the Commission's governance reputation.</p>	<p><u>Agencies</u> Through the mechanism of the Bureau and Governing Board, the COM contributes to:</p> <ul style="list-style-type: none"> - the preparation and adoption of the Agency's Annual Activity Report - the follow-up of the discharge process by participating and if necessary intervening in the relevant parliamentary debates 	<p><u>Agencies</u> Bureau OSHA: 4 times a year Bureau EUROFOUND: 6 times a year Governing boards: 1 time a year</p>	<p>see AAR section 2.1.1 <u>Agencies</u> Positive discharge</p>

ANNEX 9: Evaluations and other studies finalised or cancelled during the year

Study project ID	Title of the study	Study internal ID	Study overview	Study reason	Study cost	Note	Title of the deliverable
6946	Reports in the areas for free movement of workers and social security coordination - compilation and analysis of EU-level and national data		Better understanding of very specific legal issues. Need to collect facts and information in order to support Commission's position in this field, which has been mentioned by the last European Council among the priorities for the next 5 years.	Impact assessment	162000.0		Reports in the areas for free movement of workers and social security coordination - compilation and analysis of EU-level and national data
6960	ESF Performance Reports and Thematic reports	VT/2015/065	Collect, analyse, synthesise and aggregate monitoring and evaluation information provided by Member States through Annual Implementation Reports, and where relevant progress reports, in order to provide evidence on the performance of the ESF over the 2014-2020 programming period	General study	525800.0		Synthesis Report of ESF 2016 Annual Implementation Reports , Synthesis Report of ESF 2017 Annual Implementation Reports , The ESF contribution to the New Skills Agenda , The ESF support to Social Innovation
6961	Study on the Monitoring and Evaluation Systems of the ESF	VT 2016:069	Make proposals to improve the ESF Monitoring and Evaluation put in place in 2014-2020 with a view to post 2020. The study is going to be an input into DG EMPL's impact assessment on the regulatory proposals governing the ESF in the post 2020 programming period	General study	169760.0		Study on the Monitoring and Evaluation Systems of the ESF
6976	Study supporting the update of data reported in the 2007-2013 ESF ex-post evaluation	VT/2017036	Update the financial and performance data presented by the Staff Working Document and the EU synthesis report	General study	119280.0		Study supporting the update of data reported in the 2007-2013 ESF ex-post evaluation
6983	Study to assess impact of possible revision of Written Statement Directive	CWP - C(2017) 2611 final	monitoring and evaluation of Union employment and social policy and legislation on working conditions	Impact assessment	513775.0		Study to assess impact of possible revision of Written Statement Directive

6984	Study to assist compliance assessment of Directives 2014/112/EU and 2015/1794/EU on working time in inland waterways transport	L	Study on the transposition and conformity checks of national transposition measures as well as the assessment of geographical reasons for non-transposition of Directive 2014/112/EU on working time in inland waterways transport	Impact assessment	228450.0		Study to assist compliance assessment of Directives 2014/112/EU and 2015/1794/EU on working time in inland waterways transport
7174	Study supporting the impact assessment of DG EMPL funds investing in human capital.	VT/2017/027	Following the better regulation (BR) guidelines, the EU is expected to invest its funds in an increasingly focused and informed way. The Commission will therefore use the results of this study to prepare the impact assessment of the regulatory framework of the Funds under DG EMPL's remit in the post-2020 programming period (ESF, YEI, FEAD, EGF, EaSI, VET/AL/skills part of Erasmus+). It is in particular foreseen that the findings of this study will feed into the Commission's assessment of the benefits of the Union's expenditure in human capital, into the establishment of a strong intervention logic narrative for future investment in human capital and in the assessment of the impacts of possible scenarios for the future. This study will also support the associated consultation work by the Commission.	Impact assessment	286630.0		Study supporting the impact assessment of DG EMPL funds investing in human capital.
8387	Evaluation of the 2009 European Works Council Recast Directive	L	Requirement of the legal basis. The evaluation assesses the compliance, effectiveness, efficiency, relevance, coherence and EU added value of the Directive.	Evaluation	341875.0		Evaluation on the implementation of Directive 2009/38/EC on the establishment of a European Works Council or a procedure in Community-scale undertakings and Community-scale groups of undertakings for the purposes of informing and consulting employees-contract VC/2015/0077

8453	European Globalisation Adjustment Fund (EGF) Mid-term evaluation	MFF	The evaluation assessed the effectiveness, sustainability, efficiency, coherence, relevance and EU added value of the results achieved by the EGF. It also examined the economic, social and environmental impact of EGF interventions. Its results have fostered new ideas for further development of the EGF, this resulting in the proposal for a new Regulation on the EGF post-2020.	Evaluation	265081.84		Mid-term evaluation of the European Globalisation Adjustment Fund (EGF) Final report, Staff Working Document (SWD) EGF mid-term evaluation
8454	Ex-post evaluation of EURES activities covering the period 2009-2013		Overall, it can be concluded that EURES has contributed to building awareness on mobility over the period under review, and by so doing to an improved balance between supply and demand of labour in the EU. It is worthy of note that there are a number of barriers to intra-EU mobility which, even when performing in the best possible manner, EURES is not able to overcome. Such barriers can be both individual (e.g. age, language) and systemic (e.g. political and regulatory environment). Examples of barriers include differing national social security and taxation regimes and pension portability, difficulties with respect to the recognition of formal and informal qualifications, divergent national contexts and priorities with certain countries facing issues of social dumping and "brain drain". While EURES contributes to building awareness of these barriers and lobbying for change in relation to some of them at the inter-regional/national/ EU levels, there is a limit to what EURES can realistically achieve in the face of such barriers.	General study	142920.0		Ex-post evaluation of EURES activities covering the period 2009-2013
8455	Ex-post evaluation of the Your first EURES job mobility scheme	L	To provide a broader evidence-based analysis of possibilities for the future of YfEj (continuation, extension of the scheme, modification, etc.)	Evaluation	328550.0		Ex-post evaluation of the Your first EURES job mobility scheme, Ex-post evaluation of the Your first EURES job mobility scheme
8462	European Platform tackling Undeclared Work		Several studies are planned under the Platform's work programme 2017-2018 including on evasion of taxes and social security contributions, on practices of Enforcement Bodies to detect and prevent bogus self-employment/disguised employment, a compilation of	General study	269836.0		European Platform tackling Undeclared Work

			existing sources of information on undeclared work, an analysis on new developments and trends, and an overview of organisational characteristics of national enforcement bodies. Finished small-scale studies on 'Practices of Enforcement Bodies in Detecting and Preventing Bogus Self-Employment', on 'Factsheets on Existing Tools to Address Undeclared Work', on 'New Developments and Trends in Undeclared Work within the Sharing/Collaborative Economy' Under-declaring work, falsely declaring work: under-declared employment in the EU.				
8490	3rd study on collecting most recent information for a certain number of substances with the view to analyse the health, socio-economic and environmental impacts	2016_04.030201_11	The provision of up-to-date input in relation to certain substances so as to prepare an impact assessment report necessary to accompany a draft proposal to amend Directive 2004/37/EC of the European Parliament and of the Council of 29.4.2004 on the protection of workers from the risks related to exposure to carcinogens or mutagens at work (Sixth individual Directive within the meaning of Article 16(1) of Council Directive 89/391/EEC).	Impact assessment	719200.0		3rd study on collecting most recent information for a certain number of substances with the view to analyse the health, socio-economic and environmental impacts

8491	Development and design of a structural model for the construction and implementation of an EU OSH Information System.	2018_04.030201_123	The purpose of the project is a) to provide a model description of national OSH systems in the form of a functional set of interrelated structural elements and relevant indicators. The model should be conceived as a grid to gather and categorise information from different sources on EU MS OSH systems, with a view to establishing a comprehensive profile of the EU OSH situation. Also the model should allow for comparison on OSH performances across MS, based on a set of qualitative and quantitative indicators, with a view to Establishing a permanent tool to monitor and compare national achievements in the area of occupational safety and health, including the implementation of the current EU strategic framework on health and safety at work 2014-2020; b) to ensure the implementation of the model through the collection, categorisation and inclusion of relevant OSH information into an ICT-based platform developed and managed by the European Agency for Safety and Health at Work (EU-OSHA).	General study	350350.0		Development and design of a structural model for the construction and implementation of an EU OSH Information System.
8829	AIR analysis 2018: ESF annual summary of data on the progress made in financing and implementing the financial instruments for the programming period 2014-2020	VT/2018/025	Preparation of the ESF annual summary of data on the progress made in financing and implementing the financial instruments for the programming period 2014-2020	General study	14900.0		AIR analysis 2018: ESF annual summary of data on the progress made in financing and implementing the financial instruments for the programming period 2014-2020

9788	Youth Guarantee - thematic reports		Five reports on Youth Guarantee delivery, presenting existing practices from the ground from the first five years of its implementation. It outlines lessons learnt, challenges and success factors, aiming to inspire and help all actors involved in delivering the Youth Guarantee.	General study			Continued Education offers under the Youth Guarantee - Experience from the ground, Traineeships under the Youth Guarantee - Experience from the ground, Activation measures for young people in vulnerable situations - experience from the ground, Employment and entrepreneurship under the Youth Guarantee - Experience from the ground, Effective outreach to NEETs - Experience from the ground
9789	2018 Data collection for Monitoring the Council Recommendation on the integration of the long-term unemployed into the labour market		This report presents results of monitoring the implementation of the LTU Recommendation in 2017. Data collection was based on the associated Indicator Framework and accompanying methodological manual, as revised by the Indicators Group of the Employment Committee (EMCO-IG) in February 2018.	General study			Data collection for monitoring the LTU Recommendation: 2017
9805	Statistics on the functioning of the social security coordination system and report on fraud and error		10 Reports on the functioning of the social security coordination system and on fraud and error	General study	162000.0		Statistics on the functioning of the social security coordination system and report on fraud and error
9807	Analysis of intra-EU Labour Mobility flows and statistics on free movement of workers		Annual Report on Intra-EU labour mobility	General study			Analysis of intra-EU Labour Mobility flows and statistics on free movement of workers

9906	EU Programme for Employment and Social Innovation (EaSI) biannual performance report 2015-2016		Performance monitoring report has three main purposes:• To facilitate learning: enabling a regular discussion about the results of the programme providing opportunities to learn more about the effectiveness and performance of EaSI;• To ensure accountability and visibility: reporting on performance, aimed to provide reliable information on results to the European Parliament, European and national stakeholders and the public at large. • To satisfy management needs: providing reliable performance information to assist in delivering the expected results, addressing problems promptly and informing programme and budget decisions as far as possible EaSI performance monitoring information is expected to feed into the ex-post evaluation of the programme.	General study	376000.0	Legal requirement Article 12 of Regulation 1296/2013. The Commission shall draw up an initial qualitative and quantitative monitoring report covering the first year, followed by three reports covering consecutive two-year periods. Study is part of a bigger contract of 715,500 euro.	EU Programme for Employment and Social Innovation (EaSI) biannual performance report 2015-2016 , EU Programme for Employment and Social Innovation (EaSI) biannual performance report 2015-2016
9926	Multi-country database on benefit recipients.	VS/2016/0166	Design and implement a large scale data collection process on the number of recipients of social benefits. Update existing data to 2013-14; methodological work on data collection and dissemination; data validation, dissemination and analytical work.	General study	400000.0		Multi-country database on benefit recipients.
9928	Inequality and Social Mobility	VS/2017/0262	Study inequality, income dynamics and intra-generational income mobility; intergenerational mobility; strains on the middle class.	General study	340078.5		Inequality and Social Mobility
9929	Joint OECD-EU analysis of Labour Market Policy	VS/2016/0433	Enhancing the quality of administrative data and promoting their use in policy analysis and monitoring	General study	150000.0		Joint OECD-EU analysis of Labour Market Policy

ANNEX 10: Specific annexes related to "Financial Management"

Control results

Control results are presented first for funds in shared management and then for funds directly managed by the Commission, along the three stages of control identified in annex 5:

1. programming, preparation, selection of projects or negotiation of programmes;
2. Implementation, either by the MS for shared management or the Commission in direct management; this is the reason why no costs of controls are identified at Commission level for shared management. All audits carried out by the Commission have been identified under the ex post controls phase
3. Monitoring and Ex post controls for shared management, ex post controls as well as supervision of our decentralised agencies for direct management.

ESF/FEAD

Stage 1 - Negotiation and assessment/ approval of spending proposals							
Ex ante controls			Ex post controls			Total**	
EC total costs (in EUR)	funds managed (in EUR)*	Ratio (%)*: <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%): <i>Total ex post control cost in EUR ÷ total value verified and/or audited in EUR</i>	EC total estimated cost of controls (in EUR)	Ratio (%)*: <i>Total cost of controls ÷ funds managed</i>
3.355.480,00	14.298.110.000,00	0,02%	0	0	NA	3.355.480,00	0,02%
Stage 2 - Implementation of operations (member States)							
Ex ante controls			Ex post controls			Total**	
EC total cost (in EUR)	funds managed (in EUR)*	Ratio (%)*: <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%): <i>Total ex post control cost in EUR ÷ total value verified and/or audited in EUR</i>	EC total estimated cost of controls (in EUR)	Ratio (%)*: <i>Total cost of controls ÷ funds managed</i>

0	14.298.110.000,00		NA	non available	non available	non available	non available	non available
Stage 3 - Monitoring and supervision of the execution, including ex post controls								
Ex ante controls			Ex post controls			Total**		
EC total cost (in EUR)	funds managed (in EUR)*	Ratio (%)*: <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%): <i>Total ex post control cost in EUR ÷ total value verified and/or audited in EUR</i>	EC total estimated cost of controls (in EUR)	Ratio (%)*: <i>Total cost of controls ÷ funds managed</i>	
6.968.290,00	14.298.110.000,00	0,05%	2.962.408,00	102.000.000,00	2,90%	9.930.698,00	0,07%	
OVERALL estimated cost of control at EC level								
Ex ante controls			Ex post controls			Total**		
EC total cost (in EUR)	funds managed (in EUR)*	Ratio (%)*: <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%): <i>Total ex post control cost in EUR ÷ total value verified and/or audited in EUR</i>	EC total estimated cost of controls (in EUR)	Ratio (%)*: <i>Total cost of controls ÷ funds managed</i>	
10.323.770,00	14.298.110.000,00	0,07%	2.962.408,00			13.286.178,00	0,09%	

Direct and indirect management

Stage 1 - Programming, evaluation and selection								
Ex ante controls			Ex post controls			Total**		
EC total costs (in EUR)	funds managed (in EUR)*	Ratio (%)*: <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%): <i>Total ex post control cost in EUR ÷ total value verified and/or audited in EUR</i>	EC total estimated cost of controls (in EUR)	Ratio (%)*: <i>Total cost of controls ÷ funds managed</i>	
3.882.852,75	269.730.000,00	1,44%	0	0	NA	3.882.852,75	1,44%	
Stage 2 -Implementing and monitoring the execution								

Ex ante controls			Ex post controls			Total**	
EC total cost (in EUR)	funds managed (in EUR)*	Ratio (%)*: <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%): <i>Total ex post control cost in EUR ÷ total value verified and/or audited in EUR</i>	EC total estimated cost of controls (in EUR)	Ratio (%)*: <i>Total cost of controls ÷ funds managed</i>
4.055.883,25	269.730.000,00	1,50%	0	0	NA	4.055.883,25	1,50%
Stage 3 - Ex post controls, reporting and discharge for decentralised agencies							
Ex ante controls			Ex post controls			Total**	
EC total cost (in EUR)	funds managed (in EUR)*	Ratio (%)*: <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%): <i>Total ex post control cost in EUR ÷ total value verified and/or audited in EUR</i>	EC total estimated cost of controls (in EUR)	Ratio (%)*: <i>Total cost of controls ÷ funds managed</i>
Not reported	269.730.000,00	NA	594.942,50	7.592.010,00	7,84%	594.942,50	7,84%
OVERALL estimated cost of control at EC level							
Ex ante controls			Ex post controls			Total**	
EC total cost (in EUR)	funds managed (in EUR)*	Ratio (%)*: <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%): <i>Total ex post control cost in EUR ÷ total value verified and/or audited in EUR</i>	EC total estimated cost of controls (in EUR)	Ratio (%)*: <i>Total cost of controls ÷ funds managed</i>
7.938.736,00	269.730.000,00	2,94%	594.942,50	7.592.010,00	7,84%	8.533.678,50	3,16%

Control effectiveness as regards legality and regularity

Brief introduction to shared management and Structural Funds

Under 'shared management', the Commission currently entrusts the Member States with implementing programmes at national level. Member States then allocate these funds to beneficiaries and final recipients (e.g. private companies, municipalities, etc.). The Member State has primary responsibility for setting up a management and control system for operational programmes which complies with the requirements of the Regulations, ensuring that this system functions effectively and also preventing, detecting, and correcting irregularities. The Commission plays a supervisory role by satisfying itself that the arrangements governing the management and control system are compliant. It does so by verifying the effective functioning of this system and making financial corrections, where necessary.

Although the Structural and Investment Funds are part of the EU budget, the way they are spent is based on a system of shared responsibility between the European Commission and national authorities:

- the Commission negotiates and approves programmes proposed by EU Member
- **States, and allocates resources.**
- the EU Member States / regions manage the programmes, implement them by selecting projects, control and assess them.
- the Commission is involved in programme monitoring, commits and pays out approved expenditure and verifies the control systems.

For each operational programme, the national authority appoints:

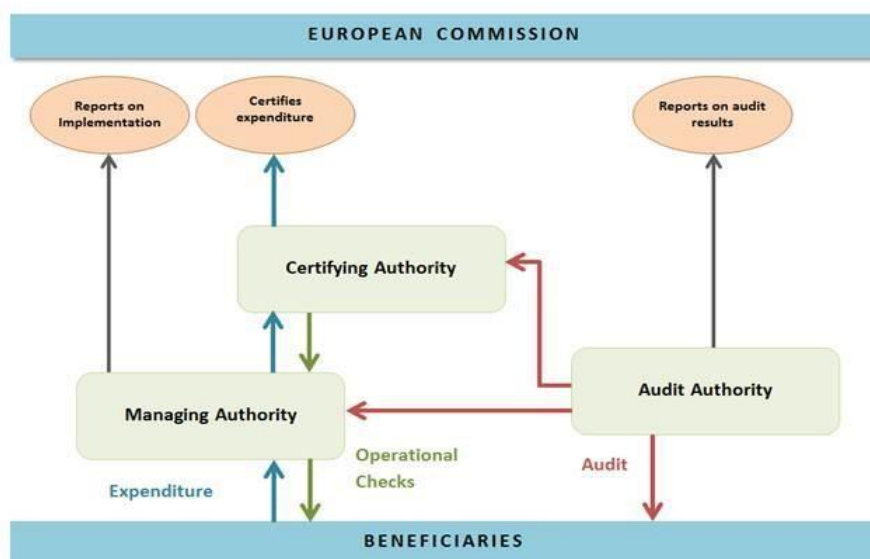
- a managing authority (national, regional or local public authority or public/private body to manage the operational programme)
- a certifying authority (national, regional or local public authority or body to certify the accounts and the payment applications before their transmission to the Commission)
- an audit authority (national, regional or local public authority or body to oversee the efficient functioning of the management and control system and to provide yearly professional, independent audit opinions to the Commission).

Control architecture for funds under shared management

The control system is built on a multilevel control system. In this system, one level of control may rely on the work of previous controls performed by other bodies after having performed its own verifications that preceding controls are effective (single audit concept).

The assurance as regards the legality and regularity of operations is built on work carried out at two levels:

1. At Member States level, the daily control framework is the following:



- The **Managing Authority** performs management verifications before declaring expenditure to the next level, ex ante documentary checks on all payment claims and ex ante or ex post on the spot checks on sampled operations;
- The **Certifying Authority**²⁰ relies on this first level of verification before declaring statements of expenditure to the Commission and certifying the legality and regularity of expenditure entered into the programme annual accounts transmitted. It takes steps to satisfy itself that adequate controls have been made by the Managing Authority, including carrying out its own checks when necessary;
- The **Audit Authority** has the responsibility to design an audit strategy in order to perform audits of the management and control systems and ex post audits of representative samples of operations, as well as complementary audits on high risk operations where necessary. It provides the Commission with its results on an annual basis in an Annual Control Report. This report includes an annual audit opinion on the functioning of the management and control system and on legality and regularity. For 2014-2020, the audit authority also provides an audit opinion on the accuracy of the accounts as well as an estimation of the residual risk of error based on the total error rate resulting from its audit of a representative sample of operations and the financial corrections applied before submitting the accounts.

2. At Commission level, the way in which DG EMPL defines its assurance for the management and control systems for each operational program is a process based on the internal control and audit procedures implemented within the Directorate-General (role of the audit, financial and operational units) and the analysis and evaluation of information acquired through various sources.

a) The following audit sources are used, based on the application of the single audit approach with programme audit authorities and mutualisation of audit results with other EU audit sources in line with DG Regional and Urban single audit strategy and riskassessment in place:

- Audit authorities' work and results on both systems and operations, reported to DG Regional and Urban Policy throughout the year (systems audit reports) or at year end (annual control reports and audit opinions);
- DG EMPL's desk and on-the-spot review of the work of audit authorities;

²⁰ For the 2014-2020 period, certifying authorities can be merged with managing authorities.

