



Annual Activity Report 2023

annexes

DIRECTORATE-GENERAL FOR EDUCATION,
YOUTH, SPORT AND CULTURE

Contents

| | | |
|-----------|--|-----|
| ANNEX 1: | Statement of the Director in charge of Risk Management and Internal Control..... | 4 |
| ANNEX 2: | Performance tables..... | 5 |
| ANNEX 3: | Draft annual accounts and financial reports | 33 |
| ANNEX 4: | Financial scorecard..... | 69 |
| ANNEX 5: | Materiality criteria..... | 72 |
| ANNEX 6: | Relevant Control System(s) for budget implementation (RCSs)..... | 74 |
| ANNEX 7: | Specific annexes related to "financial management"..... | 85 |
| ANNEX 8: | Specific annexes related to "assessment of the effectiveness of the internal control systems"..... | 108 |
| ANNEX 9: | Specific annexes related to "Control results" and "Assurance: Reservations"..... | 116 |
| ANNEX 10: | Reporting – Human resources, digital transformation and information management and sound environmental management..... | 118 |
| ANNEX 11: | Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission..... | 126 |
| ANNEX 12: | EAMR of the Union Delegations (not applicable)..... | 130 |
| ANNEX 13: | Decentralised agencies and/or EU Trust Funds | 131 |
| ANNEX 14: | Reporting on the Recovery and Resilience Facility (not applicable)..... | 132 |

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

“I declare that in accordance with the Commission’s communication on the internal control framework ⁽¹⁾, 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, 21 March 2024

(Signed)

Arturo CABALLERO BASSEDAS

⁽¹⁾ C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

| General objective 1: A European Green Deal | | |
|---|---------------|-----------------------------|
| Impact indicator 3: Climate mainstreaming in the European Union budget | | |
| Source of the data: European Commission Draft Budget Reports European Commission Draft Budget Reports DB2024-Statement-of-Estimates.pdf (europa.eu) (figure presented page 88) | | |
| Baseline | Target | Latest known results |
| (2014-2020, previous MFF) ⁽²⁾ | 2021-2027 | 2023 |
| 21% | 30% | 32.6% |

| <i>Specific objective 1.1: Promote behavioural changes and support education towards a sustainable economy</i> | | | |
|---|--------------------------|---|-------------------------------|
| <i>Related to spending programmes: Erasmus+; European Solidarity Corps; Creative Europe; Marie Skłodowska-Curie Actions</i> | | | |
| Result indicator 1.1.1: | | Number of Erasmus+ and European Solidarity Corps projects contributing to sustainable development | |
| Source of the data: | | Project Management Module, Beneficiary Module and eGrants | |
| Baseline | Interim Milestone | Target | Latest known results |
| 2019 | 2022 | 2024 | 2023 |
| 1 700 | Increase | Increase | Erasmus+: 2 966 ESC: 2 335 |

| Main outputs in 2023: | | | |
|--|-------------------------------|---------------|--|
| Other important outputs | | | |
| Erasmus+ | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| The share of activities addressing climate objectives under key action 1 | Education and Training strand | 15% | 21% |
| | Youth Strand | 16% | 43% |
| | Sport Strand | 15% | 34% |
| The share of activities addressing climate objectives under key action 2 | Education and Training strand | 15% | 41.7% |
| | Youth Strand | 17% | 24.5% |
| | Sport Strand | 17% | 11% |
| European Solidarity Corps | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| The share of activities that address climate objectives | European Solidarity Corps | 12% | 57.3% |
| Creative Europe | | | |

⁽²⁾ Change from yearly basis to duration basis

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---|---|-------------|---|
| The share of activities that address climate objectives | Creative Europe | 15% | 27.5% |
| Marie Skłodowska-Curie Actions | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| MSCA European Researchers' Night | Number of participants - MSCA European Researchers' Night | 1.3 million | 1 650 000 participants |

General objective 2: Europe fit for the digital age

Impact indicator 1: Aggregate score in the Digital Economy and Society Index (DESI)

Source of the data: [DESI](#)

Methodology for calculating the indicator: The DESI index is calculated as the weighted average of the five main DESI dimensions: 1 Connectivity (25%), 2 Human Capital (25%), 3 Use of Internet (15%), 4 Integration of Digital Technology (20%) and 5 Digital Public Services (15%)

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|----------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 43.1 | Increase | Increase | N/A ⁽³⁾ |

Impact indicator 2: Digital Skills

Explanation: The basic digital skills indicator looks at selected activities performed by individuals aged 16 to 74 on the internet in the five specific areas (information and data literacy, communication and collaboration, problem solving, safety, content creation). It is assumed that individuals having performed certain activities have the corresponding skills; therefore, the indicator can be considered as a proxy of the digital skills of individuals. Finally, based on the performance in the five specific areas, an overall digital skills indicator is calculated as a proxy of the digital skills of individuals ('no skills', 'limited', 'narrow', 'low', 'basic' or 'above basic'). indicator is calculated as a proxy of the digital skills of individuals ('no skills', 'limited', 'narrow', 'low', 'basic' or 'above basic'). To have at least basic overall digital skills (derived as a sum of basic and above basic levels), people must know how to do at least one activity related to each area. The DSI is biennial and will be collected/compiled every uneven year (next time in 2023)

Source of the data: Eurostat (Eurostat online data code: [isoc_sk_dskl_i](#))

| Baseline | Interim Milestone | Target | Latest known results |
|---------------------------|-------------------|--------|----------------------|
| 2021 | 2022 | 2024 | 2023 |
| Basic digital skills: 54% | 63% | 67% | 55.5 |

⁽³⁾ As of 2023, with the publication of the first State of the Digital Decade Report, DESI as composite index does not exist any longer. It is replaced by a dashboard of digital indicators including most of the key performance indicators of the 2030 Digital Decade Policy Programme plus some other relevant indicators. No update is available for this part of the table. Additional information in the DESI 2023 methodological note: <https://digital-strategy.ec.europa.eu/en/library/desi-methodological-note-digital-decade-report-2023>

Impact indicator 12: Gross domestic expenditure on research and development

Explanation: This indicator measures gross domestic expenditure on research and development (R&D) as a percentage of GDP - the R&D intensity. The Frascati Manual defines R&D as creative and systematic work undertaken in order to increase the stock of knowledge - including knowledge of humankind, culture and society - and to devise new applications of available knowledge.

Source of the data: Eurostat (Eurostat online data code: [sdg_09_10](#))

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|----------|----------------------|
| 2018 | 2022 | 2024 | 2023 |
| 2.18% | 3.00% | Increase | 2.23% |

Specific objective 2.1: Increase the use of digital technologies for teaching and learning to support both quality and inclusive education

Related to spending programmes: Erasmus+

Result indicator 2.1.1: Share of people using digital technology for learning purpose

Explanation: This indicator measures the share of people using online course, online learning material or communicating with instructors or students using educational websites/portals

Source of the data: Eurostat (Eurostat online data code: [isoc_ci_ac_i](#))

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|----------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 21% | Increase | Increase | 31% |

Result indicator 2.1.2: Share of teachers using digital technology in more than 75% of their lessons

Explanation: This indicator measures the share of teachers using digital technology in more than 75% of their lessons, at primary, lower secondary and upper secondary levels

Source of the data: OECD's TALIS 2018

| Baseline | Interim Milestone | Target | Latest known results |
|---|-------------------|----------|---|
| 2018 | 2022 | 2024 | 2023 |
| Primary level 10% Lower secondary level: 15% Upper secondary level: 30% | Increase | Increase | Too early to report – multiannual indicator – No new data published since June 2019 |

Result indicator 2.1.3: Share of pupils without access to digital technology

Explanation: This indicator measures the share of pupils that never or almost never use a computer at school.

Source of the data: 2nd Survey of schools: ICT in Education (2019)

| Baseline | Interim Milestone | Target | Latest known results |
|---|-------------------|----------|---|
| 2018 | 2022 | 2024 | 2023 |
| Primary level 65% Lower secondary level: 48% Upper secondary level: 28% | Increase | Increase | Too early to report – multiannual indicator |

Specific objective 2.1: Promote the development of a high-performing digital education ecosystem in Europe

Related to spending programmes: Erasmus+ (Digital Education Action Plan)

Main outputs in 2023:

New policy initiatives

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--|---|-----------------|--|
| Proposal for a Council Recommendation on enabling factors for successful digital education | Adoption of a proposal for a Council Recommendation by the College | Q2 2023 | Done |
| European Exchange Platform | Launch and development as a community of practice within the European Digital Education Hub | Q2 2023 | Done |
| Ethical Guidelines on the use of AI and data in teaching and learning for educators | Ongoing dissemination and outreach | Throughout 2023 | Done |
| Guidelines for teachers and educators on tackling disinformation and promoting digital literacy through education and training | Ongoing dissemination and outreach | Throughout 2023 | Done |

Evaluations and fitness checks

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---|---------------------|---------------|--|
| Study on the discoverability of diverse European cultural and linguistic content in the digital environment | Launch of the study | Q4 2023 | On track; for adoption in Q1 2024 |
| Study on digital well-being | Launch of study | Q2 2023 | Done |

Specific objective 2.2: Invest in the development of digital skills for all

Related to spending programmes: Erasmus+

Result indicator 2.2.1: Share of Erasmus+ participants that have increased their digital skills after their participation in the Erasmus+ programme

Explanation: This indicator measures the share of Erasmus+ participants that declared that they have increased their digital skills thanks to their participation in the Erasmus+ programme

Source of the data: Erasmus+ participant surveys ⁽⁴⁾

| Baseline | Interim Milestone | Target | Latest known results |
|-----------------|--------------------------|---------------|-----------------------------|
| 2019 | 2022 | 2024 | 2023 |
| 60% | Increase | Increase | 53% ⁽⁵⁾ |

⁽⁴⁾ Referred to as Participant Surveys in the Strategic Plan 2020-2024, it is now understood that they are called Participant Reports and will be referred to as such in the next Strategic Plan.

⁽⁵⁾ Erasmus+ Annual Report 2022; published in November 2023.

Result indicator 2.2.2: Number of participants involved in mobilities with Digital Erasmus Opportunity

Explanation: This indicator measures the number of learners, staff and students involved in mobilities with a digital focus (Digital Erasmus Opportunities-DEOs)

Source of the data: Project Management Module ⁽⁶⁾

| Baseline | Interim Milestone | Target | Latest known results |
|--|-------------------|----------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 8 000* (* Digital Opportunity Traineeship only) | Increase | Increase | 11 900 |

Specific objective 2.2: Enhance digital skills and competences for the digital transformation for all

Related to spending programmes: Erasmus+ (Digital Education Action Plan)

Main outputs in 2023:

Initiatives linked to regulatory simplification and burden reduction

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--|---|---------|---|
| Proposal for a Council recommendation on improving the provision of digital skills in education and training | Adoption of a proposal for a Council Recommendation by the College | Q2 2023 | Done |
| European Digital Education Hub | 3 Community face-to-face events | Q4 2023 | Done ⁽⁷⁾ |
| EdTech Sector | Organisation of 1 roundtable discussions in 2023 ⁽⁸⁾ | Q2 2023 | Done |
| Girls Go Circular | To be expanded to 8 additional Member States and reach 10 000 girls | Q4 2023 | Done |

Evaluations and fitness checks

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---|-----------|---------|---|
| Learning for sustainability and digital education: tensions, challenges and opportunities | Study | Q1 2024 | On track |

Other important outputs

Erasmus+

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---------------------------------|--------------------------------------|---------|---|
| Digital Opportunity Traineeship | Number of participants - DOT | 8 000 | 11 900 |
| Girls ESTEAM Fests | Organisation of 5 girls ESTEAM Fests | Q4 2023 | Done |

⁽⁶⁾ Please note that the source of this data has changed from the previously stated Erasmus+ participant surveys, with a validated methodology, available on [NAconnECT](#).

⁽⁷⁾ Three face-to-face workshops were organised : Barcelona in March, Bucharest in June, and Brussels in September, each attended by about 30 people.

⁽⁸⁾ Considering the change in the College membership, DG EAC had only one 1 roundtable discussion in May 2023

| | | | |
|-------------------------------|-------------------------------------|---------|------|
| Women ESTEAM Fests | Organisation of 5 women ESTEAM Fest | Q4 2023 | Done |
| Digital SALTO Resource Centre | Ongoing development and launch | Q4 2023 | Done |

Specific objective 2.3: Through the Horizon Marie Skłodowska-Curie actions, promote excellence in science, generate innovation and strengthen skills, training, and career development

Related to spending programmes: Horizon 2020 / Horizon EU-Marie Skłodowska-Curie Actions

Result indicator 2.3.1: Cross-sector and cross-country circulation of researchers (MSCA)

Explanation: This indicator measures the number of Researchers, including PhD candidates and doctorates, funded through the Marie Skłodowska-Curie Actions (MSCA) ⁽⁹⁾

Source of the data: CORDA, reports/estimations from Research Executive Agency

| Baseline | Interim Milestone | Target | Latest known results |
|-----------------------------------|--|----------------------------------|--|
| 2019 | 2022 | 2024 | 2023 |
| Researchers: 10 200 PhD: 4 200 | Researchers: 8 200 (estimation) PhD: 3 500 (estimation) | Researchers: 8 600 PhD: 3 600 | Researchers: 8 300 (estimation) PhD: 3 500 (estimation) |

Main outputs in 2023:

External communication actions

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---|-------------------------------|--------|--|
| MSCA Presidency Conference (hybrid event onsite/online) | Number of participants onsite | 150 | 176 |
| Falling Walls Lab MSCA | Number of attendants | 500 | Too early to report - waiting for the final number from the Spanish Council Presidency |
| Science is Wonderful! | Number of visitors | 4 000 | 3 700 |

Other important outputs

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--------------------------|--|---|---|
| Effective implementation | Cross-sector and cross-country circulation of researchers (MSCA) - Researchers | 65 000 researchers cumulative 2021-2027 | 8 300 (estimation) |

⁽⁹⁾ The baseline is not meaningful here, because 2019 was one of the last years of Horizon 2020, with an increased budget; while 2022, 2023 and 2024 are the first years of Horizon Europe, with a delayed start of the projects and recruitment of researchers etc. In fact, the numbers for 2022, 2023 and 2024 are only estimates since it takes several years to have the actual numbers.

| | | | |
|------------------------------------|---|--|--------------------|
| | Cross-sector and cross-country circulation of researchers (MSCA) – Ph.D. | 25 000 PhD candidates cumulative 2021-2027 | 3 500 (estimation) |
| Non-academic participation in MSCA | Share of non-academic organisations in Postdoctoral Fellowships, Doctoral Networks, Staff Exchanges and COFUND closed calls | 50% | 29% |

Specific objective 2.4: *Through the Horizon EIT, strengthen innovation ecosystems that help to tackle global challenges, by fostering the integration of education, research and business*

Related to spending programmes:

Horizon 2020 / Horizon EU-European Institute of Innovation and Technology

Result indicator 2.4.1: **Number of organisations from universities, business and research integrated in the Knowledge and Innovation Communities (KICs)**

Source of the data: CORDA, reports/estimations from Research Executive Agency

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|----------------|-------------------------------------|
| 2018 | 2022 | 2024 | 2023 |
| 1 650 | not applicable | not applicable | Cancelled – out of DG EAC's control |

Result indicator 2.4.2: **Number of innovative products, processes or methods & Intellectual Property Rights applications**

Source of the data: CORDA, reports/estimations from Research Executive Agency

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|----------------|-------------------------------------|
| 2018 | 2022 | 2024 | 2023 |
| 3 159 | not applicable | not applicable | Cancelled – out of DG EAC's control |

Main outputs in 2023:

Other important outputs

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---|---|---|---|
| 2024-2026 EIT Single Programming Document (SPD) | Adoption of the Commission Opinion | Q2 2023 | Done |
| Effective implementation | Budget execution | 97% Q1, Q2, Q3, Q4 2023 | Done 97.5% committed and 96.8% paid |
| Effective implementation | Timely implementation of the 2023 Annual Work Programme | 100% activities 2023 programming Q1, Q2, Q3, Q4 2023 | Done |
| 2022 discharge process | Acceptance of 2022 discharge | Q4 2023 | Done |

Main outputs in 2023:

| | | | |
|--|--|--------------------------------------|--|
| Organisation of NCP meetings | Number of meetings | 2 meetings Q1, Q2, Q3, Q4 2023 | Cancelled |
| Monitoring activities performed by DG EAC at management level | Number of monitoring activities, including participation in the EIT body and advisory groups and formal regular meetings at management level (GB, ExCo, Rapporteur visits, AuditCo, EIT KIC Forum, MSRG) | 25 activities Q1, Q2, Q3, Q4 2023 | 25 meetings: - 4 EIT KIC Forums - 4 ExCO - 4 EIT GB - 2 AuditCo - 9 Rapporteur Visits - 2 MSRG |
| Reporting of the EIT on the implementation of the Commission's opinions on the SPD 2023-2025 | Implementation of the Commission recommendations on the SPD | 1 report Q2 2023 | Done |
| Political guidance to the EIT | Political guidance on FS, outreach etc. | Q1, Q2, Q3, Q4 2023 | Done |
| Execution of financial transactions | Timely implementation | 100% Q1, Q2, Q3, Q4 2023 | Done |

General objective 3: An economy that works for people

Impact indicator 8: Young people neither in employment nor in education and training

Explanation: A considerable proportion of young people aged 15 to 29 in the EU are economically inactive. For some this is due to the pursuit of education and training. Others, however, have withdrawn from the labour market or are not entering it after leaving the education system. This indicator captures those who struggle with the transition from education to work and measures the share of the population aged 15 to 29 who is not employed and not involved in education or training

Source of the data: Eurostat (Eurostat online data code: [sdg_08_20](#)), based on the EU Labour Force Survey

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|----------|----------------------|
| 2019 | 2022 | 2024 | 2022 |
| 12.8% | Decrease | Decrease | 11.7% |

Impact indicator 10: Human resources in science and technology

Explanation: This indicator shows human resources in science and technology as a share of the active population aged 25 to 64 in percent. Human resources in science and technology are people with a tertiary education in and / or employed in science and technology

Source of the data: Eurostat (data code:tsc00025), based on the EU Labour Force Survey

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|----------|----------------------|
| 2019 | 2022 | 2024 | 2022 |
| 46.9% | Increase | Increase | 49.2% |

Specific objective 3.1: Ensure effective and efficient European cooperation and develop optimised strategic investments for modernised, high-quality education and training systems fostering EU social cohesion and economic growth

Education and Training /European Semester

Result indicator: 3.1.1: Level of implementation of the education components of the European Semester's Country Specific Recommendations (CSRs) ⁽¹⁰⁾

Source of the data: Staff Working Documents

| Baseline | Interim Milestone | Target | Latest known results |
|---|--------------------------|----------------|-----------------------------|
| 2019 (Implementation of 2019 CSRs as assessed in February 2020) | 2022 | 2024 | 2023 |
| Number of Education and skills related CSR subparts: 27 Number with at least some progress: 11 % with at least some progress: 40% | not applicable | not applicable | not applicable |

Main outputs in 2023:

New policy initiatives

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--|--|---------------|--|
| European Semester Spring Package, including 27 country reports and country-specific recommendations. | 27 annexes on education and training for the Country reports | Q2 2023 | Done |

Enforcement actions

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---------------|------------------|---------------|--|
|---------------|------------------|---------------|--|

⁽¹⁰⁾ The baseline indicator was established in 2019, when the Semester was of very different nature. The number of country-specific recommendations, and also the sub-parts have since then been drastically reduced. Previous country-specific recommendations are implemented under the Recovery and Resilience Facility. No meaningful targets can be established related to the number of CSR subparts on education nor on the progress in their implementation in the Semester. The number of subparts differs from year to year. The decision on these are taken by SG RECOVER/ECFIN and the Semester Core DGs. SG RECOVER/ECFIN are also in charge of the implementation of the Recovery and Resilience Facility, which focuses on the implementation of previous CSRs. The progress made in implementation depends primarily on Member States' actions. Since DG EAC has no direct influence on the number of CSRs, nor on their implementation, we do not see the added value of reporting on these in the AAR. In this spirit, the indicator was already dropped in the AMP.

Main outputs in 2023:

| | | | |
|---|---|---|-----|
| Contribution to the assessment of milestones and targets in the implementation of the Recovery and Resilience Plans and linked to education | 90 milestones reported completed by Member States and assessed by COM with contribution from DG EAC (the target is based on the timeline outlined in the Council Implementing Decisions; actual number may differ depending on progress in implementation in Member States) | Contribution to the assessment of all milestones (100%) | 93% |
|---|---|---|-----|

General objective 4: A stronger Europe on the world

Impact indicator 1: The European Union's voice counts in the world according to its citizens

Explanation: This indicator shows the percentage of EU citizens that tend to agree that the EU's voice counts in the world

Source of the data: [Standard Eurobarometer 100 - Autumn 2023 - December 2023 - - Eurobarometer survey \(europa.eu\)](#)

| Baseline | Interim Milestone | Target | Latest known results |
|-------------|-------------------|----------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 71% (EU 27) | Increase | Increase | 68% (EU27) |

Result indicator 4.1.1: Implementation of the Bologna Process key commitments in the European Higher Education Area

Source of the data: Bologna Implementation Report, data may be bi-annual (tbc)

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|----------|----------------------|
| 2018 | 2022 | 2024 | 2022 |
| 20% | 47% | Increase | 47% |

Result indicator 4.1.2: Erasmus+ Number of international mobility for staff and learners' mobility ⁽¹⁾

Source of the data: Erasmus+ DG EAC

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|-----------------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 55 071 | 49 999 | Similar to 2023 | 52 908 |

Result indicator 4.1.3: Erasmus+ Number of capacity building projects

Source of the data: DG EAC

| Baseline | Interim Milestone | Target | Latest known results |
|-------------------------------------|------------------------------------|----------|------------------------------------|
| 2019 | 2022 | 2024 | 2023 |
| Higher education: 163 Youth: 121 | Higher education: 170 Youth: 35 | Increase | Higher education: 162 Youth: 39 |

⁽¹⁾ Data on planned mobility activities of participants

| Result indicator 4.1.4: Creative Europe Number of projects supported by the Programme involving third countries organisations | | | |
|--|--------------------------|---------------|-----------------------------|
| Source of the data: EACEA database | | | |
| Baseline | Interim Milestone | Target | Latest known results |
| 2019 | 2022 | 2024 | 2023 |
| 85 | 140 | 64 | 140 |

Related to spending programme(s): Erasmus+; European Solidarity Corps; Creative Europe; Marie Skłodowska-Curie Actions

Main outputs in 2023:

Other important outputs

Erasmus+ International

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---------------------------------|---|--------------------|--|
| Higher Education | N° of international Student and Staff Mobility | 40 000 (H2) | 16 500 |
| | | 46 100 (H6) | 52 072 |
| | N° of international students in Erasmus Mundus Joint Masters (EMJM) | 2 700 | Too early to report |
| | N° of international HEIs consortia in EMJM | 29 ⁽¹²⁾ | 34 |
| | N° of Erasmus Mundus Design Measures (EMDM) projects | 55 | 58 |
| | N° of capacity building in Higher Education projects | 170 | 162 |
| Jean Monnet activities | N° of actions supported in Higher Education | 300 | 339 |
| Jean Monnet activities | N° of actions ⁽¹³⁾ other level of education and training | 40 | 54 |
| | N° of actions supported in policy debate | 5 | 9 |
| Erasmus+ Virtual Exchanges | N° of participants in Erasmus+ Virtual Exchanges projects | 31 500 | Too early to report |
| | | 31 500 | Too early to report |
| Erasmus+ Virtual Exchanges | N° of participants in Erasmus+ Virtual Exchanges projects | 31 500 | Too early to report |
| Vocational Education & Training | N° of capacity building in VET projects | 76 | Too early to report |
| Erasmus+ Youth | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Youth | N° of capacity building in youth projects | 35 | Too early to report |

⁽¹²⁾ Counted as projects.

⁽¹³⁾ Counted as beneficiaries.

Related to spending programme(s): Erasmus+; European Solidarity Corps; Creative Europe; Marie Skłodowska-Curie Actions

Erasmus+ Sport

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--|---|---------------|--|
| Sport | N° of capacity building in sport projects | 4 | Too early to report |
| Participation of the Eastern Partnership countries in the European Week of Sport | Number of countries taking part in the European Week of Sport | 5 | 40 |

European Solidarity Corps

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--|---|---------------|--|
| Effective implementation of the European Solidarity Corps 2023 Annual Work programme | The degree of satisfaction of volunteers deployed in the humanitarian aid field and of participating organisations with regard to the effective humanitarian contribution of the activities on the ground | 50% | Too early to report (350 volunteers expected in 2023 – satisfaction report will be available earliest July 2024) |
| Participation of the Eastern Partnership countries in the European Week of Sport | The number of activities in third countries that contribute to strengthening local actors and local communities and complementing volunteering under the European Voluntary Humanitarian Aid Corps | 60 | Too early to report (350 volunteers expected in 2023 – satisfaction report will be available earliest July 2024) |

Creative Europe

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---|--|---|--|
| Effective implementation of the Creative Europe 2023 Annual Work programme (Culture Strand) | The number and scale of transnational partnerships created with the support of the programme, including the country of origin of the beneficiary organisations | Partnerships: 215+ 5 for special call Ukraine | 179 |
| | | Organisations: 2 380 | 751 |
| | Qualitative evidence of success stories in the artistic, business and technological innovation fields due to programme support | 20 | Too early to report |

Main outputs in 2023:

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---------------------------------|--|---|--|
| Erasmus+ Virtual Exchanges | The number and scale of transnational partnerships created with the support of the programme | Partnerships: 215+ 5 for special call Ukraine | 179 |
| Vocational Education & Training | N° of capacity building in VET projects | Organisations: 846 | 751 |

Related to spending programme(s): Erasmus+; European Solidarity Corps; Creative Europe; Marie Skłodowska-Curie Actions

| | | | |
|--|--|----|----|
| | The number of projects supported by the programme involving organisations from third countries ⁽¹⁴⁾ | 63 | 79 |
|--|--|----|----|

General objective 5: Promoting our European way of life

Impact indicator 8: Tertiary educational attainment

Explanation: The indicator measures the share of the population aged 30 to 34 who have successfully completed tertiary studies (e.g. at university or a higher technical institution). Tertiary educational attainment refers to International Standard Classification of Education 2011 levels 5–8 for data from 2014 onwards.

Source of the data: Eurostat (Eurostat online data code: **EDAT_LFSE_03**), based on the EU Labour Force Survey

| Baseline (2019) | Interim Milestones | | Target | Latest known results 2022 |
|--------------------|--------------------|------|----------|------------------------------|
| | 2020 | 2022 | 2024 | |
| 40.3% | 40% | >40% | Increase | 42.8% |

Impact indicator 9: Early leavers from education and training

Explanation: The indicator measures the share of the population aged 18 to 24 with at most, lower secondary education who were not involved in any education or training during the four weeks preceding the survey

Source of the data: Eurostat (Eurostat online data code: [sdg_04_10](#)), based on the EU Labour Force Survey

| Baseline 2019 | Interim Milestone 2020 | Target 2024 | Latest known results 2022 |
|------------------|---------------------------|----------------|------------------------------|
| 10.2% | <10% | Decrease | 9.6% |

Impact indicator 10: Participation in early childhood education

Explanation: The indicator measures the share of children between the age of four and the starting age of compulsory primary education who participated in early childhood education

Source of the data: Eurostat (Eurostat online data code: [Statistics | Eurostat \(europa.eu\)](#))

| Baseline 2019 | Interim Milestone 2020 | Target 2024 | Latest known results 2021 |
|------------------|---------------------------|----------------|------------------------------|
| 94.8% | >95.2% | Increase | 94.9% |

⁽¹⁴⁾ This indicator should measure participation of third country organisations in the cooperation projects. Third countries here mean: participating and non-participating countries.

Impact indicator 11: Adult participation in learning

Explanation: The indicator measures the share of people aged 25 to 64 who stated that they received formal or non-formal education and training in the 12 weeks preceding the survey (numerator). The denominator consists of the total population of the same age group, excluding those who did not respond to the question 'participation in education and training'. Adult learning covers formal and non-formal learning activities — both general and vocational — undertaken by adults after leaving initial education and training.