- DG EMPL's on-the-spot system audits including at the level of operations where necessary;
- Relevant audit information received from other ESIF directorates general, mainly REGIO
- Audits from the European Court of Auditors;
- OLAF final case reports.

b) Any other source of information, formal or informal, acquired by the geographical units in the context of their day-to-day management of the programmes are also contributing to the assurance process, for example:

- Annual implementation reports from the Member States;
- Monitoring committees and annual meetings;
- Contacts with regional and national programme managers.

Through this **single audit approach**, where we can rely each year on audit work and opinions carried out by audit authorities for each operational programme each year, complemented by DG EMPL's risk-based audits, all programmes are covered each year. The assessment of all available audit sources result in an Annual Audit Opinion of the Directorate General for each operational programme. This forms the basis for management opinions by the Authorising Officers by Sub-Delegation.

These combined elements allow the Directorate General to establish a level of assurance for payments and performance of each programme.

A strong control framework for the 2014-2020 programming period

The assurance basis: solid and supervised management & control systems in Member States

Description of the management and control system for 2014-2020 programming period

The Regulation for the 2014-2020 programming period introduces some major changes compared to the previous one:

- the Commission shall reimburse as interim payments 90 % of the amount resulting from applying the co-financing rate to the eligible expenditure included in a payment application;
- in addition to the initial pre-financing, an annual pre-financing is paid before 1 July in the years 2016 to 2023;
- annual accounts have to be set up by the certifying authorities for each operational programme covering the period from 1 July to 30 June;
- an assurance package must be provided each year by 15 February by the national/regional authorities from 2016 until and including 2025:
 - Management Declaration and Annual Summary, prepared by the Managing Authority;
 - Certified Accounts, prepared by the Certifying Authority, which according to Art 137(1) of the CPR must include: a) the total amount of eligible expenditure for the accounting year concerned, the total amount of corresponding public expenditure incurred and the total amount of corresponding payments made to beneficiaries; b) the amounts withdrawn and recovered during the accounting year, the amounts to be recovered as at the end of the accounting year and the irrecoverable amounts; c) the amounts of programme contributions paid to

financial instruments under Article 41(1) and the advances of State aid under Article 131(4); d) for each priority, a reconciliation between the expenditure stated in the accounts and the expenditure declared in the same accounting year, with an explanation of any differences;

- Annual Control Report and Audit Opinion, prepared by the Audit Authority, based on the main findings of the system audits carried out on the functioning of the management and control system and on an appropriate sample of operations on the basis of the declared expenditure, as well as on the accounts prepared by the certifying authority.
- the Commission shall carry out an examination of the assurance package and shall accept the accounts where it is able to conclude that the accounts are complete, accurate and true by the 31 May. If the accounts are accepted, the Commission shall pay/recover the balance within 30 days taking into account the amount declared in the annual accounts, the interim payments made during the reference period and clearing of the annual prefinancing.

When preparing the annual accounts, the certifying authorities should exclude from the accounts established irregularities resulting from the audit work and/or from adjustments made by the managing and/or the certifying authority related to declared expenditure during the accounting year as well as expenditure still subject to an ongoing assessment of its legality and regularity.

Therefore, the Management and Control System (MCS) will function as follows:

➤ For the accounting year (1 July N-1 to 30 June N)

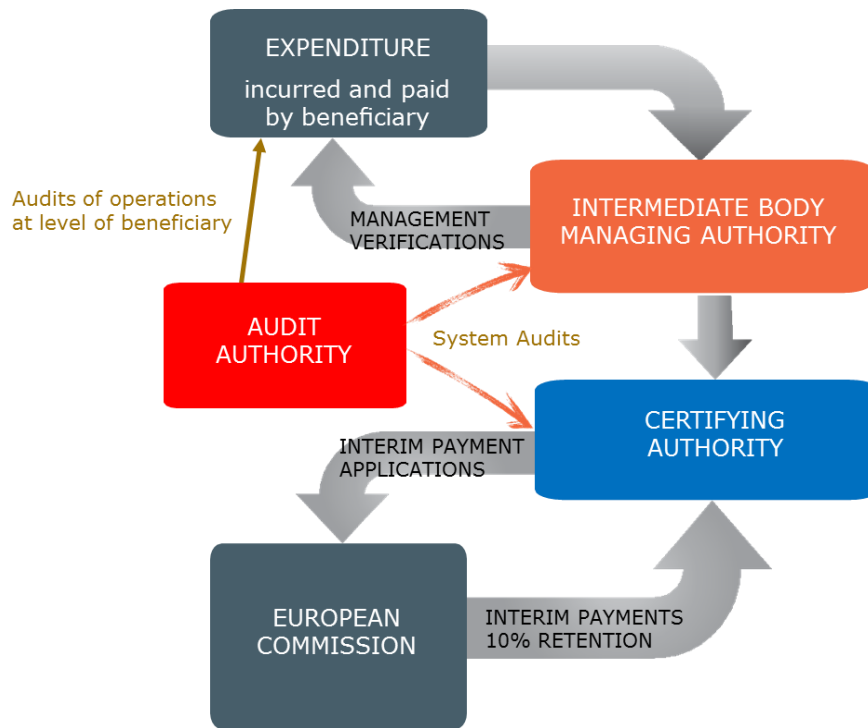
The **managing authority/intermediate body** carries out verifications until the submission of the programme accounts. It verifies that the co-financed products have been delivered, that the expenditure declared by the beneficiaries has been paid and that it complies with the applicable law, the operational programme and the conditions for support of the operation.

The verifications shall include:

- a) Administrative verifications in respect of each application for reimbursement from beneficiaries;
- b) On the spot verifications of operations on a sample basis.

Before submitting interim payment applications, the **certifying authority** certifies that they result from reliable accounting systems, are based on verifiable supporting documents and have been subject to verifications by the managing authority. The last interim payment claim is submitted by the certifying authority to the Commission by 31 July following the end of the accounting year.

The **audit authority** carries out audits on the management and control systems (system audits), the accounts, and of a sample of operations on the basis of the declared expenditure to the Commission during the accounting year. It has to organise its system audits and audits of operations in order to deliver the audit opinion by 15 February following the end of the accounting year.



➤ Treatment of the assurance package (15 February N+1)

The assurance documents are to be provided by the various MS authorities to the Commission. The Managing Authority finalises the verifications to ensure that the expenditure to be certified in the accounts is legal and regular. It takes account of findings of the audit authority and makes necessary financial corrections including flat rates corrections. It draws up the management declaration and annual summary.

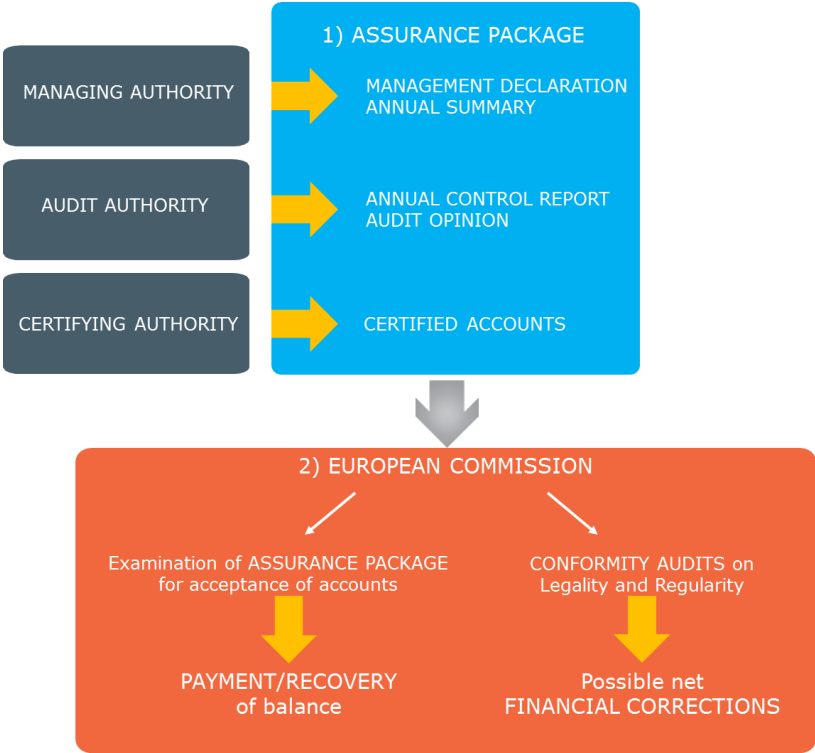
The Certifying Authority collates all interim claims in the accounts and excludes the irregular amounts (and those under ongoing assessment) detected in relation to expenditure included in interim payment claims. It takes account of findings of the audit authority and satisfies itself that necessary financial corrections including flat rates corrections have been made. It provides in the accounts explanations for the difference between the sum of interim payment claims and the accounts. It draws up the accounts certifying their completeness, accuracy and veracity and that the expenditure entered in the accounts complies with applicable law.

The Audit Authority finalises the system audits and audit of operations. It informs the MA/CA of the final audit results for their follow-up and corrective measures. It prepares the annual control opinion and annual audit opinion and calculates a projected error rate and residual risk of error in the accounts, taking into account the financial corrections implemented by MA/CA as a result of audits. In addition it carries out final audit work on the accounts and assesses the consistency of the management declaration.

The Commission carries out the examination of the assurance documents by 31 May year N+1 to determine whether the accounts are complete, accurate and true and the accounts can be accepted. Within 30 days of the acceptance of accounts the Commission will pay/recover the balance due. In justified cases, the Commission will not accept the accounts triggering a contradictory procedure with the MS. By 30 June year N+1 for the major part of OPs a payment/recovery of the balance is made.

Subsequently, the Commission will carry out conformity audits on the legality and regularity of the expenditure which will trigger net financial corrections in case of detection of irregularities demonstrating serious deficiency in the effective functioning of

the management and control system not previously identified by the national authorities and subject to appropriate corrective measures.



List of Key Requirements of the Management and Control systems

Managing Authority - Intermediate Body	KR 1	Adequate separation of functions and adequate systems for reporting and monitoring where the responsible authority entrusts execution of tasks to another body
	KR 2	Appropriate selection of operations
	KR 3	Adequate information to beneficiaries
	KR 4	Adequate management verifications
	KR 5	Effective system in place to ensure that all documents regarding expenditure and audits are held to ensure an adequate audit trail
	KR 6	Reliable system for collecting, recording and storing data for monitoring, evaluation, financial management, verification and audit purposes, including links with electronic data exchange systems with beneficiaries
	KR 7	Effective implementation of proportionate anti-fraud measures
	KR 8	Appropriate procedures for drawing up the management declaration and annual summary of final audit reports and of controls carried out
Certifying Authority	KR 9	Adequate separation of functions and adequate systems for reporting and monitoring in cases where the responsible authority entrusts execution of tasks to another body
	KR 10	Appropriate procedures for drawing up and submitting payment applications
	KR 11	Appropriate computerised records of expenditure declared and of the corresponding public contribution are maintained
	KR 12	Appropriate and complete account of amounts recoverable, recovered and withdrawn
	KR 13	Appropriate procedures for drawing up and certifying the completeness, accuracy and veracity of the accounts
Audit Authority	KR 14	Adequate separation of functions and adequate systems for ensuring that any other body that carries out audits in accordance with the programme audit strategy has the necessary functional independence and takes account of internationally accepted audit standards
	KR 15	Adequate system audits
	KR 16	Adequate audits of operations
	KR 17	Adequate audits of accounts
	KR 18	Adequate procedures for providing reliable audit opinion and for preparing the annual control report

Shared management – ESF/YEI/FEAD 20142020

INTERRUPTIONS DECIDED IN 2018

Nbr	MS	Region/OP	CCI N°	DATE	AMOUNT	DATE of LIFTING	Main weaknesses identified
1	HU	PADOP	2014HU05M3OP001	07-12-2018	34.998.477,05		Priority axis n°2 is Category 3 due to problems with KR 2, 3, 4 and 5 The deficiencies are linked to two specific projects of the National University of Public Services affecting both the selection phase of the projects and the verification of the expenditure declared by the beneficiary
2	IT	Lazio	2014IT05SFOP005	21-12-2018	16.948.670,52	25/02/2019	Problems with KR 1, 2, 4, 5, 6, 7 and 10. Deficiencies with KR4 (deficient management verifications leading to a TPER of 17.5%)
3	IT	FEAD	2014IT05FMOP001	29-06-2018	6.578.903,01	25/02/2019	the IB AGEA does not perform management verifications on all the projects under its responsibility Category3:10% flat rate correction for deficiencies regarding the distribution of products by the partner organisations to final recipients, on sub-contracting
4	UK	Scotland	2014UK05M9OP002	04-01-2018	24.732.481,90	16/11/2018	Separation of functions, selection of operations, on-the-spot management verifications of the managing authority

INTERRUPTIONS DECIDED IN Q1 2019

Nbr	MS	Region/OP	CCI N°	DATE	AMOUNT	DATE of LIFTING	Main weaknesses identified
1	IT	Social Inclusion	2014IT05SFOP001	27/02/2019	6.629.874,52 1.417.801,40 10.708.756,57 8.344.080,03 2.189.075,87		MA : problems with KR1 (category 3), KR2 (category 3), KR3 (no categorisation), KR4 (category 4), KR5 (category 3), KR6 (category 3), KR7 (category 3) CA : KR 9, KR11, KR 12 & 13
2	IT	Valle d'Aosta	2014IT05SFOP011	26/02/2019	1.236.105,84		Several Key Requirements have been put in categories 3(KRs 1, 2, 7 & 10) and 4 (KRs 4, 5, 6 & 11).
3	ES	Youth Employment	2014ES05M9OP001	25/02/2019	5.736.445,16 26.799.992,49 24.431.423,10 10.274.909,02 15.965.258,31 66.061.730,67 11.234.515,58 50.148.356,10 39.778.754,57		The concerned payment claims contain expenditure related to the participants retroactively registered in the framework of actions implemented by the intermediate body SEPE (i.e. their NEET status was not checked thoroughly). IB SEPE was put in category 3 by the AA. In addition, the AA communicated a provisional TER of around 9,5%. Several of the irregularities identified

					82.194.280,20 78.829.888,47 19.251.590,17 9.805.228,51		are of systemic nature.
4	FR	Ile-de-France et Bassin de la Seine	2014FR05M0OP001	19-02-2019	32.910.966,78		Significant deficiencies regarding KR 1,2,3 and 4 "Adverse" audit opinion; error rate recalculated by EC: TPER 40.9% - RER 0% (error rates as calculated by the AA: TPER 42.3% - RER 2.0 %.) The high error rate is linked to two irregularities, i.e. 100% of two ESF operations, out of four operations audited. The AA has not identified any problems which might be considered to be systemic in nature. There is an action plan that should be fully implemented by the MA until the end of the 2018. According to the ACR, at the present date the actions are being implemented.
5	UK	England	2014UK05M9OP001	21/01/2019	263.640.732,25 290.330.528,26		OP is placed in category 3, deficiencies with KRs 2, 4 & 6 remain.
6	UK	Scotland	2014UK05M9OP002	15/02/2019	2.268.825,48		Persisting problems with KR4 (the on-the-spot management verifications of the managing authority) and an irregularity identified in the draft audit report of 30/10/2018 (problems with public procurement procedures and subsequent contract variations).

PP2014-2020

WARNING LETTERS SENT IN 2018

Nbr	MS	Region – OP	CCI N°	DATE	DATE of LIFTING	Main weaknesses identified
1	DE	BUND	2014DE05SFOP002	26-06-2018		Deficiencies regarding KR4 and KR6 raised in the ACR
2	DE	BUND	2014DE05SFOP002	21-12-2018		Category 3 for KR6 & 18: insufficient documentation by AA: the AA's audit of operations do not cover a proper verification of state aid, selection of projects, payments and indicators; the AA does not check/verify the issue of double financing during their audits of operations; the AA is not able to substantiate their work done for the FI; the AA cannot provide sufficient evidence of the system audit work done and the conclusions drawn.
3	EE	FEAD	2014EE05FMOP001	25-05-2018	22-01-2019	Significant deficiencies regarding KR4: Inadequate Management Verifications by the 2 nd level Intermediate Body "Foundation Innove"; failure to detect problems in the procurement procedures.
4	ES	FEAD	2014ES05FMOP001	21-09-2018		AA (IGAE) gave category 3 ("works partially, substantial improvements needed") for KR 1 and 6
5	ES	Youth Employment	2014ES05M9OP001	10-10-2018		Significant deficiencies regarding KR 2, 3, 4, 5 and 10 Identification/eligibility of NEETs: participants were retroactively registered without verifying compliance with; not enough proof that the training element duly took place due to total lack of on-the-spot verification
6	FR	AQUITAINE	2014FR16M0OP001	25-05-2018		Significant deficiencies regarding KR 4 Error rate between 5-10%: system improvements are needed with regard to adequate management verifications
7	FR	Bourgogne	2014FR16M0OP014	03-07-2018	14/02/2019	Significant deficiencies regarding KR 4 Error rate between 5-10%: system improvements are needed
8	FR	Franche-Comté et Jura	2014FR16M20P005	31-07-2018	20-12-2018	Significant deficiencies regarding KR 4 Adverse audit opinion; TPER 17.66%; Corrective measures to avoid recurrence of the irregularities (public procurement).
9	FR	Ile-de-France et Bassin	2014FR05M0OP001	23-07-2018		Significant deficiencies regarding KR 1,2,3 and 4 Interruption decided on the same date.
10	FR	Midi-Pyrénées et Garonne	2014FR16M0OP007	26-06-2018		Significant deficiencies of the management and control system with respect to the following key requirements (adequate audits of operations and adequate procedures for the production of a reliable audit opinion and the preparation of the annual audit report). In addition, the nature of the observations in the report implies deficiencies in the implementation of the first-level verifications carried out by the managing authority. EMPL validated RER: 10% based on its draft audit report.
11	FR	Poitou Charentes	2014FR16M20P009	11-06-2018	12-12-2018	Significant deficiencies regarding KR4 Recalculated TPER = 17.01%
12	FR	Reunion Etat	2014FR05SFO005	04-06-2018		The system audits identified significant deficiencies in KR1, 2, 4, 7. Error rate recalculated by EMPL auditors between 5-10%
13	HR	Efficient Human Resources	2014HR05M9OP001	22-05-2018		Category 3 assessment for the systems. The main weakness relates to KR 4 for the IB "Agency for the Vocational and Adult Education (AVETAE) and their checks on the respect of the public procurement procedures.

14	HU	Competitive Central	2014HUUJ6M2OP002	11-07-2018		Significant deficiencies with KR 4 Category 3 (works partially, substantial improvements are needed).The impact was estimated at 10.64% of the total value of the audited contracts.
15	HU	Economic development and Innovation	2014HUU16M0OP001	11-07-2018		Significant deficiencies with KR 4 The 2017 Annual Control Report contained a 7.6% total error rate (for the grant stratum). This high error rate was aggravated by the results of public procurement audit and as a result the overall risk was assessed over 10%.
16	HU	FEAD	2014HUU05FMOP001	11-07-2018		Significant deficiencies with KR 4 Category 3 (works partially, substantial improvements are needed), as irregularities were detected in 25 of the 29 audited procedures. The impact was estimated at 10.64% of the total value of the audited contracts.
17	HU	Human Resources Development	2014HUU05M2OP001	11-07-2018		Significant deficiencies with KR 4 Category 3 (works partially, substantial improvements are needed) as irregularities were detected in 25 of the 29 audited procedures. The impact was estimated at 10.64% of the total value of the audited contracts.
18	HU	Territorial and settlement development	2014HUU16M2OP001	11-07-2018		Significant deficiencies, especially in relation to KR 2,4,5,6,10 and 11 Category 3 (works partially, substantial improvements are needed) as irregularities were detected in 25 of the 29 audited procedures.
19	HU	Territorial and settlement development	2014HUU16M2OP001	03-01-2018		Significant deficiencies, especially in relation to KR 2,4,5,6,10 and 11 Category 3: Significant deficiencies relate to the project selection mechanism and an often low quality of evaluation of project proposals. Beyond these deficiencies, the audit also found that in the single payment application received so far under this OP (for ESF only), "state aid advances" are systematically higher than the amounts classified as state aid in the relevant grant agreements.
20	IT	Basilicata	2014IT05SFOP16	19-10-2018	Ongoing	Category 3 due to the following: The Audit Authority did not perform a risk assessment exercise and the system audits carried out were not compliant with the audit strategy; Unjustified lack of verification of the KR 2, 4, 5 and 13 and no conformity tests performed on indicators; The audit checklists were not sufficiently detailed to demonstrate the work carried out to support the conclusion reached by the AA. In addition the phases of the controls performed by the AA are not properly documented and recorded in the IT system.
21	IT	Calabria	2014IT16M2OP006	04-01-2018		Category 3 with regard to KR1 - Adequate separation of functions and adequate systems for reporting and monitoring where the responsible authority entrusts execution of tasks to another authority". The level and frequency of the reorganisation of the authority lead to a lack of clarity regarding the resources/manpower available to the MA.
22	IT	LEGALITA	2014IT16M2OP003	16-07-2018	12-12-2018	Assessed in cat. 3 for the KR 2 (selection of operations), KR 6 (IT system) and KR 7 (anti-fraud measures).
23	IT	National programme of social inclusion	2014IT05SFOP001	19-10-2018	27-02-2019 (interruption)	Problem with KR4 leading to a high error-rate of 9.34%
24	IT	National Operational Programme of Education (Pella scuola)	2014IT05M2OP001	13-07-2018	Ongoing	Assessed in cat. 3 due to deficiencies in KR 4 (management verifications), KR 6 (IT system) and KR 9 (organisation of the CA).