Source of the data: DG EMPL calculation based on Eurostat data (Adult Education Survey, trng_aes_100 dataset, special calculation excluding “guided on-the-job training” as in the [public excel file](#))

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|--------|----------------------|
| 2019 | 2020 | 2024 | 2022 |
| 37.9% | 44% | 48% | 39.5% |

Specific objective 5.1: Make the European Education Area a reality, removing barriers to learning, improving access to quality education, and making it easier for learners to move between countries

European Education Area**Result indicator 5.1.1: Number of countries fully implementing the Council recommendation on promoting automatic mutual recognition of qualifications and learning periods abroad**

Source of the data: Eurydice Bologna Implementation Report, Data might be bi-annual as from 2021 (tbc), REPORT FROM THE COMMISSION TO THE COUNCIL on the implementation of the Council Recommendation on promoting automatic mutual recognition of higher education and upper secondary education and training qualifications and the outcomes of learning periods abroad of 23.02.2023

| Baseline | Interim Milestone | Target | Latest known results |
|---|-------------------|----------|---|
| 2019 | 2022 | 2024 | 2023 |
| Upper secondary education: 18% Higher education: 18% | Increase | Increase | Upper secondary education: 22% Higher education: 44% |

Result indicator 5.1.2: Number of countries implementing the Council Recommendation on tracking graduates

Source of the data: Graduate tracking monitoring


| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|----------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 7% | increase | Increase | 60% |

Result indicator 5.1.3: Number of higher education institutions taking part in the European Universities initiative

Source of the data: DG EAC

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|----------|----------------------|
| 2019 | 2020 | 2024 | 2023 |
| 114 | More than 250 | Increase | More than 430 |

Main outputs in 2023:**New policy initiatives**

| Main outputs in 2023: | | | |
|---|---|--|--|
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Proposal for a Council Recommendation on learning mobility  | Adoption by College | Q3 2023 | Done |
| A European framework for attractive and sustainable careers in higher education | Adoption of a proposal for a Council Recommendation | Q1 2024 (part of the 2024 EC Work Programme) | On track |
| Public consultations | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| EEA Midterm Review dedicated event (October 2023) | Number of onsite participants | 150 | 150 |
| | Report capturing main take-aways of midterm review related discussions | 1 (to be published by Q1 2024) | 1 |
| External communication actions | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| European Education Summit | Number of attendees | 200 offline, 320 000 online ⁽¹⁵⁾ | 500 on site, 24 000 views online, 600 000 reached through social media |
| EEA Portal | Number of visits | 1 600 000 | 1 608 559 |
| | Nr of page reviews | 3 000 000 | 3 433 578 |
| Other important outputs | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Education for Climate Coalition | Number of active community challenges to be presented at the 3rd Education for Climate Days | 15 | 8 |
| Learning Lab on Investing in Quality Education and Training | Number of capacity building events/courses | 6 | 5 |
| | Community of Practices | 1 | 1 |
| | Number of analytical reports | 3 | 3 |
| | Number of education policy evaluations (launched/not finalised) | 1 | Too early to report - deadline: 29/02/2024 |
| Education and Training | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |

⁽¹⁵⁾ Coverings views online and people reached through social media.

| Main outputs in 2023: | | | |
|---|---|---------------|--|
| Education and Training Monitor 2023 | Publication 2023 | Q4 2023 | Done |
| Education and Training Monitor 2022 | Webpage visits during 4 months after the launch date | >15 000 | 23 585 |
| Higher Education | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| European Universities | Number of European Universities supported under Erasmus+ | 48 | 50 |
| European Universities Alliances | Number of Higher Education Institutions involved in European Universities Alliances | >370 | >430 |
| European Student Card Initiative: Erasmus Without Paper Network | Number of higher education institutions using the Erasmus Without Paper Network | 2 500 | 3 000 |
| European Student Card Initiative: Co-branding students' cards with the European Student Card elements | Number of European Student Cards produced by higher education institutions/student card issuers | 2 million | 2.3 million |
| European Student Card Initiative: Erasmus+ Mobile App | Number of times the Erasmus+ Mobile App has been downloaded | 210 000 | 218 000 |
| School Education | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Commission Expert Group on supportive learning environments and well-being at school | Set-up of experts group | Q1 2023 | Done |
| EEA Working Group on School, Pathways to School Success Strand | Publication of final report on blended learning approaches and relevant factsheet | Q1 2023 | Done |
| | Publication of final report on Assessing learners' competences - Policies and practices to support successful and inclusive education | Q3 2023 | Done |
| Early childhood education and care system (ECEC) | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| EEA Working group on ECEC | 2 interim reports | Q3 2023 | Done |
| EEA Working group on ECEC | 1 final report | Q4 2023 | Done |

Specific objective 5.2: With the support of the Erasmus+ programme, promote learning mobility of individuals, as well as cooperation, inclusion, excellence, creativity and innovation at the level of organisations and policies in the field of Education and Training

Erasmus+ (Education and Training)

Result indicator 5.2.1: Number of participants in learning mobility activities in the Education and Training strand of the Erasmus+ programme (KA1)

Explanation: This indicator measures the number of learners and staff in the domain of education and training, wherever applicable.

Source of the data: European Commission, Project Management Module, Beneficiary Module

| Baseline | Interim Milestone | Target | Latest known results |
|--|--|---|--|
| 2019 | 2022 | 2024 | 2023 |
| Staff: 158 291 Students: 336 495 Learners: 153 624 | Staff: 182 000 Students/Learners: 608 000 | Staff: 203 000 Students/Learners: 717 000TBD when MFF 2021-2027 will be finalised | Staff: 304 343 Students / Learners: 965 754 |

Result indicator 5.2.2: Number of organisation/institutions taking part in the Education and Training strand of the Erasmus+ programme (KA1+KA2)

Source of the data: Erasmus+ Legal Base Indicator

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|--------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 77 000 | 76 200 | 69 500 | 58 667 |

Result indicator 5.2.3: Number of people with fewer opportunities taking part in activities in the Education and Training strand of the Erasmus+ programme under KA1

Source of the data: Erasmus+ Legal Base Indicator

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|--------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 15 000 | 112 800 | 88 000 | Total: 111 700 |

Main outputs in 2023:

Evaluations and fitness checks

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--|-------------------------------|---------|---|
| Erasmus+ Final evaluation 2014-2020 and interim evaluation 2021-2027 | Launch of public consultation | Q2 2023 | Done |

Enforcement actions

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--------|-----------|--------|---|
|--------|-----------|--------|---|

| Main outputs in 2023: | | | |
|--|---|---------------|--|
| Erasmus+ 2023 Annual work programme review | Adoption of implementing act | Q1 2023 | Done |
| Erasmus+ 2024 Annual work programme | Adoption of implementing act | Q3 2023 | Done |
| Programme guide and general call 2024 | Publication of general call | Q4 2023 | Done |
| Erasmus+ Monitoring and Evaluation Framework | Adoption of the delegated act | Q3 2023 | Done |
| External communication actions | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Erasmus+ Annual report 2021 | Number of report downloads from the OP website | 2 000 | 1 912 |
| Other important outputs | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Effective implementation | N° of contribution agreements with National Agencies (NAs) | 55 | 55 |
| Key Action 1 Learning mobility (Participant types) | HE learners | 400 000 | 382 910 |
| | VET learners | 180 000 | 148 275 |
| | School learners | 132 000 | 179 972 |
| | Adult learners | 13 500 | 8 700 |
| | HE staff | 62 000 | 110 715 |
| | VET staff | 33 000 | 35 034 |
| Key Action 1 Learning mobility (Participant types) | School staff | 65 000 | 85 557 |
| | Adult staff | 36 000 | 20 920 |
| | Number of participants in virtual learning activities under key action 1 of the Education and Training strand | 31 500 | 36 600 |
| Other important outputs | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Key Action 1 Learning mobility (Participant types) | Number of organisations and institutions taking part in the programme for the Education and training strand | 53 000 | 71 500 |

Main outputs in 2023:

| | | | | |
|---|--|--|---------------------|---------|
| Key Action 1 Learning mobility (Inclusion) | HE fewer opportunities | 37 000 | 8 830 | |
| Key Action 1 Learning mobility (Inclusion) | VET fewer opportunities | 18 000 | 36 930 | |
| | School fewer opportunities | 16 000 | 40 042 | |
| | Adult fewer opportunities | 12 150 | 7 841 | |
| | Number of newcomer organisations and institutions taking part in the programme | 5 300 | 7 480 | |
| Key Action 1 Learning mobility (Qualitative) | Share of participants that consider they have benefited from their participation in learning mobility activities under key action 1 of the Education and Training strand | 95% | 98.7% | |
| | Share of participants that consider they have an increased European sense of belonging after participation in activities under key action 1 of the Education and Training strand | 64% | 89% | |
| Key Action 2 | Centres of Vocational Excellence | 13 | 15 | |
| | Erasmus Teacher Academies | 0 | 0 | |
| | Innovative Teaching Award | 1 | 1 | |
| | Partnerships for Innovation Alliances | 33 | 32 | |
| | Number of small-scale partnerships supported under KA2 of the Education and Training strand | 1 200 | 1 437 | |
| | Number of users of virtual cooperation platforms supported under KA2 of the Education and Training strand | European School Education Platform (excl. eTwinning thereon): 143 000 | | 209 585 |
| | | EPALE: 170 000 | | 139 000 |
| eTwinning (on European School Education Platform): 1 260 000 | | | 1 173 122 | |
| Key Action 2 | Number of organisations and institutions taking part in the programme for the Education and training strand | 16 000 | 15 985 | |
| | Number of newcomer organisations and institutions taking part in the programme | 1 100 | 575 | |
| Key Action 2 | Share of organisations and institutions that consider they have developed high-quality practices as a result of their participation | 67% | Too early to report | |
| Key Action 3 | Number of organisations and institutions taking part in the programme for the Education and training strand | 300 | 173 | |

Main outputs in 2023:

| | | | |
|-------------------------------|---|-----|---------------------|
| Education and Training strand | The share of organisations and institutions that consider that the procedures for taking part in the programme are proportionate and simple for the Education and Training strand | 61% | Too early to report |
|-------------------------------|---|-----|---------------------|

Specific objective 5.3: With the support of the Erasmus+ programme, promote non-formal learning mobility and active participation among young people, as well as cooperation, inclusion, creativity, and innovation at the level of organisations and policies in the field of Youth

Related to spending programme(s): Erasmus+ (Youth)

Result indicator 5.3.1: Number of participants in learning mobility activities in the Youth strand of the Erasmus+ programme (KA1)

Source of the data: Erasmus+ Legal Base indicator

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|---------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 174 000 | 140 000 | 170 000 | 302 173 |

Result indicator 5.3.2: Number of organisation/institutions taking part in the Youth strand of the Erasmus+ programme (KA1+KA2)

Source of the data: Erasmus+ Legal Base Indicator

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|--------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 28 000 | 20 000 | 23 000 | 22 634 |

Result indicator 5.3.3: Number of people with fewer opportunities taking part in activities in the Youth strand of the Erasmus+ programme under KA1

Source of the data: Erasmus+ Legal Base Indicator

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|--------|--|
| 2019 | 2022 | 2024 | 2023 |
| 14 000 | 30 000 | 45 000 | Results from 2022: Learners: 35 502 Staff: 10 102 Total: 45 604 |

Main outputs in 2023:

Evaluations and fitness checks

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--|-----------|---------|---|
| Evaluation EU Youth Strategy 2019-2027 | Completed | Q4 2023 | On track for adoption in Q2 2024 |

| Main outputs in 2023: | | | |
|---|--|----------------------------------|--|
| Study on ‘Opportunities for young people living in rural areas in the EU in terms of non-formal learning, active citizenship and participation’ | Launched | Q4 2023 | Cancelled |
| External communication actions | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Communication on the European Year of Youth 2022 | Completed | Q4 2023 | On track for adoption in Q1 2024 |
| Other important outputs | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Key Action 1 Learning mobility (Participant types) | Number of participants in learning mobility activities in the Youth strand of the programme | 160 000 | 245 897 |
| | The number of participants in virtual learning activities under key action 1 of the Youth strand | 9 000 | Too early to report |
| Key Action 1 | The number of organisations and institutions taking part in the programme for Youth activities | 17 000 | 19 160 |
| Key Action 1 Learning mobility (Inclusion) | The number of people with fewer opportunities taking part in activities under key action 1 of the Youth strand | 35 000 | 63 733 |
| Key Action 1 | The number of newcomer organisations and institutions taking part in the programme | 2 200 | 1 347 |
| Key Action 1 Learning mobility (Qualitative) | The share of participants that consider they have benefited from their participation in learning mobility activities under key action 1 of the Youth strand | 91% | 99% |
| | The share of participants that consider that they have an increased European sense of belonging after participation in activities under key action 1 of the Youth Strand | 60% | 96.4% |
| Key Action 2 | Number of small-scale partnerships supported under key action 2 of the Youth strand | Cooperation: 400 | 348 |
| | | Small scale partnerships: 500 | 486 |
| | The number of organisations and institutions taking part in the programme for Youth activities | 4 500 | 3 474 |

Main outputs in 2023:

| | | | |
|----------------|--|---------|---------------------|
| | The number of newcomer organisations and institutions taking part in the programme | 1 900 | 226 |
| | The number of users of virtual cooperation platforms supported | 500 000 | 604 702 |
| | The share of organisations and institutions that consider they have developed high-quality practices as a result of their participation | 67% | Too early to report |
| Key Action 3 | The number of organisations and institutions taking part in the programme for Youth activities | 95 | 159 |
| Erasmus+ Youth | The share of organisations and institutions that consider that the procedures for taking part in the programme are proportionate and simple for the Youth strand | 62% | Too early to report |

Specific objective 5.4: With the support of the European Solidarity Corps, enhance the engagement of young people and organisations in accessible and high-quality solidarity activities as a means to contribute to strengthening cohesion, solidarity, and democracy in the Union and abroad, addressing societal and humanitarian challenges on the ground, with particular effort to promote social inclusion

Related to spending programme(s): European Solidarity Corps

Result indicator 5.4.1: Number of participants in European Solidarity Corps (ESC) activities

Explanation: This indicator measures the number of participants in ESC activities

Source of the data: European Solidarity Corps Legal Base indicator

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|--------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 12 539 | 27 220 | 26 200 | 24 782 |

Result indicator 5.4.2: Number of organisations holding a ESC quality label

Source of the data: European Solidarity Corps Legal Base Indicator

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|--------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 1 058 | 2 000 | 350 | 3 129 |

Result indicator 5.4.3: Percentage of participants from a fewer opportunities background

Source of the data: European Solidarity Corps Legal Base Indicator

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|--------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 20% | 30% | 30-45% | 36.4% |

Main outputs in 2023:

Evaluations and fitness checks

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--|-------------------------------|---------|---|
| European Solidarity Corps Final evaluation 2018-2020 and interim evaluation 2021-2027 | Launch of public consultation | Q2 2023 | Done |

Other important outputs

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--|---|--------|---|
| Engagement in solidarity activities | Participants in volunteering solidarity activities | 15 200 | 18 206 |
| | Participants in Solidarity Projects | 9 100 | 7 113 |
| | Participants in humanitarian aid related solidarity activities | 253 | 173 |
| Promoting social inclusion and equal opportunities | The share of participants with fewer opportunities | 30% | 36.4% |
| | The number of participants who are young people with fewer opportunities | 4 600 | 9 210 |
| Effective implementation of the European Solidarity Corps 2022 Annual Work programme | The number of organisations holding a quality label | 3 000 | 2 992 |
| | The share of participants reporting positive learning outcomes | 90% | Too early to report |
| Effective implementation of the European Solidarity Corps 2022 Annual Work programme | The share of participants whose learning outcomes have been documented through a Union transparency and recognition tool such as Youthpass, Europass or a national tool | 80% | Too early to report |
| | The overall satisfaction rate of participants with regard to the quality of activities | 90% | 93.9% |

Specific objective 5.5: With the support of the Erasmus+ programme, promote learning mobility of sport coaches and staff, as well as cooperation, inclusion, creativity, and innovation at the level of sport organisations and sport policies

Related to spending programme(s): *Erasmus+ Sport*

Result indicator 5.5.1: Number of people taking part in mobility activities in the Sport strand of the Erasmus+ programme (KA1)

Source of the data: Erasmus+ Legal Base Indicator

| Baseline | Interim Milestone | Target | Latest known results |
|-------------------------------------|--------------------------------------|--------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| Not applicable as it starts in 2023 | Not applicable as it started in 2023 | 4 000 | 2 770 |

Result indicator 5.5.2: Number of organisation/institutions taking part in the Sport strand of the Erasmus+ programme (KA1+KA2)

Source of the data: Erasmus+ Legal Base Indicator

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|--------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 789 | 820 | 1 500 | 2 870 |

Result indicator 5.5.3: Number of projects submitted to the #BelInclusive EU Sport Awards

Source of the data: European Commission, DG EAC

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|----------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 144 | not applicable | Increase | 89 |

Result indicator 5.5.4: Outreach of the European Week of Sport

Source of the data: European Commission, DG EAC

| Baseline | Interim Milestone | Target | Latest known results |
|--|-------------------|----------|--|
| 2019 | 2022 | 2024 | 2023 |
| 15.3 million participants 28 300 events 42 countries | Increase | Increase | 11 million participants 37 000 events 40 countries |

Main outputs in 2023:

External communication actions

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|----------------------------|------------------------|------------|---|
| 9th European Week of Sport | Number of participants | 10 million | 11 million |

Other important outputs

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|----------------------------------|--|--------|---|
| Key Action 1 (Participant types) | Number of participants in learning mobility activities in the Sport strand of the programme | 2 500 | Too early to report |
| | Number of participants in virtual learning activities under key action 1 of the Sport strand | 100 | Too early to report |
| Key Action 1 | Number of organisations and institutions taking part in the programme for the Sport strand | 900 | 1 292 |
| Key Action 1 (Inclusion) | Number of people with fewer opportunities taking part in activities under key action 1 of the Sport strand | 250 | Too early to report |

Main outputs in 2023:

| | | | |
|----------------------------|---|-----|---------------------|
| | Number of newcomer organisations and institutions taking part in the programme under key actions 1 of the Sport strand | 500 | Too early to report |
| Key Action 1 (Qualitative) | Share of participants that consider they have benefited from their participation in learning mobility activities under key action 1 of the Sport strand | 75% | Too early to report |
| | Share of participants that consider they have an increased European sense of belonging after participation in activities under key action 1 of the Sport strand | 55% | Too early to report |
| Key Action 2 | Number of organisations and institutions taking part in the programme for the Sport strand | 900 | 1 292 |
| Key Action 2 | Number of small-scale partnerships supported under key action 2 of the Sport strand | 175 | 180 |
| | Number of newcomer organisations and institutions taking part in the programme under key action 2 of the Sport strand | 165 | 590 |
| | N° of cross-border projects to enhance social inclusion | 60 | 84 |
| | N° of cross-border projects promoting healthy lifestyles | 60 | 91 |
| | Share of organisations and institutions that consider they have developed high-quality practices as a result of their participation in key action 2 of the Sport strand | 65% | Too early to report |
| Key Action 3 | Number of organisations and institutions taking part in the programme for the Sport strand | 40 | 40 |
| Erasmus+ Sport | Share of organisations and institutions that consider that the procedures for taking part in the programme are proportionate and simple for the Sport strand | 55% | Too early to report |

Specific objective 5.6: With the support of the Creative Europe programme, strengthen Europe's commitment to preserve and promote our cultural heritage

Creative Europe

Result indicator 5.6.1: Outreach of the ECOC Action during the title-year in each city

Source of the data: Ex post evaluation of the European Capitals of Culture of the corresponding year

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|--------|----------------------|
| 2018 | 2022 | 2024 | 2023 |

Specific objective 5.6: With the support of the Creative Europe programme, strengthen Europe's commitment to preserve and promote our cultural heritage

Creative Europe

| | | | |
|--|---|------|--|
| Leeuwarden: 5.4 million visitors (135%) Valetta: 400 000 visitors (40%) | Elefsina: 100% Timisoara: 100% Novi Sad: 100% | 100% | Elefsina: Too early – EcoC reports expected in 2024 Timisoara: Too early – EcoC reports expected in 2024 Novi Sad: Too early – EcoC reports expected in 2024 |
|--|---|------|--|

Result indicator 5.6.2: Leverage effect of the ECOC title in terms of the yearly ECOC cities operational budgets

Source of the data: Ex post evaluation of the European Capitals of Culture of the corresponding year

| Baseline | Interim Milestone | Target | Latest known results |
|---|---|----------|--|
| 2018 | 2022 | 2024 | 2023 |
| Leeuwarden: € 104.6 million Valletta: € 26.5 million | Elefsina: TBD, due to COVID-19 was postponed to 2023 Timisoara: TBD, due to COVID-19 was postponed to 2023 Novi Sad: > the original direct input of 1.5 million from the Creative Europe budget | Increase | Elefsina: Too early – EcoC reports expected in 2024 Timisoara: Too early – EcoC reports expected in 2024 Novi Sad: Too early – EcoC reports expected in 2024 |

Result indicator 5.6.3: Number of projects supported by the Programme addressed to disadvantaged groups, namely unemployed youth and migrants

Source of the data: Creative Europe Legal Base Indicator

| Baseline | Interim Milestone | Target | Latest known results |
|----------|-------------------|----------|---|
| 2018 | 2022 | 2024 | 2023 |
| 117 | Increase | Increase | Too early – EcoC reports expected in 2024 |

Main outputs in 2023:

New policy initiatives

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---|--|---------|---|
| Proposal for a Council Recommendation on a new EU strategic framework for culture | Adoption of the proposal by the Commission | Q4 2023 | On hold – no adoption under current Commission |

External communication actions

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--------------------------|-------------------------|--------------|---|
| Creatives Unite platform | Number of online visits | 50 000 users | 100 000 users |

Main outputs in 2023:

| | Number of posts on the platform | 1 200 | 2 000 |
|--|---|---|---|
| Other important outputs | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Final evaluation 2014-2022 and interim evaluation 2021-2027 of Creative Europe programme | Finalisation | Q4 2024 | On track |
| Transnational cooperation | Number of European cooperation projects/partnerships | 130 (100 small scale, 20 medium scale and 10 small scale) plus 5 Ukraine special call | 138 |
| | Number of European Networks | 40 | 37 |
| | Number of European Platforms | 17 | 17 |
| | Number of Book circulation projects | 40 | 41 |
| Support to transnational circulation of artists and professionals | The number of artists and operators in the cultural and creative sectors that have moved beyond national borders due to programme support, indicating the country of origin and the proportion of women | 74 930 | 1 780 |
| Audience development | The number of people who have accessed European cultural and creative works supported by the programme, including works from countries other than their own ⁽¹⁶⁾ | 236 million | Too early to report |
| Support to social inclusion through culture | The number of projects supported by the programme addressed to socially marginalised groups | 41 | 47 |

General objective 6: A new push for European democracy

Impact indicator 1: Citizens agreeing that their voice counts in the European Union

Explanation: This indicator measures the percentage of Europeans who tend to agree with the statement 'their voice counts in the EU'

Source of the data: [Standard Eurobarometer 99 - Spring 2023 - July 2023 - - Eurobarometer survey \(europa.eu\)](#)

| Baseline | Interim Milestone | Target | Latest known results |
|-------------|-------------------|----------|----------------------|
| 2019 | 2022 | 2024 | 2023 |
| 42% (EU 27) | Increase | Increase | 42% |

⁽¹⁶⁾ This indicator includes cooperation projects, platforms, sectorial actions, special actions with a broad geographical coverage.

Specific objective 6.1: Provide European young people opportunities to participate in civic society and democratic life

Youth

Result indicator 6.1.1: Youth participation in social, political and civic activity

Source of the data: Flash Eurobarometer 478, March 2019

| Baseline | Interim Milestone | Target | Latest known results |
|-----------------|--------------------------|---------------|-----------------------------|
| 2019 | 2022 | 2024 | 2022 |
| 77% | Increase | Increase | 58% |

Main outputs in 2023:

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---|--|---------------|--|
| Organisation of pre-selections for the traineeship (information, online module, organisation/supporting EC evaluators, communication, etc.) | Number of eligibility checks after scoring | 18 000 | 21 000 |
| | Number of appeals | Max 5 | 1 |
| Events and trainings for trainees Guidance and support to trainees, advisors and coordinators | Satisfaction of trainees | 95% | 97% |

ANNEX 3: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG EAC - Financial Year 2023

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

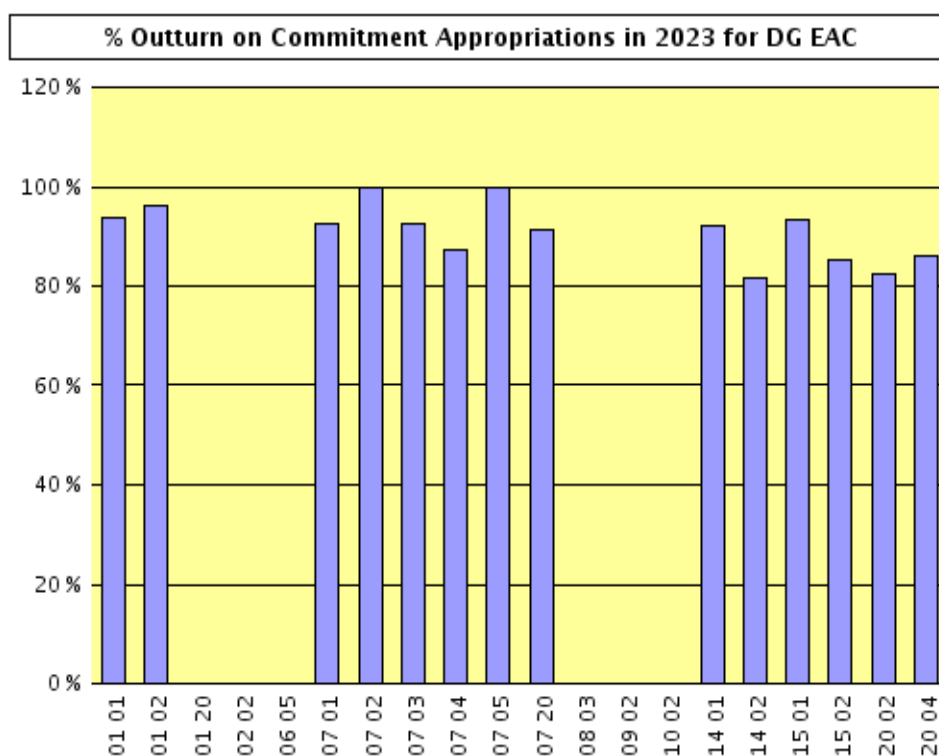
Table 15 : FPA duration exceeds 4 years

Table 16 : Commitments co-delegation type 3 in 2022

| TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2023 (in Mio €) for DG EAC | | | | | |
|--|-------|---|--|-------------------------|----------------|
| | | | Commitment appropriations authorised* | Commitments made | % |
| | | | 1 | 2 | 3=2/1 |
| Title 01 Research and Innovation | | | | | |
| 01 | 01 01 | Support administrative expenditure of the "Research and Innovation" cluster | 2.17 | 2.03 | 93.69 % |
| | 01 02 | Horizon Europe | 477.02 | 458.66 | 96.15 % |
| | 01 20 | Pilot projects, preparatory actions, prerogatives and other actions | 0.00 | 0.00 | 0.00 % |
| Total Title 01 | | | 479.19 | 460.69 | 96.14 % |
| Title 02 European Strategic Investments | | | | | |
| 02 | 02 02 | InvestEU Fund | 0.00 | 0.00 | 0.00 % |
| Total Title 02 | | | 0.00 | 0.00 | 0.00 % |
| Title 06 Recovery and Resilience | | | | | |
| 06 | 06 05 | Union Civil Protection Mechanism | 0.00 | 0.00 | 0.00 % |
| Total Title 06 | | | 0.00 | 0.00 | 0.00 % |
| Title 07 Investing in People, Social Cohesion and Values | | | | | |
| 07 | 07 01 | Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster | 83.99 | 77.76 | 92.58 % |
| | 07 02 | European Social Fund PLus (ESF+) | 12.00 | 12.00 | 100.00 % |
| | 07 03 | Erasmus+ | 3,281.19 | 3,033.24 | 92.44 % |
| | 07 04 | European Solidarity Corps | 145.39 | 126.86 | 87.26 % |
| | 07 05 | Creative Europe | 9.32 | 9.32 | 100.00 % |
| | 07 20 | Pilot projects, preparatory actions, prerogatives and other actions | 3.29 | 3.00 | 91.31 % |
| Total Title 07 | | | 3,535.17 | 3,262.18 | 92.28 % |
| Title 08 Agriculture and Maritime Policy | | | | | |
| 08 | 08 03 | European Agricultural Fund for Rural Development (EAFRD) | 0.00 | 0.00 | 0.00 % |
| Total Title 08 | | | 0.00 | 0.00 | 0.00 % |
| Title 09 Environment and Climate Action | | | | | |
| 09 | 09 02 | Programme for the Environment and Climate Action (LIFE) | 0.00 | 0.00 | 0.00 % |
| Total Title 09 | | | 0.00 | 0.00 | 0.00 % |
| Title 10 Migration | | | | | |
| 10 | 10 02 | Asylum, Migration and Integration Fund | 0.00 | 0.00 | 0.00 % |
| Total Title 10 | | | 0.00 | 0.00 | 0.00 % |
| Title 14 External Action | | | | | |
| 14 | 14 01 | Support administrative expenditure of the 'External Action' cluster | 8.57 | 7.90 | 92.17 % |

| | | | | | |
|---|-------|---|-----------------|-----------------|----------------|
| | 14 02 | Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe) | 230.81 | 187.97 | 81.44 % |
| Total Title 14 | | | 239.38 | 195.87 | 81.82 % |
| Title 15 Pre-accession Assistance | | | | | |
| 15 | 15 01 | Support administrative expenditure of the "Pre-accession Assistance" cluster | 1.98 | 1.85 | 93.36 % |
| | 15 02 | Instrument for Pre-accession Assistance (IPA III) | 50.68 | 43.21 | 85.26 % |
| Total Title 15 | | | 52.66 | 45.06 | 85.57 % |
| Title 20 Administrative expenditure of the European Commission | | | | | |
| 20 | 20 02 | Other staff and expenditure relating to persons | 19.34 | 15.95 | 82.48 % |
| | 20 04 | Information and communication technology-related expenditure | 1.57 | 1.35 | 85.90 % |
| Total Title 20 | | | 20.91 | 17.30 | 82.73 % |
| Total Excluding NGEU | | | 4,327.31 | 3,981.10 | 92.00 % |
| Total DG EAC | | | 4,327.31 | 3,981.10 | 92.00 % |

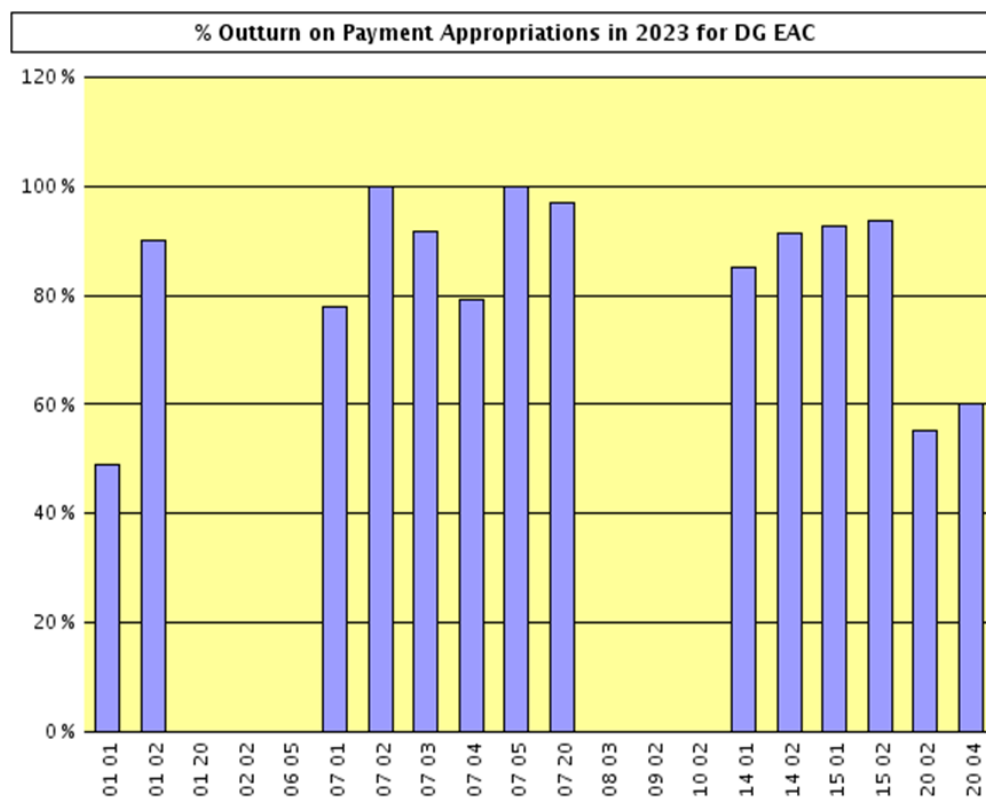
* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).



| TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2023 (in Mio €) for DG EAC | | | | | |
|---|-------|---|--|----------------------|---------------|
| | | | Payment appropriations authorised * | Payments made | % |
| | | | 1 | 2 | 3=2/1 |
| Title 01 Research and Innovation | | | | | |
| 01 | 01 01 | Support administrative expenditure of the "Research and Innovation" cluster | 3.63 | 1.77 | 48.84 % |
| | 01 02 | Horizon Europe | 434.79 | 391.82 | 90.12 % |
| | 01 20 | Pilot projects, preparatory actions, prerogatives and other actions | 0.00 | 0.00 | 0.00 % |
| Total Title 01 | | | 438.42 | 393.60 | 89.78% |
| Title 02 European Strategic Investments | | | | | |
| 02 | 02 02 | InvestEU Fund | 0.00 | 0.00 | 0.00 % |
| Total Title 02 | | | 0.00 | 0.00 | 0.00% |
| Title 06 Recovery and Resilience | | | | | |
| 06 | 06 05 | Union Civil Protection Mechanism | 0.00 | 0.00 | 0.00 % |
| Total Title 06 | | | 0.00 | 0.00 | 0.00% |
| Title 07 Investing in People, Social Cohesion and Values | | | | | |
| 07 | 07 01 | Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster | 97.62 | 75.90 | 77.76 % |
| | 07 02 | European Social Fund PLus (ESF+) | 27.00 | 27.00 | 100.00 % |
| | 07 03 | Erasmus+ | 3,347.91 | 3,073.61 | 91.81 % |
| | 07 04 | European Solidarity Corps | 136.84 | 108.52 | 79.31 % |
| | 07 05 | Creative Europe | 18.23 | 18.23 | 100.00 % |
| | 07 20 | Pilot projects, preparatory actions, prerogatives and other actions | 7.53 | 7.31 | 97.01 % |
| Total Title 07 | | | 3,635.13 | 3,310.57 | 91.07% |
| Title 08 Agriculture and Maritime Policy | | | | | |
| 08 | 08 03 | European Agricultural Fund for Rural Development (EAFRD) | 0.00 | 0.00 | 0.00 % |
| Total Title 08 | | | 0.00 | 0.00 | 0.00% |
| Title 09 Environment and Climate Action | | | | | |
| 09 | 09 02 | Programme for the Environment and Climate Action (LIFE) | 0.00 | 0.00 | 0.00 % |
| Total Title 09 | | | 0.00 | 0.00 | 0.00% |
| Title 10 Migration | | | | | |
| 10 | 10 02 | Asylum, Migration and Integration Fund | 0.00 | 0.00 | 0.00 % |
| Total Title 10 | | | 0.00 | 0.00 | 0.00% |
| Title 14 External Action | | | | | |
| 14 | 14 01 | Support administrative expenditure of the 'External Action' cluster | 9.79 | 8.33 | 85.11 % |

| | | | | | |
|---|-------|---|-----------------|-----------------|----------------|
| | 14 02 | Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe) | 222.34 | 203.19 | 91.39 % |
| Total Title 14 | | | 232.13 | 211.52 | 91.12% |
| Title 15 Pre-accession Assistance | | | | | |
| 15 | 15 01 | Support administrative expenditure of the "Pre-accession Assistance" cluster | 2.31 | 2.14 | 92.67 % |
| | 15 02 | Instrument for Pre-accession Assistance (IPA III) | 57.48 | 53.90 | 93.76 % |
| Total Title 15 | | | 59.79 | 56.04 | 93.72% |
| Title 20 Administrative expenditure of the European Commission | | | | | |
| 20 | 20 02 | Other staff and expenditure relating to persons | 24.83 | 13.72 | 55.26 % |
| | 20 04 | Information and communication technology-related expenditure | 2.04 | 1.23 | 60.19 % |
| Total Title 20 | | | 26.87 | 14.95 | 55.63% |
| Total Excluding NGEU | | | 4,392.34 | 3,986.67 | 90.76% |
| Total DG EAC | | | 4,392.34 | 3,986.67 | 90.76 % |

* 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 31/12/2022 (in Mio €) for DG EAC | | | | | | | | | |
|--|-------|---|---------------------------|---------------|--------------|-----------------|---|--|--|
| Chapter | | | Commitments to be settled | | | | Commitments to be settled from financial years previous to 2022 | Total of commitments to be settled at end of financial year 2023 | Total of commitments to be settled at end of financial year 2022 |
| | | | Commitments | Payments | RAL | % to be settled | | | |
| | | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 |
| 01 | 01 01 | Support administrative expenditure of the "Research and Innovation" cluster | 2.03 | 0.42 | 1.62 | 79.50% | 0.00 | 1.62 | 1.47 |
| | 01 02 | Horizon Europe | 458.66 | 391.82 | 66.84 | 14.57% | 79.58 | 146.42 | 79.62 |
| | 01 20 | Pilot projects, preparatory actions, prerogatives and other actions | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| Total Title 01 | | | 460.69 | 392.24 | 68.45 | 14.86% | 79.58 | 148.03 | 81.08 |
| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC | | | | | | | | | |
| Chapter | | | Commitments to be settled | | | | Commitments to be settled from financial years previous to 2022 | Total of commitments to be settled at end of financial year 2023 | Total of commitments to be settled at end of financial year 2022 |
| | | | Commitments | Payments | RAL | % to be settled | | | |
| | | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 |
| 02 | 02 02 | InvestEU Fund | 0.00 | 0.00 | 0.00 | 0.00% | 0.20 | 0.20 | 0.20 |
| Total Title 02 | | | 0.00 | 0.00 | 0.00 | 0.00% | 0.20 | 0.20 | 0.20 |
| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC | | | | | | | | | |

| | | | Commitments to be settled | | | | Commitments to be settled from financial years previous to 2022 | Total of commitments to be settled at end of financial year 2023 | Total of commitments to be settled at end of financial year 2022 |
|-----------------------|-------|----------------------------------|---------------------------|-------------|-------------|-----------------|---|--|--|
| Chapter | | | Commitments | Payments | RAL | % to be settled | | | |
| | | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 |
| 06 | 06 05 | Union Civil Protection Mechanism | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.50 |
| Total Title 06 | | | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.50 |

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC

| | | | Commitments to be settled | | | | Commitments to be settled from financial years previous to 2022 | Total of commitments to be settled at end of financial year 2023 | Total of commitments to be settled at end of financial year 2022 |
|---------|-------|---|---------------------------|----------|--------|-----------------|---|--|--|
| Chapter | | | Commitments | Payments | RAL | % to be settled | | | |
| | | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 |
| 07 | 07 01 | Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster | 77.76 | 62.97 | 14.79 | 19.02% | 0.22 | 15.02 | 13.63 |
| | 07 02 | European Social Fund PLus (ESF+) | 12.00 | 12.00 | 0.00 | 0.00% | 0.00 | 0.00 | 17.78 |
| | 07 03 | Erasmus+ | 3,033.24 | 2,625.16 | 408.08 | 13.45% | 428.06 | 836.15 | 897.60 |
| | 07 04 | European Solidarity Corps | 126.86 | 89.60 | 37.27 | 29.38% | 99.12 | 136.39 | 126.11 |
| | 07 05 | Creative Europe | 9.32 | 1.69 | 7.63 | 81.91% | 8.26 | 15.89 | 25.20 |
| | 07 20 | Pilot projects, preparatory actions, prerogatives and other actions | 3.00 | 2.40 | 0.60 | 20.00% | 5.58 | 6.18 | 11.59 |

| | | | | | | | | | |
|---|-------|--|----------------------------------|-----------------|---------------|------------------------|--|---|---|
| Total Title 07 | | | 3,262.18 | 2,793.81 | 468.37 | 14.36% | 541.25 | 1,009.62 | 1,091.91 |
| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC | | | | | | | | | |
| | | | Commitments to be settled | | | | Commitments to be settled from financial years previous to 2022 | Total of commitments to be settled at end of financial year 2023 | Total of commitments to be settled at end of financial year 2022 |
| Chapter | | | Commitments | Payments | RAL | % to be settled | | | |
| | | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 |
| 08 | 08 03 | European Agricultural Fund for Rural Development (EAFRD) | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.45 |
| Total Title 08 | | | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.45 |
| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC | | | | | | | | | |
| | | | Commitments to be settled | | | | Commitments to be settled from financial years previous to 2022 | Total of commitments to be settled at end of financial year 2023 | Total of commitments to be settled at end of financial year 2022 |
| Chapter | | | Commitments | Payments | RAL | % to be settled | | | |
| | | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 |
| 09 | 09 02 | Programme for the Environment and Climate Action (LIFE) | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.34 |
| Total Title 09 | | | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.34 |
| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC | | | | | | | | | |
| | | | Commitments to be settled | | | | Commitments to be settled from financial years previous to 2022 | Total of commitments to be settled at end of financial year 2023 | Total of commitments to be settled at end of financial year 2022 |
| Chapter | | | Commitments | Payments | RAL | % to be settled | | | |
| | | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 |

| | | | | | | | | | |
|-----------------------|-------|--|-------------|-------------|-------------|--------------|-------------|-------------|-------------|
| 10 | 10 02 | Asylum, Migration and Integration Fund | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.25 |
| Total Title 10 | | | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.25 |

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC

| | | | Commitments to be settled | | | | Commitments to be settled from financial years previous to 2022 | Total of commitments to be settled at end of financial year 2023 | Total of commitments to be settled at end of financial year 2022 |
|-----------------------|-------|--|---------------------------|---------------|--------------|-----------------|---|--|--|
| Chapter | | | Commitments | Payments | RAL | % to be settled | | | |
| | | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 |
| 14 | 14 01 | Support administrative expenditure of the 'External Action' cluster Neighbourhood, Development and | 7.90 | 7.12 | 0.78 | 9.87% | 0.00 | 0.78 | 1.22 |
| | 14 02 | International Cooperation Instrument - Global Europe (NDICI - Global Europe) | 187.97 | 167.16 | 20.81 | 11.07% | 20.30 | 41.11 | 58.70 |
| Total Title 14 | | | 195.87 | 174.28 | 21.59 | 11.02% | 20.30 | 41.89 | 59.92 |

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC

| | | | Commitments to be settled | | | | Commitments to be settled from financial years previous to 2022 | Total of commitments to be settled at end of financial year 2023 | Total of commitments to be settled at end of financial year 2022 |
|---------|-------|--|---------------------------|----------|-------|-----------------|---|--|--|
| Chapter | | | Commitments | Payments | RAL | % to be settled | | | |
| | | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 |
| 15 | 15 01 | Support administrative expenditure of the "Pre-accession | 1.85 | 1.83 | 0.02 | 1.05% | 0.00 | 0.02 | 0.33 |

| | | | | | | | | | |
|---|-------|--|----------------------------------|-----------------|------------------------|----------------|--|---|---|
| | 15 02 | Assistance" cluster Instrument for Pre-accession Assistance (IPA III) | 43.21 | 38.95 | 4.26 | 9.85% | 12.64 | 16.90 | 28.83 |
| Total Title 15 | | | 45.06 | 40.78 | 4.28 | 9.49% | 12.64 | 16.92 | 29.15 |
| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC | | | | | | | | | |
| | | | Commitments to be settled | | | | Commitments to be settled from financial years previous to 2022 | Total of commitments to be settled at end of financial year 2023 | Total of commitments to be settled at end of financial year 2022 |
| Chapter | | Commitments | Payments | RAL | % to be settled | | | | |
| | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 | |
| 20 | 20 02 | Other staff and expenditure relating to persons | 15.95 | 10.18 | 5.77 | 36.18% | 0.00 | 5.77 | 5.49 |
| | 20 04 | Information and communication technology-related expenditure | 1.35 | 0.76 | 0.59 | 43.86% | 0.00 | 0.59 | 0.47 |
| Total Title 20 | | | 17.30 | 10.94 | 6.36 | 36.77% | 0.00 | 6.36 | 5.97 |
| Total Excluding NGEU | | | 3,981.10 | 3,412.04 | 569.06 | 14.29% | 653.97 | 1,223.02 | 1,269.77 |
| Total for DG EAC | | | 3,981.10 | 3,412.04 | 569.06 | 14.29 % | 653.97 | 1,223.02 | 1,269.77 |

Breakdown of Commitments Remaining to be Settled (in Mio EUR) in 2023 EAC

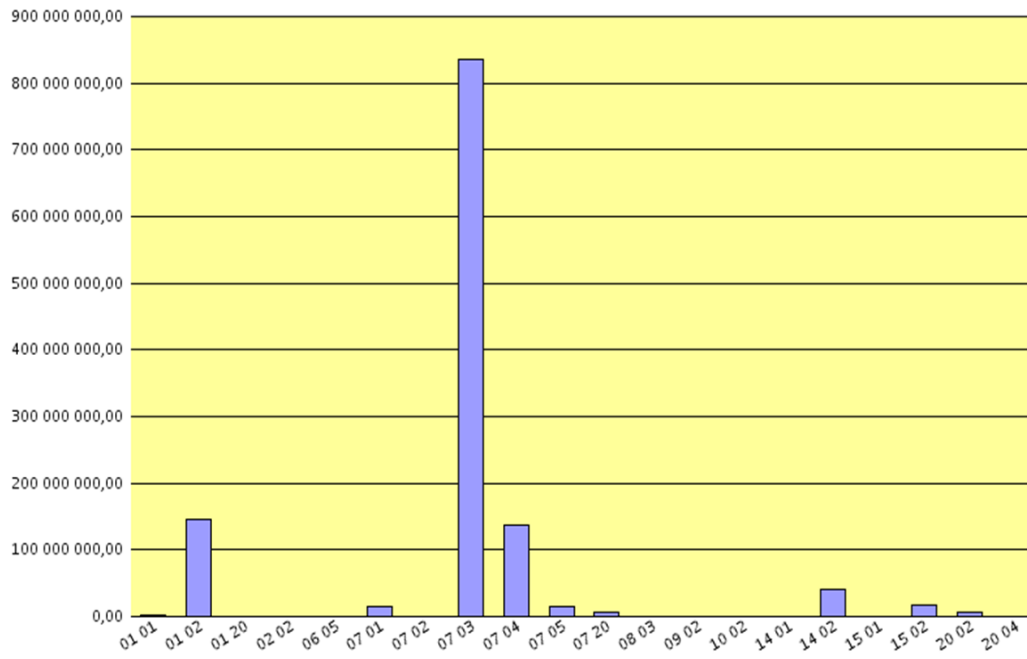


TABLE 4 : BALANCE SHEET for DG EAC

| BALANCE SHEET | 2023 | 2022 |
|--|-------------------------|-------------------------|
| A.I. NON CURRENT ASSETS | 1,498,430,355.94 | 1,430,790,737.42 |
| A.I.1. Intangible Assets | 22,422,669.93 | 26,983,166.21 |
| A.I.5. Non-Current Pre-Financing | 1,476,007,686.01 | 1,403,807,571.21 |
| A.II. CURRENT ASSETS | 2,640,415,715.73 | 2,582,709,797.32 |
| A.II.1. Current Financial Assets | 1,032,613.51 | 1,001,567.00 |
| A.II.2. Current Pre-Financing | 2,633,606,339.37 | 2,577,316,179.98 |
| A.II.3. Curr Exch Receiv & Non-Ex Recoverables | 3,536,060.85 | 1,946,328.34 |
| A.II.6. Cash and Cash Equivalents | 2,240,702.00 | 2,445,722.00 |
| ASSETS | 4,138,846,071.67 | 4,013,500,534.74 |
| P.II. CURRENT LIABILITIES | -54,557,247.49 | -33,564,546.73 |
| P.II.3. Current Financial Liabilities | -393,675.00 | -563,849.00 |
| P.II.4. Current Payables | -1,827,664.46 | -789,559.85 |
| P.II.5. Current Accrued Charges & Defrd Income | -52,335,908.03 | -32,211,137.88 |
| LIABILITIES | -54,557,247.49 | -33,564,546.73 |
| NET ASSETS (ASSETS less LIABILITIES) | 4,084,288,824.18 | 3,979,935,988.01 |
| | | |
| P.III.2. Accumulated Surplus/Deficit | 20,219,448,568.70 | 17033444963 |
| | | |
| Non-allocated central (surplus)/deficit* | -24,303,737,392.88 | -21,013,380,950.81 |
| | | |
| TOTAL DG EAC | 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.

This table represents the consolidated result for all EDF, and it is not specific to a managing DG. i.e. DG EAC.

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG EAC

| STATEMENT OF FINANCIAL PERFORMANCE | 2023 | 2022 |
|--|-------------------------|-------------------------|
| II.1 REVENUES | -164,509,337.27 | -149,410,739.50 |
| II.1.1. NON-EXCHANGE REVENUES | -162,226,907.72 | -148,215,610.78 |
| II.1.1.6. RECOVERY OF EXPENSES | -4,461,732.72 | -1,993,364.78 |
| II.1.1.8. OTHER NON-EXCHANGE REVENUES | -157,765,175.00 | -146,222,246.00 |
| II.1.2. EXCHANGE REVENUES | -2,282,429.55 | -1,195,128.72 |
| II.1.2.1. FINANCIAL INCOME | -3,571,607.90 | -2,715,144.52 |
| II.1.2.2. OTHER EXCHANGE REVENUE | 1,289,178.35 | 1,520,015.80 |
| II.2. EXPENSES | 3,616,351,003.33 | 3,332,937,825.40 |
| II.2. EXPENSES | 3,616,351,003.33 | 3,332,937,825.40 |
| II.2.1 OTHER EXPENSES | 107,853,307.06 | 92,739,564.48 |
| II.2.2. EXP IMPL BY COMMISS&EX.AGENC. (DM) | 34,450,604.48 | 58,768,873.26 |
| II.2.3. EXP IMPL BY OTH EU AGENC&BODIES (IM) | 357,472,612.21 | 432,105,815.86 |
| II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM) | 5,336,449.99 | 6,752,414.63 |
| II.2.5. EXP IMPL BY OTHER ENTITIES (IM) | 3,111,065,113.05 | 2,744,033,147.40 |
| II.2.6. STAFF AND PENSION COSTS | | -946,020.00 |
| II.2.8. FINANCE COSTS | 172,916.54 | -515,970.23 |
| STATEMENT OF FINANCIAL PERFORMANCE | 3,451,841,666.06 | 3,183,527,085.90 |

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.

This table represents the consolidated result for all EDF, and it is not specific to a managing DG. i.e. DG EAC.

TABLE 5bis : OFF BALANCE SHEET for DG EAC

| OFF BALANCE | 2023 | 2022 |
|--|-------------------|-------------------|
| OB.1. Contingent Assets | 149,985.32 | 0.00 |
| GR for pre-financing | 149,985.32 | 0.00 |
| OB.2. Contingent Liabilities | 0.00 | -2,476,520.00 |
| OB.2.1. Guarantees given for EU FI | 0.00 | -2,476,520.00 |
| OB.2.6. CL Other | 0.00 | 0.00 |
| OB.3. Other Significant Disclosures | -1,231,128,833.27 | -1,231,128,833.27 |
| OB.3.2. Comm against app. not yet consumed | -1,231,128,833.27 | -1,231,128,833.27 |
| OB.4. Balancing Accounts | 1,233,261,257.95 | 1,233,605,353.27 |
| OB.4. Balancing Accounts | 1,233,261,257.95 | 1,233,605,353.27 |
| OFF BALANCE | 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.

This table represents the consolidated result for all EDF, and it is not specific to a managing DG. i.e. DG EAC.

TABLE 6 : Payment Times

| Legal Times | | | | | | | | | |
|------------------------------------|------------------------------|--|-------------------|-------------------------------------|-----------------------------|-------------------|-------------------------------------|-----------------------------|-------------------|
| Maximum Payment Time (Days) | Total Nbr of Payments | Nbr of Payments within Time Limit | Percentage | Average Payment Times (Days) | Nbr of Late Payments | Percentage | Average Payment Times (Days) | Late Payments Amount | Percentage |
| 30 | 12,097 | 12,038 | 99.51 % | 9.12 | 59 | 0.49 % | 39.58 | 1,658,188.91 | 0.07% |
| 45 | 6 | 6 | 100.00 % | 15.67 | 0 | | | | |
| 60 | 399 | 389 | 97.49 % | 23.69 | 10 | 2.51 % | 69.40 | 2,007,526.15 | 0.17% |
| 90 | 47 | 44 | 93.62 % | 58.84 | 3 | 6.38 % | 92.67 | 186,856.71 | 1.36% |
| 120 | 1 | 1 | 100.00 % | 4.00 | 0 | | | | |
| Total Number of Payments | 12,550 | 12,478 | 99.43 % | | 72 | 0.57 % | | 3,852,571.77 | 0.10% |
| Average Net Payment Time | 9.96 | | | 9.76 | | | 45.93 | | |
| Average Gross Payment Time | 10.44 | | | 10.16 | | | 57.65 | | |

| 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 | 29 | 203 | 1.62 % | 12,550 | 25,624,757.77 | 0.64 % | 3,981,725,140.35 |

| Late Interest paid in 2023 | | | |
|----------------------------|------------|--|-----------------|
| DG | GL Account | Description | Amount (Eur) |
| EAC | 65010100 | Interest on late payment of charges New FR | 4,393.02 |
| | | | 4,393.02 |

NB: Table 6 only contains payments relevant for the time statistics. Please consult its exact scope in the AAR Annex3 BO User Guide (https://myintracomm.ec.europa.eu/budgweb/EN/abac/dwh/Pages/its-030-10-20_documentation.aspx).