25	IT	Valle d'Aosta	2014IT05SFOP11	19-10-2018		Audit Authority identified problems regarding: <ul style="list-style-type: none"> - Internal control environment - Anti-fraud measures - The IT system.
26	IT	YEI	2014IT05M9OP001	04-10-2018		Recalculated residual error rate is above 2% (4.71%).
27	LT	Lithuania	2014LT16MAOP001	14-02-2018	14-12-2018	On the Ministry of Interior, the deficiencies identified by the Audit Authority are linked to two key requirements of the Ministry of Interior as an Intermediate body: 1) the appropriate selection of operations; and 2) the effective system in place to ensure that all documents regarding expenditure and audits are held to ensure an adequate audit trail. An appropriate follow-up was implemented by the Ministry and was checked by the AA that allowed lifting this warning letter.
28	LT	Lithuania	2014LT16MAOP001	07-05-2018		Warning letter regarding the ESF Agency, problems with KR4, in particular the frequency of errors (suspicion of inflated prices not detected by the management verifications).
29	PL	Dolnoslaskie Voivodeship	2014PL16M2OP001	17-05-2018	04/2/2019	Significant deficiencies with KR 4 Question of VAT eligibility: In funds for starting up business activities and equipping workplaces, the final recipients who are VAT payers have a possibility to decide if they will recover VAT. The system does not ensure that all recoverable VAT is not claimed to the Commission.
30	PL	Podlaskie Voivodeship	2014PL16M2OP10	17-05-2018	04/2/2019	
31	PL	Mazowieckie Voivodeship	2014PL16M2OP007	17-05-2018	04/2/2019	
32	RO	FEAD	2014RO05FMOP001	03-04-2018		Main issues identified at MA level: KR 4 (management verifications); KR 6 (IT system); Absence of verifications on the quality and reliability of the data reported in the AIR; Absence of a specific procedure for the calculation of the number of eligible people (from the target group); Absence of procedures to verify the quality of the deliverables (food products).
33	UK	England	2014UK05M9OP001	26-12-2018	21-01-2019 (interruption)	Category 3. Main problems: KR2 insufficient checks of public procurement (MA); KR4: various deficiencies in the management verification (MA); KR6: ECLAIMS system not yet fully rolled-out.

WARNING LETTERS SENT IN Q1 2019

Nbr	MS	Region – OP	CCI N°	DATE	DATE of LIFTING	Main weaknesses identified
1	LT	Lithuania	2014LT16MAOP001	February 2019		<u>Regarding all funds including ESE</u> : audit report from the audit authority assessing the Central Project Management Agency (CPMA) in category 3. Deficiencies relate to the key requirement n° 4 (“adequate management verifications”) and concern mainly management verifications of public procurement rules.
2	ES	Social Inclusion and Social Economy	2014ES05SFOP012	04/03/2019		Category 3 assessment in several key requirements (eg. KR 6 on monitoring systems (PDRA), KR 2 on selection of operations, KR 4 on management and control systems (EPSA))

3	FR	OP FEDER/FSE/IEJ Picardie 2014-2020	2014FR16M0OP008	March 2019		category 3 for KR 16 - audit of operations and for KR 18 – adequate procedures for audit opinion (and indirectly also for KR 4 – management verifications)
4	FR	OP FEDER/FSE/YEI Guadeloupe 2014-2020	2014FR16M0OP009	March 2019		Category 2 for KR 2 – selection of operations, 3 – information to beneficiaries and 4 – management verifications and Category 3 for KR 5 - audit trail.
5	FR	OP French region Grand EST Champagne/Ardenne, Lorraine et Vosges, FSE Alsace	2014FR16M0OP004 2014FR16M0OP015 2014FR05M9OP002	22-02-2019		Shortcomings regarding KR 4 (MA verifications) and 16 (audits of operations by AA).

SUSPENSIONS ADOPTED IN 2018 and Q1 2019

No suspensions have so far been adopted in 2018.

Adjustments applied by the Member States in the annual accounts submitted for the accounting year 2017-2018

ESF/YEI

Member State	Total amount of eligible expenditure of the final interim payment ESF/YEI	Total eligible expenditure amount entered into the accounting systems from Appendix 1 ESF/YEI	Difference between the expenditure submitted in the final payment claim and in the accounts		Withdrawals & recoveries during the accounting year 2017-2018	
			Total deductions	Result of audits of operations according to Article 34(1) of Regulation (EU) No 223/2014 OR according to Article 127(1) of Regulation (EU) No 1303/2013	Total eligible withdrawal amount of expenditure	Total eligible recoveries amount of expenditure
AT	72.737.884,48	72.631.115,21	106.769,27	104.358,42	0,00	0,00
BE	191.532.797,17	188.241.136,60	3.291.660,57	1.287.649,18	242.411,38	0,00
BG	171.506.285,42	171.381.005,41	125.280,01	48.133,85	21.801,10	5.783,23
CY	13.515.410,35	13.488.057,83	27.352,52	27.352,52	0,00	0,00
CZ	500.103.437,99	476.433.322,96	23.670.115,03	131.751,12	223.769,50	51.847,68
DE	1.783.067.402,63	1.760.050.339,96	23.017.062,67	10.925.801,18	3.056.917,10	7.716,45
DK	35.412.500,61	35.404.494,27	8.006,34	0,00	0,00	0,00
EE	68.335.599,95	66.873.189,02	1.462.410,93	137.331,79	150.852,73	29.666,89
ES	864.151.770,40	753.571.207,18	110.580.563,22	67.438.086,35	0,00	0,00
FI	140.296.234,36	129.518.336,85	10.777.897,51	187.387,33	1.844,92	0,00
FR	1.494.578.025,80	1.466.237.918,17	28.340.107,63	9.891.137,01	11.673,43	0,00
GR	563.481.543,90	557.156.195,14	6.325.348,76	6.325.348,76	12.744.218,56	0,00
HR	102.140.157,27	100.622.846,04	1.517.311,23	1.489.648,98	0,00	0,00
HU	635.950.825,18	531.981.305,34	103.969.519,84	9.846.549,05	5.781,25	0,00
IE	0,00	0,00	0,00	0,00	0,00	0,00
IT	1.487.720.802,00	1.420.807.527,44	66.913.274,56	1.388.265,13	1.207.141,82	0,00
LT	116.788.324,36	113.768.639,04	3.019.685,32	27.204,03	1.631,92	0,00
LU	8.511.474,83	8.511.474,83	0,00	0,00	0,00	0,00
LV	56.569.907,63	56.557.320,78	12.586,85	37,20	10.392,17	0,00
MT	7.767.084,08	7.747.334,08	19.750,00	0,00	18.292,51	0,00
NL	229.117.407,00	229.113.312,42	4.094,58	822,94	0,00	0,00
PL	1.502.547.010,55	1.455.453.207,20	47.093.803,35	469.960,41	1.818.504,41	35.102,92
PT	850.626.436,57	847.597.346,46	3.029.090,11	1.439.803,03	311.475,91	0,00
RO	60.915.882,17	60.735.589,22	180.292,95	144.635,47	3.233,77	0,00
SE	196.259.443,16	172.791.139,13	23.468.304,03	636,49	0,00	687.018,88
SI	75.902.278,23	74.645.915,42	1.256.362,81	17.787,20	0,00	0,00
SK	375.092.788,66	370.662.713,72	4.430.074,94	636.783,84	176.862,99	0,00
UK	438.420.770,70	410.748.927,70	27.671.843,00	12.516.913,80	298.897,30	0,00
Total	12.043.049.485,45	11.552.730.917,42	490.318.568,03	124.483.385,08	20.305.702,77	817.136,05

FEAD

Member State	Total amount of eligible expenditure of the final interim payment FEAD	Total eligible expenditure amount entered into the accounting systems from Appendix 1 FEAD	Difference between the expenditure submitted in the final payment claim and in the accounts		Withdrawals & recoveries during the accounting year 2017-2018	
			Total deductions	Result of audits of operations according to Article 34(1) of Regulation (EU) No 223/2014 OR according to Article 127(1) of Regulation (EU) No 1303/2013	Total eligible withdrawal amount of expenditure	Total eligible recoveries amount of expenditure
AT	3.001.183,21	3.001.183,21	0,00	0,00	0,00	0,00
BE	12.981.466,28	12.904.474,49	76.991,79	41.302,51		
BG	15.178.564,73	15.175.739,02	2.825,71	2.825,71	372,61	
CY	306.951,91	306.951,91	0,00	0,00		
CZ	4.016.380,87	4.016.380,87	0,00	0,00		
DE	13.612.441,48	13.509.010,10	103.431,38	70.921,77		
DK	731.098,51	667.369,55	63.728,96	63.728,96		
EE	247.966,12	247.966,12	0,00	0,00		
ES	83.534.365,98	83.534.365,98	0,00	0,00	257.027,44	0,00
FI	3.529.360,91	3.529.360,91	0,00	0,00		
FR	41.190.893,92	39.929.948,18	1.260.945,74	318.931,20		
GR	23.444.692,82	23.213.085,78	231.607,04	231.607,04		
HR	3.305.400,67	3.177.188,80	128.211,87	0,00		
HU	5.146.421,97	4.631.551,19	514.870,78	0,00		
IE	3.081.480,80	3.081.480,80	0,00	0,00		
IT	39.065.245,16	40.862,00	39.024.383,16	2.289,92		
LT	8.263.863,67	8.263.863,67	0,00	0,00		
LU	854.896,94	854.896,94	0,00	0,00		
LV	5.741.194,04	5.740.323,82	870,22	0,00		657,26
MT	654.410,28	654.410,28	0,00	0,00		
NL	969.425,00	903.134,95	66.290,05	0,00	13.267,00	0,00
PL	71.090.069,75	71.074.332,45	15.737,30	0,00		640,63
PT	307.947,65	298.528,55	9.419,10	8.680,83		
RO	85.096.445,28	82.922.490,72	2.173.954,56	234.728,67		
SE	1.865.890,22	1.865.890,22	0,00	0,00		
SI	3.466.602,27	3.401.267,67	65.334,60	65.334,60		
SK	6.835.624,97	6.835.624,97	0,00	0,00		
UK			0,00	0,00		
Total	437.520.285,41	393.781.683,15	43.738.602,26	443.098,91	270.667,05	1.297,89

Error rates by operational programmes – PP 2014-2020

				Accounting year 2016-2017				Accounting year 2017-2018		Reporting year 2018			
				Indicator for the application of the enhanced proportionate arrangements for period 2021-2027 (1)	(2)	(3)	(4)	(5)	(6)				
MS	CCI Ref	Title	Audit opinion	Total Error Rate confirmed by EC	Total Error Rate without advances to financial instruments confirmed by EC	Residual Total Error Rate confirmed by EC	Residual Total Error Rate without advances to financial instruments confirmed by EC	Total Error Rate reportable by EC	Residual Total Error Rate reportable by EC	Relevant expenditure (payments +retentions -deductions)	Risk at Payment Column (4) except if (6) is higher or flat rate 2%	Risk at Closure (taken into account expected additional financial corrections)	Comments
AT	2014AT05SFOP001	Operational Programme Employment Austria 2014-2020	Qualified - moderate					0,78%	0,66%	50.266.878	2,00%	2,00%	
BE	2014BE05M9OP001	ESF Operationnal Programme Wallonie- Bruxelles 2020.eu	Qualified - moderate	6,68%	6,68%	0,00%	0,00%	1,75%	1,67%	106.861.130	1,67%	1,67%	
BE	2014BE05M9OP002	Operational programme ESF 2014-2020 of the Brussels-Capital Region : "Investment for growth and jobs"	Qualified - significant	1,27%	1,27%	0,00%	0,00%	9,36%	1,60%	8.023.441	1,60%	1,60%	
BE	2014BE05SFOP001	European Social Fund 2014-2020 – German Speaking Community of Belgium	Qualified - significant					2,00%	2,00%	1.582.008	2,00%	2,00%	
BE	2014BE05SFOP002	Operational Programme ESF Flanders 2014-2020	Qualified - moderate	1,68%	1,68%	1,59%	1,59%	2,20%	1,39%	52.867.376	1,59%	1,59%	
BG	2014BG05M2OP001	Operational Programme Science and Education for Smart Growth	Qualified - moderate					0,29%	0,17%	81.599.079	2,00%	2,00%	

BG	2014BG05M9OP001	Human Resources Development	Unqualified	0,17%	0,19%	0,16%	0,18%	0,03%	0,02%	124.349.884	0,18%	0,18%	
BG	2014BG05SFOP001	Good Governance	Qualified - moderate	0,46%	0,46%	0,00%	0,00%	0,08%	0,04%	15.618.666	0,04%	0,04%	
CY	2014CY05M9OP001	Employment, Human Capital and Social Cohesion	Qualified - moderate	0,11%	0,11%	0,10%	0,10%	0,10%	0,01%	9.716.559	0,10%	0,10%	
CZ	2014CZ05M2OP001	OP Research, Development and Education	Qualified - moderate	0,07%	0,07%	0,05%	0,05%	0,14%	0,06%	140.409.006	0,06%	0,06%	
CZ	2014CZ05M9OP001	Operational Programme Employment	Qualified - significant	0,02%	0,02%	0,01%	0,01%	3,39%	3,36%	299.011.486	3,36%	2,00%	
CZ	2014CZ16M2OP001	OP Prague – Growth Pole	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	0,78%	0,35%	8.878.817	0,35%	0,35%	
DE	2014DE05SFOP001	OP Schleswig-Holstein ESF 2014-2020	Unqualified	0,42%	0,42%	0,02%	0,02%	0,39%	0,00%	21.703.592	0,02%	0,02%	
DE	2014DE05SFOP002	Operational Programme ESF Federal Germany 2014-2020	Qualified - significant	4,10%	4,42%	4,08%	4,40%	3,49%	3,34%	446.986.369	4,40%	2,00%	ongoing contradictory procedure
DE	2014DE05SFOP003	Operational Programme ESF Baden-Württemberg 2014-2020	Unqualified	1,21%	1,21%	1,17%	1,17%	1,26%	1,21%	39.315.588	1,21%	1,21%	
DE	2014DE05SFOP004	Operational Programme ESF Bayern 2014-2020	Unqualified	0,33%	0,33%	0,13%	0,13%	1,14%	1,02%	37.166.197	1,02%	1,02%	
DE	2014DE05SFOP005	Operational Programme ESF Berlin 2014-2020	Qualified - significant					8,10%	1,99%	15.772.305	2,00%	2,00%	
DE	2014DE05SFOP006	Operational Programme ESF Brandenburg 2014-2020	Unqualified					1,67%	1,32%	76.054.406	2,00%	2,00%	
DE	2014DE05SFOP007	Operational Programme ESF Hamburg 2014-2020	Adverse					4,14%	4,05%	24.877.457	4,05%	2,00%	
DE	2014DE05SFOP008	Operational Programme ESF Hessen 2014-2020	Unqualified					1,89%	1,82%	31.548.676	2,00%	2,00%	
DE	2014DE05SFOP009	Operational Programme ESF Mecklenburg-Vorpommern 2014-2020	Unqualified					3,62%	0,00%	51.613.432	2,00%	2,00%	
DE	2014DE05SFOP010	Operational Programme ESF Nordrhein-Westfalen 2014-2020	Unqualified					1,76%	1,73%	71.295.443	2,00%	2,00%	
DE	2014DE05SFOP011	Operational Programme ESF Saarland 2014-2020	Qualified - moderate					1,32%	0,81%	-100.877	2,00%	2,00%	

DE	2014DE05SFOP012	Operational Programme ESF Sachsen 2014-2020	Unqualified	0,38%	0,38%	0,37%	0,37%	1,63%	1,60%	67.216.662	1,60%	1,60%	
DE	2014DE05SFOP013	Operational Programme ESF Sachsen-Anhalt 2014-2020	Qualified - moderate					2,26%	1,97%	25.871.949	2,00%	2,00%	
DE	2014DE05SFOP014	Operational Programme ESF Thüringen 2014-2020	Unqualified	1,56%	1,56%	1,24%	1,24%	0,32%	0,31%	10.262.983	1,24%	1,24%	
DE	2014DE05SFOP015	Operational Programme ESF Rheinland-Pfalz 2014-2020	Unqualified					0,35%	0,28%	13.927.443	2,00%	2,00%	
DE	2014DE05SFOP016	Operational Programme ESF Bremen 2014-2020	Unqualified					1,94%	1,26%	11.155.373	2,00%	2,00%	
DE	2014DE16M2OP001	OP Niedersachsen ERDF/ESF 2014-2020	Qualified - moderate					3,89%	0,06%	63.797.866	2,00%	2,00%	
DK	2014DK05SFOP001	Educational and Entrepreneurial Growth	Unqualified	0,85%	0,85%	0,69%	0,69%	0,98%	0,85%	22.560.007	0,85%	0,85%	
EE	2014EE16M3OP001	for Cohesion Policy Funding 2014-2020	Qualified - significant	0,18%	0,18%	0,14%	0,14%	0,90%	0,70%	76.836.383	0,70%	0,70%	
ES	2014ES05M9OP001	OP ESF 2014 YOUTH EMPLOYMENT	Qualified - significant					9,49%	0,49%	455.652.824	2,00%	2,00%	
ES	2014ES05SFOP001	OP ESF 2014 C.A. LA RIOJA	Disclaimer of opinion					0,00%	0,00%	1.600.090	2,00%	2,00%	
ES	2014ES05SFOP002	OP ESF 2014 EMPLOYMENT, TRAINING AND EDUCATION	Disclaimer of opinion					0,00%	0,00%	327.336.585	2,00%	2,00%	
ES	2014ES05SFOP003	OP ESF 2014 REGION DE MURCIA	Unqualified					1,00%	0,52%	7.107.656	2,00%	2,00%	
ES	2014ES05SFOP004	OP ESF 2014 PRINCIPADO DE ASTURIAS	Disclaimer of opinion					0,00%	0,00%	15.049.764	2,00%	2,00%	
ES	2014ES05SFOP005	OP ESF 2014 ILLES BALEARS	Disclaimer of opinion					0,00%	0,00%	2.484.472	2,00%	2,00%	
ES	2014ES05SFOP006	PO FSE 2014 C.A. CASTILLA Y LEON	Disclaimer of opinion					0,00%	0,00%	5.546.506	2,00%	2,00%	
ES	2014ES05SFOP007	PO FSE 2014 C.A. CATALUÑA	Disclaimer of opinion					0,00%	0,00%	27.427.420	2,00%	2,00%	
ES	2014ES05SFOP008	OP ESF 2014 CIUDAD A. DE CEUTA	Disclaimer of opinion					0,00%	0,00%	3.145.478	2,00%	2,00%	
ES	2014ES05SFOP009	OP ESF 2014 C.A. GALICIA	Qualified - moderate					3,73%	0,00%	49.694.773	2,00%	2,00%	