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2023 for DG EAC

| 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 |
| 33 | Other administrative revenue | 2,343,462.97 | 0.00 | 2,343,462.97 | 2,343,462.97 | 0.00 | 2,343,462.97 | 0.00 |
| 40 | Revenue from investments and accounts | 3,184,617.57 | 1,274.31 | 3,185,891.88 | 3,184,617.57 | 1,274.31 | 3,185,891.88 | 0.00 |
| 41 | Default interest | 33,933.49 | 1,920.27 | 35,853.76 | 33,933.49 | 1,920.27 | 35,853.76 | 0.00 |
| 42 | Fines and penalties | 70,250.00 | 0.00 | 70,250.00 | 70,250.00 | 0.00 | 70,250.00 | 0.00 |
| 60 | Single market, innovation and digital | 17,727,055.42 | 0.00 | 17,727,055.42 | 17,727,055.42 | 0.00 | 17,727,055.42 | 0.00 |
| 61 | Cohesion, resilience and values | 197,426,815.33 | 1,776,076.99 | 199,202,892.32 | 197,283,936.26 | 1,776,076.99 | 199,060,013.25 | 142,879.07 |
| 65 | Neighbourhood and the world | 194,816,670.64 | 0.00 | 194,816,670.64 | 194,816,670.64 | 0.00 | 194,816,670.64 | 0.00 |
| 66 | Other contributions and refunds | 124,505.93 | 111,228.00 | 235,733.93 | 103,505.93 | 111,228.00 | 214,733.93 | 21,000.00 |
| 67 | Completion for outstanding recovery orders prior to 2021 | 0.00 | 87,168.22 | 87,168.22 | 0.00 | 0.00 | 0.00 | 87,168.22 |
| Total DG EAC | | 415,727,311.35 | 1,977,667.79 | 417,704,979.14 | 415,563,432.28 | 1,890,499.57 | 417,453,931.85 | 251,047.29 |

TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2023 for DG EAC

| EX-ANTE CONTROLS BY TRANSACTION | Irregularity | Total ex-ante amounts |
|--|---------------------|------------------------------|
| NON ELIGIBLE IN COST CLAIMS | 182,549.70 | 182,549.70 |
| CREDIT NOTES | 253,661.58 | 253,661.58 |
| RECOVERY ORDERS ON PRE-FINANCING | 31,455.00 | 31,455.00 |
| Sub-Total | 467,666.28 | 467,666.28 |

| EX-POST CONTROLS BY TRANSACTION | Irregularity | Total ex-post amounts |
|---|---------------------|------------------------------|
| RECOVERY ORDERS OTHER THAN ON PRE-FINANCING | 347,559.13 | 347,559.13 |
| INCOME LINES IN INVOICES | | |
| Sub-Total | 347,559.13 | 347,559.13 |

| | | |
|--|-------------------|-------------------|
| GRAND TOTAL (EX-ANTE + EX-POST) | 815,225.41 | 815,225.41 |
|--|-------------------|-------------------|

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2023 for DG EAC

| | Number at | Number at | Evolution | Open Amount (Eur) at | Open Amount (Eur) at | Evolution |
|------|------------------|------------------|------------------|-----------------------------|-----------------------------|------------------|
| 2003 | 1 | 1 | 0.00 % | 18,667.00 | 18,667.00 | 0.00 % |
| 2005 | 2 | 2 | 0.00 % | 33,241.28 | 33,241.28 | 0.00 % |
| 2008 | 1 | 1 | 0.00 % | 35,259.94 | 35,259.94 | 0.00 % |
| 2022 | 7 | | -100.00 % | 1,890,499.57 | | -100.00 % |
| 2023 | | 5 | | | 163,879.07 | |
| | 11 | 9 | -18.18 % | 1,977,667.79 | 251,047.29 | -87.31 % |

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2023 for DG EAC

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

| | |
|---------------------|--|
| Total DG EAC | |
|---------------------|--|

| | |
|-----------------------------|--|
| Number of RO waivers | |
|-----------------------------|--|

There are no waivers below 60 000 €

TABLE 11 : Negotiated Procedures in 2023 for DG EAC

| Negotiated Procedure Legal base | Number of Procedures | Amount (€) |
|---------------------------------|----------------------|------------|
| | | |
| Total | | |

TABLE 12 : Summary of Procedures in 2023 for DG EAC

Internal Procedures > € 60,000

| Procedure Legal base | Number of Procedures | Amount (€) |
|--------------------------------|----------------------|----------------------|
| Open procedure (FR 164 (1)(a)) | 3 | 18,486,603.00 |
| Total | 3 | 18,486,603.00 |

TABLE 13 : BUILDING CONTRACTS in 2023 for DG EAC

| Legal Base | Procedure subject | Contract Number | Contractor Name | Contract Subject | Contracted Amount (€) |
|-------------------|--------------------------|------------------------|------------------------|-------------------------|------------------------------|
| | | | | | |
| | | | | | |

TABLE 14 : CONTRACTS DECLARED SECRET in 2023 for DG EAC

| Legal Base | LC Date | Contract Number | Contract Subject | Contracted Amount (€) |
|-------------------|----------------|------------------------|-------------------------|------------------------------|
| | | | | |
| | | | | |

TABLE 15 : FPA duration exceeds 4 years - DG EAC

TABLE 16 : Commitments co-delegation type 3 in 2023 for DG EAC

Annex 3 Financial Reports - for EDF - Financial Year 2023 for DG EAC

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

| TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2023 (in Mio €) for DG EAC | | | | | | |
|--|-------------|---|--|-----------------------------|--------------------------|-------|
| EDF N° | Fund Source | Cumulative Commitment appropriations authorised | Commitment appropriations authorised in the year | Cumulative Commitments made | Commitments made in 2023 | % |
| | | 1 | | 2 | | 3=2/1 |
| 11 | 11 | | | 51,20 | -1,42 | |
| | | | | 51,20 | -1,42 | |

| TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2023 (in Mio €) for DG EAC | | | | | | | | |
|--|-------------|-------------|-----------------------|---|--|-----------------------------|--------------------------|-------|
| EDF N° | Fund Source | Budget item | | Cumulative Commitment appropriations authorised | Commitment appropriations authorised in the year | Cumulative Commitments made | Commitments made in 2022 | % |
| | | | | 1 | | 2 | | 3=2/1 |
| 11 | 11 | Cotonou | Implementation costs | | | 1,50 | 0,00 | |
| 11 | 11 | Cotonou | Intra-ACP allocations | | | 49,70 | -1,42 | |
| Total | | | | | | 51,20 | -1,42 | |

| TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS until 2023 (in Mio €) for DG EAC | | | | | | |
|---|-------------|---|---|--------------------------|-----------------------|-------|
| EDF N° | Fund Source | Cumulative Payments appropriations authorised | Payment appropriations authorised in the year | Cumulative Payments made | Payments made in 2023 | % |
| | | 1 | | 2 | | 3=2/1 |
| 11 | 11 | | | 52,14 | 1,42 | |
| | | | | 52,14 | 1,42 | |

| TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS until 2023 (in Mio €) for DG EAC | | | | | | | | |
|---|-------------|-----------|-----------------------|---|---|--------------------------|-----------------------|-------|
| EDF N° | Fund Source | Agreement | Instrument | Cumulative Payments appropriations authorised | Payment appropriations authorised in the year | Cumulative Payments made | Payments made in 2023 | % |
| | | | | 1 | | 2 | | 3=2/1 |
| 11 | 11 | Cotonou | Implementation costs | | | 1,34 | 0,07 | |
| 11 | 11 | Cotonou | Intra-ACP allocations | | | 50,80 | 1,35 | |
| | | | | | | 52,14 | 1,42 | |

TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG EAC

| EDF N° | Fund Source | Commitments outstanding at the end of previous | | | | Commitments of the current year | | | Total commitm. outstanding at the end of the year |
|--------|-------------|--|---|-------------|----------------------------------|---|----------|----------------------------------|---|
| | | Commitm. carried forward from previous year | Decommitm./ Revaluations/ Cancellations | Payments | Commitm. outstanding at year-end | Commitm./ Decommitm./ Revaluations/ Cancellations | Payments | Commitm. outstanding at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7=5-6 | |
| 11 | 11 | 1,90 | -1,42 | 1,42 | -0,94 | | | | -0,94 |
| | | 1,90 | -1,42 | 1,42 | -0,94 | | | | -0,94 |

TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €)

| EDF N° | Fund Source | Commitments | Contracted | Payments | % to be settled | to be settled at end 2022 | to be settled at end 2021 | RAL Evolution | |
|--------|-------------|--------------|--------------|--------------|-----------------|---------------------------|---------------------------|---------------|----------------|
| | | 1 | 2 | 3 | 4 = 3/1 | 5 = 1-3 | 6 | 5-6 | (5-6)/5 |
| 11 | 11 | 51,20 | 50,26 | 52,14 | 101,84% | -0,94 | 1,90 | -2,84 | -149,62% |
| | | 51,20 | 50,26 | 52,14 | 101,84% | -0,94 | 1,90 | -2,84 | -49,62% |

TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG EAC

| EDF N° | Fund Source | Agreement | Instrument | Commitments | Contracted | Payments | % to be settled | to be settled at end 2023 | to be settled at end 2022 | RAL Evolution | |
|--------|-------------|-----------|-----------------------|--------------|--------------|--------------|-----------------|---------------------------|---------------------------|---------------|----------------|
| | | | | 1 | 2 | 3 | 4 = 3/1 | 5 = 1-3 | 6 | 5-6 | (5-6)/5 |
| 11 | 11 | Cotonou | Implementation costs | 1,50 | 1,50 | 1,34 | 89,42% | 0,16 | 0,23 | -0,07 | -30,58% |
| 11 | 11 | Cotonou | Intra-ACP allocations | 49,70 | 48,77 | 50,80 | 102,21% | -1,10 | 1,67 | -2,77 | -165,88% |
| | | | | 51,20 | 50,26 | 52,14 | 101,84% | -0,94 | 1,90 | -2,84 | -49,62% |

TABLE 4: BALANCE SHEET for EDF

| BALANCE SHEET | 2023 | 2022 |
|--|--------------------------|--------------------------|
| A.I. NON CURRENT ASSETS | 863.459.958,94 | 816.031.568,21 |
| A.I.4. Non-Current Financial Assets | 66.746.102,02 | 66.746.102,02 |
| A.I.5. Non-Current Pre-Financing | 573.946.710,36 | 488.211.160,47 |
| A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab | 222.767.146,56 | 261.074.305,72 |
| A.II. CURRENT ASSETS | 1.614.509.207,77 | 2.453.682.630,14 |
| A.II.1. Current Financial Assets | 3.371.374,00 | 3.371.374,00 |
| A.II.2. Current Pre-Financing | 956.167.026,87 | 1.396.265.102,72 |
| A.II.3. Curr Exch Receiv & Non-Ex Recoverables | 22.355.283,16 | 26.636.968,24 |
| A.II.6. Cash and Cash Equivalent | 632.615.523,74 | 1.027.409.185,18 |
| ASSETS | 2.477.969.166,71 | 3.269.714.198,35 |
| P.I. NON CURRENT LIABILITIES | -4.906.330,18 | -7.153.697,28 |
| P.I.2. Non-Current Provisions | -1.020.875,39 | -1.020.875,39 |
| P.I.3. Non-Current Financial Liabilities | -3.885.454,79 | -6.132.821,89 |
| P.III. NET ASSETS/LIABILITIES | -3.334.926.380,52 | -4.518.158.125,12 |
| P.III.1. Reserves | -56.818.536.022,04 | -67.352.434.624,76 |
| P.III.2. Accumulated Surplus / Deficit | 53.483.609.641,52 | 62.834.276.499,64 |
| P.II. CURRENT LIABILITIES | -1.304.578.029,90 | -1.557.708.610,55 |
| P.II.2. Current Provisions | -61.952,00 | |
| P.II.4. Current Payables | -320.799.049,35 | -426.209.862,76 |
| P.II.5. Current Accrued Charges & Defrd Income | -983.717.028,55 | -1.131.498.747,79 |
| LIABILITIES | -4.644.410.740,60 | -6.083.020.432,95 |
| NET ASSETS (ASSETS less LIABILITIES) | -2.166.441.573,89 | -2.813.306.234,60 |

| | | |
|--|------------------|------------------|
| Non-allocated central (surplus)/deficit* | 2.166.441.573,89 | 2.813.306.234,60 |
|--|------------------|------------------|

| | | |
|------------------|-------------|-------------|
| TOTAL EDF | 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.

This table represents the consolidated result for all EDF, and it is not specific to a managing DG. i.e. DG EAC.

TABLE 5: STATEMENT OF FINANCIAL PERFORMANCE for EDF

| STATEMENT OF FINANCIAL PERFORMANCE | 2023 | 2022 |
|--|-------------------------|-------------------------|
| II.1 REVENUES | -62.834.147,61 | -97.873.025,82 |
| II.1.1. NON-EXCHANGE REVENUES | -13.806.671,86 | -18.122.906,00 |
| II.1.1.5. RECOVERY OF EXPENSES | -13.806.671,86 | -18.122.906,00 |
| II.1.2. EXCHANGE REVENUES | -49.027.475,75 | -79.750.119,82 |
| II.1.2.1. FINANCIAL INCOME | -6.483.586,19 | -2.420.561,48 |
| II.1.2.2. OTHER EXCHANGE REVENUE | -42.543.889,56 | -77.329.558,34 |
| II.2. EXPENSES | 2.229.275.721,50 | 2.911.179.257,30 |
| II.2.1. EXPENSES | 2.229.275.721,50 | 2.911.179.257,30 |
| II.2.1.11 OTHER EXPENSES | 112.530.981,21 | 119.494.787,66 |
| II.2.1.5 EXP IMPLEM BY OTHER ENTITIES (IM) | 0,00 | 1.035.695,38 |
| II.2.1.6 EXP IMPLEMENTED BY EDF | 2.116.054.316,83 | 2.784.559.246,70 |
| II.2.1.9 FINANCE COSTS | 690.423,46 | 6.089.527,56 |
| STATEMENT OF FINANCIAL PERFORMANCE | 2.166.441.573,89 | 2.813.306.231,48 |

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.

This table represents the consolidated result for all EDF, and it is not specific to a managing DG. i.e. DG EAC.

TABLE 5bis: OFF BALANCE SHEET for EDF

| OFF BALANCE | 2023 | 2022 |
|--|-----------------------|--------------------------|
| OB.1. Contingent Assets | 32.335.962,31 | 38.459.111,88 |
| GR for Financial Instruments | -0,00 | 242.789,77 |
| GR for performance | 442.792,51 | 762.785,25 |
| GR for pre-financing | 31.893.169,80 | 37.199.953,86 |
| OB.1.34. CA Other | 0,00 | 253.583,00 |
| OB.2. Contingent Liabilities | -6.994.960,16 | -42.891.144,62 |
| OB.2.1. CL Guarantees given | 0,00 | -25.290.323,00 |
| OB.2.6. CL Other | 0,00 | 0,00 |
| OB.2.7. CL Amounts relating to legal cases | -6.994.960,16 | -17.600.821,62 |
| OB.3. Other Significant Disclosures | 0,00 | -4.852.562.347,33 |
| OB.3.2. Comm against app. not yet consumed | 0,00 | -4.852.562.347,33 |
| OB.4. Balancing Accounts | -25.341.002,15 | 4.856.994.380,07 |
| OB.4. Balancing Accounts | -25.341.002,15 | 4.856.994.380,07 |
| OFF BALANCE | 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.

This table represents the consolidated result for all EDF, and it is not specific to a managing DG. i.e. DG EAC.

TABLE 6: AVERAGE PAYMENT TIMES in 2023 for EDF DG EAC

| Legal Times | | | | |
|------------------------------------|---------------------------------|--|-------------------|-------------------------------------|
| Maximum Payment Time (Days) | Total Number of Payments | Nbr of Payments within Time Limit | Percentage | Average Payment Times (Days) |
| 45 | 2 | 2 | 100,00 % | 29,00 |
| 60 | 2 | 2 | 100,00 % | 22,50 |

| | | | | |
|-----------------------------------|--------------|----------|-----------------|--------------|
| Total Number of Payments | 4 | 4 | 100,00 % | |
| Average Net Payment Time | 25,75 | | | 25,75 |
| Average Gross Payment Time | 25,75 | | | 25,75 |

| 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 |
| | | | | 4 | | | 1.418.359,30 |

NB: Table 6 only contains payments relevant for the time statistics. Please consult its exact scope in the AAR Annex3 BO User Guide (https://myintracomm.ec.europa.eu/budgweb/EN/abac/dwh/Pages/its-030-10-20_documentation.aspx).

TABLE 7: SITUATION ON REVENUE AND INCOME in 2023 for FEDF

| Revenue Type | RO created during 2023 | | | RO created before 2023 | | | Total | | |
|---|------------------------|--------|-------------|--|--------|-------------|-----------|---------|-------------|
| | Issued | Cashed | Open amount | Open amount at the beginning of the year | Cashed | Open amount | Issued | Cashed | Open amount |
| | 1 | 2 | 3 = 1 - 2 | 4 | 5 | 6 = 4 - 5 | 7 = 1 + 4 | 8 = 2+5 | 9 = 3 + 6 |
| Extraordinary gains | 7,76 | 0,07 | 7,65 | 31,93 | 0,00 | 31,93 | 39,69 | 0,08 | 39,58 |
| Revenue Decreasing Consumption | 46,32 | 43,29 | 3,07 | 43,61 | 12,28 | 31,33 | 89,93 | 55,57 | 34,40 |
| Uncalled Capital - DE | 471,88 | 360,51 | 111,37 | 185,22 | | 185,22 | 657,09 | 360,51 | 296,59 |
| Uncalled Capital - SI | 5,28 | 4,04 | 1,23 | 2,02 | | 2,02 | 7,30 | 4,04 | 3,26 |
| Uncalled Capital - SP | 183,48 | 140,30 | 43,17 | 71,39 | | 71,39 | 254,87 | 140,30 | 114,57 |
| Uncalled Capital - FIN | 34,72 | 26,53 | 8,18 | 13,58 | | 13,58 | 48,30 | 26,53 | 21,77 |
| Uncalled Capital - LV | 2,73 | 2,09 | 0,64 | 1,05 | | 1,05 | 3,77 | 2,09 | 1,68 |
| Uncalled Capital - CY | 2,62 | 2,01 | 0,61 | 1,00 | | 1,00 | 3,63 | 2,01 | 1,62 |
| Interest on prefinancement | 5,36 | 0,68 | 4,69 | 3,16 | | 3,16 | 8,53 | 0,68 | 7,85 |
| Interest EIB | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| Uncalled Capital - PT | 27,64 | 21,13 | 6,51 | 10,77 | | 10,77 | 38,41 | 21,13 | 17,28 |
| Uncalled Capital - NL | 109,63 | 83,76 | 25,87 | 42,99 | | 42,99 | 152,62 | 83,76 | 68,86 |
| Uncalled Capital - SK | 8,84 | 6,77 | 2,07 | 3,39 | | 3,39 | 12,23 | 6,77 | 5,45 |
| Contribution cofinancement - IT | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| Uncalled Capital - SE | 67,70 | 51,74 | 15,95 | 26,45 | | 26,45 | 94,15 | 51,74 | 42,40 |
| Uncalled Capital - FR | 406,38 | 310,30 | 96,07 | 160,31 | | 160,31 | 566,69 | 310,30 | 256,39 |
| Uncalled Capital - LU | 5,85 | 4,47 | 1,38 | 2,30 | | 2,30 | 8,14 | 4,47 | 3,68 |
| COF-Payable-Canada | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| Uncalled Capital - BE | 74,39 | 56,82 | 17,57 | -868,79 | | -868,79 | -794,40 | 56,82 | -851,22 |
| Uncalled Capital - RO | 16,88 | 12,93 | 3,95 | 6,46 | | 6,46 | 23,34 | 12,93 | 10,41 |
| Bank Interests to allocate | -4,43 | 0,00 | -4,43 | -2,49 | | -2,49 | -6,92 | 0,00 | -6,92 |
| To allow regularisation of open items by DG DEVCO (Ares (2011) 754001 | -0,00 | 0,00 | -0,00 | -2,82 | | -2,82 | -2,82 | 0,00 | -2,82 |
| Uncalled Capital - BG | 5,14 | 3,93 | 1,20 | 0,00 | | 0,00 | 5,14 | 3,93 | 1,20 |
| Uncalled Capital - AT | 55,01 | 42,03 | 12,98 | 21,58 | | 21,58 | 76,59 | 42,03 | 34,56 |
| Virements à reputer | | | | -0,41 | | -0,41 | -0,41 | | -0,41 |
| Uncalled Capital - DK | 45,46 | 34,74 | 10,73 | 17,82 | | 17,82 | 63,29 | 34,74 | 28,55 |
| Uncalled Capital - IT | 288,15 | 220,21 | 67,94 | 112,77 | | 112,77 | 400,92 | 220,21 | 180,71 |

| | | | | | | | | |
|--|--------|--------|-------|--------|--------|--------|--------|--------|
| Uncalled Capital - EE | 2,03 | 2,03 | 0,00 | 0,78 | 0,78 | 2,81 | 2,03 | 0,78 |
| Uncalled Capital - LT | 4,25 | 3,25 | 0,99 | 1,63 | 1,63 | 5,88 | 3,25 | 2,62 |
| Uncalled Capital - IE | 21,78 | 16,66 | 5,12 | 8,46 | 8,46 | 30,24 | 16,66 | 13,58 |
| COF-Payable-LU | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| Uncalled Capital - PL | 47,17 | 36,13 | 11,04 | 18,07 | 18,07 | 65,24 | 36,13 | 29,11 |
| Bank interests Stabex to allocate | | | | -0,76 | -0,76 | -0,76 | | -0,76 |
| Uncalled Capital - MT | 0,89 | 0,68 | 0,21 | 0,34 | 0,34 | 1,24 | 0,68 | 0,55 |
| COF-Payable-SE | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| Default Interest on Claims | -0,67 | -0,67 | 0,00 | -4,09 | -4,09 | -4,76 | -0,67 | -4,09 |
| Contribution cofinancement - FR | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| Contribution cofinancement - NL | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| Contribution cofinancement - SE | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| Uncalled Capital - HU | 14,44 | 11,06 | 3,38 | 5,53 | 5,53 | 19,97 | 11,06 | 8,91 |
| Interest on late payments Contribution | | | | 1,78 | 1,78 | 1,78 | | 1,78 |
| Uncalled Capital - GR | 34,79 | 26,60 | 8,19 | 13,57 | 13,57 | 48,36 | 26,60 | 21,76 |
| Interest Recovery | | | | 2,31 | 2,31 | 2,31 | | 2,31 |
| COF-Payable-FIN | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| COF-Payable-UK | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| Manual liaison account BG32/FEDF | 7,42 | 7,42 | 0,00 | 0,00 | 0,00 | 7,42 | 7,42 | 0,00 |
| Uncalled Capital - CZ | 18,74 | 14,35 | 4,39 | 7,18 | 7,18 | 25,92 | 14,35 | 11,56 |
| COF-Payable-DK | | | | 0,00 | -0,00 | 0,00 | | -0,00 |
| Uncalled Capital - UK | 176,44 | 176,44 | 0,00 | 132,11 | 132,11 | 308,55 | 176,44 | 132,11 |
| COF-Payable-BE | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| Contribution cofinancement - BE | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| COF-Payable-FR | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| Contribution cofinancement - ES | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| Bank Intere Secu Stabex | | | | 0,76 | 0,76 | 0,76 | | 0,76 |
| COF-Payable-CH | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| Losses on realisation of trade debtors | | | | -0,20 | -0,20 | -0,20 | | -0,20 |
| Uncalled Capital - Croatia | 5,29 | 4,05 | 1,24 | 2,03 | 2,03 | 7,32 | 4,05 | 3,27 |
| EU flight contributions from other EU bodies | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| COF-Payable-PT | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| Miscellaneous income | | | | 2,45 | 2,45 | 2,45 | | 2,45 |
| COF-Payable-NL | | | | 0,00 | 0,00 | 0,00 | | 0,00 |
| Bk Intere Spe Congo Fund | | | | 0,02 | 0,02 | 0,02 | | 0,02 |

| | | | | | | | | | |
|--|-----------------|-----------------|---------------|--------------|--------------|--------------|-----------------|-----------------|---------------|
| Bank Interest | | | | 2,49 | | 2,49 | 2,49 | | 2,49 |
| COF-Payable-CZ | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| COF-Payable-DE | 1,43 | 1,43 | 0,00 | 0,00 | | 0,00 | 1,43 | 1,43 | 0,00 |
| Bank interests Congo to allocate | | | | -0,02 | | -0,02 | -0,02 | | -0,02 |
| Contribution cofinancement - DK | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| PF Not Migrated - Initial Upload | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| COF-Payable-AT | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| COF-Payable-IT | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| Recettes diverses à imputer | | | | -0,07 | | -0,07 | -0,07 | | -0,07 |
| Contribution cofinancement - PL | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| COF-Payable-RO | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| Co-financing Contribution Payable ST-USAID | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| Différences constatées lors de l'encaissement d'OR | 0,00 | 0,00 | 0,00 | 0,00 | | 0,00 | 0,00 | 0,00 | 0,00 |
| Current Account-DG BUDG-SWIFT | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| COF-Payable-Australia | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| Co-financing Contribution Payable ST-EIB | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| Contribution cofinancement - DE | | | | 0,00 | | 0,00 | 0,00 | | 0,00 |
| EX Diff/Ajustement Realised (gains) | -0,26 | 0,00 | -0,26 | -8,23 | | -8,23 | -8,49 | 0,00 | -8,49 |
| EX Diff/Ajustement Realised (losses) | | | | 5,06 | | 5,06 | 5,06 | | 5,06 |
| Manual liaison account EEAS/FEDF | 0,78 | 0,78 | 0,00 | 0,00 | | 0,00 | 0,78 | 0,78 | 0,00 |
| FI Reflows from financial instr and budgetary guar | 0,08 | 0,08 | 0,00 | | | | 0,08 | 0,08 | 0,00 |
| Total DG FEDF | 2.201,37 | 1.728,67 | 472,70 | 74,50 | 12,29 | 62,21 | 2.275,86 | 1.740,95 | 534,91 |

TABLE 8: FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2023 for EDF for DG EAC

| EX-ANTE CONTROLS BY TRANSACTION | | Total ex-ante controls |
|--|--|-------------------------------|
| NON ELIGIBLE IN COST CLAIMS | | |
| CREDIT NOTES | | |
| RECOVERY ORDERS ON PRE-FINANCING | | |
| Sub-Total | | |

| EX-POST CONTROLS BY TRANSACTION | | Total ex-post controls |
|---|--|-------------------------------|
| RECOVERY ORDERS OTHER THAN ON PRE-FINANCING | | |
| INCOME LINES IN INVOICES | | |
| Sub-Total | | |
| | | |
| GRAND TOTAL (EX-ANTE + EX-POST) | | |

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2023 for EDF for DG EAC

| | Number at 01/01/2022 | Number at 31/12/2023 | Evolution | Open Amount (Eur) at 01/01/2022 | Open Amount (Eur) at 31/12/2023 | Evolution |
|--|----------------------|----------------------|-----------|---------------------------------|---------------------------------|-----------|
| | | | | | | |
| | | | | | | |

TABLE 10: Recovery Order Waivers >= 60 000 € in 2023 for EDF DG EAC

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

| | |
|---------------------|--|
| Total DG EAC | |
|---------------------|--|

| | |
|-----------------------------|--|
| Number of RO waivers | |
|-----------------------------|--|

There are no waivers below 60 000€

TABLE 11: Negotiated Procedures

| Negotiated Procedure Legal base | Number of Procedures | Amount (€) |
|---------------------------------|----------------------|------------|
| | | |
| Total | | |

TABLE 11: Negotiated Procedures (detailed)

| Procedure Local Key | Original Procedure Local Key | Procedure Leading Institution | Procedure Participating Institution Code List | Procedure Responsible DG | Procedure External Action Flag | Procedure Central Identifier | Procedure Applicable Regulation | Procedure Negotiated Type/Legal Basis Code | Negotiated Procedure Legal base | Procedure User Reference | Procedure Lot Awarded Amount (Eur) |
|---------------------|------------------------------|-------------------------------|---|--------------------------|--------------------------------|------------------------------|---------------------------------|--|---------------------------------|--------------------------|------------------------------------|
| | | | | | | | | | | | |
| | | | | | | | | | Total | | |

TABLE 12: Summary of Procedures

Internal Procedures > € 60,000

| Procedure Legal base | Number of Procedures | Amount (€) |
|--------------------------------|----------------------|----------------------|
| Open procedure (FR 164 (1)(a)) | 3 | 18,486,603.00 |
| Total | 3 | 18,486,603.00 |

TABLE 12: Summary of Procedures (detailed)

Internal Procedures > € 60,000

| Company Code | Procedure Local Key | Original Procedure Local Key | Procedure Leading Institution | Procedure Participating Institution Code List | Procedure Responsible DG | Procedure External Action Flag | Procedure Central Identifier | Procedure Type/Legal Basis Code | Procedure Negotiated Type/Legal Basis Code | Procedure Applicable Regulation | Procedure Legal base | Procedure User Reference | Amount (€) |
|--------------|---------------------|------------------------------|-------------------------------|---|--------------------------|--------------------------------|------------------------------|---------------------------------|--|---------------------------------|--------------------------------|---|------------|
| BG32 | SI2.27588 | NA | European Commission | CE | EAC | N | PR-00614035 | 8OP | | FR2018 | Open procedure (FR 164 (1)(a)) | EAC/2022/OP/0007 - PEER-LEARNING ACTIVITIES AT REGIONAL AND LOCAL LEVEL ON HIGH QUALITY ARCHITECTURE AND THE BUILT ENVIRONMENT FOR EVERYONE | 499,940.00 |

| | | | | | | | | | | | | | |
|------|-------------|----|---------------------|----|-----|---|-------------|-----|--|--------|--------------------------------|--|---------------|
| DUMM | PJA.1296833 | NA | European Commission | CE | EAC | N | PR-00620032 | 8OP | | FR2018 | Open procedure (FR 164 (1)(a)) | EAC/2023/OP/0002 - FRAMEWORK CONTRACT ON STUDIES | 8,000,000.00 |
| DUMM | SI2.27618 | NA | European Commission | CE | EAC | N | PR-00614471 | 8OP | | FR2018 | Open procedure (FR 164 (1)(a)) | EAC-2023-0280 - HARMONIZATION QUALITY ASSURANCE AND ACCREDITATION IN AFRICAN HIGHER EDUCATION INITIATIVE (HAQAA3) - PROCEDURE EAC-2022-PO-0005 | 9,986,663.00 |
| | 3 | | | | | | 3 | | | | Total | | 18,486,603.00 |

TABLE 13: Building Contracts

| Responsible DG | Legal Base | Procedure subject | Contract Number | Contractor Name | Contract Subject | Amount (€) |
|----------------|------------|-------------------|-----------------|-----------------|------------------|------------|
| | | | | | | |
| | | | | | | |

TABLE 14: Secret Contracts

| Responsible DG | LC Date | Legal Base | Contract Number | Contract subject | Amount (€) |
|----------------|---------|------------|-----------------|------------------|------------|
| | | | | | |
| | | | | | |

TABLE 15 : FPA duration exceeds 4 years - DG EAC

ANNEX 4: Financial scorecard

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2022, 10 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes) ⁽¹⁷⁾:

| | |
|--|---|
| <ul style="list-style-type: none"> - Commitment Appropriations (CA) Implementation - CA Forecast Implementation - Payment Appropriations (PA) Implementation - PA Forecast Implementation - Global Commitment Absorption | <ul style="list-style-type: none"> - Timely Payments - Timely Decommits - Invoice Registration Time - Accounting Data Quality - Management Data Quality |
|--|---|

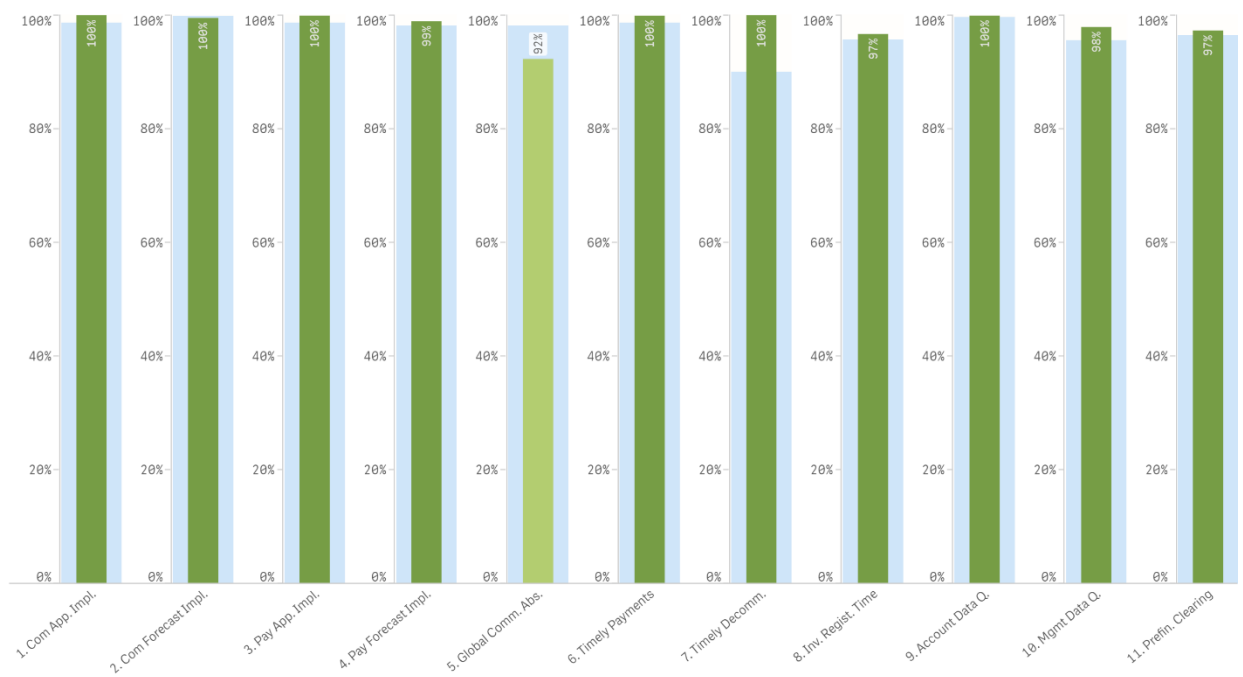
For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

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

The Commission services are invited to provide commentary for each indicator's result in the dedicated comment section below the indicators scores as this can help the reader to understand the Commission's service context. In cases when the indicator's value achieves 80% or less of the target, the comment becomes mandatory.

The detailed definitions of the indicators are available on the internal DG BUDG site (BudgPedia) and managed by unit BUDG.C5 Financial Reporting.

EAC Indicator Scores for 2023 12



| Indicator | Objective | Comment ⁽¹⁸⁾ | EAC Score | EC Score |
|---|---|--|-----------|----------|
| 1. Commitment Appropriations Implementation | Ensure efficient use of commitment appropriations expiring at the end of Financial Year | | 100% | 99% |
| 2. Commitment Forecast Implementation | Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year | | 100% | 100% |
| 3. Payment Appropriations Implementation | Ensure efficient use of payment appropriations expiring at the end of Financial Year | | 100% | 99% |
| 4. Payment Forecast Implementation | Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year | | 99% | 98% |
| 5. Global Commitment Absorption ⁽¹⁹⁾ | Ensure efficient use of already earmarked commitment appropriations (at L1 level) | | 92% | 98% |
| 6. Timely Payments | Ensure efficient processing of payments within the legal deadlines | In 2023 DG EAC has executed 12.552 payments, a minor increase compared to 2022. Only 72 were paid late (0,57%) which shows a slight deterioration compared to 2002. The total amount paid corresponds to EUR 3.983.143.499,65, this being +/- 370M€ EUR more compared to 2022. Out of these payments 72 for a value of 4.238.529,65 EUR (0%) were paid late compared to 43 payments for value of EUR 17.322.619,99 (0%) in 2022. Late payments 5 (4 in 2022) have generated late interest for a total amount of 4.393,02 EUR (2.995,77 EUR in 2022). | 100% | 99% |

⁽¹⁸⁾ An explanation behind the indicator result can be provided, e.g. the comment about the achievement itself, reference to the whole Commission performance (better or worse), reasons behind this achievement. The comment is mandatory for the 'Timely payments' indicator. For the rest of indicators the comment is mandatory only if the score is equal or below the target of 80%.

⁽¹⁹⁾ Due to technical limitation: 1. the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. 2. it is technically not possible to exclude the decommitment of RAL (C8) which is subsequently re-committed for a new purpose. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

| | | | | |
|--------------------------------|--|--|------|------|
| 7. Timely Decommitments | Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle | Thanks to the hard work done by all the units in DG EAC we have managed to achieve again in 2023 a score of 100% for this indicator compared to an EC Score of 90% (93% in 2022). DG EAC will continue do its utmost to maintain this excellent score in the years to come | 100% | 90% |
| 8. Invoice Registration Time | Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC | In 2023, DG EAC registered 2.379 invoices (2.176 in 2022). In 2023, 83 invoices were registered late (3.5%), which is the same number as in 2022 (3,6%). | 97% | 96% |
| 9. Accounting Data Quality | Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts | DG EAC has managed to achieve again a score of 100% in 2023 for this indicator thanks to the close follow up and execution of the accounting controls as foreseen in DG EAC's accounting program for 2023. | 100% | 100% |
| 10. Management Data Quality | Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions | Following the request of DG BUDG DG EAC has done its utmost to close, with the technical assistance of the colleagues of DG BUDG, already as many as possible the open Legal Commitments in order to be ready to start working in SUMMA initially as foreseen from the budget 2024. The 2% failed tests for the Management Data Quality is coming from LC issues (mainly LC to be closed, and LC with "in force date" missing). DG EAC will follow these cases closely up in 2024. | 98% | 96% |
| 11. Timely Invoice PF clearing | | Thanks to the hard work done by the colleagues, both in the operational and financial unit, to follow up very closely the high number of "cost claims" introduced covering the Yearly Reports of the National Agencies DG EAC has managed to achieve this very good score of 97%. | 97% | 100% |

ANNEX 5: Materiality criteria

In line with Commission guidelines, the deficiencies leading to reservations should fall within the scope of the declaration of assurance. **The following types of possible deficiencies can be relevant in DG EAC's context:**

- Significant repetitive errors detected during ex post controls or supervision exercises. The frequency and systematic nature of the errors will be the determining factor to judge their significance.
- Significant weakness in one of the control systems identified by auditors, in supervision exercises, or in the assessment of the implementation of the internal control principles. A particularly relevant case for DG EAC would be identified weaknesses in the control chain of National Agencies.
- Situation where a major critical issue that is of relevance to the declaration has been identified by the European Court of Auditors, or the Internal Audit Service.
- Situation where the DG knows that it does not have sufficient evidence from internal control systems or audit coverage.
- Situation where the DG has evidence that a significant risk remains unmitigated.
- A significant risk for the reputation of the Commission or the programmes.
- A significant reputational risk relating to entrusted entities.

When significant weaknesses are identified, a quantification of the amount at risk should be carried out when possible.

Major reputational issues are considered material even if they are not quantifiable in accordance with central services guidance.

As the DG implements its budget through different implementation modes (see section 2 of the body of the AAR), which have different risk profiles and which each have their own control and supervision arrangements, **it is considered that observed quantified weaknesses should be assessed against the part of the budget spent in each specific implementation mode.**

As the Directors of the executive agencies are Authorising Officers by Delegation for the parts of the programmes delegated to them, they take responsibility for this spending in their declaration of assurance in the AARs of the executive agencies. Consequently, **operational spending through executive agencies is not part of the declaration of assurance of the Director General of the parent DGs, only the subsidy for the EA's operating budget.**

In order to better capture the multi-annual nature of programmes and control activities, a **multi-annual approach to the calculation of error rates is followed.** The error rate for Erasmus+ and the European Solidarity Corps is based on error rates established by the National Agencies on the collected checks on beneficiaries available relating to the entire period 2014-2020 (and the European Solidarity Corps for 2018-20), which will continue to be performed until the last delegation agreement is closed. The error rate for the 2021-27

period will become progressively available from AAR 2024 onwards. Cashed recoveries (at the level of the National Agencies) related to the audit findings (no 'extension/ extrapolation' of audit findings due to systemic errors is possible in the context of DG EAC's beneficiary population) are deducted to arrive at the residual error rate. Based on the error rates per National Agency, an amount at risk for the National Agencies is defined based on flat rates according to the level of assurance of the National Agencies (see Annex 7).

If the amount at risk surpasses 2% of the budget for a specific implementation mode during the multiannual reporting period, a reservation should be considered.

In order to quantify the weaknesses, a detected and residual error rate is obtained through desk checks and audits for each implementation mode.

Where the deficiency consists of an observed serious weakness in the control system, it will not always be possible to quantify the amount at risk based on observed errors. This can be particularly relevant for the indirect management through National Agencies, where, in the framework of the single audit model, the DG's assurance is mainly based on a verification of the functioning of the control system. In such a case, the following steps are taken to calculate the percentage of the budget at risk:

- Analyse the effectiveness of the control system of each NA/NAU combination and conclude, based on all available information (audits, visits, Declarations of Assurance, reporting...), if the system gives acceptable, partial or no assurance.
- Identify the part of the budget that has been executed through systems with acceptable, partial and no assurance.
- Deduct any relevant suspensions of payments and any financial corrections to obtain the maximum open exposure.
- As an approximation for the potential exposure, consider that 20% of the calculated maximum open exposure is at risk for NA/NAUs with no assurance; 5% of the exposure for NA/NAUs with partial assurance; the observed error rate in random testing for NA/NAUs with reasonable assurance.

Since 2019 ⁽²⁰⁾ a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity reports reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

⁽²⁰⁾ Agreement of the Corporate Management Board of 30/4/2019.

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

Two significant segments and related Relevant Control Systems are defined in DG EAC: the indirect budget managed for Erasmus+ and the European Solidarity Corps by National Agencies and the budget entrusted to EIT. All other budget areas are less than 5% of total budget management and are related to different subsegments: EACEA, Direct management managed by DG EAC, Creative Europe, Traineeships, MSCA Horizon Europe and Horizon 2020, Pilot Projects and Preparatory Actions, House of European History managed by European Parliament.

NAs Stage 1 – Establishment (or prolongation) of the mandate to the entrusted entity.

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

| Main risks It may happen (again) that... | Mitigating controls | Coverage, frequency and depth of controls | Cost-Effectiveness indicators (three E's) |
|---|---|---|--|
| <p>The establishment (or prolongation) of the mandate of the National Agency is affected by legal issues, which would undermine the legal basis for the management of the related decentralised EU funds (via that particular National Agency).</p> | <p>Before the Commission signs Contribution Agreement with the National Agency, DG EAC:</p> <p>a) reviews the ex-ante compliance assessment (Erasmus+ and ESC) and</p> <p>b) approves the work programmes (Erasmus+ and ESC) of the National Agency.</p> <p>After each year of programme implementation, the Independent Audit Bodies provide an audit opinion on the proper management of the funds by the NAs, on the functioning of their control system and on the probity of the</p> | <p>Coverage/Frequency: 100%</p> <p>Depth: Checklist includes a list of the requirements of the regulatory provisions of both programmes to be complied with.</p> <p>If risk materialises, funds delegated during the year(s) to the entrusted entity may be subject to error and irregularity</p> | <p>Effectiveness: Quality of the legal work (basic act, Contribution Agreement): number of control failures.</p> <p>Benefits: The potential error which could affect the budget amount entrusted to the National Agency, if significant (legal) errors, would otherwise be detected.</p> <p>Efficiency: Timely conclusion of process.</p> <p>Economy: estimation of cost of staff involved in the preparation, adoption and selection work.</p> |

| | | | |
|--|---|--|--|
| | <p>accounts presented in the Yearly NA Reports.</p> <p>DG EAC has set minimum standards of control and procedures for the NAs (Guide for National Agencies, updated annually) and issued Guidelines for National Authorities in relation to the responsibilities of the Independent Audit Body.</p> <p>Negotiation of legal base with the Legislative Authority, following which the designation of the National Authority, National Agency and Independent Audit Body.</p> | | |
|--|---|--|--|

NAs Stage 2 – Ex-ante (re)assessment of the entrusted entity’s financial and control framework (towards “budget autonomy”; “financial rules”).

Main control objectives: Ensuring that the entrusted entity is fully prepared to start/continue implementing the delegated funds autonomously while respecting all 5 Internal Control Objectives (ICO).

| Main risks It may happen (again) that... | Mitigating controls | Coverage, frequency and depth of controls | Cost-Effectiveness indicators (three E's) |
|---|---|---|---|
| <p>The financial and control framework deployed by the National Agency is not fully mature to guarantee achieving all 5 ICOs (<i>legality and regularity, sound financial management, true and fair view reporting, safeguarding assets and information, anti-fraud strategy</i>).</p> <p>For the Erasmus+ and the European Solidarity Corps programme (2021-2027):</p> | <p>Erasmus+ Programme and European Solidarity Corps Programme (ESC)</p> <p>Guidance documents on the designation of National Agencies under Erasmus+ and ESC, on the ex-ante Compliance Assessments and on the transition/handover between National Agencies</p> <p>Ex-ante assessment, conditional to sign a Contribution Agreement</p> | <p>Coverage/frequency: 100% of National Agencies for Erasmus+ and Youth National Agencies for European Solidarity Corps</p> <p>Depth: all ex-ante assessment (Erasmus+) and all readiness checklists (European Solidarity Corps) are analysed with the same depth, independently of the level of decentralised funds that</p> | <p>Effectiveness: Positive performance of stakeholders achieved.</p> <p>Benefits: The potential error in the (average annual) total budget avoided.</p> <p>Efficiency: Timeliness of process (guidance is clear and properly applied by stakeholders)</p> |

| | | | |
|---|--|--|--|
| <p>- Ex-ante Compliance Assessments for the new National Agencies are of poor quality</p> | <p>with the new National Agency</p> <p>Guidance to Independent Audit Bodies</p> <p>Hierarchical validation by the AOSD of the Directorate competent for the NA coordination.</p> | <p>will be entrusted to the National Agency.</p> | <p>Economy (costs): estimation of cost of staff involved in the ex-ante assessment process (Erasmus+ and ESC) (which may include missions).</p> |
|---|--|--|--|

NAs Stage 3 – Operations: monitoring, supervision, reporting (“representation” / “control around the entity”).

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

| <p>Main risks It may happen (again) that...</p> | <p>Mitigating controls</p> | <p>Coverage, frequency and depth of controls</p> | <p>Cost-Effectiveness indicators (three E's)</p> |
|---|--|---|---|
| <p>Due to weak "modalities of cooperation, supervision & reporting", the Commission is not (promptly) informed of relevant management issues encountered by the National Agency, and/or does not (promptly) react upon notified issues by mitigating them or by making a critical observation and recommendation for them – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p> | <p>The contribution agreement (Erasmus+ and European Solidarity Corps) specifying the control, accounting, audit, publication, etc. related requirements – incl. the modalities on reporting back relevant and reliable control results.</p> <p>Analysis and assessment of yearly Management Declarations, including yearly NA reports, of National Agencies.</p> <p>Analysis of ad hoc reports submitted by National Agencies throughout the year on new cases of irregularities and (potential) fraud.</p> <p>Instructions for NAs on prevention, detection and reporting on irregularities and fraud.</p> | <p>Coverage: 100% of the National Agencies are monitored/supervised. 100% of the audit opinions provided by the Independent Audit Bodies are supervised.</p> <p>Frequency: annually</p> <p><u>In case of</u> operational and/or financial issues, measures are being reinforced.</p> <p>The depth of controls is the same for all National Agencies.</p> | <p>Effectiveness: Conclusions reached based on annual reports and Management Declarations are confirmed by monitoring visits, audits and other supervisory activities.</p> <p>Benefits: Assurance on the budget amount entrusted to the National Agency.</p> <p>Efficiency: Timeliness of delivery of Management Declarations, annual NA reports, annual audit opinions and</p> |

| | | | |
|--|--|--|---|
| | <p>Ad hoc analytical reviews of data encoded by NAs in Project Management Module (PMM).</p> <p>Analysis and assessment of yearly audit opinions of Independent Audit Bodies on the yearly NA Management Declarations.</p> <p>Analysis and assessment of the yearly reports of National Authorities on their monitoring and supervision activities (October reports).</p> <p>Risk-based supervisory visits to National Agencies and National Authorities</p> <p>Financial audits on yearly selection of National Agencies.</p> <p>Regular reporting to Senior Management and in AAR of the supervision results.</p> <p>Regular NA meetings, webinars and training of NA staff.</p> <p>Regular updates and improvements of guidelines for National Authorities and Independent Audit Bodies.</p> <p><u>If appropriate/needed:</u></p> <ul style="list-style-type: none"> - monitoring visits to National Agencies to support and provide advice - individual targeted follow-up of critical recommendations - precautionary measures - intervention, e.g. via own audits on-the-spot, - referral to OLAF and EPPO | | <p>annual reports of National Authorities</p> <p>Economy (costs):</p> <ul style="list-style-type: none"> - estimation of cost of staff involved in the actual (regular or reinforced) monitoring and supervising the National Agencies (which includes missions) - cost of externalised financial audits of Contribution Agreements of National Agencies |
|--|--|--|---|

NAs Stage 4 – Commission contribution: payment or suspension/interruption.

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

| Main risks It may happen (again) that... | Mitigating controls | Coverage, frequency and depth of controls | Cost-Effectiveness indicators (three E's) |
|--|---|---|---|
| <p>The Commission pays out the (next) contribution to the National Agency, while not being aware of the management issues that may lead to financial and/or reputational damage.</p> | <p>The contribution agreement (for 2021-27 Erasmus+ and ESC) specifying the control, accounting, audit, publication, etc. related requirements.</p> <p>Management review of the supervision results.</p> <p>Ex-ante Operational Verification and Financial Verification, 'in-depth' as required.</p> <p>Hierarchical validation of contribution payment of operating grant and funds for decentralised actions and recovery of non-used funds for decentralised actions</p> <p><u>If appropriate/needed:</u> suspension or interruption of payments</p> | <p>Coverage: 100% of the contribution payments.</p> <p>Frequency: usually annually</p> <p>The depth is the same for all National Agencies.</p> | <p>Effectiveness: Appropriate information available to support payment or suspension decision.</p> <p>Benefits: the potential error in the (average annual) total budget avoided. In case of recovery or suspension/interruption: the amount and % value of budget recovered or not paid out.</p> <p>Efficiency: Timeliness of information and action when issues are noted.</p> <p>Economy (costs): estimation of cost of staff involved in the (in-depth) OV and FV of the contribution payments/recoveries to/from the National Agencies.</p> |

NAs Stage 5 – Audit and evaluation, Discharge for decentralised agencies

Main control objectives: Ensuring that assurance building information on the entrusted entity's activities is being provided through independent sources, which may confirm or contradict the management reporting received from the entrusted entity itself (on the 5 ICOs).

| Main risks <i>It may happen (again) that...</i> | Mitigating controls | Coverage, frequency and depth of controls | Cost-Effectiveness indicators (three E's) |
|---|---|---|--|
| <p>The Commission has not sufficient information from independent sources on the National Agencies' management achievements, which prevents conclusions being correctly drawn on the assurance for the budget entrusted to the entity – which may reflect negatively on the Commission's governance reputation and quality of accountability reporting.</p> | <p>The contribution agreement (for 2021-27) Erasmus+ and ESC) specifying the control, accounting, audit, publication, etc. related requirements – incl. independent audit function and cooperation with IAS and ECA.</p> <p>Assessment of ex-post yearly audit opinions provided by Independent Audit Bodies on NA Management Declarations (including yearly reports).</p> <p>Assessment of ex-post yearly reports provided by National Authorities on monitoring and supervision activities.</p> <p>NAs include in their yearly reports the results of primary checks (controls carried out by or under the responsibility of the National Agency on the actions that it manages). Types and minimum requirements for controls are set out by DG EAC and are legally binding for the National Agencies.</p> <p>Own supervisory visits on National Agencies and/or National Authorities</p> <p>Yearly sample of selected National Agencies for financial audit.</p> <p>Referral to OLAF</p> | <p>Coverage: sample as needed (random for financial audits, value-targeted, risk-based for supervisory visits).</p> <p>Frequency: multiannual planning for financial audits; no pre-determined frequency for supervisory visits</p> <p>The depth for financial audits is the same for all National Agencies. For supervisory visits, the depth is adapted to identified risks.</p> | <p>Effectiveness: Assurance being provided via NA Management Declarations, audit opinions of Independent Audit Bodies and reports of National Authorities and corroborated by other supervision data.</p> <p>Benefits: The potential error in the (average annual) total budget avoided. Budget value of the errors with the beneficiaries detected and subsequently corrected.</p> <p>Efficiency: Timeliness and administrative cost of process.</p> <p>Economy (costs): estimation of cost of staff involved in the coordination and execution of supervisory visits. Cost of the appointment of audit firms for the outsourced financial audits.</p> |

EIT Stage 1 – Establishment (or prolongation) of the mandate to the entrusted entity.

Main control objectives: Ensuring that the legal framework for the management of the relevant funds is fully compliant and regular (legality & regularity), delegated to an

appropriate entity (best value for public money, economy, efficiency), without any conflicts of interests (anti-fraud strategy).

| Main risks It may happen (again) that... | Mitigating controls | Coverage, frequency and depth of controls | Cost-Effectiveness indicators (three E's) |
|--|---|--|---|
| The establishment (or prolongation) of the mandate of the EIT is affected by legal issues, which would undermine the legal basis for the management of the related decentralised EU funds (via the EIT). | The EIT is a TFEU body whose mandate is secured via a Regulation and a Decision ⁽²¹⁾ of the European Parliament and of the Council ⁽²²⁾ , providing a legal basis for its activities. | Coverage/Frequency: 100% Depth: Full interservice and interinstitutional negotiation process | Effectiveness: Quality of the legal and policy work: number of control failures. Benefits: The potential error avoided which could affect the budget amount entrusted to the EIT, if significant (legal) errors would otherwise be detected. Efficiency: Timely conclusion of process. Economy: Estimation of cost of staff involved in the preparation, negotiation and adoption work. |

EIT Stage 2 – Ex-ante (re)assessment of the entrusted entity’s financial and control framework (towards “budget autonomy”; “financial rules”).

Main control objectives: Ensuring that the entrusted entity is fully prepared to start/continue implementing the delegated funds autonomously while respecting all 5 ICOs.

| Main risks It may happen (again) that... | Mitigating controls | Coverage, frequency and depth of controls | Cost- Effectiveness indicators (three E's) |
|--|---|--|---|
| The financial and control framework deployed by the EIT is not fully mature to guarantee achieving all 5 ICOs (1. <i>legality and regularity</i> , 2. <i>sound</i> | DG EAC has a full and transparent overview of the EIT’s control framework and is consulted on changes both bilaterally in its | Coverage/frequency: 100% | Effectiveness: Positive performance of stakeholders achieved. |

⁽²¹⁾ DECISION (EU) 2021/820 of the European Parliament and of the Council on the Strategic Innovation Agenda of the European Institute of Innovation and Technology (EIT) 2021-2027: Boosting the Innovation Talent and Capacity of Europe and repealing Decision No 1312/2013/EU

⁽²²⁾ REGULATION (EU) 2021/819 of the European Parliament and of the Council on the European Institute of Innovation and Technology (recast)

| | | | |
|---|--|---|--|
| <p><i>financial management, 3. true and fair view reporting, 4. safeguarding assets and information, 5. anti-fraud strategy).</i></p> | <p>role as parent DG and via its attendance in the Governing Board (GB) meetings, Executive Committee and the Audit Committee of the EIT. DG EAC also ensures close cooperation with the Common Implementation Centre on issues of legality.</p> <p>The European Court of Auditors gives its opinion on the true and fair view of the accounts including the assets recorded in the balance sheet.</p> <p>The EIT's anti-fraud strategy is agreed by the GB in line with Commission best practice.</p> | <p>Depth: In accordance with ECA's auditing standards.</p> | <p>Benefits: Avoiding the potential error in the (average annual) total budget.</p> <p>Efficiency: Timeliness of process (guidance is clear and properly applied by stakeholders).</p> <p>Economy (costs): Estimation of cost of staff involved and any additional procurement costs.</p> |
|---|--|---|--|

EIT Stage 3 – Operations: monitoring, supervision, reporting (“representation” / “control around the entity”).

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

| Main risks It may happen (again) that... | Mitigating controls | Coverage, frequency and depth of controls | Cost-Effectiveness indicators (three E's) |
|---|--|--|---|
| <p>Due to weak modalities of cooperation, supervision and reporting, the Commission is not (promptly) informed of relevant management issues encountered by the EIT, and/or does not (promptly) react upon notified issues by mitigating them or by</p> | <p>The EIT must comply with extensive planning and reporting obligations to enable good governance by the GB.</p> <p>As parent DG, EIT informs DG EAC on an ongoing basis of issues as they arise and accompanies discussion on major issues pertaining to</p> | <p>Coverage: 100%</p> <p>Frequency: annually</p> <p>In case of operational and/or financial issues, measures are being reinforced as issues arise.</p> | <p>Effectiveness: Conclusions reached in annual reports are confirmed by monitoring visits, audits and other supervisory activities, if required</p> <p>Benefits: Assurance on the budget amount entrusted to</p> |

| | | | |
|--|---|--|---|
| <p>making a critical observation and recommendation for them – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p> | <p>the EIT’s role in the Horizon Europe programme.</p> <p>DG EAC acts as an observer on the Audit Committee where key issues are brought to light and relevant action taken.</p> <p>DG EAC or the EIT can refer cases to OLAF in line with its anti-fraud strategy.</p> | <p>The depth is dependent on the nature of the issue.</p> | <p>the EIT (as confirmed by the ECA).</p> <p>Efficiency: Timeliness of delivery of single planning document, of the consolidated annual activity report, strategic plan, etc.</p> <p>Economy (costs): Estimation of cost of staff involved in the actual monitoring as well as the costs of EIT itself.</p> |
|--|---|--|---|

EIT Stage 4 – Commission contribution: payment or suspension/interruption.