ES	2014ES05SFOP010	OP ESF 2014 C. FORAL DE NAVARRA	Disclaimer of opinion					0,00%	0,00%	1.977.990	2,00%	2,00%	
ES	2014ES05SFOP011	OP ESF 2014 C.A. PAIS VASCO	Disclaimer of opinion					0,00%	0,00%	2.848.269	2,00%	2,00%	
ES	2014ES05SFOP012	OP ESF 2014 SOCIAL INCLUSION AND SOCIAL ECONOMY	Qualified - moderate					5,78%	1,33%	125.371.018	2,00%	2,00%	
ES	2014ES05SFOP014	OP ESF 2014 C.A. CANARIAS	Disclaimer of opinion					0,00%	0,00%	12.869.706	2,00%	2,00%	
ES	2014ES05SFOP015	OP ESF 2014 C.A. CASTILLA-LA MANCHA	Disclaimer of opinion					0,00%	0,00%	16.586.644	2,00%	2,00%	
ES	2014ES05SFOP016	OP ESF 2014 C.A. EXTREMADURA	Qualified - moderate					1,29%	0,31%	70.268.485	2,00%	2,00%	
ES	2014ES05SFOP017	OP ESF 2014 CIUDAD A. DE MELILLA	Disclaimer of opinion					0,00%	0,00%	851.969	2,00%	2,00%	
ES	2014ES05SFOP018	OP ESF 2014 C.A. ARAGON	Disclaimer of opinion					0,00%	0,00%	0	2,00%	2,00%	
ES	2014ES05SFOP019	OP ESF 2014 C.A. CANTABRIA	Disclaimer of opinion					0,00%	0,00%	4.130.884	2,00%	2,00%	
ES	2014ES05SFOP020	OP ESF 2014 COMUNITAT VALENCIANA	Disclaimer of opinion					0,00%	0,00%	15.966.066	2,00%	2,00%	
ES	2014ES05SFOP021	OP ESF 2014 C. DE MADRID	Disclaimer of opinion					0,00%	0,00%	55.229.514	2,00%	2,00%	
ES	2014ES05SFOP022	OP ESF 2014 C.A. ANDALUCIA	Disclaimer of opinion					0,00%	0,00%	146.857.962	2,00%	2,00%	
ES	2014ES05SFTA001	OP ESF 2014 TECHNICAL ASSISTANCE	Disclaimer of opinion					0,00%	0,00%	1.982.496	2,00%	2,00%	
FI	2014FI05M2OP001	Entrepreneurship and skills, Åland Structural Fund Programme 2014-2020	Qualified - moderate					0,98%	0,79%	469.099	2,00%	2,00%	
FI	2014FI16M2OP001	Sustainable growth and jobs 2014-2020 - Structural Funds Programme of Finland	Qualified - moderate	0,43%	0,43%	0,41%	0,41%	0,67%	0,65%	70.594.888	0,65%	0,65%	
FR	2014FR05M0OP001	Operational Programme ERDF-ESF Ile-de-France et Seine 2014-2020	Adverse	40,89%	40,89%	2,00%	2,00%	69,29%	66,10%	-8.883.010	66,10%	2,00%	
FR	2014FR05M2OP001	Operational Programme ERDF-ESF Guadeloupe et St Martin Etat 2014-2020	Adverse					11,50%	2,00%	22.178.286	2,00%	2,00%	

FR	2014FR05M9OP001	for the implementation of YEI in mainland France and outermost regions	Qualified - moderate	2,40%	2,40%	1,38%	1,38%	1,58%	1,05%	273.647.574	1,38%	1,38%	
FR	2014FR05M9OP002	Operational Programme ESF Alsace 2014-2020	Qualified - significant	10,00%	10,00%	9,47%	9,47%	4,83%	2,00%	3.927.282	9,47%	2,00%	ongoing contradictory procedure
FR	2014FR05SFOP001	National Operational Programme ESF Employment and Social Inclusion 2014-2020	Qualified - moderate	2,40%	2,40%	2,00%	2,00%	1,50%	1,45%	432.284.410	2,00%	2,00%	
FR	2014FR05SFOP003	Operational Programme ESF Guyane Etat 2014-2020	Qualified - moderate					0,00%	0,00%	4.667.471	2,00%	2,00%	
FR	2014FR05SFOP004	Operational Programme ESF Martinique Etat 2014-2020	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	4,55%	2,00%	1.669.521	2,00%	2,00%	
FR	2014FR05SFOP005	Operational Programme ESF Réunion Etat 2014-2020	Qualified - moderate	8,74%	8,74%	2,00%	2,00%	3,18%	2,00%	33.558.903	2,00%	2,00%	
FR	2014FR16M0OP001	Regional programme Aquitaine 2014-2020	Qualified - moderate	5,11%	5,11%	2,00%	2,00%	3,64%	2,00%	12.425.123	2,00%	2,00%	
FR	2014FR16M0OP002	Regional programme Auvergne 2014-2020	Qualified - moderate	0,94%	0,94%	0,03%	0,03%	3,13%	0,83%	5.221.681	0,83%	0,83%	
FR	2014FR16M0OP003	Regional programme Centre 2014-2020	Qualified - moderate	4,22%	4,22%	2,00%	2,00%	1,36%	0,88%	5.643.782	2,00%	2,00%	
FR	2014FR16M0OP004	Regional programme Champagne-Ardenne 2014-2020	Qualified - significant	10,00%	10,00%	9,47%	9,47%	4,83%	2,00%	1.886.336	9,47%	2,00%	ongoing contradictory procedure
FR	2014FR16M0OP005	Regional programme Haute-Normandie 2014-2020	Qualified - moderate					2,98%	2,00%	8.582.692	2,00%	2,00%	
FR	2014FR16M0OP006	Regional programme Languedoc-Roussillon 2014-2020	Qualified - significant	1,72%	1,72%	1,37%	1,37%	2,96%	2,41%	14.224.600	2,41%	2,00%	
FR	2014FR16M0OP007	Regional programme Midi-Pyrénées et Garonne 2014-2020	Qualified - significant	4,84%	4,84%	4,84%	4,84%	3,78%	3,49%	4.335.201	4,84%	2,00%	
FR	2014FR16M0OP008	Regional programme Picardie 2014-2020	Qualified - moderate	5,00%	5,00%	4,78%	4,78%	5,34%	2,00%	9.024.676	4,78%	2,00%	ongoing contradictory procedure
FR	2014FR16M0OP009	Regional programme Guadeloupe Conseil Régional 2014-2020	Qualified - moderate					0,38%	0,32%	6.111.508	2,00%	2,00%	

FR	2014FR16M0OP011	Regional programme Martinique Conseil Régional 2014-2020	Qualified - significant	2,05%	2,05%	1,66%	1,66%	9,22%	8,54%	2.913.775	8,54%	2,00%	
FR	2014FR16M0OP012	Regional programme Nord-Pas de Calais 2014-2020	Unqualified	4,16%	4,16%	0,67%	0,67%	0,59%	0,41%	18.467.892	0,67%	0,67%	
FR	2014FR16M0OP013	Regional programme Provence Alpes Côte d'Azur 2014-2020	Qualified - moderate	2,67%	2,67%	1,88%	1,88%	1,31%	0,76%	13.570.241	1,88%	1,88%	
FR	2014FR16M0OP014	Regional programme Bourgogne 2014-2020	Qualified - significant	5,70%	5,70%	1,34%	1,34%	6,04%	5,38%	12.186.180	5,38%	2,00%	
FR	2014FR16M0OP015	Regional programme Lorraine et Vosges 2014-2020	Qualified - significant	10,00%	10,00%	9,47%	9,47%	4,83%	2,00%	4.950.827	9,47%	2,00%	ongoing contradictory procedure
FR	2014FR16M2OP001	Regional programme Basse-Normandie 2014-2020	Qualified - moderate					1,49%	1,14%	-150.270	2,00%	2,00%	
FR	2014FR16M2OP003	Regional programme Bretagne 2014-2020	Qualified - moderate					1,51%	1,39%	9.699.456	2,00%	2,00%	
FR	2014FR16M2OP004	Regional programme Corse 2014-2020	Adverse					36,16%	2,00%	1.284.580	2,00%	2,00%	
FR	2014FR16M2OP005	Regional programme Franche-Comté et Jura 2014-2020	Qualified - significant	17,66%	17,66%	2,00%	2,00%	8,96%	8,69%	2.677.180	8,69%	2,00%	
FR	2014FR16M2OP006	Regional programme Limousin 2014-2020	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	0,19%	0,19%	2.603.399	0,19%	0,19%	
FR	2014FR16M2OP008	Regional programme Pays de la Loire 2014-2020	Unqualified	0,84%	0,84%	0,65%	0,65%	1,98%	0,05%	8.396.202	0,65%	0,65%	ongoing contradictory procedure
FR	2014FR16M2OP009	Regional programme Poitou Charentes 2014-2020	Qualified - moderate	17,01%	17,01%	2,00%	2,00%	0,00%	0,00%	6.525.952	2,00%	2,00%	
FR	2014FR16M2OP010	Regional programme Rhône Alpes 2014-2020	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	2,22%	2,00%	11.720.906	2,00%	2,00%	
FR	2014FR16M2OP011	Regional programme Guyane Conseil Régional 2014-2020	Qualified - moderate					0,00%	0,00%	63.415	2,00%	2,00%	
FR	2014FR16M2OP012	Regional programme Mayotte 2014-2020	Unqualified					0,41%	0,29%	-12.636	2,00%	2,00%	
FR	2014FR16M2TA001	National technical assistance programme 2014-2020	Unqualified	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	4.419.897	0,00%	0,00%	

GR	2014GR05M2OP001	Reform of the Public Sector	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	13.496.413	1,86%	1,86%	ongoing contradictory procedure
GR	2014GR05M9OP001	Human Resources Development, Education and Lifelong Learning	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	277.596.591	1,86%	1,86%	
GR	2014GR16M2OP001	COMPETITIVENESS, ENTREPRENEURSHIP AND INNOVATION OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	35.007.506	1,86%	1,86%	
GR	2014GR16M2OP002	CENTRAL MACEDONIA OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	25.522.622	1,86%	1,86%	
GR	2014GR16M2OP003	THESSALY OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	6.446.645	1,86%	1,86%	
GR	2014GR16M2OP004	EPIRUS OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	6.605.862	1,86%	1,86%	
GR	2014GR16M2OP005	WESTERN GREECE OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	8.137.662	1,86%	1,86%	
GR	2014GR16M2OP006	WESTERN MACEDONIA OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	3.711.294	1,86%	1,86%	
GR	2014GR16M2OP007	CONTINENTAL GREECE OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	3.776.128	1,86%	1,86%	
GR	2014GR16M2OP008	PELOPONNESUS OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	3.292.881	1,86%	1,86%	
GR	2014GR16M2OP009	IONIAN ISLANDS OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	2.839.248	1,86%	1,86%	
GR	2014GR16M2OP010	NORTH AEGEAN OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	2.559.680	1,86%	1,86%	
GR	2014GR16M2OP011	CRETE OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	10.630.640	1,86%	1,86%	
GR	2014GR16M2OP012	ATTICA OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	22.223.123	1,86%	1,86%	
GR	2014GR16M2OP013	SOUTH AEGEAN OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	2.538.031	1,86%	1,86%	
GR	2014GR16M2OP014	EASTERN MACEDONIA-THRACE OP	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	7.246.844	1,86%	1,86%	
GR	2014GR16M3TA001	Technical Assistance Programme	Qualified - significant	2,87%	2,87%	0,57%	0,57%	3,15%	1,86%	6.859.283	1,86%	1,86%	
HR	2014HR05M9OP001	ESF Operational Programme Efficient Human Resource	Qualified - moderate					2,13%	0,68%	267.778.990	2,00%	2,00%	

HU	2014HU05M2OP001	Human Resources Development	Qualified - significant					2,63%	1,94%	316.949.040	2,00%	2,00%	
HU	2014HU05M3OP001	Public Administration and Civil Service Development OP	Qualified - significant					8,63%	1,88%	91.780.210	2,00%	2,00%	
HU	2014HU16M0OP001	Economic Development and Innovation OP	Qualified - significant	0,87%	0,87%	0,08%	0,08%	3,04%	1,99%	179.904.334	1,99%	1,99%	
HU	2014HU16M2OP001	Territorial and settlement development OP	Qualified - significant	0,00%	0,00%	0,00%	0,00%	11,19%	1,99%	36.610.399	1,99%	1,99%	
HU	2014HU16M2OP002	Competitive Central-Hungary OP	Qualified - significant					11,19%	1,99%	30.278.521	2,00%	2,00%	
IE	2014IE05M9OP001	ESF Operational Programme 2014-2020	Disclaimer of opinion					0,00%	0,00%	129.024.891	2,00%	2,00%	
IT	2014IT05M2OP001	National on Education	Unqualified					0,28%	0,25%	18.763.369	2,00%	2,00%	
IT	2014IT05M2OP002	National Operational Programme on Governance, networks, special projects and technical assistance	Unqualified					0,00%	0,00%	25.751.106	2,00%	2,00%	
IT	2014IT05M9OP001	National on Youth Employment	Qualified - significant	5,53%	5,53%	5,12%	5,12%	5,04%	4,72%	438.894.236	5,12%	2,00%	
IT	2014IT05SFOP001	National Operational Programme on Social Inclusion	Adverse	9,34%	9,34%	1,24%	1,24%	31,33%	24,93%	18.895.526	24,93%	2,00%	
IT	2014IT05SFOP002	National Operational Programme on Systems for Active Employment Policies	Qualified - significant	0,29%	0,29%	0,25%	0,25%	1,91%	0,68%	174.795.815	0,68%	0,68%	
IT	2014IT05SFOP003	POR Emilia Romagna ESF	Qualified - moderate	0,38%	0,38%	0,35%	0,35%	0,13%	0,13%	62.241.426	0,35%	0,35%	
IT	2014IT05SFOP004	POR Friuli Venezia Giulia ESF	Unqualified	0,46%	0,46%	0,46%	0,46%	0,00%	0,00%	16.011.227	0,46%	0,46%	
IT	2014IT05SFOP005	POR Lazio ESF	Qualified - moderate	3,03%	3,03%	0,00%	0,00%	2,00%	2,00%	-2.755.524	2,00%	2,00%	
IT	2014IT05SFOP006	POR Liguria ESF	Qualified - moderate	0,01%	0,01%	0,01%	0,01%	0,20%	0,19%	14.847.848	0,19%	0,19%	
IT	2014IT05SFOP007	POR Lombardia ESF	Unqualified	2,36%	2,36%	2,07%	2,07%	1,49%	1,49%	73.586.396	2,07%	2,00%	
IT	2014IT05SFOP008	POR Marche ESF	Unqualified	1,09%	1,09%	1,04%	1,04%	0,02%	0,01%	17.823.689	1,04%	1,04%	

IT	2014IT05SFOP009	POR Abruzzo ESF	Qualified - moderate					0,68%	0,39%	5.849.454	2,00%	2,00%	
IT	2014IT05SFOP010	POR Umbria ESF	Qualified - moderate					1,18%	1,00%	16.940.857	2,00%	2,00%	
IT	2014IT05SFOP011	POR Valle d'Aosta ESF	Adverse					48,99%	47,29%	677.689	47,29%	2,00%	
IT	2014IT05SFOP012	POR Veneto ESF	Adverse	2,65%	2,65%	2,60%	2,60%	21,65%	1,91%	21.930.965	2,60%	2,00%	
IT	2014IT05SFOP013	POR Piemonte ESF	Qualified - moderate	1,16%	1,16%	1,16%	1,16%	1,02%	1,02%	83.706.988	1,16%	1,16%	
IT	2014IT05SFOP014	POR Sicilia ESF	Qualified - moderate					2,30%	2,00%	80.808.123	2,00%	2,00%	
IT	2014IT05SFOP015	POR Toscana ESF	Unqualified	1,22%	1,22%	0,82%	0,82%	1,34%	0,56%	57.683.954	0,82%	0,82%	
IT	2014IT05SFOP016	POR Basilicata ESF	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	0,07%	0,03%	15.368.468	0,03%	0,03%	
IT	2014IT05SFOP017	ROP PA Bolzano ESF	Disclaimer of opinion					0,00%	0,00%	0	2,00%	2,00%	
IT	2014IT05SFOP018	ROP PA Trento ESF	Unqualified	0,76%	0,76%	0,60%	0,60%	0,32%	0,29%	8.530.425	0,60%	0,60%	
IT	2014IT05SFOP020	ROP Campania ESF	Unqualified	1,88%	1,88%	1,63%	1,63%	0,96%	0,74%	64.492.502	1,63%	1,63%	
IT	2014IT05SFOP021	POR Sardegna ESF	Qualified - moderate	6,93%	6,93%	2,00%	2,00%	0,00%	0,00%	27.920.667	2,00%	2,00%	
IT	2014IT16M2OP001	ROP Molise ERDF ESF	Unqualified	1,48%	1,48%	0,00%	0,00%	0,00%	0,00%	4.296.949	0,00%	0,00%	
IT	2014IT16M2OP002	ROP Puglia ERDF ESF	Adverse					33,28%	33,23%	60.216.920	33,23%	2,00%	
IT	2014IT16M2OP003	National Operational Programme on Legality	Unqualified					1,19%	0,35%	5.966.413	2,00%	2,00%	
IT	2014IT16M2OP004	National Operational Programme on Metropolitan Cities	Unqualified					0,00%	0,00%	14.272.984	2,00%	2,00%	
IT	2014IT16M2OP005	National Operational Programme on Research and Innovation	Unqualified					0,00%	0,00%	7.332.318	2,00%	2,00%	
IT	2014IT16M2OP006	ROP Calabria ERDF ESF	Qualified - significant	0,00%	0,00%	0,00%	0,00%	1,52%	0,63%	6.539.974	0,63%	0,63%	
LT	2014LT16MAOP001	Operational Programme for EU Structural Funds	Qualified - significant	8,79%	9,09%	8,40%	8,72%	5,00%	5,00%	111.915.157	8,72%	2,00%	

		Investments for 2014-2020											
LU	2014LU05SFOP001	Operational Programme ESF 2014-2020	Unqualified	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	4.058.593	0,00%	0,00%	
LV	2014LV16MAOP001	Growth and Employment	Qualified - moderate	0,03%	0,03%	0,02%	0,02%	1,64%	1,41%	66.988.458	1,41%	1,41%	
MT	2014MT05SFOP001	Investing in human capital to create more opportunities and promote the wellbeing of society	Unqualified					0,00%	0,00%	12.331.641	2,00%	2,00%	
NL	2014NL05SFOP001	Operational Programme ESF 2014-2020	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	0,01%	0,01%	79.622.307	0,01%	0,01%	
PL	2014PL05M9OP001	OP Knowledge Education Growth	Qualified - moderate	1,18%	1,21%	0,01%	0,01%	1,98%	0,79%	378.088.910	0,79%	0,79%	ongoing contradictory procedure
PL	2014PL16M2OP001	ROP 1 Regional for Dolnośląskie Voivodeship 2014-2020	Qualified - moderate	0,49%	0,53%	0,08%	0,09%	0,50%	0,26%	77.634.414	0,26%	0,26%	
PL	2014PL16M2OP002	ROP 2 Regional for Kujawsko-Pomorskie Voivodeship 2014-2020	Qualified - moderate	1,33%	1,33%	0,02%	0,02%	0,59%	0,00%	40.170.783	0,02%	0,02%	
PL	2014PL16M2OP003	ROP 3 Regional Operational Programme for Lubelskie Voivodeship 2014-2020	Qualified - moderate	2,08%	2,19%	1,19%	1,26%	1,42%	0,76%	78.857.560	1,26%	1,26%	ongoing contradictory procedure
PL	2014PL16M2OP004	ROP 4 Regional Operational Programme for Lubuskie Voivodeship 2014-2020	Qualified - moderate	1,52%	1,55%	1,10%	1,12%	1,85%	1,12%	22.386.485	1,12%	1,12%	
PL	2014PL16M2OP005	ROP 5 Regional Operational Programme for Łódzkie Voivodeship 2014-2020	Qualified - moderate	0,65%	0,69%	0,08%	0,08%	1,75%	1,05%	61.022.602	1,05%	1,05%	
PL	2014PL16M2OP006	ROP 6 Regional Operational Programme for Małopolskie Voivodeship 2014-2020	Qualified - moderate	1,58%	1,65%	1,11%	1,17%	1,66%	1,09%	81.940.458	1,17%	1,17%	
PL	2014PL16M2OP007	ROP 7 Regional Operational Programme for Mazowieckie Voivodeship 2014-2020	Qualified - moderate	0,57%	0,57%	0,00%	0,00%	2,39%	1,67%	42.755.611	1,67%	1,67%	

PL	2014PL16M2OP008	ROP 8 Regional Operational Programme for Opolskie Voivodeship	Qualified - moderate	0,51%	0,53%	0,25%	0,26%	2,05%	1,50%	27.786.272	1,50%	1,50%	
PL	2014PL16M2OP009	ROP 9 Regional Operational Programme for Podkarpackie Voivodeship	Qualified - moderate	1,52%	1,57%	0,26%	0,27%	1,12%	0,49%	75.452.771	0,49%	0,49%	
PL	2014PL16M2OP010	ROP 10 Regional Operational Programme for Podlaskie Voivodeship	Qualified - moderate	1,15%	1,20%	0,43%	0,45%	0,75%	0,27%	29.508.616	0,45%	0,45%	
PL	2014PL16M2OP011	ROP 11 Regional Operational Programme for Pomorskie Voivodeship	Qualified - moderate	1,44%	1,44%	0,72%	0,72%	2,80%	1,99%	106.958.283	1,99%	1,99%	
PL	2014PL16M2OP012	ROP 12 Regional Operational Programme for Śląskie Voivodeship	Qualified - significant	1,24%	1,28%	0,67%	0,69%	4,01%	2,00%	103.824.071	2,00%	2,00%	
PL	2014PL16M2OP013	ROP 13 Regional Operational Programme for Świętokrzyskie Voivodeship	Qualified - moderate	2,35%	2,35%	0,73%	0,73%	0,88%	0,20%	49.937.028	0,73%	0,73%	
PL	2014PL16M2OP014	ROP 14 Regional Operational Programme for Warmińsko-Mazurskie Voivodeship	Qualified - moderate	1,38%	1,38%	0,28%	0,28%	2,16%	0,94%	73.984.127	0,94%	0,94%	
PL	2014PL16M2OP015	ROP 15 Regional for Wielkopolskie Voivodeship	Qualified - moderate	0,31%	0,31%	0,04%	0,04%	1,87%	1,47%	84.410.267	1,47%	1,47%	
PL	2014PL16M2OP016	ROP 16 Regional Operational Programme for Zachodniopomorskie Voivodeship	Qualified - moderate	0,79%	0,99%	0,24%	0,30%	0,52%	0,10%	50.181.251	0,30%	0,30%	
PT	2014PT05M9OP001	OP Social Inclusion and Employment	Qualified - moderate	1,78%	1,78%	1,46%	1,46%	1,45%	1,28%	239.414.983	1,46%	1,46%	ongoing contradictory procedure
PT	2014PT05SFOP001	OP Human Capital	Qualified - moderate	1,78%	1,78%	1,46%	1,46%	1,45%	1,28%	595.008.856	1,46%	1,46%	
PT	2014PT16M2OP001	Regional OP Norte	Qualified - moderate	1,78%	1,78%	1,46%	1,46%	1,45%	1,28%	39.860.327	1,46%	1,46%	
PT	2014PT16M2OP002	Regional OP Centro	Qualified - moderate	1,78%	1,78%	1,46%	1,46%	1,45%	1,28%	22.981.419	1,46%	1,46%	
PT	2014PT16M2OP003	Regional OP Alentejo	Qualified - moderate	1,78%	1,78%	1,46%	1,46%	1,45%	1,28%	17.353.807	1,46%	1,46%	