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

| Main risks It may happen (again) that... | Mitigating controls | Coverage, frequency and depth of controls | Cost-Effectiveness indicators (three E's) |
|--|---|--|--|
| <p>The Commission pays out the (next) contribution to the EIT, while not being aware of the management issues that may lead to financial and/or reputational damage.</p> | <p>Operational Verification (OV) and Financial Verification (FV), 'in-depth' as required.</p> <p>Hierarchical validation of contribution payment of operating costs of EIT and its managed appropriations.</p> <p>If appropriate/ needed: suspension or interruption of payments is possible.</p> | <p>Coverage: 100% of the contribution payments.</p> <p>Frequency: usually annually</p> <p>The depth is based on the entire planning and reporting cycle of EIT.</p> | <p>Effectiveness: Appropriate information available to support payment or suspension decision.</p> <p>Benefits: the potential error in the (average annual) total budget avoided. In case of recovery or suspension/interruption: the amount and % value of budget recovered or not paid out.</p> <p>Efficiency: Timeliness of information and</p> |

| | | | |
|--|--|--|---|
| | | | <p>action when issues are noted.</p> <p>Economy (costs): Estimation of cost of staff involved in the (in-depth) OV and FV of the contribution payments/recoveries to/from the EIT.</p> |
|--|--|--|---|

EIT Stage 5 – Audit and evaluation, Discharge for statutory agencies

EIT Main control objectives: Ensuring that assurance building information on the entrusted entity’s activities is being provided through independent sources as well, which may confirm or contradict the management reporting received from the entrusted entity itself (on the 5 ICOs).

| Main risks It may happen (again) that... | Mitigating controls | Coverage, frequency and depth of controls | Cost-Effectiveness indicators (three E's) |
|--|---|--|---|
| <p>The Commission has not sufficient information from independent sources on the EIT’s management achievements, which prevents conclusions being correctly drawn on the assurance for the budget entrusted to the entity – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p> | <p>The EIT regulation, the EIT Financial Regulation along with the Framework Financial Regulation, Memorandum of Understanding, specifying the control, accounting, audit, supervision and monitoring requirements.</p> <p>IAS annual audits, if available.</p> <p>Assessment by the European Court of Auditors (opinion plus any points of emphasis) on the Management Declarations (including yearly reports).</p> <p>Ex-ante certificates on financial statements contracted by the EIT.</p> | <p>Coverage: sample as needed (random for financial audits, value-targeted, risk-based where appropriate).</p> <p>Frequency: multiannual planning for financial audits; no pre-determined frequency for supervisory visits.</p> <p>The depth for financial audits is in line with International Auditing Standards to achieve the appropriate</p> | <p>Effectiveness: Assurance being provided via EIT Management Declarations, audit opinions of ECA and certifying auditors and corroborated by other supervision data.</p> <p>Benefits: The potential error in the (average annual) total budget avoided. Budget value of the errors with the beneficiaries detected and subsequently corrected.</p> <p>Efficiency: Timeliness and administrative cost of process.</p> |

| | | | |
|--|--|--|--|
| | <p>Assessment of ex-post audit reports provided by external auditors.</p> <p>Own monitoring visits of EIT, if required.</p> <p>Referral to OLAF.</p> | <p>confidence level in a statistical manner.</p> | <p>Economy (costs): Estimation of cost of staff involved in the coordination and execution of monitoring visits. Cost of the appointment of audit firms for the outsourced financial audits.</p> |
|--|--|--|--|

ANNEX 7: Specific annexes related to "financial management"

1. Key sources relied on in the assurance methodology

The reports used are:

- the reports by AOSDs;
- the reports on exceptions and non-compliance events;
- the reports from Authorising Officers in other DGs managing budget appropriations in cross-delegation;
- the reports on control results from entrusted entities in indirect management as well as the result of the Commission supervisory controls on the activities of these bodies;
- the contribution of the Director in charge of Risk Management and Internal Control, including the results of internal control monitoring at the DG level;
- the reports of the ex-post supervision or audit;
- the limited conclusion of the Internal Audit Service on the state of control, and its observations and recommendations;
- the observations and the recommendations reported by the European Court of Auditors (ECA);

These reports result from a **systematic analysis of the evidence** available. This approach provides sufficient guarantees as to the completeness and reliability of the information reported and results in a complete coverage of the budget delegated to the Director-General of DG EAC.

Because of the nature of the targeted final beneficiaries, and participants who are mostly individuals, the implementation of the DG EAC programmes requires a specific combination of accurate implementation with user friendliness and simplicity.

The **management and control systems** have been designed taking into account the **inherent characteristics of DG EAC programmes**, including the need for large scale externalisation. In order to counter the potential risks, DG EAC has strengthened the management and control structures of the programmes by the introduction of an integrated control framework, where DG EAC controls build upon controls performed by DG EAC partners in the implementation of the programmes.

In terms of **governance within DG EAC**, the Director-General retains overall responsibility for the management and actions of the DG; key decisions are taken after consulting the Strategic Management Board (SMB), composed of the Director-General, the Deputy Director-General and the Directors of DG EAC, with EACEA Director also in attendance. As the main senior management discussion body, it ensures coherence and promotes a collegial approach. The SMB is supported in the decision making on SPP (Strategic planning and programming) budget, finance, assurance, internal control, supervision, IT and HR matters by a Directors Steering Committee (DSC), composed of the Directors of DG EAC, with the participation of

the Director of EACEA, and chaired by the Director for Performance Management, Supervision and Resources. Key management indicators are reported to senior management in a consolidated manner in a monthly Dashboard. This enables management to monitor where the achievement of management objectives is at risk.

The majority of DG EAC’s budget is implemented in indirect management by National Agencies and the EIT. In addition, most of the funds under the Commission's direct management in the EAC policy areas are delegated directly by the Commission to the Executive Agencies.

The DG has **a partially decentralised financial circuit with counterweight**, including in relation to the management costs of the National Agencies. Financial initiation and verification tasks have been centralised in a single financial cell in order to concentrate financial expertise and to benefit from economies of scale.

The assurance methodology retains the approach of the previous AAR and the results obtained are consistent with those achieved in prior years.

2. Effectiveness: control results and benefits

The objectives, indicators and assessments in this section cover all significant expenditure and revenue, financial instruments or other significant non-expenditure items ⁽²³⁾, and the overall conclusion (table below) demonstrates the completeness of the coverage by presenting the available main indicators per distinct control system.

| Control objective | Result |
|---|--|
| Control effectiveness as regards legality and regularity | Controls are effective as regards legality and regularity; supervisory controls are effective as regards entrusted bodies; Multiannual residual error rate for the implementation through NAs of 1% or less for the 2014-20 Erasmus+ and European Solidarity Corps programmes; For 2021-27 programmes error rates will be progressively available from AAR 2024. |
| Other control objectives: A. safeguarding of assets and information, reliability of reporting | Entrusted funds appropriately safeguarded; Accounting and reporting is reliable; Budget execution in line with targets and close to 100%. NA management: Commitment and payment credits execution of 100% |
| B. Fraud prevention and detection | Suspected irregularities or fraud and ongoing investigations of OLAF or the EPPO had no impact on the assurance over the reporting period |
| Efficiency and Cost-effectiveness (see details below) | DG EAC’s total estimated cost of controls at Commission level is 1.40%. For the Erasmus+ and ESC Relevant Control System, the cost of control is 1.51% (incl. all other direct management and management of EACEA). For the EIT Relevant Control System, the cost of control is 0.36%. |

⁽²³⁾ These include revenue operations (e.g. assigned revenue, fines, interest); assets (e.g. (in)tangible or financial assets, inventories, accounts receivable, treasury) and liabilities (e.g. guarantees offered, sickness and pensions schemes). These are covered in the AAR Annex 3 Tables 4, 5-bis, 7.

| | |
|--|--|
| | When considering the additional costs of control incurred at the level of National Agencies responsible for implementing Erasmus+ and ESC, the overall cost of control is estimated to be 7.97%. |
|--|--|

Regarding the **legality and regularity** of the underlying transactions, the **key control objective** is to ensure that the multi-annual ⁽²⁴⁾ residual error rate does not exceed 2% in any management mode ⁽²⁵⁾.

In order to protect the financial interests of the Union, DG EAC has also set up a **robust and proportionate legal framework throughout the expenditure cycle**, including the prevention, detection and investigation of irregularities, the recovery of funds lost, wrongly paid or incorrectly used and, where appropriate, penalties.

2.A. Supervision of Erasmus+ and ESC handled by National Agencies

DG EAC's main spending activity is the implementation of the Erasmus+ programme 2021-2027 and the European Solidarity Corps 2021-2027 as well as the legacy of the previous MFF, through the National Agencies. Appropriations managed account for 90% of executed payments in 2023 ⁽²⁶⁾. Contribution to NA management costs by the Commission totalled EUR 160.9 million in 2023.

2.A.1. Governance

Because of the multi-annual character of the projects and programmes, the underlying transactions treated by each control stage and reflected in the multi-annual residual error rates cover **the entire period of the current Erasmus+ programme 2014-20** to date. Error rates for the 2021-27 programmes will become progressively available from AAR 2024. The supervisory and control framework and annual declarations pertain to these programmes.

Transactions covered by financial audits have to follow a **consecutive cycle** whereby multi-annual transactions must be closed before the stages of random selection, contracting of audits, audit fieldwork and finalisation of audit results can be completed and included in a given year AAR. Audits of NAs also have a significant systems component to identify potential weaknesses in the control systems and non-compliance with the guidelines for NAs.

⁽²⁴⁾ DG EAC assesses legality and regularity over each financial perspective.

⁽²⁵⁾ The residual risk of error is estimated by the residual error rate obtained from an examination of a representative sample of transactions less any corrections made resulting from the supervisory and control systems in place. DG Education, Culture, Youth and Sports aims to recover amounts due as a result of ex-post audits within 12 months from the completion of the audit, although these amounts are not normally material in the context of the budget as a whole.

⁽²⁶⁾ Direct management payments represent below 5% of the total payments. Therefore, the Erasmus+ and European Solidarity Corps payments contain indirect and direct management payments including the contribution payments to the running costs of EACEA. A separate calculation would insignificantly change the final result.

Under Erasmus+ and European Solidarity Corps, DG EAC operates an **integrated control system for management through National Agencies (NAs)**, under the supervision of the National Authorities (NAUs) of the participating countries as well as Independent Audit Bodies ⁽²⁷⁾.

The primary level of controls on beneficiaries is executed by the National Agencies, who also carry out more in-depth ex post and on-the-spot controls. The secondary level of controls is carried out by Independent Audit Bodies (IABs) as well as National Authorities (NAUs). Independent Audit Bodies provide an opinion on the control systems of the NAs.

On top of this, DG EAC's supervisory controls aim (a) to obtain quantifiable error reporting through externalised financial audits and (b) to review the national control systems (primary and secondary controls). In addition, DG EAC received ex ante formal assurance from the National Authorities on the proper functioning of the control system of the National Agencies as part of the designation process.

The structures put in place to enable reporting under the Erasmus+ legal base are covered in Annex 6.

2.A.2. Building blocks

All individual management opinions for National Agencies are summarised yearly in overall management opinions by programme ⁽²⁸⁾. The information was deemed reliable after additional information and clarifications were obtained in the context of the annual reports by National Authorities, received in the last quarter of the year.

The 2022 **NA Management Declarations and NA reports** confirmed in 2023 a **satisfactory level of quality and relevance**. 100% of all NA Declarations and Reports were received by 14 March 2023.

33 out of 56 NAs (59%) had submitted their yearly report by the legal deadline of 15 February 2023, which is a similar rate to the one of last year.

In line with last year, **Independent Audit Opinions** have generally been **adequate** to support the assurance given, using the template provided by the Commission for the audit opinion, with no exceptions. DG EAC's supervision focused on ensuring transparent information was given, especially on so-called 'pillar assessment' issues and the nature of the work carried out.

As regards supervisory controls, DG EAC has conducted a number of **financial ex-post audits and supervisory visits** ⁽²⁹⁾.

⁽²⁷⁾ In line with the structure of indirect management in the Financial Regulation additional assurance is provided by an audit body functionally independent from the entrusted entity.

⁽²⁸⁾ The IT tool National Agency Module (NAM) facilitates follow-up all recommendations from the Management declarations and audit opinions.

⁽²⁹⁾ In 2023, 8 supervisory visits were carried out both at National Authority and National Agency level.

As a result of the above, DG EAC considers it has reasonable assurance on the implementation of the programmes by the NAs. The management information reported by the NAUs and NAs for the year 2022, which was received in 2023, is sufficient to draw reasonable assurance conclusions, with some exceptions (see below).

2.A.3. Key control results for assurance on National Agencies

The key supervision and control results for assurance in 2023 are:

- the primary controls by National Agencies,
- secondary controls by NAs and IAB (for Erasmus+ and European Solidarity Corps),
- the "ADEC" financial audits performed by external auditors,
- supervisory visits carried out by DG EAC.

(1) Primary and secondary control results

Due to the reporting cycle of NAs, the error which can be reported in a given year's AAR is composed of data drawn from reports received during the reference year which cover control results relating to the year before. Therefore, for the AAR 2023, **control results obtained in 2014-2020 and reported up to 2023 are used to calculate the error rate.**

For Erasmus+ and European Solidarity Corps, data on primary checks is reported by NAs within the EPlusLink reporting tool. On the basis of 17 245 closed random checks, 2 941 resulted in modification of the grant amount, with an overall error rate indicated of 0.41% which is less than 1%.

DG EAC performs a yearly data quality review of the primary checks, to ensure NAs properly review and encode the checks in the context of their Yearly Management Declarations. The errors recorded indicate that **the inherent and control risks for Erasmus+ are low**, resulting in a corresponding overall low error rate in the context of the extensive use of lump sums, flat rates, and scales of unit costs.

(2) Supervisory control results (review of annual reporting and supervisory visits)

As regards the **supervisory review** of the submissions made to DG EAC by the NAs and NAUs, the indicator set on the number of NAUs/NAs with at least one outstanding **critical or very important recommendation** showed overall comparable results regarding the previous reporting (end 2022).

Compared to the situation of end 2022, at the end of 2023 the number of NAUs/NAs with at least one very important or critical observation has remained stable. The key control areas affected were mainly monitoring and supervision activities by National Authorities, management of grant agreements, and checks of grant beneficiaries ⁽³⁰⁾.

⁽³⁰⁾ Not all supervisory visit reports have been finished, this is the situation at 15/02/2024

An opinion of reasonable assurance could not be given in 2023 for the Agencies in North Macedonia (partial assurance representing 0.06% of multi-annual entrusted amounts), and to the Youth agency of Germany (partial assurance representing 0.27% of multi-annual entrusted amounts). The Commission in cooperation with the NAUs ensure continued **reinforced monitoring on these Agencies** to ensure appropriate measures are taken to achieve reasonable assurance.

All 54 remaining agencies are considered to have given reasonable assurance. **DG EAC’s methodology for defining the materiality criteria ⁽³¹⁾**, foresees the application of the following error rates for the different groups of NAs, which were identified based on the reporting by Authorising Officers by sub-delegation on the use of resources ⁽³²⁾.

Management costs of the National Agencies have been reviewed by the IABs and no issues of legality and regularity were detected.

| Assurance level | Number of NAs/NAU concerned | %Error attributed by methodology |
|--|------------------------------------|---|
| NAs/NAUs with no assurance: | 0 | 20% |
| NAs/NAUs with partial assurance: | 2 | 5% |
| NAs/NAUs with reasonable assurance: combined multi-annual residual error rate detected in financial audits and primary controls by NAs | 54 ⁽³³⁾ | 0.46% (0.41% primary controls by NAs ⁽³⁴⁾ and 0.05% ADEC, see below) |
| Overall result | | 0.622% |

In the overall result of 0.622%, the contribution to the residual error of NAs with partial or no assurance is 0.162%.

(3) ADEC audits by external auditors

ADEC audits (Action DECentralisée) are financial external ex-post audits of the National Authorities or of projects awarded directly by DG EAC. The objective of these financial audits is to obtain an assessment of the correctness of the annual report submitted by the targeted agencies, of the legality and regularity of financial transactions, of the compliance with the

⁽³¹⁾ See Annex 5 on materiality criteria.

⁽³²⁾ For the multi-annual approach, NAs that were considered lacking reasonable assurance in the past are only included in the calculation of this year’s error rate if the observed past weaknesses have not been corrected yet.

⁽³³⁾ Includes UK01 which is still active for the old programme.

⁽³⁴⁾ Control results stemming from EPlusLink IT follow-up tool of National Agencies.

rules and requirements of the actions carried out and of the appropriate use of the funds. Every year, DG EAC contracts between 10 and 20 such external audits ⁽³⁵⁾.

The results of the **supervisory controls** by DG EAC, which consist of ADEC financial audits carried out at EU level as mentioned above showed no additional errors at the level of the NAs. Considering the impact of recoveries, the results for 2023 show a 0.05% error rate.

The coverage of the residual error rates observed by the financial (ADEC) audits of NAs and by the NAs' primary controls is complementary and there is little overlap between the two. The main purpose of NA primary controls is designed to detect errors from beneficiaries that were not detected by the *ex-ante* control system in the NA, financial audits (ADEC) focus on errors made by the NA (both *ex ante* and *ex post*) ⁽³⁶⁾. Therefore, it was decided to add both error rates when calculating the residual error rate under indirect management through NAs. The resulting **combined multi-annual residual error rate** ⁽³⁷⁾ observed from controls (0.41%) and audits (0.05%) is 0.46% (0.80% in AAR 2022³⁸).

Management's factual conclusion on the control results:

- The aggregate 2014-2020 residual error rate for the implementation through NAs is estimated to be 0.46% (adjusting the 0.80% from AAR 2022 due to the incorporation of more control results). As a prudent approach, DG EAC uses 1% instead of 0.46% as detected error rate in the Table in Annex 9.

- As this is below the 2% threshold, there is **no need to make a reservation for this management mode**.

2.A.4. Benefits of control (NAs)

Quantified benefits include: errors detected *ex ante*, cost claimed but not accepted, financial corrections and recoveries made based on outcome of *ex post* controls, Court cases (with damages claims) won. Examples of unquantified benefits are reduced risk of fraud, deterrent effect of controls, prevention of conflict of interests, favourable auditor's opinion on reporting/accounting, unqualified discharge and avoiding reputational damage.

⁽³⁵⁾ In 2023, the value of the samples audited amounted to EUR 105.39 million (EUR 104.51 million indirect management and EUR 0.88 million direct management). 127 ADEC audits over 2013-23 have covered all of the currently functioning NAs.

⁽³⁶⁾ While NA primary controls may also detect errors made by the NA (which would constitute an overlap with ADEC audits) this is not their primary objective and the number of cases can be assumed to be limited.

⁽³⁷⁾ Error rate combining the errors for the programme as a whole since its beginning, reduced by the amounts of recoveries enabled by the audit process.

⁽³⁸⁾ Although recoveries are made following audits of NAs, there is no material effect on the error rate on a multiannual basis so the residual and gross error rate are effectively the same. The error rate combining the results of financial audits and primary *ex post* controls is calculated combining the relative weights of the Youth budget versus the other parts of Erasmus+, due to the different risk profiles.

As regards benefits of controls, at present, a **quantitative estimation of the total volume of errors detected and prevented** is available, and is estimated to be as follows for each year of Delegation or the NAs:

| EPO34 Final report | | |
|---|--------|-------------------------------|
| checks (ex-ante) to 2023 | | |
| Delegation Agreement Year ⁽³⁹⁾ | Rate | Number of checks = population |
| 2014 | -0,37% | 19.713 |
| 2015 | -0,47% | 21.282 |
| 2016 | -0,45% | 22.807 |
| 2017 | -0,44% | 25.015 |
| 2018 | -0,46% | 28.450 |
| 2019 | -0,65% | 31.999 |
| 2020 | -0,50% | 26.568 |

A total of EUR 59.5 million were corrected via NA **ex ante controls** carried out in the period 2014-23, corresponding to a yearly average of 0.49%. The amount of undue payments recovered within an “irregularity” recovery context, are additional quantifiable benefits (EUR 0.815 million in 2023).

Further quantifiable benefits could be estimated using the hypothetical “no control” scenario, which would involve estimating the error which would result if all controls were taken away. A very prudent estimation, based on published research, is that an error rate in excess of 15% would be the minimum if the Commission or its intermediaries performed no controls at any stage. This in a general way shows that the control framework in place does not cost more than it “saves” in total.

Quantifiable benefits alone do not present the true situation with regard to the cost-effectiveness of controls. **Non-quantifiable benefits** resulting from deterrent effects of controls, the implementation of a sound management and control system, the positive reputational effect in the context of a substantial increase in the budget granted to DG EAC with the 2021-2027 Multi-annual Financial Framework, have to be taken into account to reach an informed conclusion as to the relative cost-effectiveness of the controls. Lastly, DG EAC makes extensive use of the management information provided by its systems to demonstrate the outputs of its programmes with respect to the different target groups, which

⁽³⁹⁾ Controls on the contribution agreement for 2021, 2022 and 2023 are not yet due as the underlying grant agreements are still ongoing.

is a highly important intangible benefit for the feedback to policy and adjustments to the programmes.

Regarding the possibility foreseen in Financial Regulation art 74.5 to **differentiate the frequency and/or the intensity of the DG's controls** in view of the different risk-profiles among its current and future transactions: the current control framework is based on a single audit approach. The controls of entrusted bodies incorporate appropriate adaptation in proportion to the associated risks while enabling an overall representative assessment of assurance on an annual basis. In addition, DG EAC has taken steps to rebalance controls in the 2019-20 National Agency instructions to ensure a greater emphasis on risky areas, given that a substantial sample has now been randomly sampled to support the overall estimation of inherent risk in the population.

The draft assurance framework for the 2021-2027 programmes is based on several kinds of checks:

- Coverage-based checks of the top 15% of beneficiaries who are receiving 70-75% of the budget, to be achieved by the end of the programme;
- Random checks, selected by the Commission to achieve a representative sample in order to measure the error rate to ensure it confirms the rate found in the 2014-2020 programme;
- Risk-based checks selected by the NAs;
- Risk-based checks suggested by the Commission to the NAs based on data analysis by DG EAC.

2.B. Direct management

2.B.1. Governance

DG EAC has a **small remaining amount of direct expenditure** (<3% of executed payments during 2023) which is managed directly via centralised financial circuits.

2.B.2. Building blocks

As mentioned above, **financial initiation and verification tasks have been centralised** in a single financial sector in order to concentrate financial expertise and to benefit from economies of scale. **Ex post audits** of actions implemented by direct management by the DG (approximately 2.28% of executed payments) are carried out by an external audit firm and based on a random and risk selection methods across all such transactions of the DG, which provides a sound and conservative basis for applying the results of the controls to the full sub-population. In addition to ex-post grant audits, **additional ex post controls** are carried out for (immaterial) additional categories of transactions such as expenditure under procurement contracts and corporate services (Traineeship Office).

2.B.3. Control results

Authorising Officers by sub-delegation have reported no issues that would put into doubt the assurance on this management mode, and previous accounting controls indicate the regularity and legality of transactions introduced in ABAC are reliable.

The multi-annual residual error rate **for DG EAC's direct management by the DG is 1% over 2014-2020**. A similar rate is expected for the 2021-27 period, which is below the 2% threshold. For the reasons above, it is considered that **DG EAC has reasonable assurance on direct management for 2023. A number of recoveries were carried out as a result of risk based financial audits, but this does not affect the error rate.**

2.C. Supervision of the European Education and Culture Executive Agency (EACEA)

2.C.1. Governance

DG EAC is the main parent DG of EACEA and has entrusted the Agency with the management of parts of Erasmus+, European Solidarity Corps and Creative Europe, as well as of several Pilot Projects and Preparatory Actions in the areas of education, youth, sport, culture. DG EAC chairs the Steering Committee of the agency where six other DGs are represented and has a supervision role over the agency. The Authorising Officer of EACEA receives delegation directly from the Commission.

This supervisory role is defined in several legal documents and guidance (the Commission Delegation Act to EACEA, the Memorandum of Understanding between the DGs and the agency, the Commission Guidelines on Executive Agencies, etc.). In addition, all the executive agencies participate in horizontal governance processes, such as the peer review of critical risks.

The parent DGs' supervision of the work of the Executive Agencies shall not blur the respective responsibilities and, in particular, it shall not result in duplication or overlap with the tasks of the agency ⁽⁴⁰⁾.

2.C.2. Control, supervisory and audit results

In 2023, DG EACEA implemented a total amount of payments of EUR 1 030 million for DG EAC. The operating subsidy paid to the agency was EUR 65 million.

Since 2021 DG EAC was able to discontinue its reinforced supervision of the Agency following its implementation of EACEA's action plan agreed with IAS. **EACEA has been effective in implementing the actions** according to the agreed timetable.

⁽⁴⁰⁾ Decision C(2014) 9109 of 2 December 2014 establishing guidelines for the establishment and operation of executive agencies financed by the general budget of the Union.

The IAS performed three new audits in 2023; an audit on the Preparedness for the MFF 2021-2027 – CERV (jointly with DG-JUST), an audit on the Preparedness of the management and control systems for new MFF programmes, and has started an audit on Expert management.

Two of the four important recommendations resulting from the audit on the Preparedness on MFF 2021-2027 – CERV (jointly with DG-JUST) have been closed in 2023 and the remaining two are expected to be closed in 2024.

The audit on the Preparedness of the management and control systems for new MFF programmes has been finalised in December 2023 and resulted in one important recommendation, to be implemented in 2024.

The audit on Expert management started in 2023, with the fieldwork planned to start in 2024.

The 2022 audit on the protection of personal data under the responsibility of EACEA, EISMEA, CINEA, REA, ERCEA and CIC has resulted in 5 recommendations, all closed by the end of 2023.

The IAS contribution to the 2023 Annual Activity Report process states that the internal control systems in place for the audited processes of the Agency are effective.

The Acting Director of EACEA has accordingly made no reservation in EACEA's AAR 2023. DG EAC will continue to closely follow up the encouraging developments which are not yet complete, and work towards a new supervisory relationship once the new processes are at cruising speed.

Key indicators of EACEA have either met or surpassed target over the last four years. The total subsidy paid by EAC as parent DG was EUR 65.08 million (following the latest revision), (including contributions from other DGs managed by DG EAC such as CERV from DG JUST and EDF co-delegated to DG EAC): the EACEA has justified its use and any unused appropriations have been recovered by the parent Directorate-General.

On the budget lines for the EACEA subsidy, no specific difficulties were encountered and no weaknesses are to be reported.

The evaluation on the functioning of the European Education and Culture Executive Agency (EACEA) carried out in 2023 estimated the savings resulting from the delegation of tasks to the EACEA at EUR 87.7 million over the period 2018-2020. These savings are 24.7% higher than initially estimated by the Commission.

Overall, DG EAC considers that its supervision of the Executive Agency, whose Authorising Officer receives delegation directly from the Commission, has been effective and sufficient in 2023.

All the reports foreseen in the Memorandum of understanding between EACEA and its parent DGs were provided, and enabled DG EAC to closely monitor the implementation of Erasmus+, the European Solidarity Corps, and Creative Europe.

Therefore, no reservation is required by the parent DGs.

2.D. Supervision of the Research Executive Agency (REA)

2.D.1. Governance

DG EAC is **one of the parent Directorates-General** of the **Research Executive Agency (REA)**, which is responsible for implementing a major part of the Marie Skłodowska Curie Actions (MSCA), DG Research and Innovation being the lead parent DG for REA. The Authorising Officer of REA receives delegation directly from the Commission.

2.D.2 Control and supervisory and audit results

The payments delegated to REA for MSCA amounted to EUR 873.6 million in 2023. No issues are noted regarding DG EAC's contribution to REA's operating costs, which has received a consistently positive opinion from the European Court of Auditors. A contribution to the operating costs of REA is paid by DG RTD on behalf of DG EAC, as the lead parent DG.

In its AAR 2023, **REA has not made a reservation regarding the MSCA part of the H2020 Programme supervised by DG EAC**, based on specific audits for this low-risk segment. Audited MSCA participations have an actual local representative residual error rate of 0.59 %. Given the non-representative number of audit findings, this error rate cannot be regarded as a statistically reliable estimate but corroborates the assessment of a low risk level of legality and regularity errors inherent to the programme. The financing modalities for researchers' mobility grants are based on an extensive use of unit costs and remain much simpler compared to other parts of H2020. The impact, in terms of ineligible, EU funding resulting from the main type of error (i.e. underpayment of researchers by the beneficiary) remains relatively low. The Director of REA confirms that he has reasonable assurance on the proper use of resources and that the available control procedures provide the necessary guarantees on the legality and regularity of underlying transactions for the programme managed for DG EAC.

Based on the regular reporting and monitoring activities carried out during the period, supervision of REA appears effective for the elements relevant to DG EAC. No reservation is required given that there is no weakness in terms of EAC's supervision responsibilities.

No reservation is required on MSCA for 2023. As regards DG EAC's specific participation, **REA's 2023 Annual Activity Report** showed **no reservation on MSCA**. This is due to the favourable design of the grant scheme, with greater use of flat rates and unit costs making errors less likely.

2.E. Supervision of the European Investment Fund

The Student Loan Guarantee Fund is part of the legacy related to the 2014-20 programme, and is no longer active.

2.E.1. Governance

At the end of 2014, DG EAC signed the **Delegation Act with the European Investment Fund (EIF)** as foreseen in the Erasmus+ legal base, for the implementation of the Student Loan Guarantee Fund. The scheme became operational in June 2015. **Administrative and incentive fees** were paid to the EIF concerning the signature of guarantee agreements with financial intermediaries. With a cap at 90% for an individual loan and at 18% of the total portfolio volume, the EU risk is limited to 16% of the total loan amount. Guarantee payments to the Financial Intermediaries (due to defaults by students) have been quite limited so far.