PT	2014PT16M2OP004	Regional OP Azores (Autonomous Region)	Qualified - moderate	1,78%	1,78%	1,46%	1,46%	1,45%	1,28%	62.610.677	1,46%	1,46%	
PT	2014PT16M2OP005	Regional OP Lisboa	Qualified - moderate	1,78%	1,78%	1,46%	1,46%	1,45%	1,28%	24.141.224	1,46%	1,46%	
PT	2014PT16M2OP006	Regional OP Madeira (Autonomous Region)	Qualified - moderate	1,78%	1,78%	1,46%	1,46%	1,45%	1,28%	36.735.352	1,46%	1,46%	
PT	2014PT16M2OP007	Regional OP Algarve	Qualified - moderate	1,78%	1,78%	1,46%	1,46%	1,45%	1,28%	11.691.751	1,46%	1,46%	
PT	2014PT16M3OP001	Competitiveness and Internationalisation OP	Qualified - moderate	1,78%	1,78%	1,46%	1,46%	1,45%	1,28%	28.591.354	1,46%	1,46%	
RO	2014RO05M9OP001	Operational Programme Human Capital	Qualified - moderate					1,51%	1,10%	649.797.440	2,00%	2,00%	
RO	2014RO05SFOP001	Operational Programme Administrative Capacity	Qualified - moderate					0,09%	0,03%	25.205.769	2,00%	2,00%	
SE	2014SE05M9OP001	National Operational Programme ESF for investments in growth and employment 2014 – 2020	Qualified - moderate	0,02%	0,02%	0,02%	0,02%	0,03%	0,03%	93.224.664	0,03%	0,03%	
SE	2014SE16M2OP001	Community-led local development programme with support from ERDF and ESF 2014-2020	Unqualified	0,00%	0,00%	0,00%	0,00%	0,17%	0,11%	169.783	0,11%	0,11%	
SI	2014SI16MAOP001	Operational Programme for the Implementation of the EU Cohesion Policy in the period 2014 – 2020	Qualified - moderate	0,03%	0,03%	0,00%	0,00%	0,68%	0,26%	136.882.162	0,26%	0,26%	ongoing contradictory procedure
SK	2014SK05M0OP001	Operational Programme Human Resources	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	0,17%	0,00%	298.141.184	0,00%	0,00%	
SK	2014SK05SFOP001	Operational Programme Effective Public Administration	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	27.458.158	0,00%	0,00%	
UK	2014UK05M9OP001	ESF England	Qualified - significant	0,09%	0,09%	0,08%	0,08%	10,00%	10,00%	89.896.608	10,00%	2,00%	
UK	2014UK05M9OP002	ESF Scotland (incl. YEI)	Adverse					17,36%	1,99%	14.488.364	2,00%	2,00%	
UK	2014UK05SFOP001	United Kingdom - ESF West Wales and the Valleys	Unqualified	0,27%	0,27%	0,27%	0,27%	0,13%	0,13%	156.950.406	0,27%	0,27%	
UK	2014UK05SFOP002	United Kingdom - ESF East Wales	Unqualified	0,27%	0,27%	0,27%	0,27%	0,13%	0,13%	42.943.602	0,27%	0,27%	

UK	2014UK05SFOP004	ESF Northern Ireland	Unqualified						1,02%	0,76%	24.023.919	2,00%	2,00%	
UK	2014UK05SFOP005	ESF Gibraltar	Unqualified	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	290.397	0,00%	0,00%	
187								1,52%			11.487.804.645	2,08%	1,53%	

FEAD

AT	2014AT05FMOP001	Operationelles Programm 2014-2020 zur Umsetzung des Europäischen Hilfsfonds für die am stärksten benachteiligten Personen in Österreich	Unqualified	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	2.321.186	0,00%	0,00%	
BE	2014BE05FMOP001	Operationeel Programma FEAD België	Qualified - moderate	0,80%	0,80%	0,20%	0,20%	0,32%	0,24%		15.674.816	0,24%	0,24%	
BG	2014BG05FMOP001	Оперативна програма за храни и/или основно материално подпомагане	Qualified - moderate	0,27%	0,27%	0,21%	0,21%	0,13%	0,11%		15.544.289	0,21%	0,21%	
CY	2014CY05FMOP001	Επιχειρησιακό Πρόγραμμα Επισιτιστικής ή/και Βασικής Υλικής Συνδρομής	Unqualified	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%		832.832	0,00%	0,00%	
CZ	2014CZ05FMOP001	Operační program potravinové a materiální pomoci	Adverse	2,00%	2,00%	2,00%	2,00%	38,50%	38,50%		4.960.746	38,50%	2,00%	
DE	2014DE05FSOP001	Operationelles Programm zur sozialen Inklusion der am stärksten benachteiligten Personen - FEAD Deutschland 2014-2020	Qualified - moderate	0,77%	0,77%	0,49%	0,49%	2,23%	1,72%		11.482.658	1,72%	1,72%	
DK	2014DK05FSOP001	Operationelt program for social inklusion af de socialt dårligst stillede personer	Qualified - moderate	4,36%	4,36%	0,00%	0,00%	8,72%	0,00%		1.418.838	0,00%	0,00%	
EE	2014EE05FMOP001	Enim puudust kannatavate inimeste abifondi 2014-2020 rakenduskaava	Qualified - moderate	9,88%	9,88%	0,00%	0,00%	0,00%	0,00%		736.363	0,00%	0,00%	
ES	2014ES05FMOP001	PO FEAD 2014 España	Qualified -	0,11%	0,11%	0,00%	0,00%	0,00%	0,00%		39.032.520	0,00%	0,00%	

			moderate										
FI	2014FI05FMOP001	Vähävaraisten avun toimenpideohjelman 2014-2020	Unqualified	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	3.206.435	0,00%	0,00%	
FR	2014FR05FMOP001	Programme Opérationnel FEAD 2014-2020	Qualified - significant	2,54%	2,54%	1,53%	1,53%	5,00%	2,00%	54.070.915	2,00%	2,00%	
GR	2014GR05FMOP001	Επιχειρησιακό Πρόγραμμα Επιστιστικής και Βασικής Υλικής Συνδρομής για το FEAD	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	2,24%	1,27%	29.845.228	1,27%	1,27%	
HR	2014HR05FMOP001	Operativni program za hranu i/ili osnovnu materijalnu pomoć	Unqualified	0,90%	0,90%	0,45%	0,45%	0,00%	0,00%	2.700.610	0,45%	0,45%	
HU	2014HU05FMOP001	Rászoruló Személyeket Támogató Operatív Program - élelmiszert és/vagy alapvető anyagi támogatást biztosító OP	Qualified - significant	0,00%	0,00%	0,00%	0,00%	2,63%	1,94%	18.800.877	1,94%	1,94%	
IE	2014IE05FMOP001	Food and/or basic material assistance operational programme	Qualified - moderate					0,00%	0,00%	5.155.753	2,00%	2,00%	
IT	2014IT05FMOP001	Programma Operativo 1 FEAD 2014-2020	Qualified - significant	10,00%	10,00%	10,00%	10,00%	0,01%	0,00%	-13.902.742	10,00%	2,00%	
LT	2014LT05FMOP001	Pagalbos maistu ir pagrindinės materialinės pagalbos veiksmų programa	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	8.598.944	0,00%	0,00%	
LU	2014LU05FMOP001	Programme opérationnel d'aide alimentaire et/ou d'assistance matérielle de base	Unqualified	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	726.662	0,00%	0,00%	
LV	2014LV05FMOP001	Darbības programma pārtikas un pamata materiālās palīdzības sniegšanai	Qualified - moderate	0,03%	0,03%	0,03%	0,03%	0,00%	0,00%	4.595.397	0,03%	0,03%	
MT	2014MT05FMOP001	Programm Operattiv T-għajjnuna Alimentari u/jew Materjali bażika	Unqualified	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	716.473	0,00%	0,00%	
NL	2014NL05FSOP001	Sociale inclusie van meest behoeftigen	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	1,35%	0,00%	283.241	0,00%	0,00%	
PL	2014PL05FMOP001	Program Operacyjny Pomoc Żywnościowa 2014-2020	Qualified - moderate	0,50%	0,50%	0,50%	0,50%	0,00%	0,00%	60.413.183	0,50%	0,50%	

PT	2014PT05FMOP001	PROGRAMA OPERACIONAL DE APOIO ÀS PESSOAS MAIS CARENCIADAS	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	3,00%	0,19%	11.703.872	0,19%	0,19%
RO	2014RO05FMOP001	Programul Operational Ajutorarea Persoanelor Dezavantajate	Qualified - significant	4,22%	4,22%	1,29%	1,29%	3,56%	3,56%	16.639.423	3,56%	2,00%
SE	2014SE05FSOP001	Operativt program för social delaktighet för dem som har det sämst ställt	Qualified - moderate	0,05%	0,05%	0,04%	0,04%	0,00%	0,00%	1.586.007	0,04%	0,04%
SI	2014SI05FMOP001	Operativni program za hrano in/ali osnovno materialno pomoč	Unqualified	0,48%	0,48%	0,48%	0,48%	1,88%	0,00%	4.082.002	0,48%	0,48%
SK	2014SK05FMOP001	Operačný program potravinovej a základnej materiálnej pomoci	Qualified - moderate	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	8.428.881	0,00%	0,00%
UK	2014UK05FMOP001	food and/or basic material assistance operational programme										
28							1,68%			309.655.410	1,18%	0,87%
215							1,53%			11.797.460.055	2,06%	1,51%

Shared management – ESF 2007-2013: closure

ESF Financial corrections following Commission, ECA, OLAF audit work

Financial corrections accepted/decided in 2018 relating to all programming period

Considering all programming periods the amount of financial corrections accepted by Member States or decided by a Commission Decision stands at EUR 34, 3 million at the end of 2018.

The table below shows, per Member State, the total cumulative accepted/decided amount of financial corrections for all programming periods at the end of 2018. The total stands at EUR 4233, 2 million.

European Social Fund											
in M€	1994-1999			2000-2006			2007-2013			Total end 2018	
	Total end 2017	cumul end 2017	2018	cumul end 2018	cumul end 2017	2018	cumul end 2018	cumul end 2017	2018		cumul end 2018
AT	4,9	1,5		1,5	3,4		3,4	0,0		0,0	4,9
BE	36,8	12,4		12,4	10,7		10,7	13,7		13,7	36,8
BG	5,9	0,0		0,0	0,0		0,0	5,9		5,9	5,9
CY	0,0	0,0		0,0	0,0		0,0	0,0	1,9	1,9	1,9
CZ	62,3	0,0		0,0	0,0		0,0	62,3	7,6	69,9	69,9
DE	60,1	1,9		1,9	26,1		26,1	32,1		32,1	60,1
DK	0,0	0,0		0,0	0,0		0,0	0,0		0,0	0,0
EE	0,8	0,0		0,0	0,8		0,8	0,0		0,0	0,8
ES	1431,7	180,2		180,2	877,6		877,6	373,9		373,9	1431,7
FI	0,5	0,1		0,1	0,0		0,0	0,4		0,4	0,5
FR	484,6	45,6		45,6	370,5		370,5	68,5		68,5	484,6
GR	79,3	0,0		0,0	20,3		20,3	59,0	20,2	79,2	99,5
HR	0,0	0,0		0,0	0,0		0,0	0,0		0,0	0,0
HU	43,7	0,0		0,0	8,2		8,2	35,5		35,5	43,7
IE	53,0	28,3		28,3	3,4		3,4	21,3		21,3	53,0
IT	730,1	126,5		126,5	503,4	0,1	503,5	100,2	4,6	104,8	734,8
LT	0,0	0,0		0,0	0,0		0,0	0,0		0,0	0,0
LU	5,9	4,1		4,1	1,8		1,8	0,0		0,0	5,9
LV	7,7	0,0		0,0	3,2		3,2	4,5		4,5	7,7
MT	0,9	0,0		0,0	0,0		0,0	0,9		0,9	0,9
NL	203,5	159,7		159,7	43,8		43,8	0,0		0,0	203,5
PL	208,8	0,0		0,0	51,2		51,2	157,6		157,6	208,8
PT	22,0	0,0		0,0	6,3		6,3	15,7		15,7	22,0
RO	461,2	0,0		0,0	0,0		0,0	461,2		461,2	461,2
SE	11,9	0,0		0,0	11,5		11,5	0,4		0,4	11,9
SI	2,0	0,0		0,0	1,9		1,9	0,1		0,1	2,0
SK	48,0	0,0		0,0	2,9		2,9	45,1		45,1	48,0
UK	233,2	8,8		8,8	163,9		163,9	60,5		60,5	233,2
	4198,8	569,1	0,0	569,1	2110,9	0,1	2111,0	1518,8	34,3	1553,1	4233,2

Financial corrections implemented in 2018 relating to all programming period

Considering all programming periods the amount of financial corrections implemented by Member States stands at EUR 12 million at the end of 2018.

The table below shows, per Member State, the total cumulative implemented amount of financial corrections for all programming periods at the end of 2018. The total stands at EUR 3955, 4 million.

European Social Fund											
in M€		1994-1999			2000-2006			2007-2013			
	Total end 2017	cumul end 2017	2018	cumul end 2018	cumul end 2017	2018	cumul end 2018	cumul end 2017	2018	cumul end 2018	Total end 2018
AT	4,9	1,5		1,5	3,4		3,4	0,0		0,0	4,9
BE	46,1	12,4		12,4	10,7		10,7	23,0	-9,3*	13,7	36,8
BG	5,8	0,0		0,0	0,0		0,0	5,8	0,1	5,9	5,9
CY	0,0	0,0		0,0	0,0		0,0	0,0	1,9	1,9	1,9
CZ	61,9	0,0		0,0	0,0		0,0	61,9	0,1	62,0	62,0
DE	53,6	1,9		1,9	26,1		26,1	25,6		25,6	53,6
DK	0,0	0,0		0,0	0,0		0,0	0,0		0,0	0,0
EE	0,8	0,0		0,0	0,8		0,8	0,0		0,0	0,8
ES	1278,1	180,2		180,2	877,6		877,6	220,3		220,3	1278,1
FI	0,5	0,1		0,1	0,0		0,0	0,4		0,4	0,5
FR	473,1	45,6		45,6	370,5		370,5	57,0		57,0	473,1
GR	69,6	0,0		0,0	20,3		20,3	49,3		49,3	69,6
HR	0,0	0,0		0,0	0,0		0,0	0,0		0,0	0,0
HU	43,7	0,0		0,0	8,2		8,2	35,5		35,5	43,7
IE	53,0	28,3		28,3	3,4		3,4	21,3		21,3	53,0
IT	649,2	126,5		126,5	503,2	0,2	503,4	19,5	19,3	38,8	668,7
LT	0,0	0,0		0,0	0,0		0,0	0,0		0,0	0,0
LU	5,9	4,1		4,1	1,8		1,8	0,0		0,0	5,9
LV	7,7	0,0		0,0	3,2		3,2	4,5		4,5	7,7
MT	0,9	0,0		0,0	0,0		0,0	0,9		0,9	0,9
NL	203,5	159,7		159,7	43,8		43,8	0,0		0,0	203,5
PL	208,8	0,0		0,0	51,2		51,2	157,6		157,6	208,8
PT	22,0	0,0		0,0	6,3		6,3	15,7		15,7	22,0
RO	461,2	0,0		0,0	0,0		0,0	461,2		461,2	461,2
SE	11,9	0,0		0,0	11,5		11,5	0,4		0,4	11,9
SI	2,0	0,0		0,0	1,9		1,9	0,1		0,1	2,0
SK	45,8	0,0		0,0	2,9		2,9	42,9		42,9	45,8
UK	233,2	8,8		8,8	163,9		163,9	60,5		60,5	233,2
	3943,2	569,1	0,0	569,1	2110,7	0,2	2110,9	1263,4	12,0	1275,4	3955,4

*The closure of the BE programmes resulted in the adjustment of the financial correction due to the fact that the flat rate applied as preventive measure has been too high.

Residual Risk Rates by operational programmes – PP 2007-2013

MS	CCI	CCI Title	EMPL validated Residual Risk Rate	2018		Total Programming Period	
				relevant expenditure	RRR	Maximum expenditure paid/to be paid	RRR
AT	2007AT051PO001	Burgenland	1,52%	2.607.000	39.626	52.140.000	792.528
AT	2007AT052PO001	Beschäftigung	1,62%			465.863.365	7.546.987
BE	2007BE051PO001	Convergence' Hainaut	0,75%	9.454.831	70.911	189.096.619	1.418.225
BE	2007BE052PO001	Deutschsprachige Gemeinschaft Belgiens	0,02%			12.460.701	2.492
BE	2007BE052PO002	Troïka Wallonie (hors Hainaut) Bruxelles (COCOF) - FSE	0,00%	16.441.699	0	328.833.980	0
BE	2007BE052PO003	Etat fédéral	0,00%			39.684.152	0
BE	2007BE052PO004	Bruxelles-Capitale : Emploi et cohésion sociale	1,29%	1.440.806	18.586	28.816.110	371.728
BE	2007BE052PO005	Vlaanderen	0,00%			468.874.561	0
BG	2007BG051PO001	Human Resources Development	0,26%	51.589.457	134.133	1.031.789.139	2.682.652
BG	2007BG051PO002	Administrative Capacity	0,00%	5.763.497	0	146.314.974	0
CY	2007CY052PO001	Employment, Human Capital and Social Cohesion	1,91%	5.988.458	114.380	119.769.154	2.287.591
CZ	2007CZ052PO001	Praha Adaptabilita	0,05%			108.795.053	54.398
CZ	2007CZ05UPO001	Lidské zdroje a zaměstnanost	0,22%	94.841.711	208.652	1.896.834.228	4.173.035
CZ	2007CZ05UPO002	Vzdělávání pro konkurenceschopnost	0,46%	42.904.174	197.359	1.595.792.000	7.340.643
DE	2007DE051PO001	Brandenburg	0,55%	22.529.400	123.912	607.688.268	3.342.285
DE	2007DE051PO002	Mecklenburg-Vorpommern	0,00%			397.068.064	0
DE	2007DE051PO003	Niedersachsen - Region Lüneburg	0,00%	15.618.318	0	207.231.025	0
DE	2007DE051PO004	Sachsen	0,00%	19.917.196	0	848.184.114	0
DE	2007DE051PO005	Sachsen-Anhalt	1,40%	2.908.951	40.725	553.033.730	7.742.472
DE	2007DE051PO006	Thüringen	0,00%			629.009.103	0
DE	2007DE052PO001	Baden-Württemberg	0,34%			265.998.586	904.395
DE	2007DE052PO002	Bayern	1,13%			310.059.703	3.503.675
DE	2007DE052PO003	Berlin	0,00%			335.976.031	0