The supervision framework with respect to the EIF is governed by a **Financial Administrative Framework Agreement** common to all instruments and a Delegation Agreement based on a template provided by central services which DG EAC has applied with no major derogations. DG EAC exercises its supervisory and operational control via the **Steering Committee** for the instrument, as well as through **EIF's internal control framework supplemented by a number of 'Agreed Upon Procedures'** (checks carried out by an external auditor).

2.E.2. Building blocks

The reporting assurance is reinforced under the indirect management mode with an annual declaration of assurance, including on the results of monitoring and control of Financial Intermediaries, and an Independent Audit Opinion. DG EAC has agreed modalities for the reporting of the independent audit body using agreed-upon-procedures. Asset management is outlined in the main AAR.

2.E.3. Control, supervisory and audit results

The agreed-upon-procedures report was provided by the EIF's external auditor in accordance with the Delegation Agreement on 15 March 2024. No issues were noted as a result of the procedures carried out. In 2021 the instrument has been wound up and is in legacy mode. No significant issues were identified during 2023.

Due to the low financial exposure (the programme is now closed), **DG EAC does not consider there is any significant assurance risk for EIF** relating to its legacy management.

2.F. Supervision of the European Institute of Innovation and Technology

The executed payments made by DG EAC to the EIT in 2023 represent 10% of the total EAC payments, or EUR 375.16 million, of which EUR 9.75 million is the operating budget of the EIT itself.

2.F.1 Governance

The **Governing Board of the EIT** is entrusted with the role of strategic leadership and the overall direction of the operational activities implemented by the EIT Headquarters. It is independent and autonomous in its decision-making and is responsible for the selection, evaluation and support of the Knowledge and Innovation Communities (KICs). The Executive

Committee supports the activities of the Governing Board (GB) by overseeing the implementation of its strategic decisions. It consists of the EIT Governing Board Chairperson and three appointed Governing Board Members.

In accordance with the EIT Regulation, the European Commission has appointed an **observer from DG EAC** to take part in the meetings of the **Governing Board** and of the Executive Committee.

DG EAC as partner DG **supervises EIT's operational and administrative activities**, as defined in the relevant regulations and via the revised Memoranda of Understanding, which was signed in 2022.

2.F.2. Building Blocks

The EIT is responsible for the **primary and secondary controls on KICs activity**. The EIT's primary controls consist of performance assessment and administrative controls which are augmented by audit certification on the major items of expenditure in accordance with the former Horizon 2020 and the Horizon Europe methodology. *Ex post* audits after payment are performed on a representative and risk basis.

In addition to these building blocks, the EIT maintained until 2022 an **in-house internal audit capability** (IAC) to provide recommendations to improve sound financial management. This capability has been transferred to an Internal Control Coordinator with a modified mandate, following consultation of the EIT Audit Committee. In its role as Observer to the Audit Committee, DG EAC has advised against the transfer of the IAC function until the closure of all critical, very important and important open audit recommendations, however the Audit Committee has endorsed the process.

External to the EIT, the IAS is its internal auditor as defined in the framework financial regulation. The European Court of Auditors is the external auditor in the context of the EIT's annual discharge, covering the entire budget of operational and administrative appropriations, and also provides recommendations via special reports. These are therefore valuable inputs for DG EAC in evaluating the performance of the EIT.

2.F.3. Control, supervisory and audit results

As with Executive Agencies, DG EAC does not carry out direct audits or controls on the EIT or the KICs but is able to carry out supervisory and monitoring visits in the context of its revised Memorandum of Understanding.

The control results of the EIT's ex post audits following the verification of 2020 grants showed a detected error rate of 0.66% and a residual error of 0.62%, both being below error rate of 2%. Therefore, no reservation was necessary in EIT's 2022 CAAR ⁽⁴¹⁾. The Declaration of Assurance given by the European Court of Auditors in its Annual

⁽⁴¹⁾ EIT 2022 Consolidated Annual Activity Report.

report on EU agencies for the financial year 2022 ⁽⁴²⁾ indicates that the EIT's accounts were true and fair and that the underlying transactions were legal and regular with no qualifications.

Nevertheless, and without qualifying their opinion, the Court included in its 2021 report an observation on the EIT's management and control systems. The observation concerned, two audited payments, for which the EIT had authorised the related budgetary commitments only after the contracts were signed.

2.F.4. Benefits of control (EIT)

As reported in its annual activity report, the EIT performs the technical and financial assessment of all final reports to assess the adequacy of the implementation of Business Plans and to establish the final balances due. In line with its EIT's Grant Assurance Strategy, in terms of cost eligibility the EIT relies mostly on Certificates on Financial Statements (CFS) issued by independent auditors. Ineligible costs identified and corrected at the ex-ante stages during the verification of the 2021 grants are estimated to be 0.8% of the amounts claimed by KICS, as per the data available in EIT's 2022 CAAR.

DG EAC considers that its supervision responsibilities were fulfilled in view of the positive assessment by the ECA, and that it has assurance for 2023 for the EIT.

3. Efficiency indicators

3.A. Assessment of the control efficiency: National Agencies

Once the costs and benefits of controls have been assessed, the question is whether the **optimal relationship exists between the resources used and the outputs** (or results) produced. In addition to the resources used, pertinent efficiency indicators include:

The workload in volume and value, i.e. the number of transactions (contracts, grants, payments etc.):

National Agencies deal with a high workload in volume which is generally of low value. This implies a generally higher cost of control, taking into account the need to be reactive to beneficiary needs.

The number of audits and their audited amounts, the size/fragmentation of the programme, any (dis)economies of scale:

To ensure economies of scale, systems checks are performed when justified by the volume in activity (so-called "top receivers"). Factors which result in diseconomies of scale include the diversity of sectors covered, and the need for there to be National Agencies in every programme country, regardless of country size. In some programme countries NAs are also

⁽⁴²⁾ Annual report on EU agencies for the financial year 2022.

split into different sectors (e.g. Youth and VET), despite the fact that DG EAC encourages single NAs to be formed where possible. The programme also involves many communication and policy-development aspects which require additional resources.

The workload in complexity, i.e. the level of (expensive) expertise required to verify the regularity (e.g., eligibility, conformity, etc.) of the transactions; any high-risk profile:

Due to the large number of applications and relatively low success rate, the volume of applications is initially assessed by experts who have to be guided, trained and managed by the National Agencies. The Commission has to provide extensive guidance and consultation to ensure a consistent approach is used across the programme countries.

The time required to complete the processes (i.e. "time-to-Indicators", number of processes completed within the legal deadlines):

On average, National Agencies meet the legal deadlines, but with some NAs there are ongoing issues with late payments, often for country specific reasons.

| Call Year | Average Time to Award (days) | Average Time to Inform (days) | Average Time to Grant (days) |
|--|------------------------------|-------------------------------|------------------------------|
| 2014 | 122,5 | 27,1 | 88,1 |
| 2015 | 106,8 | 19,7 | 64,8 |
| 2016 | 109,5 | 15,2 | 67,4 |
| 2017 | 103,2 | 13,2 | 60,9 |
| 2018 | 110,7 | 11,6 | 63,4 |
| 2019 | 107,9 | 11,2 | 59,7 |
| 2020 | 115,2 | 11,5 | 75,0 |
| From 2021, these indicators are calculated in total with reference to the submission deadline, so the numbers are not directly comparable: | | | |
| 2021 | 122 | 157 | 193 |
| 2022 | 106 | 130 | 192 |
| 2023 | 104 | 130 | 186 |

3.B. Assessment of the control efficiency: EIT

Based on the information presented below, the *ex-ante* (3.39%) corrective capacity of the EIT is proportional to its total costs of control (3.45%), which makes the control efficiency high. This is achieved by the systematic framework of externalisation achieved by the EIT. Further information on controls is detailed in EIT’s annual activity report.

4. Cost of controls

Per the Commission corporate policy, at least 90% of the ‘payments made’ are to be covered under all ‘significant expenditure’ and shown in Annex 6 to the AAR as a relevant control system. For this reason, DG EAC’s direct management which represents less than 3% of payments made, is not included, leaving only 2 relevant control systems: that related to National Agencies and to the EIT.

4.A. Cost estimates and sources: National Agencies

For the National Agencies (NAs), DG EAC discloses separately:

- i. the Commission’s cost;
- ii. the estimated cost at Member States and/or Entrusted Entities level as well as the source of these figures and how they were calculated.

For Commission costs, DG EAC has quantified the full-time equivalents (FTEs) allocated to the relevant functions/activities using the best available data collection tool(s) at their disposal, i.e. ATLAS ⁽⁴³⁾ figures applicable for 2023.

DG EAC has estimated the related cost by using the average FTE costs communicated each year by DG Budget.

DG EAC also incurs control costs in the context of its external (ADEC) audits each year.

For the Entrusted Entities level (indirect management, i.e. National Agencies): these costs are estimated based on the management fees paid to them by the Commission, even though it is acknowledged in the guidance that these contributions cover broader elements than only control costs in the strict sense. The costs at Entrusted Entities (NAs) level is obtained via the National Authority October reports.

The costs are as follows:

| | | | |
|---|-----|----------------|------------------|
| Total payments DG EAC (without EIT), EDF, EACEA incl | | | 3,612,925,572.98 |
| Management costs (at the level of the Commission): | | | |
| Commission (EAC) FTE | 304 | 54,112,000.00 | |
| Commission Audits (ADEC) | | 418,823.75 | |
| Total Management costs (at the level of the Commission) | | 54,530,823.75 | 1.51% |
| Management costs (at the level of the NAs): | | | |
| NA Management Costs (management fees paid by the Commission to NAs) | | 160,966,056.00 | |
| Costs of control NA paid by programme countries | | 72,301,991.91 | |
| Total Management costs (at the level of the NAs): | | 233,268,047.91 | 6.46% |
| Global total costs | | 287,798,871.66 | 7.97% |
| Ex ante | | 6.13% | 221,605,131.18 |
| Ex post | | 1.83% | 66,193,740.48 |

⁽⁴³⁾ Activity and Task Logging for Allocated Staff (DG HR’s IT Tool in Sysper2).

| Percentage | Amount in EUR | Stage | Indicators (annual) | Description |
|------------|---------------|-----------------------------|--|---|
| 7.97% | 287 798 871 | Overall indicator | Overall cost of control (EUR and %) | Total cost of controls of process out of total amounts managed during the year (payments made, revenues, assets, liabilities); amounts delegated or subject to a distinct discharge procedure are excluded from the total amounts managed |
| 6.13% | 221 605 131 | All <i>ex ante</i> controls | Cost of <i>ex ante</i> controls (EUR and %) | Total cost related to <i>ex ante</i> controls out of total amounts managed |
| 1.83% | 66 193 740 | <i>ex post</i> | Cost of control <i>ex post</i> verifications and/or audits (EUR and %) | Total cost related to <i>ex post</i> verifications and/or audits out of total verified and/or audited value |

For comparison, the absolute value of costs in 2022 was EUR 270 810 560 therefore the year-on-year increase is 6.27%.

Overall, the revised global DG EAC cost of control for NAs including an estimate of entrusted entity costs for 2023 is 7.97% of the budget managed (see table above) and is a prudent and conservative estimate.

4.B. Cost estimates and sources: EIT

For EIT the cost calculation is more straightforward as it is monitored mainly by one unit and has a clearly distinguished administrative budget.

| | | | |
|--|---|---------------|----------------|
| Total payments EIT | | | 375,166,987.69 |
| Management costs (at the level of the Commission): | | | |
| Commission (EAC) FTE | 8 | 1,424,000.00 | |
| Total Management costs (at the level of the Commission) | | 1,424,000.00 | 0.38% |
| Management costs (at the level of EIT): | | | |
| EIT management costs | | 9,752,836.46 | |
| EIT Audit certificates | | 1,532,494.00 | |
| EIT <i>ex post</i> audit | | 218,002.49 | |
| Total Management costs (at the level of EIT) | | 11,503,332.95 | 3.07% |
| Global total costs | | 12,927,332.95 | 3.45% |
| Ex ante | | 3.39% | 12,709,330.46 |
| Ex post | | 0.06% | 218,002.49 |

Overall, the revised global DG EAC cost of control for **EIT** including an estimate of entrusted entity costs for 2023 is 3.45% of the budget managed (see table above) and is a prudent and conservative estimate. The structures in place are considered to be cost-effective.

4.C. Cost effectiveness of controls

Based on the most relevant key indicators and control results, DG EAC has assessed the effectiveness, efficiency and economy of the control system and reached **a positive conclusion on the cost-effectiveness of controls.**

The applied control strategy is the best suited to fulfil the intended control objectives efficiently and at a reasonable cost. This control strategy ensures an adequate balance between low error rates, fast payments and low costs of controls, while taking into account that reducing controls will also reduce the costs and speed up processes, but may increase the risk of error (and vice-versa).

Cost of controls are being limited by i) the elimination of redundancy in certified correct workflows where necessary; ii) the use of electronic workflows (instead of paper workflows) iii) delegating low risk transactions to lower hierarchical levels; and iv) modifying the control strategy by limiting the frequency of control checks in case no substantial errors had been detected.

The above-mentioned evolution over time of the estimated costs of controls at Commission and entrusted level and of the average time to pay/grant/sign can serve as a basis for the conclusion on the cost-effectiveness of controls.

DG EAC's control environment and control strategy remained stable during the reporting year, the conclusion on the cost-effectiveness of controls is unchanged compared to last year. The corporate methodology for the estimation, assessment and reporting on the cost-effectiveness of controls was revised in September 2018 and applied for the first time in the 2018 annual reporting. The difference in the estimated cost of controls as compared to previous years derives from this new methodology and does not reflect any substantial change in the DG's control strategy.

The factors contributing to the stability of the control environment include the continuity of the spending programmes and related types of transactions, and the stability of the DG's organisation. However, there are increasing risks related to the widening of the programme, increasing variety and heterogeneity of beneficiaries and the exponential growth in terms of budget in recent years. The costs of controls are reported on the basis of the latest available assessment.

Table - Overview of DG's/EA's estimated cost of controls at Commission (EC) level:

| - Overview of EAC's estimated cost of controls at Commission (EC) level | | | | | | | | |
|--|--|---------------------------|------------------------|---------------------|-------------------------------------|----------------------|--|------------------------|
| EXPENDITURE | The absolute values are presented in EUR | | | | | | | |
| EAC | Ex ante controls*** | | | Ex post controls | | | Total | |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR* | EC total costs | related payments Made | Ratio (%)** (a)/(b) | EC total costs | total value verified and/or audited | Ratio (%) (d)/(e) | EC total estimated cost of controls (a)+(d) | Ratio (%)** (g)/(b) |
| Erasmus+ and European Solidarity Corps | 54,112,000.00 € | 3,612,925,572.98 € | 1.50% | 418,823.75 € | 485,333,184.48 € | 0.09% | 54,530,823.75 € | 1.51% |
| EIT | 1,368,000.00 € | 375,166,987.69 € | 0.36% | - € | - € | 0.00% | 1,368,000.00 € | 0.36% |
| OVERALL total estimated cost of control at EC level for expenditure | 55,480,000.00 € | 3,988,092,560.67 € | 1.39% | 418,823.75 € | 485,333,184.48 € | 0.09% | 55,898,823.75 € | 1.40% |

Direct management payments represent less than 3% of the total payments. Therefore, the Erasmus+ and European Solidarity Corps payments contain indirect and direct management payments including the contribution payments to the running costs of EACEA. A separate calculation would insignificantly change the final result.

Annex: Detailed control results for all National Agencies

2023 Detailed control results (error rate)

The table below presents the error rates found as a result of randomly selected desk checks carried out by the National Agencies on finalised projects. For 2021, 2022, 2023 no figures are mentioned, as not enough checks have been done to have a meaningful result.

| NA | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Global |
|------|--------|---------|--------|--------|--------|--------|--------|--------|
| AT01 | -0,50% | -0,45% | -0,38% | -0,02% | -0,49% | -0,03% | 0,03% | -0,33% |
| AT02 | -0,08% | 0,00% | -0,21% | -0,30% | -1,00% | -0,22% | 0,00% | -0,32% |
| BE01 | -0,03% | -0,45% | -0,29% | -0,20% | -0,57% | -0,36% | 0,00% | -0,32% |
| BE02 | -0,30% | -0,56% | -0,70% | -1,39% | -0,04% | 0,00% | 0,00% | -0,53% |
| BE03 | -0,00% | -58,71% | 0,00% | -1,25% | -1,86% | -0,92% | -0,83% | -1,35% |
| BE04 | -0,04% | -0,17% | -0,66% | -0,39% | -0,26% | 0,00% | 0,00% | -0,24% |
| BE05 | 0,00% | 0,00% | 0,00% | 0,05% | -0,04% | 0,15% | 0,00% | -0,03% |
| BG01 | 0,00% | -0,01% | -0,02% | -0,02% | -0,04% | -0,01% | -0,01% | -0,02% |
| CY01 | -0,08% | -0,54% | -0,46% | -0,10% | -0,13% | -0,84% | 0,18% | -0,32% |
| CY02 | 0,00% | -0,26% | -0,38% | 0,00% | -0,19% | -0,34% | -1,54% | -0,49% |
| CZ01 | -0,07% | 0,00% | -0,00% | 0,00% | -0,03% | 0,04% | -0,10% | -0,02% |
| DE01 | -1,09% | -0,51% | -0,02% | -0,25% | -0,01% | -0,00% | 0,00% | -0,27% |
| DE02 | -0,09% | -0,98% | -0,46% | -0,31% | -1,72% | -0,83% | 0,00% | -0,73% |
| DE03 | -1,01% | -1,84% | -0,67% | -1,23% | -0,21% | 0,74% | -0,31% | -0,90% |
| DE04 | -0,31% | -0,41% | -0,83% | -0,11% | -0,03% | -0,26% | -1,67% | -0,40% |
| DK01 | -0,04% | -1,25% | -0,83% | -0,72% | -0,98% | -0,76% | -0,10% | -0,74% |
| EE01 | 0,00% | -0,07% | -0,23% | -0,97% | -0,38% | -0,23% | -0,15% | -0,29% |

| | | | | | | | | |
|------|--------|--------|--------|--------|--------|--------|--------|--------|
| EL01 | -0,03% | -0,05% | -0,11% | -0,10% | -0,88% | 0,24% | 0,00% | -0,28% |
| EL02 | -0,07% | n/a | -0,05% | -0,01% | -0,02% | -0,07% | 0,00% | -0,03% |
| ES01 | -0,91% | -1,36% | -1,07% | -1,57% | -2,32% | -1,16% | -0,46% | -1,34% |
| ES02 | 0,00% | -0,00% | -0,23% | 0,00% | -0,12% | -0,10% | -0,58% | -0,15% |
| FI01 | -0,20% | -0,10% | -0,54% | -0,16% | -0,57% | -0,31% | -0,07% | -0,31% |
| FR01 | -0,17% | -0,60% | -0,60% | -0,58% | -0,97% | -1,32% | -2,21% | -0,78% |
| FR02 | 0,60% | -0,80% | 1,29% | -1,43% | -1,02% | 0,16% | -0,28% | -0,41% |
| HR01 | -0,15% | -0,37% | -0,25% | -0,22% | -0,41% | -0,25% | -0,40% | -0,29% |
| HU01 | -0,61% | -0,03% | -0,23% | -0,15% | -0,10% | -0,25% | -0,15% | -0,23% |
| IE01 | -0,08% | 0,00% | -0,48% | -0,02% | -0,91% | -1,67% | -0,75% | -0,42% |
| IE02 | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% |
| IS01 | 0,00% | -0,22% | -0,03% | -0,17% | -0,53% | -0,06% | 0,00% | -0,17% |
| IT01 | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | -0,00% |
| IT02 | -0,33% | -0,10% | -0,43% | -0,36% | -0,16% | -0,20% | -1,37% | -0,33% |
| IT03 | -2,74% | -0,65% | -0,54% | -3,11% | -1,06% | -0,86% | -1,36% | -1,50% |
| LI01 | 0,06% | -0,31% | -0,87% | -0,35% | 0,00% | 0,00% | 0,00% | -0,25% |
| LI02 | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 3,51% | 0,00% | -0,40% |
| LT01 | -0,09% | -0,10% | -0,01% | -0,02% | -0,04% | -0,17% | 0,00% | -0,06% |
| LT02 | 0,00% | 0,00% | 0,00% | -0,02% | 0,00% | 0,00% | 0,04% | -0,01% |
| LU01 | -3,88% | -3,38% | -1,09% | -0,55% | -0,54% | -0,22% | -0,08% | -1,88% |
| LU02 | 0,00% | -0,16% | -0,46% | n/a | n/a | n/a | n/a | -0,23% |
| LV01 | -0,00% | -0,02% | -0,62% | 0,00% | -0,22% | -1,27% | -0,38% | -0,30% |

| | | | | | | | | |
|-------------|--------|--------|--------|--------|--------|--------|--------|--------|
| LV02 | -0,21% | 0,00% | -0,01% | -0,11% | 0,29% | 0,15% | 0,00% | -0,14% |
| MK01 | -0,00% | -0,00% | -0,00% | -0,06% | 0,00% | -0,00% | 0,00% | -0,01% |
| MT01 | -0,00% | -0,00% | -0,01% | 0,00% | 0,00% | -0,79% | n/a | -0,04% |
| NL01 | -0,02% | -0,37% | -0,72% | -0,32% | -0,43% | -0,22% | -1,63% | -0,41% |
| NL02 | -0,01% | 0,00% | -0,02% | -1,40% | -0,51% | 0,71% | -0,07% | -0,44% |
| NO01 | -0,04% | -0,13% | -1,78% | -0,24% | -0,23% | -0,03% | 0,00% | -0,39% |
| NO02 | -0,40% | -0,15% | -0,58% | -0,03% | -0,04% | 0,06% | -0,53% | -0,28% |
| PL01 | -0,32% | -0,20% | -0,10% | -0,07% | -0,11% | -0,05% | 0,23% | -0,16% |
| PT01 | -0,24% | -0,12% | 0,16% | -0,27% | -0,12% | -0,40 | 0,00% | -0,21% |
| PT02 | -0,74% | -0,01% | 0,11% | -0,07% | -0,24% | 0,08% | 0,00% | -0,20% |
| RO01 | 0,10% | -0,01% | -0,14% | -0,02% | -0,34% | -0,07% | -0,08% | 0,12% |
| RS01 | n/a | n/a | n/a | N/A | -0,00% | 0,00% | -0,00% | -0,00% |
| SE01 | -3,44% | -0,60% | -0,34% | -1,48% | -1,35% | -0,88% | -1,06% | -1,24% |
| SE02 | 0,00% | 0,00% | 0,00% | -0,00% | -0,05% | -0,09% | -0,11% | -0,04% |
| SI01 | -0,29% | -0,48% | -0,02% | -0,12% | -0,65% | 0,05% | 0,26% | -0,21% |
| SI02 | -6,97% | -1,42% | -1,98% | -5,62% | -0,12% | -0,01% | -0,04% | -0,40% |
| SK01 | -0,08% | 0,00% | 0,00% | -0,10% | 0,00% | 0,00% | 0,00% | -0,03% |
| SK02 | -0,00% | -,11% | -0,24% | -2,32% | -0,12% | -3,06% | 0,00% | -0,80% |
| TR01 | -0,90% | -0,94% | -0,31% | -0,42% | -0,20% | -0,23% | -0,40% | -0,45% |
| UK01 | -1,12% | -0,48% | -0,28% | -0,13% | -0,53% | -0,35% | -1,31% | -0,55% |
| Grand Total | -0,42% | -0,44% | -0,34% | -0,37% | -0,45% | -0,35% | -0,53% | -0,41% |

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

1. Audit observations and recommendations

1.A. Opinion of the Internal Auditor/ IAS Audits

IAS audits in EAC

As of December 2023, DG EAC has a total of seven open audit recommendations: two very important ('Transfer of personal data to third countries' and 'Data classification') and five important ('IT security incident management', 'Change management', 'Configuration management', 'Software test and acceptance management' and 'Logging and monitoring') on 2 IAS audits: 'Effectiveness of the protection of personal data of beneficiaries of and participants in the Erasmus+ and European Solidarity Corps programmes managed by DG EAC' and 'IT security management in DG EAC'. The very important recommendation relates to 'Transfer of personal data to third countries' and is expected to be closed in the first half of 2024. The date of implementation of the remaining six recommendations is not yet estimated as the action plan is still under development. These recommendations relate to the Internal Control Principle ICP 13 (data protection) and ICP 11 (IT).

The IAS has concluded that the internal control systems in place for the audited processes are effective except for data protection (transfer of personal data to third countries) and IT data classification.

The most recently completed audit was finalised on December 2023: 'Audit on IT security management in DG EAC'. The objective of the audit was to assess the adequacy of the design and the effective and efficient implementation of control processes put in place by DG EAC for managing the security of the IT systems under its responsibility.

The IAS concluded that although DG EAC has overall designed and put in place a control system to manage the security of the IT systems under its responsibility, 'Data classification' remains a very important weakness affecting its effective implementation.

IAS audits in EACEA

During 2023, the IAS has concluded the audit on the preparedness of the management and control systems of EACEA for the implementation of the Erasmus+, Creative Europe and European Solidarity Corps programmes and their supervision by DG EAC. The IAS concluded that EACEA, with the support of DG EAC, was ready for the implementation of the 2021-2027 Erasmus+, Creative Europe and European Solidarity Corps programmes, and that the Agency put in place adequately designed, efficient effective governance, risk management and internal control processes for these programmes.

As of December 2023, EACEA had a total of four open audit recommendations (none of them critical or very important).

1.B. European Court of Auditors' findings and recommendations

The 2022 Annual Report from the Court of Auditors (ECA) was published in the end of 2023 and is overall positive for the programmes managed by DG EAC. No recommendations were raised by the ECA to DG EAC in its Annual report on the implementation of the EU budget for the 2022 financial year.

In ECA's annual report, the programmes for which DG EAC is responsible are covered by Chapters 5 (Single Market, innovation and digital) and 6 (Cohesion, resilience and values).

For its 2022 Declaration of Assurance (DAS) the estimated level of error communicated by the Court for Chapter 5, covering Horizon Europe, is 2,7%, 4,4% in 2021, 3.9% in 2020 and 4.0% in 2019. This error rate is not broken down by policy area, so there is no 'DG EAC' rate from the ECA, but the multi-annual rate suggested by ECA's results provided year-on-year to DG EAC is coherent with the results found by DG EAC and presented in this AAR. No recommendations were raised by the ECA to DG EAC in its Annual report on the implementation of the EU budget for the 2022 financial year.

The Erasmus+, ESC and Creative Europe programmes are included under chapter 6. As it has been in previous years, Erasmus+ is among the low-risk expenditure programmes and the ECA conclude that the estimate level of error is below the materiality threshold of 2,0%.

A small number of recommendations have been raised by the European Parliament in the context of the 2020 discharge; all of them were closed in the DG, together with those from previous discharge processes.

DG EAC is involved in following up as main or associated DG in a number of special reports' recommendations:

- Special Report 08/2020 "*EU Investments in cultural sites: a topic that deserves more focus and coordination*" published in April 2020. The implementation of 5 out of 6 recommendations is under review of the ECA.
- Special Report 11/2023 "EU support for the digitalisation of schools" published in April 2023. The implementation of the 3 recommendations has started in 2023 and is expected to be finalised by end 2027.

1.C. European Institute of Innovation and Technology (EIT)'s audits

European Court of Auditors

The Governing Body has approved the 2022 annual accounts on 25 July 2023. The European Court of Auditors adopted its Annual Audit Report for 2022 on EU Agencies, including the EIT on 7 November 2023, issuing an unqualified (clean) opinion stating that all expenditure and revenue presented in the EIT's 2022 accounts are legal and regular in all material respects. The CULT Committee of the European Parliament has adopted a Report on 11 January 2024 recommending the discharge for 2022. The formal discharge is due to be adopted by the European Parliament plenary in February 2024.

Internal Audit Service (IAS), (former) Internal Audit Capability (IAC) and Internal Control Coordinator in the EIT

Regarding the follow-up of the previous IAC Recommendations, no critical recommendation remains open. The only very important recommendation open regards the need to adopt a communication and stakeholder relations strategy. In response to the IAC 2022 Audit on External Communications, Stakeholder Relations and Dissemination, the IAS Audit on Expert's Management and the IAS Audit on Human Resources, the EIT is on track with implementing the respective recommendations.

Following a decision of the Governing Body in June 2023, the Accountant of the EU Agency for Fundamental Rights has been appointed as the Accounting Officer of the EIT.