DE	2007DE052PO004	Bremen	0,00%	30.214.623	0	89.054.742	0
DE	2007DE052PO005	Hamburg	0,34%			91.152.890	309.920
DE	2007DE052PO006	Hessen	0,26%			186.735.204	485.512
DE	2007DE052PO007	Niedersachsen (ohne Region Lüneburg)	0,00%	11.854.538	0	237.090.765	0
DE	2007DE052PO008	Nordrhein-Westfalen	0,00%			683.996.369	0
DE	2007DE052PO009	Rheinland-Pfalz	0,16%			113.766.267	182.026
DE	2007DE052PO010	Saarland	0,22%			86.490.338	190.279
DE	2007DE052PO011	Schleswig-Holstein	0,05%			100.011.739	50.006
DE	2007DE05UPO001	Bund	0,86%			3.487.788.340	29.994.980
DK	2007DK052PO001	Flere og bedre job	0,53%			254.788.619	1.350.380
EE	2007EE051PO001	Human Resource Development	0,64%			391.517.329	2.505.711
ES	2007ES051PO002	CASTILLA LA MANCHA	1,08%			180.400.219	1.948.322
ES	2007ES051PO003	EXTREMADURA	0,00%			283.515.056	0
ES	2007ES051PO004	GALICIA	0,70%			358.501.812	2.509.513
ES	2007ES051PO005	ANDALUCIA	0,00%	57.787.824	0	1.155.756.489	0
ES	2007ES051PO006	ASTURIAS	0,00%			100.787.496	0
ES	2007ES051PO007	CEUTA	0,00%			10.249.342	0
ES	2007ES051PO008	MELILLA	0,00%			7.193.432	0
ES	2007ES051PO009	MURCIA	0,00%			75.743.963	0
ES	2007ES052PO001	CANARIAS	0,13%			117.291.876	152.479
ES	2007ES052PO002	CASTILLA Y LEON	0,00%			122.767.106	0
ES	2007ES052PO003	COMUNIDAD VALENCIANA	0,00%			177.349.125	0
ES	2007ES052PO004	ARAGON	1,02%			72.239.968	736.848
ES	2007ES052PO005	BALEARES	0,63%			22.489.911	141.686
ES	2007ES052PO006	CANTABRIA	0,00%			12.684.118	0
ES	2007ES052PO007	CATALUÑA	0,22%			203.903.389	448.587
ES	2007ES052PO008	MADRID	0,78%			181.096.018	1.412.549
ES	2007ES052PO009	NAVARRA	0,00%	960.748	0	19.214.969	0
ES	2007ES052PO010	PAIS VASCO	0,00%			61.104.788	0
ES	2007ES052PO011	LA RIOJA	0,00%			8.532.059	0

ES	2007ES05UPO001	ADAPTABILIDAD Y EMPLEO	0,14%	538.986.158	754.581	4.327.601.295	6.058.642
ES	2007ES05UPO002	LUCHA CONTRA LA DISCRIMINACION	1,49%	19.043.944	283.755	380.878.883	5.675.095
ES	2007ES05UPO003	ASISTENCIA TÉCNICA	1,49%	1.228.180	18.300	29.353.935	437.374
FI	2007FI052PO001	Manner-Suomen	0,25%			615.438.512	1.538.596
FI	2007FI052PO002	Åland	0,46%			3.012.489	13.857
FR	2007FR051PO001	Martinique	1,78%			97.859.231	1.741.894
FR	2007FR051PO002	Guadeloupe	1,78%			184.189.694	3.278.577
FR	2007FR051PO003	Guyane	1,78%			89.166.848	1.587.170
FR	2007FR051PO004	Reunion	1,78%			529.987.062	9.433.770
FR	2007FR052PO001	Programme opérationnel national FSE	1,78%			4.577.880.760	81.486.278
GR	2007GR051RV001		0,51%			148.800.403	758.882
GR	2007GR05UPO001	Développ. Ress.humaines	0,51%			2.404.653.617	12.263.733
GR	2007GR05UPO002	Education, formation	0,51%			1.440.000.000	7.344.000
GR	2007GR05UPO003	Développement administration	0,51%			354.974.207	1.810.368
HR	2007HR051PO001	Human Resources Development	1,75%	5.888.514	103.049	149.408.351	2.614.646
HU	2007HU05UPO001	Revitalisation sociale	1,04%			3.464.895.907	36.034.917
HU	2007HU05UPO002	Reforme de l'Etat	0,98%	7.360.469	72.133	147.209.370	1.442.652
IE	2007IE052PO001	Human Capital Investment	0,00%			375.362.370	0
IT	2007IT051PO001	Campania	0,28%			559.000.000	1.565.200
IT	2007IT051PO002	Calabria	2,00%			400.978.869	8.019.577
IT	2007IT051PO003	Sicilia	2,00%			1.042.154.149	20.843.083
IT	2007IT051PO004	Basilicata	0,44%			122.498.923	538.995
IT	2007IT051PO005	Puglia	2,00%			639.600.000	12.792.000
IT	2007IT051PO006	Pon Governance e AT	0,42%			196.785.953	826.501
IT	2007IT051PO007	Pon Istruzione	0,65%	37.061.377	240.899	742.877.886	4.828.706
IT	2007IT052PO001	Abruzzo	0,00%			119.736.139	0
IT	2007IT052PO002	Emilia Romagna	0,62%			313.496.873	1.943.681
IT	2007IT052PO003	Friuli Venezia Giulia	0,00%	5.968.945	0	119.378.894	0
IT	2007IT052PO004	Lazio	2,00%			365.247.703	7.304.954
IT	2007IT052PO005	Liguria	1,03%			146.341.533	1.507.318

IT	2007IT052PO006	Lombardia	0,90%	90.833.286	817.500	337.256.050	3.035.304
IT	2007IT052PO007	Marche	0,00%	5.521.935	0	110.438.698	0
IT	2007IT052PO008	Molise	0,33%			35.782.102	118.081
IT	2007IT052PO009	Bolzano	0,00%	10.419.323	0	35.512.266	0
IT	2007IT052PO010	Trento	0,00%	3.041.692	0	60.833.846	0
IT	2007IT052PO011	Piemonte	0,09%	19.731.112	17.758	394.622.239	355.160
IT	2007IT052PO012	Toscana	0,69%			310.649.767	2.143.483
IT	2007IT052PO013	Umbria	0,70%			92.797.446	649.582
IT	2007IT052PO014	Valle d'Aosta	0,00%			32.139.162	0
IT	2007IT052PO015	Veneto	0,37%	17.325.928	64.106	346.518.568	1.282.119
IT	2007IT052PO016	Sardegna	0,19%			291.716.470	554.261
IT	2007IT052PO017	Azioni di sistema	0,00%			55.746.063	0
LT	2007LT051PO001	Development of Human Resources	0,62%			957.512.796	5.936.579
LT	2007LT051PO002	Technical Assistance	0,27%			70.101.108	189.273
LU	2007LU052PO001	Programme opérationnel FSE	0,37%			25.243.666	93.402
LV	2007LV051PO001	Human Resources and Employment	0,03%			583.103.717	174.931
MT	2007MT051PO001	Operational Programme II - Empowering people for more jobs and a better quality of life	0,21%			112.000.000	235.200
NL	2007NL052PO001	Operationeel Programma ESF 2007-2013	1,25%			823.613.635	10.295.170
PL	2007PL051PO001	Program Operacyjny Kapitał Ludzki	0,17%			10.007.397.937	17.012.576
PT	2007PT051PO001	Açores	0,65%			190.000.000	1.235.000
PT	2007PT052PO001	Madeira	0,65%			135.378.798	879.962
PT	2007PT05UPO001	Potencial Humano	0,65%			6.453.009.067	41.944.559
PT	2007PT05UPO002	Assistência Técnica	0,65%			75.000.000	487.500
RO	2007RO051PO001	Human Resources Development	2,00%			2.722.317.292	54.446.346
RO	2007RO051PO002	Administrative Capacity Development	0,06%			194.153.979	116.492
SE	2007SE052PO001		0,50%	28.214.688	141.073	685.188.288	3.425.941
SI	2007SI051PO001	Operativni program razvoja človeških virov za obdobje 2007-2013	0,33%	37.784.969	124.690	755.699.370	2.493.808
SK	2007SK05UPO001	OP Education	1,25%			501.953.018	6.274.413
SK	2007SK05UPO002	OP Employment and Social Inclusion	0,92%			908.583.930	8.358.972
UK	2007UK051PO001	Highlands and Islands of Scotland	1,77%			48.416.829	856.978

UK	2007UK051PO002	West Wales and the Valleys	0,05%
UK	2007UK052PO001	East Wales	0,05%
UK	2007UK052PO002	Lowlands and Uplands of Scotland	1,62%
UK	2007UK052PO003	Northern Ireland	0,34%
UK	2007UK05UPO001	England and Gibraltar	0,32%

		833.585.460	416.793
		63.597.452	31.799
		251.225.471	4.069.853
		188.539.649	641.035
		2.767.218.833	8.855.100
1.221.233.749	3.586.127	75.078.149.223	494.882.043
	0,29%		0,66%

- final payment/recovery made before 2018
- final payment/recovery made in 2018

Conclusion as regard control results

Calculation of the relevant expenditure

	2018 payments (annex 3 AAR)	prefinancing paid	prefinancing cleared	payment of balance	10 % retention	adjustment in the 14-20 Ops' annual accounts	expenditure paid in 2018
FSE 2007-2013	820.369.851	0	400.863.898		0	0	1.221.233.749
FSE/YEI 2014-2020	13.087.804.685	-2.413.518.785	0	-1.191.050	1.185.899.428	-371.189.633	11.487.804.645
FEAD	352.149.763	0	0	-40.000.776	34.683.221	-37.176.798	309.655.410
EGF	27.688.613	-27.688.613	26.783.141		0	0	26.783.141
IPA	953.775	0	69.208.900		0	0	70.162.675
Centralised w/o Agencies	206.131.333	-88.352.702	70.996.475		0	0	188.775.106
Agencies	72.750.458	-72.750.458	94.062.385		0	0	94.062.385
Overall	14.567.848.478	-2.602.310.558	661.914.798	-41.191.826	1.220.582.648,56	-408.366.431	13.398.477.111

The underlying reasoning behind each OP in reservation is provided below:

A- ESF 2007-2013

1	AT	2007AT052PO001	Beschäftigung	High error rate for expenditure 2015-2016. The disagreement between MA and AA persists; both authorities confirmed their contradictory positions towards the Commission, leaving it up to DG EMPL to decide. Several meetings and videoconferences took place in 2018. The level of the financial corrections still needs to be determined.
2	DE	2007DE05UPO001	Bund	In the EMPL draft systems audit report (closure audit – Ares (2018)263935), a 10% correction on the expenditure declared in 2015-2016 was proposed. The Member State's reply to the draft report was discussed during a bilateral meeting between EMPL's audit unit and the head of the AA on 13/11/2018. The audit unit is currently finalizing the drafting of the final report.
3	FR	2007FR052OP001	National ESF	For the expenditure 2015 and 2016, a flat rate correction of 5% is proposed as a result of DG EMPL's audit No EMPG307FR0199. This is, however, being re-assessed following meetings with DG REGIO and the Legal Service, and to take into account the results of our last verifications. A final position must be found with the Legal Service, but first indications are that there may not be a breach of the Regulations, in which case a financial correction may not be warranted.
4	FR	2007FR051OP001	Martinique	
5	FR	2007FR051OP002	Guadeloupe	
6	FR	2007FR051OP003	Guyane	
7	FR	2007FR051OP004	Réunion	
8	IT	2007IT051PO002	Calabria	TPER to be re-calculated on the basis of the reply to be provided by the AA on the closure audit draft report.
9	IT	2007IT051PO003	Sicilia	Coordination needed with DG REGIO regarding the approach to reduce the RER <2%, which is to be treated on a case by case basis.
10	IT	2007IT051PO005	Puglia	Following an assessment of legality and regularity, the Commission has a final position on the expenditure. The TPER needs to be re-calculated on the basis on this final position (i.e. 10% flat rate correction on 95 million).
11	IT	2007IT052PO004	Lazio	TPER and RRR will be recalculated on the basis of the conclusions adopted in the final audit report related to the closure audit performed in September 2017.
12	RO	2007RO051PO001	Human Resources Development	AA audit work still on-going on the treatment of suspended projects falling under Art.95 of the Regulation 1083/2006. Deadline proposed by the AA: December 2019.
13	RO	2007RO051PO002	Administrative Capacity Development	AA audit work still to be performed on treatment of suspended projects falling under Art.95 of the Regulation 1083/2006, previously included in the scope limitation. Deadline proposed by the AA: June 2019.
14	UK	2007UK052PO002	Lowlands and Uplands of Scotland	No new data yet. Assessment of additional information ongoing, still some information to be received (especially corrections made, thus no reliable RER available yet).

ESF/YEI and FEAD 2014-2020

MS	Reference	Name	2018 relevant expenditure	EMPL opinion on annual accounts	EMPL opinion on OP	EMPL opinion on L&R	EMPL opinion on systems	EMPL Reportable Gross Error Rate (%)	EMPL Reportable Residual Error Rate (%)	Warning (WL) / Interruption (I) / Suspension (S)	Reason for reservation
CZ	2014CZ05M9OP001	Operational Programme Employment	299.011.486	Acceptable	Qualified - significant	Qualified - significant	Qualified - significant	3,39%	3,36%	0	<p>The Czech authorities continue to declare to the Commission advance payments for the projects under the Calls No 15_005 and 15_006. This is not in line with the recommendation for the finding No 14 from the Early-preventive system audit No EMPG314CZ0215 which requested Czech authorities "to declare to the Commission State aid advances only when the cumulative conditions set in Article 131(4) of the CPR are met. Otherwise, only incurred expenditure by the social services providers shall be declared to the Commission.</p> <p>Due to the above-mentioned observation, the AA was not able to audit certain expenditure in the audit sample (in total 54.6 mil CZK). Therefore, this expenditure is temporarily quantified as 100% error and the AA is requested to carry out additional audit work on this expenditure. Re-calculated TER is 3.39% and RTER is 3.36%. Moreover, the MA and CA are requested to confirm that no advance payments if the cumulative conditions set in Article 131(4) of the CPR are not met will be declared to the Commission.</p>
CZ	2014CZ05FMOP001	Operační program potravinové a materiální pomoci	4.960.746	Not acceptable	Adverse	Adverse	Qualified - moderate	38,50%	38,50%	0	<p>AA excluded from the population for the audit of operations project No 15_001/0000001 and the technical assistance project (both with the amount of 1,546,183.62 EUR). It means that from the total population (4,016,380.87 EUR), 38.50% of expenditure could not be subject of the audits of operations. The Commission applied prudent approach and quantified the potential ineligible expenditure in non-audited population (1,546,183.62 EUR) in the amount of 100% (1,546,183.62 EUR). Therefore, the re-calculated temporary total error rate (hereafter "TER") and RTER is 38.50%. The AA is requested to carry out additional audit work on excluded projects (to audit at least 10% of expenditure) and report back to the Commission.</p>

DE	2014DE05SFOP002	Operational Programme ESF Federal Germany 2014-2020	446.986.369	Not Acceptable	Qualified - significant	Qualified - significant	Qualified - significant	3,49%	3,34%	WL	<p>The accounts do not include the corrections related to the deficiencies identified at the level of the Authorities BMAS, BMUB and BMFSJF for which national system audits conveyed a category 3 due to lack of verification of staff costs. Neither the ACR nor the exchanges of communication following the warning Letters (Ares(2018)3424723 and Ares(2018)6620152) with the AA provide for evidence of the checks done by the AA to justify the absence of corrections for the expenditure declared by these bodies in the accounting year 17-18. The AA is requested to provide the following: 1. the evidence of the controls carried out, in order to justify their position that there are no irregularities in the expenditure declared during the accounting year 17-18 by these bodies. 2. In the absence of such evidence, a financial correction should be applied by the AA, and the AA should justify the reasoning for the correction amount or rate applied.</p> <p>In the absence of the above-mentioned elements 1 and/or 2, a flat rate financial correction was applied by the EC auditors on the expenditure affected by this deficiency, which resulted in recalculated TER of 3.49% compared to the TER of 0.93% reported by the AA. Following the actions undertaken by the AA, those rates may be revised.</p> <p>Expenditure affected by these deficiencies was also declared in the accounting year 2016-2017. This will be treated separately in the context of the EC audit EMPG214DE0258.</p>
DE	2014DE05SFOP007	Operational Programme ESF Hamburg 2014-2020	24.877.457	Not Acceptable	Adverse	Adverse	Adverse	4,14%	4,05%	0	<p>The total error rate (TER) of 0.09% and the residual error rate (RTER) of 0% reported for this OP in the ACR submitted on 28/2/19 does not take into account errors related to audits of operations which contain results needing further analysis. Therefore, the accounts don't contain the amounts related to ongoing assessments, which affect the TER and a RTER higher than the materiality level. For this reason, the accounts cannot be accepted by the EC auditors. The error rate calculated by the EC is 4.14% and the RTER is 4.05%. The MS should therefore ensure that the contradictory results undergo further assessment and consequently include the ongoing assessment amounts in the accounts.</p>
ES	2014ES05M9OP001	OP ESF 2014 YOUTH EMPLOYMENT	455.652.824	Acceptable	Qualified - significant	Unqualified	Qualified - significant	9,49%	0,49%	I	<p>The accounts contain expenditure related to the participants retroactively registered in the framework of actions implemented by the intermediate body SEPE (i.e. their NEET status was not checked thoroughly). IB SEPE was put in category 3 by the AA. In addition, the TER is</p>

												9,5%. Several of the irregularities identified are of systemic nature.
FR	2014FR05M0OP001	Operational Programme ERDF-ESF Ile-de-France et Seine 2014-2020	-8.883.010	Not Acceptable	Adverse	Adverse	Adverse	69,29%	66,10%	I		The reason for not accepting the accounts relies on the adverse opinion on the accounts given by the AA. As the audit of operations were not finalised and the TER is 69,29%, the MA refused to apply FC which resulted in RTER 66,026%.
FR	2014FR05M2OP001	Operational Programme ERDF-ESF Guadeloupe et St Martin Etat 2014-2020	22.178.286	Acceptable	Adverse	Unqualified	Adverse	11,50%	2,00%	0		TPER > 10%
FR	2014FR16M0OP006	Regional programme Languedoc-Roussillon 2014-2020	14.224.600	Not Acceptable	Qualified - significant	Qualified - Significant	Qualified - moderate	2,96%	2,41%	0		The reason for not accepting the accounts relies on the qualified with significant impact opinion on the OP Languedoc-Roussillon accounts given by the AA. As the audit of operations were not finalised (provisional RTER 2,47%), the MA not apply FC.
FR	2014FR16M0OP007	Regional programme Midi-Pyrénées et Garonne 2014-2020	4.335.201	Not Acceptable	Qualified - significant	Qualified - Significant	Qualified - moderate	3,78%	3,49%	WL		The reasons for not accepting the accounts rely on the qualified with limited impact opinion on the accounts of the OP Midi-Pyrénées et Garonne given by the AA. As the audit of operations were not finalised and the MA refused to apply the extrapolated correction resulting from the audit of operations (TER 3,78%), the RTER is now 3,489%.
FR	2014FR16M0OP011	Regional programme Martinique Conseil Régional 2014-2020	2.913.775	Acceptable	Qualified - significant	Qualified - Significant	Qualified - Significant	9,22%	8,54%	0		The Audit Authority has finished its audit work and contradictory procedures so the Commission can accept the accounts. But the Managing Authority refuses to apply the correction to bring the extrapolated RTER below 2%. As the MA refused to apply the extrapolated correction resulting from the audit of operations (TER 9,22%) due to disagreement with AA on the result of 1 ESF audit of operation, the RTER is 8,54%.
FR	2014FR16M0OP014	Regional programme Bourgogne 2014-2020	12.186.180	Not Acceptable	Qualified - significant	Qualified - Significant	Qualified - Significant	6,04%	5,38%	0		Accounts cannot be accepted following an audit opinion "qualified with significant impact" on the accounts (RTER = 5.38% > 2%). Additional necessary financial corrections to bring down the RTER to 2% have not been implemented by the MA.

FR	2014FR16M2OP004	Regional programme Corse 2014-2020	1.284.580	Acceptable	Adverse	Unqualified	Adverse	36,16%	2,00%	0	TPER > 10%
FR	2014FR16M2OP005	Regional programme Franche-Comté et Jura 2014-2020	2.677.180	Not Acceptable	Qualified - significant	Qualified - Significant	Qualified - Significant	8,96%	8,69%	0	The reasons for not accepting the accounts rely on the qualified with significant impact opinion on FCJ accounts given by the AA. As the audit of operations were not finalised (provisional TER 8,69%), the MA refused to apply FC which resulted in RTE 8,69%.
HU	2014HU05M2OP001	Human Resources Development	316.949.040	Not Acceptable	Qualified - significant	Qualified - Significant	Qualified - Significant	2,63%	1,94%	WL	Following the horizontal public procurement audit REGC214HU0068 resulting in an assessment of the verifications carried out at central level by the Department of Public Procurement Control (DPPC) of the Prime Minister's Office, the Hungarian authorities were requested to identify and analyse all public procurement contracts in all OPs and to carry out the necessary financial corrections, or, alternatively, to opt for the application of a flat-rate financial correction on past and future expenditure on all contracts subject to DPPC verifications until the date of the draft audit report [Ares(2018)2596885 of 18/05/2018, in Hungarian Ares(2018)4274783 of 17/08/2018]. On 11/07/2018, the Commission issued a warning letter for preventive and corrective measures [Ares(2018)3699648] pointing out that if the identified deficiencies are not corrected at the time of the submission of the assurance package or if the affected expenditure is not excluded from the accounts while the assessment of the legality and regularity of that expenditure is ongoing, the Commission may not be in a position to accept the accounts. In a further letter of 11/02/2019 [Ares(2019)780908], the Commission services reiterated that ongoing assessment according to Article 137(2) CPR is only applicable in cases for which the assessment of the legality and regularity of expenditure has not been finished, and that the amounts excluded from the accounts in application of Article 137(2) CPR have to be identified in expenditure terms rather than as estimations by means of flat rates. The Hungarian authorities did not implement any of the abovementioned actions recommended in the draft audit report, but they applied a 10% flat rate for ongoing assessment for the totality of the expenditure declared in the accounts, which goes against the audit recommendations confirmed by the clarification letter of 11/02/2019.
HU	2014HU05M3OP001	Public Administration and Civil Service Development OP	91.780.210	Not Acceptable	Qualified - significant	Qualified - Significant	Qualified - Significant	8,63%	1,88%	I	
HU	2014HU16M0OP001	Economic Development and Innovation OP	179.904.334	Not Acceptable	Qualified - significant	Qualified - Significant	Qualified - Significant	3,04%	1,99%	WL	
HU	2014HU16M2OP001	Territorial and settlement development OP	36.610.399	Acceptable	Qualified - significant	Qualified - Significant	Qualified - Significant	11,19%	1,99%	WL	
HU	2014HU16M2OP002	Competitive Central-Hungary OP	30.278.521	Not Acceptable	Qualified - significant	Qualified - Significant	Qualified - Significant	11,19%	1,99%	WL	
HU	2014HU05FMOP001	Rászoruló Személyeket Támogató Operatív Program - élelmiszert és/vagy alapvető	18.800.877	Not acceptable	Qualified - significant	Qualified - significant	Qualified - significant	2,63%	1,94%	WL	

		anyagi támogatást biztosító OP									
IT	2014IT05M9OP001	National on Youth Employment	438.894.236	Not Acceptable	Qualified - significant	Qualified - Significant	Qualified - Significant	5,04%	4,72%	WL	The Commission cannot accept the accounts for the following: • the RTER is above 2%. • the RTER of 4.26% calculated by the AA is not correct. The correct RTER is 4.72%.
IT	2014IT05SFOP001	National Operational Programme on Social Inclusion	18.895.526	Acceptable	Adverse	Unqualified	Adverse	31,33%	24,93%	I	TPER > 10%
IT	2014IT05SFOP011	POR Valle d'Aosta ESF	677.689	Not Acceptable	Adverse	Adverse	Adverse	48,99%	47,29%	I	Accounts cannot accepted. The necessary financial corrections have to implemented bring the RTER below 2%. TPER > 10%
IT	2014IT05SFOP012	POR Veneto ESF	21.930.965	Acceptable	Adverse	Adverse	Qualified - Significant	21,65%	1,91%	0	TPER > 10%

IT	2014IT16M2OP002	ROP Puglia ERDF ESF	60.216.920	Not Acceptable	Adverse	Adverse	Qualified - Significant	33,28%	33,23%	0	<p>1) on the basis of the EPSA recommendation REGC314IT0069-10.01 included in the final report issued on 25/02/2019 with note ARES(2019)1272476, the expenditure related to the operation of strengthening the public employment centres (identified with the code A0810.x) should have a financial correction of 10% for the expenditure generated up to 19/04/2016 and 100% for the ones generated after this date. As prudential approach, DG EMPL considers 100% ineligible such operations until the CA/Ma carry out such quantification.</p> <p>2) on the basis of the EPSA recommendation REGC314IT0069-09.01 related to the application of SCO to the projects Welfare-to-work, the AA does not seem to have considered it as an error in its audits of operation (indeed, this type of irregularity is not among those reported in the ACR). Therefore, DG EMPL applies prudentially 5% of correction to all the projects welfare-to-work certified to the EC (indicated with projects codes A0802.x) on the basis of the level of the errors detected by DG EMPL for this irregularity.</p> <p>Therefore, considering the above 2 points, the TPER is recalculated to 33,28% and the RTER to 33,23%.</p>
LT	2014LT16MAOP001	Operational Programme for EU Structural Funds Investments for 2014-2020	111.915.157	Not Acceptable	Qualified - significant	Qualified - Significant	Qualified - Significant	5,00%	5,00%	WL	Regarding all funds including ESF: audit report from the audit authority assessing the Central Project Management Agency (CPMA) in category 3. Deficiencies mainly relate to the key requirement n° 4 (adequate management verifications), verifications of public procurement rules. TPER and RTER provisionally set at 5 %.
RO	2014RO05FMOP001	Programul Operational Ajutorarea Persoanelor Dezavantajate	16.639.423	Not acceptable	Qualified - significant	Qualified - significant	Qualified - moderate	3,56%	3,56%	WL	RTER > 2 %.
UK	2014UK05M9OP001	ESF England	89.896.608	Acceptable	Qualified - significant	Unqualified	Qualified - Significant	10,00%	10,00%	I	Deficiencies with KR 2, 4 and 6. Interruption ongoing.
UK	2014UK05M9OP002	ESF Scotland (incl. YEI)	14.488.364	Acceptable	Adverse	Adverse	Adverse	17,36%	1,99%	I	TPER > 10 %. Persisting problems with KR4 (the on-the-spot management verifications of the managing authority) and an irregularity identified in the draft audit report of 30/10/2018 (problems with public procurement procedures and subsequent contract variations).

ANNEX 12: Performance tables

Indicators supporting part 1

General objective 1, associated specific objectives and indicators

General objective 1: A new boost for jobs, growth and investment						
Impact indicator: Employment rate						
<i>Definition: The number of persons (females, males) aged 20-64 in employment as a share of the total population (females, males) of the same age group. Employment contributes to economic performance, quality of life and social inclusion, making it one of the cornerstones of socioeconomic development.</i>						
<i>Source: Eurostat (t2020_10, lfsi_emp_a, lfsa_ergan, hlth_dlm010) -</i>						
Baseline (2014) and latest known results					Target (2020)	
2014	2015	2016	2017	At least 75% (EU 2020 target)		
69.2%	70.1%	71.1%	72.2 %			
Bookmark ²¹						
Impact indicator: Tertiary educational attainment (age group 30-34)						
<i>Definition: The share of the population aged 30-34 years who have successfully completed university or university-like (tertiary-level) education. Higher educational attainment levels increase employability in the context of a knowledge-based economy.</i>						
<i>Source : Eurostat (t2020_41)-</i>						
Baseline (2013) and latest known results					Target (2020)	
2013	2014	2015	2016	2017	2018	At least 40% (EU 2020 target)
37.1%	37.9%	38.7%	39.2%	39.9 %	40.5 %(p)	
(p): provisional data; Bookmark						
Impact indicator: Share of early leavers from education and training						
<i>Definition: Percentage of the population aged 18-24 with at most lower secondary education and who were not in further education or training during the last four weeks preceding the LFS survey. Education is critical to promote the quality of job creation. Having an adequate education is crucial also for smoothly entering the labour market, as young adults who lack a basic education are more likely to be unemployed or inactive, working in low-wage jobs, or are less likely to progress in their career.</i>						
<i>Source: Eurostat (t2020_40) -</i>						
Baseline (2013) and latest known results					Target (2020)	
2013	2014	2015	2016	2017	2018	Less than 10% (EU 2020 target)
11.9%	11.2%	11%	10.7%	10.6%	10.6% (p)	
(p): provisional data; Bookmark						
Impact indicator: People at risk of poverty or social exclusion²²						
<i>Definition: This indicator corresponds to the share of individuals living at risk of poverty or severely materially deprived or living in households with very low work intensity. Effective, efficient and fair social protection systems help people getting back to work and support household income in case of adverse individual or economic situations. One way of evaluating the success of social protection measures is to compare at-risk-of-poverty indicators before and after social transfers.</i>						
<i>Source: Eurostat (ilc_peps01)-</i>						
Baseline (2013) and latest known results					Target (2020)	
2013	2014	2015	2016	2017	At least 20 million people fewer than in 2008 (116.2 million)	
122.8 million	122.0 million	119.0 million	118.0 million	113.0 million		
Bookmark						
Planned evaluations: Ex post evaluation of ESF 2014-2020; 2024; Mid-term evaluation of FEAD - ongoing						

²¹ Please note that Eurostat periodically revises its published data to reflect new or improved information, also for previous years. The latest published data is available by clicking on "bookmark". The "latest known value" column reflects the data that was available at the time of the preparation of the AARs 2018 and it is the reference point for the AARs of Commission services.

²² At risk of poverty or social exclusion, abbreviated as AROPE, refers to the situation of people either [at risk of poverty](#), or [severely materially deprived](#) or [living in a household with a very low work intensity](#). The AROPE rate, the share of the total population which is at risk of poverty or social exclusion, is the headline indicator to monitor the [EU 2020 Strategy](#) poverty target.

Specific objective 1.1: Effective support to Member States in their structural reforms in the context of the European Semester

Specific objective 1.1: Effective support to Member States in their structural reforms in the context of the European Semester Related to programmes EaSI-PROGRESS, ESF

Result indicator: Level of implementation of the employment and social policy components of the Country Specific Recommendations (CSRs), based on a disaggregation by priorities of each CSR.

Definition: The European Semester represents a yearly cycle of economic governance and country specific surveillance. Each year, the European Commission undertakes a detailed analysis of EU Member States' programmes for economic and structural reforms and provides them with recommendations for the next 12-18 months. In respect of Treaty obligations, the first scope of action for EMPL is to foster coordination and governance of employment and social policies within the European Semester. One of the main policy instruments for this purpose is the issuance of CSRs and Staff Working Documents (SWDs) monitoring progress in the implementation of CSRs from previous years.

The Commission considers that the implementation of the employment and social policy reforms as provided for in the CSRs is instrumental in ensuring the implementation of EU priorities. The percentage of CSRs from the previous year in the field of employment and social policies which have been partially or completely complied with provides an indicator on the effectiveness of the policy guidance, coordination and governance by the European Commission.

External factors are however important, as Member States are ultimately responsible for the implementation of CSRs. In 2019, a more effective link was made between the European Semester and EU funding with a stronger focus on investment needs in the draft 2019 Country Reports and the integration of a new annex D on cohesion policy investment priorities.

The indicator measures the level of implementation of CSRs from the previous year, as assessed in the SWDs for the ongoing year. Progress is considered when "some", "substantial" or "full" progress has been achieved according to the SWD. CSRs with "limited" progress only are excluded. Progress is measured specifically in the four priorities of EMPL: skills, mobility, more and better jobs and social protection systems. In order to ensure the disaggregation by priorities, the CSRs are split into their specific components for the calculation.

Source: European Commission_EMPL_A1

Baseline (2014) and latest known results											Milestone (2017)	Target (2020)
	2014		2015		2016		2017		2018		80% partial or complete implementation in each of the four priorities	100% of the CSRs in the employment and social policy field partially or fully complied with
	No CSRs	Some or full progress	No CSRs	Some or full progress	No CSRs	Some or full progress	No CSRs		No CSRs	Some or full progress		
More & better jobs	105	55%	66	52%	39	41%	44	50%	49	45%		
Skills	48	46%	57	53%	26	54%	7	64%	9	67%		
Mobility	16	25%	15	53%	5	80%	13	46%	13	92%		
Social protection systems	72	37%	52	42%	53	40%	19	53%	13	77%		

Specific objective 1.2: Stronger social dialogue

Specific objective 1.2: Stronger social dialogue

Result indicator: Share of the EU workforce covered by sectoral social dialogue committees

Definition: The indicator measures the relevance of sectoral social dialogue committees for the EU labour market and economy. The aim is to increase this share while seeking economies in the operation of social dialogue.

Source: European Commission_EMPL-A2 calculations based on representativeness studies

Baseline (2013) and latest known results						Milestone (2017)	Target (2020)
2013	2014	2015	2016	2017	2018	76%	78%
75% ²³	75%	75%	75%	75% ²⁴	75%		

Result indicator: Social dialogue outcomes

Definition: The indicator measures the outputs of social dialogue on the basis of the number of joint texts (this includes procedural texts, follow-up reports, tools, declarations, joint opinions, policy orientations, codes of conduct, guidelines, frameworks of actions, autonomous agreements, agreements Council Decisions) agreed between social partners in a given year at either sectoral or cross-industry level. It measures the level of activity of EU social dialogue which depends on the activities of the social partners and on the Commission support.

Source: European Commission_EMPL A2 database

Baseline (total period 2007-2013) and latest known results					Target (total period 2014-2020)
2007-2013	2014-2015	2016	2017	2018	300 of which 147 has been achieved
284	77	35	35	33	

²³ There are currently 43 Sectoral Social Dialogue Committees (SSDC)

²⁴ No new sectoral social dialogue committees have been established since 2014.

Specific objective 1.3: Better functioning labour markets

Specific objective 1.3: Better functioning labour markets						Related to programmes ESF, EGF, EaSI-PROGRESS	
Result indicator (ESF): Participants (unemployed or inactive) in employment, including self-employment, upon leaving²⁵							
<i>Definition: The ESF shall benefit people, including disadvantaged people. Engaging these categories of participants in ESF actions is an important achievement per se as it is often a first step towards (re-) integration on the labour market. The participation in the underlying projects will contribute to achieving the Europe 2020 poverty target.</i>							
<i>Source: European Commission_ EMPL F1-G4</i>							
<i>Baseline (Employment result estimate for participants in all activities 2007-2013) and latest known results</i>						<i>Milestone 2018</i>	<i>Target 2023</i>
2007-2013	2014	2015	2016	2017	2018	24%	24%
14%	7.7%	10.3%	16.5%	17.1%	Information due by mid-2019		
Note: Member States report results much later than outputs, as they need to reach out to participants who have already left the ESF operation. Thus, the current ratio is lower than expected. Nevertheless, DG EMPL is confident that Member States will meet the target for the end of the current programming period							
Result indicator (ESF): Number of projects targeting public administrations or public services at national, regional or local level							
<i>Source: European Commission_ EMPL F1-G4</i>							
<i>Baseline and latest known results</i>						<i>Milestone 2018</i>	<i>Target 2023</i>
185 projects per year						900 projects (cumulative 2014-2018)	2250 projects
2014	2015	2016	2017	2018			
0	31	3,970	10,017	Information due by mid-2019			
Note 1: The baseline provided is based on some Programmes of the 2007-2013 programming period. The related figures on targets and milestones were calculated on the basis of the initially 148 adopted OPs and extrapolated to the 187 OPs. They were maintained following the analysis of the first reporting by all MS on common indicators (2016). EMPL will revise the target again following the performance review. Concerning the low level of achievements, it should be noted that some MS have not made use of the possibility to report projects of partially implemented operation, as allowed for by the Regulation, thus delaying reporting till the full implementation of operation. EMPL will revise the target again following the performance review.							
Note 2: These projects can have a longer life-cycle. This can have an impact if Member States decide to report on fully implemented operations only.							
Result indicator (YEI²⁶): Unemployed participants who complete the YEI supported intervention							
<i>Definition: This indicator provides an indication of how many unemployed participants fully benefitted from the YEI support and of YEI achievements in terms of results on the ground for that specific objective.</i>							
<i>Source: European Commission_ EMPL units F1-G4</i>							

²⁵ Note 1: These success rates are reported for participants in all investment priorities. Employment results are contingent on nature of IP and interventions. For comparative purposes in Employment results for participations in Access to Employment activities during 2007-2013 period were 28%, while for Human capital and Social Inclusion activities employment results made up 10% and 26% of all reported results and correspondingly lower employment rates. Based on the first reporting by all MS on common indicators (2016), the initial milestone and target are maintained. The target will be reviewed following the performance review.

Note 2: Rates of participants gaining employment are heavily affected by the overall macroeconomic environment. Moreover, a slow start of implementation can also have an incidence on results. Given the length of the operations results might only become available at a later stage. Based on the first reporting by all MS on common indicators (2016), the initial milestone and target are maintained. The target will be reviewed following the performance review.

²⁶ General explanation on all indicators related to YEI:

- The aim is to follow the result and change in the status for each participant, following the YEI support – and thus to establish the link between the YEI support and the fact that as a result the person is no longer a NEET but is active in some way, either through employment or education activities.
- As the NEETs group has heterogeneous characteristics, it is important to break down the result indicators according to the different types of labour market status (unemployed, LTU, inactive).
- The element of completing the YEI intervention is also an important aspect, in order to measure how many participants fully benefitted from the support.

<i>Baseline and latest known results</i>					<i>Milestone 2016</i>	<i>Target 2018</i>
<i>No baseline</i> ²⁷					750 000*	1,8 million*
2014	2015	2016	2017	2018		
21,163	144,502	579,759	1,214,269	Information due by mid-2019		
Result indicator (YEI): Unemployed participants in education/training, gaining a qualification or in employment, including self-employment, upon leaving the YEI supported intervention						
<i>Definition: This indicator shows a change in the labour market and/or educational status of the participants. It provides an indication of ESF achievements in terms of results on the ground for that specific objective.</i>						
<i>Source: European Commission_ EMPL units F1-G4</i>						
<i>Baseline and latest known results</i>					<i>Milestone 2016</i>	<i>Target 2018</i>
<i>No baseline</i>					347 000*	816 000*
2014	2015	2016	2017	2018		
8,843	74,052	266,754	622,687	Information due by mid-2019		
Result indicator (YEI): Inactive participants not in education or training who complete the YEI supported intervention						
<i>Definition: This indicator provides an indication of how many inactive participants fully benefitted from the YEI support and of YEI achievements in terms of results on the ground for that specific objective.</i>						
<i>Source: European Commission_ EMPL units F1-G4</i>						
<i>Baseline and latest known results</i>					<i>Milestone 2016</i>	<i>Target 2018</i>
<i>No baseline</i>					220 000*	519 000*
2014	2015	2016	2017	2018		
6,527	30,331	132,474	258,559	Information due by mid-2019		
Result indicator (YEI): Inactive participants not in education or training, gaining a qualification or in employment, including self-employment, upon leaving the YEI supported intervention						
<i>Definition: This indicator shows a change in the labour market and/or educational status of the participants. It provides an indication of ESF achievements in terms of results on the ground for that specific objective.</i>						
<i>Source: European Commission_ EMPL units F1-G4</i>						
<i>Baseline and latest known results</i>					<i>Milestone 2016</i>	<i>Target 2018</i>
<i>No baseline</i>					107 000*	251 000*
2014	2015	2016	2017	2018		
2,395	23,439	79,320	153,788	Information due by mid-2019		
Result indicator (EGF): Proportion of redundant workers reintegrated into employment following EGF supported measures						
<i>Definition: Percentage of the workers participating in the measures who are in employment six months after the end of the implementation period.</i>						
<i>Source: European Commission_ EGF Annual Report(biennial as from 2015) - EMPL unit F2</i>						
Baseline (2012) and latest known results					Milestone (2017)	Target (2020)
2012	2014 ²⁸	2015/2016	2017/2018		49%	>50 %
47% ²⁹	49 %	47 %				
Planned evaluations:						
According to the data of the EGF 2014-2020 Mid-term evaluation the re-integration rate averaged 56 % in those 13 cases, which ended by the end of 2015.						
The next EGF biennial report, covering the years 2017/2018, will be prepared in 2019.						
The EGF 2014-2020 Final evaluation is due at the end of the programming period.						

²⁷ ESF/YEI indicators are part of the common result indicators for the new programming periods, hence no baseline

²⁸ Reports are biennial as from 2015.

²⁹ Percentage of workers targeted that were re-employed at final reporting time. This is an average figure based on the five annual reports available (2008 to 2012). These results were heavily influenced by the global financial and economic crisis.

Specific objective 1.4: Decent and safe working conditions for all³⁰

Specific objective 1.4: Decent and safe working conditions for all														Related to programme EaSI-PROGRESS	
Result indicator: Percentage of Complaints, EU PILOT and Infringement procedures handled within Commission benchmarks															
<i>Definition: The indicator consists of three sub-indicators which reflect the effectiveness of the Commission's services in relation to both monitoring of the transposition and application of the EU law.</i>															
<i>Sub-Indicator 1: Percentage of complaints registered in CHAP system successfully handled by the Commission within the benchmark set by the Secretariat General (1 year)</i>															
<i>Any person or organisation may submit a complaint about any measure (law, regulation or administrative action), absence of measure or practice by a Member State which they consider incompatible with respective Union law. As a general rule, the Commission will investigate complaints with a view to arriving at a decision to issue a formal notice or to close the case within not more than one year from the date of registration of the complaint. After investigating the complaint, which may include a consultation of the national authorities in the EU Pilot system, the Commission may either issue a formal notice opening proceedings against the Member State in question, or close the case definitively.</i>															
<i>Sub-Indicator 2: Percentage of complaints registered in EU Pilot successfully handled within the benchmark set by the Secretariat General (70 days)</i>															
<i>EU Pilot is the main tool for the Commission to communicate with the participating Member States on issues raising a question concerning the correct application of EU law or the conformity of the law in a Member State with EU law at an early stage (i.e. before an infringement procedure is launched under Article 258 TFEU, but after the preliminary analysis of the complaint in CHAP). If no solution compatible with EU law is found in a communication with EU Member State, an infringement proceeding under Article 258 TFEU may be launched. The objective of EU Pilot is to achieve speedier results and to find solutions compatible with EU law for citizens and business through better cooperation between the Member States and the Commission without the need to launch infringement procedures under Article 258 TFEU. The benchmark for the Commission is to reply to the Member State (either rejecting the reply or accepting it) within 70 days of receipt of their observations on the issue raised by the Commission.</i>															
<i>Sub-Indicator 3: Percentage of non-compliance procedures registered in NIF system successfully handled within the benchmark set by the Secretariat General (3 years). The NIF system is the IT tool for the Commission's infringements (letters of formal notice, reasoned opinions, referrals and closures). The benchmark is to conclude a case in NIF within 3 years of registration.</i>															
<i>Source : European Commission_Semestriel coherence exercice_EMPL units B2/B3</i>															
Baseline (2012) and latest known results														Target (2020)	
	2012		2013		2014		2015		2016		2017		2018		100% of cases concluded within the benchmark set by the Secretariat General
	(01)	(02)	(01)	(02)	(01)	(02)	(01)	(02)	(01)	(02)	(01)	(02)	(01)	(02)	
Complaints	82%	95%	62%	100%	90%	97%	95.8%	100%	86.7%	97%	97%	87,8%	85%	61%	
EU-Pilot	22.2%	20%	84.4%	33%	58.3%	57%	42.8%	28%	32%	41%	0%	61%	0%	0% (*)	
Infringements	84.3%	100%	81%	88%	81.3%	75%	83.7%	90%	76%	100%	75%	100%	48,8%	100%	
(01) Labour Law (02) Health and Safety															
2018 saw a slight increase in the number of complaints, which coupled with several pending complaints raising complex legal issues required attentive examination of the facts and legal aspects.															
Planned evaluations:															
Evaluation of the Directive 2014/67/EU on the enforcement of Directive 96/71/EC concerning the posting of workers in the framework of the provision of services, 2019															

Specific objective 1.5: A skilled and more entrepreneurial workforce³¹

Specific objective 1.5: A skilled and more entrepreneurial workforce					Related to programmes EaSI-PROGRESS, Erasmus+, ESF	
Result indicator (ESF): Participants gaining a qualification upon leaving						
<i>Definition: This indicator shows a change in the educational status of the participants. It provides an indication of ESF achievements in terms of results on the ground for that specific objective.</i>						
<i>Source: European Commission_ EMPL F1-G4</i>						
<i>Baseline and latest known results</i>					<i>Milestone 2018</i>	<i>Target 2023</i>
<i>No baseline³²</i>					48%	48%
2014	2015	2016	2017	2018	Information due by mid-2019	
18.8%	20.4%	21.1%	22.3%			
Note: Member States report results much later than outputs, as they need to reach out to participants who have already left the ESF operation. Thus, the current ratio is lower than expected. Nevertheless, DG EMPL is confident that Member States will meet the target for the end of the current programming period						

Result indicator (Erasmus+): Implementation of European Transparency tools in vocational education and training (ECVET and EQAVET)							
<i>Definition: (1) ECVET: Number of countries having introduced units in all or part of their VET qualifications, as promoted by the European Credits for Vocational Education and Training (ECVET); (2) EQAVET: Number of countries having established a national approach to quality Assurance in line with the European Quality Assurance for Vocational Education and Training</i>							
<i>Source: ECVET: Cedefop monitoring survey – EQAVET: secretariat survey</i>							
Baseline (2013) and latest known results					Milestone(2017)	Target (2020)	
	2013	2015	2016	2017	2018	ECVET: 24 EQAVET: 27	ECVET: All MS EQAVET: All MS
ECVET	10	22	23	24	25		
EQAVET	23	26	26	28	28		

³¹ All baselines under specific objectives are those set when the objectives were first established

³² ESF/YEI indicators are part of the common result indicators for the new programming periods, hence no baseline.

Result indicator (EaSI-Microfinance and Social Entrepreneurship): Number of businesses created or consolidated that have benefitted from EU support³³ (cumulative figures)

Definition: Lack of access to finance is often a difficult obstacle for a micro-enterprise or a social enterprise to face when being created or consolidated. The Commission considers the provision of microloans and social enterprise investments an important factor in achieving the specific objectives of increasing the access to, and the availability of, microfinance for micro-enterprises and facilitating the access to finance for social enterprises.

Source: European Commission Progress Microfinance implementation reports - - EaSI Microfinance and Social Entrepreneurship Semi -Annual Implementation reports³⁴ - EMPL E1

Baseline (2012) and latest know results								Milestone (2017)	Target (2020)	
	2012	2013	2014	2015	2016	2017	2018	Progress Microfinance	4 ³⁶	46.000
Progress Micro-finance ³⁵	6.089	12.690	30.473	45.987	56.221	59.778	60.423	EaSI	2	41.000 ³⁷
EaSI	NA	NA	0	416	12.743	25.830	44.780	EaSI (in final recipients) 500 social enterprises		
Social Enterprises:								EaSI (in final recipients) 500 social enterprises		EaSI (in final recipients) 1100 social enterprises ⁴⁰
	2012	2013	2014	2015	2016	2017	2018			
Social enterprises	0³⁸	0	0	0 ³⁹	63	250	864			

Result indicator (EaSI-Microfinance): Proportion of beneficiaries that have created or further developed a business with EU microfinance that are unemployed or belonging to disadvantaged groups

Definition: Vulnerable persons, such as unemployed or members of a disadvantaged group often have a more difficult access to the conventional credit market. The provision of microloans to these groups helps to increase their access to microfinance and their ability to start up or develop their own micro-enterprise.

Source: European Commission Progress Microfinance implementation reports - EaSI Microfinance Semi- Annual Implementation reports - EMPL E1

Baseline Progress Microfinance (2011) and latest known results								Milestone (2017)	Target (2020)
2011	2012	2013	2014	2015	2016	2017	2018	45%	50%
27%	32%	52%	61.2%	48.7%	48.8%	47.7 %	47.9%		
Baseline EaSI Microfinance (2015) and latest known results									
2015	2016		2017		2018				
30.3%%	19.3%		16.9%		15.7%				

³³ The EaSI Regulation 1296/2013 defines the type of support that can be made available under EaSI i.e. a microfinance as well as social enterprise investments and the type of final recipients (cf. definition of micro-enterprises social enterprises) that can benefit from it.

³⁴ Results for EaSI Microfinance and Social Entrepreneurship are derived from the EaSI Guarantee instrument only

³⁵ For Progress Microfinance, the target is in microloans, not final recipients.

³⁶ 46.000 is the official target for Progress Microfinance by 2020, i.e. when the facility closes. The milestone of 40.000 is an estimate which is not officially established.

³⁷ The target is based on the past experience with Progress Microfinance. Milestone and target are both subject to change, as the final budget, the required leverage and the potential co-investments are unknown at this stage.

³⁸ There was no such support offered by the European Commission to social enterprises in the past.

³⁹ The EaSI delegation agreement with the EIF was signed on 22/06/2015.

⁴⁰ This calculation is based on the initial budget for social entrepreneurship under the EaSI Guarantees (EUR 40M), multiplied by the expected leverage and divided by an average investment size of 200.000 euros per social enterprise.

Specific objective 1.6: Greater social inclusion and effective social protection⁴¹

Specific objective 1.6: Greater social inclusion and effective social protection ⁴²						Related to programmes EaSI-PROGRESS, ESF, FEAD)	
Result indicator (ESF): Participants considered as part of disadvantaged groups that are reached by the ESF ⁴³							
<i>Definition: This indicator provides an indication of the importance of this specific objective in the ESF programming. The ESF shall benefit people, including disadvantaged people. Engaging these categories of participants in ESF actions is an important achievement per se as it is often a first step towards (re-) integration on the labour market. The participation in the underlying projects will contribute to achieving the Europe 2020 poverty target.</i>							
<i>Source: European Commission_ EMPL units F1/G4</i>							
Baseline (Average programming period 2007-2013) ⁴⁴ and latest known results						Milestone 2018	Target 2023 ⁴⁵
2007-2013	2014	2015	2016	2017	2018	40%	40%
20.1%	39.8%	43.1%	40.4%	40%	Information due by mid-2019		
Result indicator (ESF): Inactive participants engaged in job searching upon leaving ⁴⁶							
<i>Definition: This indicator shows a change in the labour market status of the participants It provides an indication of ESF achievements in terms of results on the ground for that specific objective.</i>							
<i>Source: European Commission_ EMPL units F1-G4</i>							
Baseline and latest known results						Milestone 2018	Target 2023
No baseline ⁴⁷						27%	27%
2014	2015	2016	2017	2018	Information due by mid-2019		
1.4%	5.5%	6.8%	12.2%				

⁴¹ All baselines under specific objectives are those set when the objectives were first established

⁴² It should be noted that these indicators cover all actions under all thematic objectives.

⁴³ Migrants, participants with a foreign background, minorities (including marginalised communities such as the Roma); Participants with disabilities; Participants who live in a single adult household with dependent children; Participants who live in jobless households; Other disadvantaged. Persons may cumulate several disadvantages.

⁴⁴ Annual Implementation Reports

⁴⁵ Note 1: Only a very limited number of OPs have targets set specifically for these categories of disadvantaged groups, although the actual number of supported disadvantaged people is likely to be larger given the range of ESF interventions. Considering the ratio of all disadvantaged groups over total participants (9.2%), the ratio of participants to the thematic objective (TO9) that addresses issues of social exclusion, poverty and discrimination (24.2%) and based on previous results from the 2007-2013 programming period, EMPL had initially put 20% as the target for 2023, but reviewed the target upwards based on the first reporting by all MS on common indicators (2016).

Note 2: The three ESF common output indicators representing disadvantaged target groups are not mutually excluding categories. One participant may accumulate multiple disadvantages (e.g. disabled person with a foreign background), and may be reported to one, two or three of the common output indicators. By adding up these indicators, participants, who accumulate multiple disadvantages and are reported to more than one indicator, are counted multiple times. Therefore, both the target and the actual results, calculated by the addition of the three indicators, represent the hypothetical maximum of the composite indicator that would correspond to the reality in case each participant reported to either of the 3 indicators would have only one single disadvantage and would be reported to only one of the three indicators. On the contrary, the hypothetical minimum of disadvantaged participants is obtained by taking into account one single indicator among the three so that overlaps are excluded. For that the indicator with the highest value is taken, namely "other disadvantaged". They represented in 2014 17.1% of all participants and by 2015 cumulatively 19.0%. EMPL will revise the target again following the performance review.

Note 3: Data related to the disadvantaged situation of participants is considered sensitive data in the sense of Article 8 of the Directive on the protection of individuals with regard to the processing of personal data and on the free movement of data (OJ No L 46, 20.11.1995). Hence recording these data is subject to very stringent data protection standards. Therefore, the data sets submitted for these indicators are likely to be underreported.

⁴⁶ Note 1: rates of participants engaged in job searching upon leaving are affected by the slow start of implementation. Given the length of the operations results might only become available at a later stage. Based on the first reporting by all MS on common indicators (2016), the initial milestone and target are maintained. The target will be reviewed following the performance review.

⁴⁷ ESF/YEI indicators are part of the common result indicators for the new programming periods, hence no baseline.

Result indicator: Participants above 54 years of age

Definition: This indicator allows measuring the number of participants from this category engaged in ESF operations, which is an achievement per se as it is often a first step towards (re-)integration on the labour market.

Source: European Commission_ EMPL units F1-G4

Baseline (Average programming period 2007-2013) and latest known results						Milestone 2018	Target 2023
2007-2013	2014	2015	2016	2017	2018	6% of all ESF participants	6% of all ESF participants
6.2% of all ESF participants	4.8%	5.5%	5.9%	6.3%	Information due by mid-2019		

Only a very limited number of OPs have targets set specifically for this category. The target set for 2023 is therefore based on the results of the indicator "Older people (55-64 years)" from the 2007-2013 programming period. The related figures on targets and milestones had been updated on the basis of the first reporting by all MS on common indicators (2016). EMPL will revise the target again following the performance review.

Indicator (FEAD): Alleviating the worst forms of poverty in the Union by providing non-financial assistance to the most deprived persons⁴⁸

Result 1: Number of persons receiving food support and basic material assistance from the Fund

Source: annual implementation reports - EMPL units F1/G4

Baseline and latest known results					Milestone (2017) ⁴⁹	Target (2020) ⁵⁰
0 ⁵¹					15 million	98 million ⁵⁵
2014 ⁵²	2015	2016	2017	2018		
8.19 million	13.8 ⁵³ million	15.9 million	12.9 ⁵⁴ million	Information due by mid-2019		

Result 2: Number of persons receiving social inclusion assistance

Definition of social inclusion assistance: Activities outside active labour market measures, consisting in non-financial, non-material assistance, aimed at the social inclusion of the most deprived persons

Source: annual implementation reports - EMPL units F1/G4

Baseline and latest known results					Milestone (2017) ⁵⁶	Target (2020)
0 ⁵⁷					17 thousand	86 thousand ⁵⁸
2014	2015	2016	2017	2018		
0	0	23,000	66,000	Information due by mid-2019		

⁴⁸ The result indicator "Number of persons receiving assistance from the fund" has been replaced by the indicator "Alleviating the worst forms of poverty in the Union by providing non-financial assistance to the most persons" for the Programme Statements 2018 following the first submission of data by Member States.

⁴⁹ Annual value, forecast calculated based on the performance and will be revised if necessary based on cumulative achievements

⁵⁰ Cumulative value based on the actually reported data. This 2020 target is revised annually based on annual achievements. It should be noted that the same end recipients can be reported more than once.

⁵¹ Note 1: The FEAD is a new Fund, hence with a baseline at 0. The figures used in the framework of the existing Food assistance programme are established through a methodology which does not yield figures that could be comparable to the one of the new FEAD, thus they cannot be used as a baseline.

Note 2: The Commission Proposal foresees the definition of common indicators to be adopted by the Commission through Implementing Acts. The specific objective's indicator will be complemented and possibly revised at the later stage, in light of the Implementing Act.

⁵² The data has been updated compared to the AAR 2015, as some MS corrected their reported previous information.

⁵³ See footnote 34

⁵⁴ It is estimated that cumulatively until end of 2017 women make about half of the total number of people receiving support. 30% of end-recipients were children, 9% of end-recipients were persons aged 65 years or above, 11% of end-recipients were migrants, participants with a foreign background, minorities (including marginalised communities such as the Roma), 5% of end-recipients were persons with disabilities and 4% of end-recipients were homeless persons.

⁵⁵ Cumulative value, the 2020 target will be revised based on cumulated achievements till 2017

⁵⁶ Annual value, calculated pro rate based on the 2020 target and actual performance in 2014, 2015

⁵⁷ Note 1: The FEAD is a new Fund, hence with a baseline at 0. The figures used in the framework of the existing Food assistance programme are established through a methodology which does not yield figures that could be comparable to the one of the new FEAD, thus they cannot be used as a baseline.

Note 2: The Commission Proposal foresees the definition of common indicators to be adopted by the Commission through Implementing Acts. The specific objective's indicator will be complemented and possibly revised at the later stage, in light of the Implementing Act.

⁵⁸ Cumulative value

Result 3: Total quantity of food support distributed in tons*Source: annual implementation reports - EMPL units F1/G4*

Baseline and latest known results					Milestone (2017)	Target (2020)
0 ⁵⁹					N/A ⁶⁰	N/A ⁶¹
2014	2015	2016	2017	2018		
154.437 tons	408.770 tons	377,500 tons	367,200 tons	Information due by mid-2019		

General objective 2, associated specific objectives and indicators

General objective 2: A deeper and fairer internal market with a strengthened industrial base

Impact indicator: Share of mobile EU citizens in % of the labour force (EU-28, age group 20-64)

Definition: The indicator proposed reflects the overall extent of residential mobility across EU countries for labour market purposes. It measures the 'stock' of EU mobile workers as no reliable indication of annual flows is available. Analysis of past trends of mobility shows well that the indicator has been on the rise following the large increase in mobility flows from 2004 on. Comparison with other large economic block (typically the USA) confirms that comparable indicator reaches a higher level compare to the EU where the objective is to increase cross-country labour mobility.

Source: Eurostat, EU-LFS (lfsa_pganws). Mobile EU citizens defined as EU foreigners being economically active

Baseline (2014)				Target (2020)
2014	2015	2016	2017	Increase
3.4%	3.6%	3.9%	4.0%	

[Bookmark](#) (age group 15-64)

The results of the survey for 2018 are not available yet.

Specific objective 2.1: Improved conditions for geographic and professional mobility whilst tackling risks of distortions and abuses⁶²

Specific objective 2.1: Improved conditions for geographic and professional mobility whilst tackling risks of distortions and abuses

Related to programmes ESF, EaSI-EURES

Result indicator (EaSI-EURES): Number of visits of the EURES platform (monthly average in million)

Definition: The indicator reflects the number of visits to the platform, the "first port of call" at European level, by jobseekers and, to a lesser extent, of employers. Alterations in the number of visits allow measuring the demand for information on labour mobility.

Source: European Commission_EMPL unit D1_Indicator measured with Matomo (Europa analytics)

⁵⁹ Note 1: The FEAD is a new Fund, hence with a baseline at 0. The figures used in the framework of the existing Food assistance programme are established through a methodology which does not yield figures that could be comparable to the one of the new FEAD, thus they cannot be used as a baseline.

Note 2: The Commission Proposal foresees the definition of common indicators to be adopted by the Commission through Implementing Acts. The specific objective's indicator will be complemented and possibly revised at the later stage, in light of the Implementing Act.

⁶⁰ Although this is a good indicator to follow the evolution of the support provided, setting targets for this indicator would be misleading as the quantity of support provided is not a reflection of its quality (e.g. the weight and usefulness will vary according to the type of food).

⁶² Baselines under specific objectives are those set when the objectives were first established

Baseline (2013) and latest know results						Milestone (2018)	Target (2020)
2013	2014	2015	2016	2017	2018	1,6 million	2 million
1,7 million ⁶³	1,4 million	1,4 million	1,4 million	1,2 million	0,9 million		
Note: The indicator is fluctuating due to changes in the IT infrastructure that made a change in the measurement technique necessary. Furthermore, positive developments regarding unemployment have led to a decreasing number of people actively searching for a job in another EU country and therefore visits of the website have been decreasing.							

Result indicator (EaSI-EURES): Number of youth job placements achieved or supported under the Preparatory Action Your First EURES Job (YfEj) as well as under Targeted Mobility Schemes (cumulative figure)

Definition: This indicator reflects the contribution of the EURES axis in terms of job placements and serves as a key performance indicator and reflects the results of EMPL's support and guidance activities.

Source: Preparatory action monitoring - EMPL unit D1

Baseline (2013) and latest know results						Milestone (2018)	Target (2020)
2013	2014	2015	2016	2017	2018		15.000
1844	3433	5053	5720	7349	8553*		

Result indicator: Number of individual personal contacts of EURES advisers with jobseekers, job changers and employers

Definition The figure presents the performance of staff working within the different actors (e.g. public employment services, trade unions, etc.) in the EURES network, in particular presenting contacts with jobseekers as well as employers. Variations in the number of contacts reflect changes in the outreach of the network which notably results from EMPL's support and guidance activities.

Source: European Commission EMPL unit D1 Eures Advisors' Monthly Reports up to 2017, and the Eures Performance Measurement System as from 2018

Baseline (2013) and latest know results						Milestone (2018)	Target (2020)
2013	2014	2015	2016	2017	2018	1.400.000	1.400.000 ⁶⁴
1.055.936	947.489	1.058.874	1.131.002	1.524.280	798.136*		

* Figure for 2018 only reports number of contacts during first semester 2018 (data for second semester to be due by end of February 2019).

⁶³ Use of the Matomo instrument recommended by the Commission

⁶⁴ Strategic goal of the Commission – target set on the assumption that the 2012 EURES Decision is properly implemented as from 01/01/2014)

General objective 3, associated specific objectives and indicators

General objective: A deeper and fairer Economic and Monetary Union				
Impact indicator: Dispersion of GDP per capita (Euro area MSs)				
<i>Source: Eurostat. Code – "Main GDP aggregates per capita [nama_10_pc]"</i>				
<i>Baseline (2014) and latest known results</i>				<i>Target (2020)</i>
2014	2015	2016	2017	Reduce
42.3%	43%	42.0%	40.6% (EU-28)	
Bookmark				
Impact indicator: Income quintile share ratio				
<i>Source: Eurostat. Eurostat (ilc_di11)</i>				
<i>Baseline (2014) and latest known results</i>				<i>Target (2020)</i>
2014	2015	2016	2017	Reduce
5.2	5.2	5.2	5.1	
Bookmark				

Specific Objective 3.1. Strengthened social dimension of the EMU

Indicator: Degree of implementation of EMPL's initiatives of the CWP					
<i>Definition: Measured by the number of CWP initiatives that are attributed to EMPL and which could be completed in the given year. Although external factors play an important role in the achievement of this indicator, it provides an indication of the DG's performance as regards its policy objectives.</i>					
<i>Source: internal - EMPL 01</i>					
Baseline (2014) and latest known results					Annual target
2014	2015	2016	2017	2018	100%
80%	40%	75%*	83%	100%	