2. Assessment of the effectiveness of internal control systems

2.A. Methodology of DG EAC's annual assessment of internal control systems in 2023

The 2023 annual assessment of the functioning of the internal control system is performed according to the methodology established in the 'Implementation Guide of the Internal Control Framework of the Commission' ⁽⁴⁴⁾

This assessment was based on:

(1) the outcome of bilateral consultations organised within DG EAC with assistants to Directors and representatives of the units responsible for the implementation and coordination of internal control, to assess the implementation of the internal control principles.

(2) the assessment of the implementation of DG EAC's internal control monitoring criteria for 2023 (including the follow-up of the results of the Staff Survey Opinion 2023)

(3) secondary sources such as assessment of exceptions and non-compliance events and mitigating measures in 2023, ongoing monitoring of the implementation of control and anti-fraud strategies, AOSD reports, and state of play of internal control actions implemented in during the year (DG EAC Internal Control Action plan as part of continuous internal control monitoring), indicators in DG EAC's Strategic Dashboard and results of the corporate indicators in the Annex 4, the internal control assessment results and risks of DG EAC's Agencies.

The results of this assessment are reported here below. The final validation by senior management of the assessment by principle including actions for improvement in 2023 took place in February 2023.

⁽⁴⁴⁾ Implementation Guide of the Internal Control Framework of the Commission

2.B. Continuous internal control monitoring in DG EAC

DG EAC's management assesses on a continuous basis the effectiveness of the internal control systems in order to determine whether they work as intended and ensuring that any control weaknesses in the system are detected, analysed and considered for improvement.

DG EAC's detailed **Internal Control Action plan** ⁽⁴⁵⁾ is validated each year and is monitored on a regular basis, so are the audit recommendations. Besides the fact that management of risks is part of daily management in DG EAC, two risk and internal control assessment exercises were performed, i.e. at the beginning of the year, and at mid-term.

Exceptions and non-compliances are continuously monitored. These deviations, including the state of play of mitigating measures were assessed and any deficiencies have been communicated, corrected and reported to senior management as part of the internal control assessment exercise in the context of the AAR ⁽⁴⁶⁾. In terms of **reporting to senior management**, the annual and mid-term reporting on internal control was complemented by two quarterly reports on the functioning of internal control and management systems and focus on the follow-up of critical items identified during specific and continuous monitoring of the performance of internal control. To strengthen internal control accountability, **3 training sessions for heads and deputy heads of unit** were organised. This virtual platform for exchange on internal control brought internal control knowledge and awareness closer to units in DG EAC. Topics were carefully selected according to EAC's needs. The different topics in the workshops were dealing with the IT Strategy, the follow-up of the Staff Opinion Survey, Learning and Development, using Teams to work better, Equality Mainstreaming Work Plan, Ethics, SUMMA and Sensitive Functions.

2.C. Assessment of the functioning of DG EAC's internal control systems in 2023

DG EAC assessed its internal control system during the reporting year. This assessment has been performed based on the 17 internal control principles and 5 components of the internal control framework, considering the deficiencies identified based on the above-mentioned methodology and sources and their remedial measures where necessary.

DG EAC has concluded that it is effective, and the components and principles are present and functioning well overall, but some improvements are needed as minor deficiencies were identified related to Internal Control Principle 13 (data protection), Internal Control Principle 8 (assess fraud risk) and Internal Control Principle 11 (selecting and developing general control activities over technology).

2.C.1 Data Protection

⁽⁴⁵⁾ The Internal Control Action Plan includes **a.o.** the follow-up of the Internal Control Monitoring Criteria and some indicators related to the Staff Opinion Survey

⁽⁴⁶⁾ Exceptions and non-compliance events registered in 2023 do not have a material impact on the implementation of the budget and have no bearing on the Director-General's declaration of assurance. Overall, the existing controls are sufficient. Some additional mitigating actions were followed up with the authorising officers concerned, in order to avoid similar situations in the future.

The **Internal Control Principle 13** concerns:

“Information and document management. Directorates-General identify the information required to support the functioning of the internal control system and the achievement of Commission's objectives. Information systems process relevant data, captured from both internal and external sources, to obtain the required and expected quality information, in compliance with applicable security, document management and data protection rules. This information is produced in a timely manner, and is reliable, current, accurate, complete, accessible, protected, verifiable, filed and preserved. It is shared within the organisation in line with prevailing guidelines”.

The improvement needed is due to the **last recommendation of the 2020 audit of the IAS as regards DG EAC's ability to apply and comply with the internal data protection regulation (IDPR) (EU) 2018/1725 (in particular regarding international exchanges) still to be closed.**

It concerns the updates of the Annexes on data protection to the Contribution agreements with Turkey, Serbia, and North Macedonia for which **EDPS has already given its informal approval. The formal confirmation is due shortly** and once received, will effectively address the remaining open recommendation of the 2020 IAS audit plan.

This risk on data protection was **satisfactorily mitigated** thanks to actions ensuring an appropriate response to the developing legal context considering European Court of Justice' Schrems II judgement and the EDPS guidelines that followed it, in **good collaboration with the IAS and data protection governance instances (DG JUST, LS, DPO)**. DG EAC's internal taskforce achieved the implementation of **5 out of 6 recommendations of the 2020 IAS audit action plan**. Effective processes, procedures, systems continued to be put in place and the contractual framework in Erasmus+ programme was updated considering the changing legal background especially on international personal data transfers (Schrems II judgement, EDPS guidelines). DG EAC also continued to ensure **the implementation of the Commission's Data Protection Action Plan (DPAP) (C (2018) 7432 final)**.

To further reduce this risk, **three priority actions have been implemented with overall satisfactory progress:**

- Agreement has been reached with DG JUST, LS and DPO on the draft of the **Annex on data protection to the Contribution Agreements with Turkey, Serbia and North Macedonia based on the corporate contractual clauses**. The final version was informally shared with EDPS and after review with DG JUST and LS, the authorisation has been requested in June 2023 for each of the annexes. Once authorised by EDPS, this new tool should ensure appropriate safeguards for these transfers in the future, as required by art. 48 of Regulation 2018/1725.
- The **development of a methodology** in view of establishing the **inventory on all data categories, data flows, recipients and instructions** within each programme where international transfers occur of data on people living in the EU/EEA. This concerns data transferred by DG EAC or its processors - mainly National Agencies (NA) - to other processors in third (non-EU/EEA) countries.

- The inventory **of processing activities** requested in the Commission's Data Protection Action Plan (DPAP) was last updated in September 2023, and the action plan prepared by EAC's DPC **to raise knowledge and awareness of staff** continues to be implemented. Several meetings of the **EAC data protection network** took place. The news section of MyEAC featured information on trainings, latest developments etc. Online interactive activities (e.g., quiz, etc.) were organised for the Data Protection Day, updates on data protection were provided in the context of meetings with the National Agencies, data protection webinars are organised with staff of National Agencies.
- DG EAC adopted a strategy on **handling data subjects' requests** following corporate guidelines adopted at Commission's level. The strategy aims at streamlining the procedure of replying to data subjects' requests.

2.C.2. Anti-Fraud

The **Internal Control Principle 8** concerns:

"8.1 Risk of fraud. The risk identification and assessment procedures (see principle 7) consider possible incentives, pressures, opportunities and attitudes which may lead to any type of fraud, notably fraudulent reporting, loss of assets, disclosure of sensitive information and corruption".

"8.2 Anti-fraud strategy. The Commission as a whole and each Directorate-General set up and implement measures to counter fraud and any illegal activities affecting the financial interests of the EU. They do this by putting in place a sound anti-fraud strategy to improve the prevention, detection and conditions for investigating fraud, and to set out reparation and deterrence measures, with proportionate and dissuasive sanctions".

The improvements needed are:

The Commission 's overall Anti-Fraud Strategy was not updated in 2023 and only the Action Plan was revised. **DG EAC still needs to further update its own Action Plan in 2024 and ensure that it is in line with the Commission Anti-Fraud Strategy Action Points.** This will be done in the second half of 2024.

The following action points for DG EAC will be considered:

- Increasing the number of cases (coming from indirect management by NAs) submitted to the EDES Panel.
- Continuing to improve our IT tools and analysis to enhance the detection and prevention of fraud.
- Taking part in the FDPNET meetings and its subgroups.
- Cooperation with EPPO: in cooperation with OLAF, ensure all potential cases of interest to EPPO are systematically notified.
- Cooperation with OLAF: keeping OLAF informed via regular consultation on cases notified by National Agencies or whistle blowers.
- Continue to develop ways to exclude and discourage individuals behind organisations specifically set up to apply for grants, thereby reducing overall risk of fraud and irregularity.

- Although the National Agencies have demonstrated an increased fraud awareness in 2023, DG EAC will continue to raise awareness in our usual meetings with the National Agency Directors and the National Agency staff responsible for carrying out checks of grant beneficiaries.

2.C.3. Information systems

The **Internal Control Principle 11** concerns:

“11.1 Control of technology. In order to ensure that technology used in business processes, including automated controls, is reliable, and taking into account the overall corporate processes, Directorates-General select and develop control activities over the acquisition, development and maintenance of technology and related infrastructure”.

EAC IT Landscape

During the implementation of the EAC IT Landscape the following aspects have been applied:

- EAC R4 is using the hosting services of DIGIT.
- Developments are in line with the corporate framework and technology stack.
- EAC used as much as possible corporate comments e.g. EU Access/EU Login and Secunda+ for user management services, Compass Corporate workflows, the offered upgrades of the ALMA/Hermes Repository Services for document management, etc.) and optimising the use of corporate infrastructure.
- EAC R4 is using DIGIT FWCs for all procurement activities.

Moreover, in the end of 2023, DG EAC launched a dedicated "Data Initiative" focusing on improving data accessibility, consistency, and reliability within the EAC IT Landscape. The initiative addresses key elements like external data access for National Agencies. This initiative positions EAC to enhance its data management capabilities, reinforce the reliability of its IT environment and give National Agencies better ways to exploit the data. Results are also to support the preparation for the next MFF.

Outside of the EAC IT Landscape

The IT Unit of DG EAC guided two projects, which had not followed fully the EAC IT Governance processes, (1) Erasmus Without Paper and (2) European Student Card, ensuring that the corporate IT Governance rules were followed ("green light" on submitted Project Charters by the 25/05/2023 ITCB).

As a second part the **Internal Control Principle 11** concerns:

11.2 “Security over IT Systems. Directorates-General apply appropriate controls to ensure the security of the IT systems of which they are the system owners. They do so in accordance with the IT security governance principles, in particular as regards data protection, professional secrecy, availability, confidentiality and integrity.”

During 2023, DG EAC increased its overall IT security posture of all its IT modules. DG EAC has created an action plan based on the **IT Security Strategy 2023-2024** and the findings of the recent **IAS Audit on the management of information technology security in DG EAC**, focus in 2023 was on:

- **IT Security compliancy:** The self-assessment exercise has been repeated for all operational EAC IT Landscape systems, results were 100% available by 20/12/2023. Related implementation priorities will be set by Q1 2024.
- **IT Security Plans (ITSP):** The priority for 2023 was to update existing ITSP (legacy systems EPlusLink, MT+, OEET and the Traineeship Office IT system (STAGES) and create a dedicated ITSP for ORS. Four out of these 5 ITSPs have been created (by DIGIT/S) and received approval. The one for ORS is due in Q1 2024. Findings of all 5 ITSPs are expected to be implemented during 2024 and 2025. In 2024, ITSPs for the IT Modules of the EAC IT Landscape are planned to be created / updated.
- **Vulnerability Assessments:** Penetration tests and code reviews (static) as well as vulnerability scanning has been carried out. Assessment results for AM, NAM and EESCP led to implementing solutions (patches) to overcome the discovered vulnerabilities. Results for the other EAC IT Landscape Modules have been made available by 20/12/2023. Mitigation measures will be followed up during 2024.
- **Usage of EU Login and Multi-Factor Authentication (MFA):** DG EAC is currently reassessing the implementation of EU Login for all IT Systems of DG EAC. There are operational IT systems currently classified as SNC (EPlusLink, MT+, ORS). This would require implementing MFA. For these IT systems a re-assessment of the current Data classification (BIA) has been carried out (2023) and DG EAC will analyse in 2024 possible MFA requirements to allow educated decisions on how to act on their implementation.
- **The Inventory of assets exercise** is planned to be continued (all 20 EAC owned IT Systems had been checked in 2023) to ensure that next to financial aspects, primarily IT security relevant aspects and data sensitivities are properly safeguarded by upgrading or replacing assets.

Special focus was and will be put on access to IT tools in the context of the data protection regulation (e.g. by analysing feasibility to set-up, a standard, more automated process reviewing access rights (via DIGIT's EU Access reports) for both groups of users (EAC users and NA users). These improvements had high priority for 2023, targeting completion during 2024.

ANNEX 9: Specific annexes related to "Control results" and "Assurance: Reservations"

Table: Estimated risk at payment and at closure (amounts in EUR mios) - for parent DGs

| DG EAC | Payments made (2023;MEUR) | minor non-financing [plus retentions made] (in 2023;MEUR) | plus cleared financing [minor retentions released and deduction of expenditure made by MS] (in 2023;MEUR) | Relevant expenditure (far 2023;MEUR) | Detected error rate or equivalent estimator | Estimated risk at payment (2023;MEUR) | Adjusted Average Recoveries and Corrections (adjusted ARC;%) | Estimated future corrections [and deductions] (far 2023;MEUR) | Estimated risk at Closure (2023;MEUR) | | | | | | | |
|--|---------------------------|---|---|--------------------------------------|---|---------------------------------------|--|---|---------------------------------------|--------------|-------------------------------------|--------------|-------------|--------------|----------|--------------|
| -1 | -2 | -3 | -4 | -5 | -6 | -7 | -8 | -9 | -10 | | | | | | | |
| Erasmus Indirect | 3341.65 | -3341.64 | 1808.99 | 1809.00 | 1.00% - 1.00% | 18.09 | - | 18.09 | 0.01% - 0.01% | 0.26 | - | 0.26 | 17.83 | - | 17.83 | |
| Erasmus Direct | 53.91 | -2.62 | 8.88 | 60.17 | 1.00% - 1.00% | 0.60 | - | 0.60 | 0.00% - 0.00% | 0.00 | - | 0.00 | 0.60 | - | 0.60 | |
| European Solidarity Corps Indirect | 105.66 | -105.66 | 27.44 | 27.44 | 1.00% - 1.00% | 0.27 | - | 0.27 | 0.00% - 0.00% | 0.00 | - | 0.00 | 0.27 | - | 0.27 | |
| European Solidarity Corps Direct | 2.86 | -0.09 | 0.10 | 2.87 | 1.00% - 1.00% | 0.03 | - | 0.03 | 0.00% - 0.00% | 0.00 | - | 0.00 | 0.03 | - | 0.03 | |
| Creative Europe Indirect | 9.47 | -9.43 | 0.36 | 0.40 | 1.00% - 1.00% | 0.00 | - | 0.00 | 0.00% - 0.00% | 0.00 | - | 0.00 | 0.00 | - | 0.00 | |
| Creative Europe Direct | 8.76 | -2.15 | 1.11 | 7.71 | 1.00% - 1.00% | 0.08 | - | 0.08 | 0.00% - 0.00% | 0.00 | - | 0.00 | 0.08 | - | 0.08 | |
| Other Direct | 24.18 | -2.79 | 4.66 | 26.06 | 1.00% - 1.00% | 0.26 | - | 0.26 | 0.00% - 0.00% | 0.00 | - | 0.00 | 0.26 | - | 0.26 | |
| EIT | 375.17 | -375.17 | 432.11 | 432.11 | 2.00% - 2.00% | 8.64 | - | 8.64 | 0.00% - 0.00% | 0.00 | - | 0.00 | 8.64 | - | 8.64 | |
| EDF - European Development Fund | 1.42 | -1.42 | 4.00 | 4.00 | 2.00% - 2.00% | 0.08 | - | 0.08 | 0.00% - 0.00% | 0.00 | - | 0.00 | 0.08 | - | 0.08 | |
| Total without contribution to EA's operating budget | 3 923.08 | -3 846.98 | 2 287.64 | 2 369.74 | | 28.06 | - | 28.06 | 0.01% | 0.01% | 0.26 | - | 0.26 | 27.79 | - | 27.79 |
| | | | | | Overall risk at payment in % | 1.18% | - | 1.18% | | | Overall risk at closure in % | 1.17% | - | 1.17% | | |
| EACEA | 65.02 | -65.02 | 57.59 | 57.59 | 0.00% - 0.00% | 0.00 | - | 0.00 | 0.00% - 0.00% | 0.00 | - | 0.00 | 0.00 | - | 0.00 | |
| Sub-total contributions (if more than one) | 65.02 | -65.02 | 57.59 | 57.59 | | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total DG (with contribution to EA) | 3 988.09 | -3 906.00 | 2 345.23 | 2 427.33 | | | | | | | | | | | | |

Additional information to be provided by the DGs managing EDF and contributing to and/or managing EUTF (amounts in EUR mios)

| EAC | Payments made (2023;MEUR) | minor non-financing [plus retentions made] (in 2023;MEUR) | plus cleared financing [minor retentions released and deduction of expenditure made by MS] (in 2023;MEUR) | Relevant expenditure (far 2023;MEUR) | Detected error rate or equivalent estimator | Estimated risk at payment (2023;MEUR) | Adjusted Average Recoveries and Corrections (adjusted ARC;%) | Estimated future corrections [and deductions] (far 2023;MEUR) | Estimated risk at Closure (2023;MEUR) | | | | | | |
|-----------|---------------------------|---|---|--------------------------------------|---|---------------------------------------|--|---|---------------------------------------|------|---|------|------|---|------|
| -1 | -2 | -3 | -4 | -5 | -6 | -7 | -8 | -9 | -10 | | | | | | |
| Total EDF | 1.42 | 1.42 | 4.00 | 4.00 | 2.00% - 2.00% | 0.08 | - | 0.08 | 0.00% - 0.00% | 0.00 | - | 0.00 | 0.08 | - | 0.08 |

Notes to the table

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

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

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

(3) New pre-financing actually paid by out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department). as per note 2.5.1 to the Commission annual accounts thus excluding "Other advances to Member States" which are covered on a purely payment-made basis (note 2.5.2). Pre-financing paid/cleared" are always covered by the Delegated departments, even for Cross-SubDelegations.

(4) Pre-financing actually cleared during the financial year (i.e. their 'delta' in the Financial Year 'actuals', not their 'cut-off' based estimated 'consumption').

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

(6) In this column, we disclose the detected error rates or equivalent estimates. Similarly, the subsidies given by partner DGs to decentralised agencies as part of their establishment and core tasks are considered error-free types of expenditure and the rate which should be used is 0%.

(8) The adjusted average recovery and corrections percentage for Erasmus indirect is based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective capacity of the ex-post control systems implemented by the DG over the past years. (0.0146220%). For Direct Erasmus, European Solidarity Corps, EIT indirect, Creative Europe and other, future corrections are expected to be 0, as they are negligibly small amounts and, historically, corrections were very rarely seen. This also stems from a prudent approach aiming at not to overestimate future corrections.

(9) For some programmes with no set *closure* point (e.g. EAGF) and for some multiannual programmes for which corrections are still possible afterwards (e.g. EAFRD and ESIF), all corrections that remain possible are considered for this estimate.

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

Human resource management

| Objective: DG EAC employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business | | | |
|--|--|---|--|
| Indicator 1: Number and percentage of first female appointments to middle management positions | | | |
| Source of the data: Commission Decisions SEC(2020)146 of 1 April 2020 and SEC (2023) 200 and SYSPER | | | |
| Baseline | Interim Milestone | Target | Latest known results |
| 2019 | 2022 | 2024 | 2023 |
| 6 female middle managers (35%) | Targets 2020-2022: 3 female first appointments Target reached already in 2020 | Targets 2023-2024: 1 female first appointment | 2023-2024 target reached and exceeded 2 female first appointments in 2023 (67%) 47% female representation end of 2023; below 50% due to a retirement |

| Indicator 2: DG EAC staff engagement index Source of the data: Commission staff survey | | | |
|--|-------------------|--------|----------------------|
| Baseline | Interim Milestone | Target | Latest known results |
| 2018 | 2022 | 2024 | 2023 |
| 66% | | >69% | 75% |

| Main outputs in 2023: | | | |
|--|-------------------------|----------------------------------|---|
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Implementation of the HR Annual Plan | Level of implementation | 95% of actions fully implemented | 100% |
| Informal coffees with senior management | Number of events | 6 | 4 |
| Campaign “The face behind the file” to reconnect teams | Number of events | 8 | 5 |
| Welcome events for newcomers and trainees | Number of events | 4 | 4 |

Main outputs in 2023:

| | | | |
|---|----------------------------------|-----------------------------|-----|
| Promotion of corporate career-development opportunities | Number of events | 5 | 5 |
| Maintain gender balance in management positions | Number of female middle-managers | 50%-50%, i.e., 10 out of 20 | 47% |

Digital Transformation and information management

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

Indicator 1: Degree of implementation of the European Commission Digital Strategy

Source of the data: DG EAC

| Baseline 2019 | Interim Milestone | Target 2024 | Latest known results 2023 |
|--------------------------------|-------------------|----------------|--|
| | 2022 | | |
| EAC IT Landscape: 20% | >60% | 75% | (90% of 60%) = 54% 100% of 70% = 70% |
| Data Analytics & AI: 20% | 36% | 95% | (75% of 36%) = 27% |
| Traineeship Office System: 15% | 25% | 70% | (90% of 55%) = 50% 100% of 60 % = 60% |

Indicator 2: Percentage of DG EAC key data assets for which corporate principles for data governance have been implemented

Source of the data: DG EAC

| Baseline 2019 | Interim Milestone | Target 2024 | Latest known results 2023 |
|------------------|-------------------|----------------|------------------------------|
| | 2022 | | |
| 0% | >50% | 80% | 80% |

Indicator 3: Percentage of staff attending awareness raising activities on data protection compliance

Source of the data: DG EAC

| Baseline 2018 | Interim Milestone | Target 2024 | Latest known results 2023 |
|------------------|-------------------|----------------|------------------------------|
| | 2022 | | |
| Newcomers: 0% | 100% | 100% | 100% |
| Other staff: 0% | 50% | 90% | 100% |

Indicator 4: Percentage of staff using new generation of digital tools for knowledge management purposes and participate at least in one training or coaching session
Source of the data: DG EAC

| Baseline 2018 | Interim Milestone 2022 | Target 2024 | Latest known results 2023 |
|------------------|------------------------------|----------------|------------------------------|
| 30% | 60% | 100% of staff | (70% of 55%) = 42% |

Main outputs in 2023:

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|---|--|--------------------------------|---|
| Implementation of the corporate principles for data governance for DG EAC's key data assets ⁽⁴⁷⁾ | Percentage of implementation of the corporate principles for data governance for DG EAC's key data assets | Interim milestone by 2023: 65% | Required |
| Analysis of the impact of the alignment of the EC data strategy with DG EAC local approach. | Study to be delivered | 100% | Cancelled |
| Enhancing staff skills and competences for effective use of data, information, and knowledge, particularly related to the Data Management activities including reporting. | Series of webinars to staff to present available reporting tools with a view to improving data literacy in DG EAC. | 4 webinars | Done |

⁽⁴⁷⁾ For each key data asset, services should assess if the following principles have been respected (see also this [practical guidance](#)):

- Identify and designate the data owner and the data steward(s).
- Instruct their data stewards to share the metadata of their data assets in the Commission's data catalogue and to keep them up to date.
- Design and document processes for data collection/creation, acquisition, access, sharing, use, processing preservation, deletion, quality, protection, and security. Information concerning these processes should be made available to anyone interested, as long as any confidentiality restrictions are respected.
- Make any necessary changes and updates to the IT systems used for storing, managing, and disseminating these data assets to implement the aforementioned requirements and processes.

Main outputs in 2023:

| | | | |
|--|--|--|------------------|
| List of key actions on information management and data protection | Completion of actions regarding new information systems and identification and adoption of appropriate transfer tool for activities outside the EU-EEA | DG EAC has submitted to the European Data Protection Supervisor (EDPS) for approval ad hoc contractual clauses serving as transfer tool for processing of personal data outside EU-EEA (Serbia, Turkey, North Macedonia). Comments from EDPS are expected in the first half of 2023 and once validated will be immediately included in the contribution agreements signed by DG EAC with NAs in those countries. | Delayed |
| Delivery of digital solutions in alignment with EC Digital Strategy principles | Degree of implementation of the digital solutions modernisation plan: (1) EAC IT Landscape (2) Traineeship Office System | (1) EAC IT Landscape (70%) (2) Traineeship Office System (60%) | Done Done |
| Raising staff awareness activities in the field of data protection | Number of awareness raising activities (meetings of data protection network, coffee meetings, intranet publications, data protection quizzes) | 2 meetings | 2 meetings |
| | | 10 publications | 7 publications |
| | | 100% of newcomers to receive awareness training | 100% |
| | | 100 % of DG EAC staff (EAC Data Protection (DP) correspondents have the obligation to share the content of the information received during the meetings of the DP network or coffee meetings with all the staff in their units) | 100% |
| Implementation of data rules/policies decisions from the Data Management Committee | Number of meetings of the data management committee | 4 meetings planned in 2023 | 4 meetings |
| Updated IT Security Plans using DIGIT corporate service. | Percentage of IT security plans updated every 2 years | 80% | Required |

Sound environmental management

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

Main outputs in 2023:

I. More efficient use of resources (energy, water, paper):

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--|---|---|---|
| Priority action to support the Greening the Commission Communication and action plan | | | |
| Participation in corporate energy saving actions, by closing down DG/service's buildings during the Christmas and New Year's / summer holiday period, and/or optimisation of the temperature in EC buildings. | Number of DG/service's buildings participating in: | | |
| | end of year energy saving action | 80% of DG EAC offices participating | Done |
| | summer energy saving action | 80% of DG EAC offices participating | Not Done |
| | Optimisation of comfort hours and/or comfort temperature | Minimum temperature 19 Celsius (decreased 2 degrees since 2021) | <u>Done</u> |
| Other recommended actions | | | |
| Staff awareness actions to reduce energy use in the framework of EMAS corporate campaigns and/or awareness actions about DG/service's total energy consumption in collaboration with OIB/OIL ((⁴⁸)) where appropriate. | <ul style="list-style-type: none"> Energy consumption Water consumption | • 2 | 2 |
| | Number of new actions introduced in relation to paperless working methods | • 1 | 1 |

(⁴⁸) See OIB – Environmental Building Performances for Brussels and OIL- Environmental Building Profiles for Luxembourg.

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

| | | | |
|---|---|---|----------------------------|
| <p>Staff awareness actions to reduce water use (for example ensuring that staff use the technical services hotline (⁽⁴⁹⁾) to report leaks) in the framework of EMAS corporate campaigns and/or awareness raising actions about DG/service's water consumption in collaboration with OIB/OIL where appropriate.</p> <p>Paperless working methods at DG level (such as paperless working: e-signatories, financial circuits, collaborative working tools) and staff awareness actions to reduce office paper use in the framework of EMAS corporate campaigns and/or raise awareness about DG/service's office paper use in collaboration with OIB/OIL where appropriate.</p> | <p>Number of articles published on EAC Intranet related to</p> <ul style="list-style-type: none"> • Energy consumption • Water consumption • Paperless working methods | <ul style="list-style-type: none"> • 2 • 2 • 1 | <p>2</p> <p>2</p> <p>1</p> |
|---|---|---|----------------------------|

II. Reducing CO₂, equivalent CO₂ and other atmospheric emissions

| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
|--|--|-------------------------------------|--|
| Priority action to support the Greening the Commission Communication and action plan | | | |
| <p>Analysis of DG/service's mission trends / patterns (based on corporate EC-staff's and experts' professional trips (missions ⁽⁵⁰⁾), optimise and gradually reduce CO₂ emissions (e.g. by reducing the number of participants in the same mission, promoting more sustainable travelling options, promoting videoconferencing/ virtual events as an alternative).</p> | <p>Signed the EC DG/service Travel Pledge</p> | <p>Yes</p> | <p>Done</p> |
| Other recommended actions | | | |
| <p>Staff awareness actions about waste reduction and sorting in the framework of EMAS corporate campaigns and/or staff awareness actions about DG/service's waste generation in collaboration with OIB/OIL where appropriate (for example, promote and label the waste sorting schemes in place).</p> | <p>Number of articles published on EAC Intranet</p> | <p>2</p> | <p>1 action and 1 article</p> |
| | <p>% of sustainable commuters ⁽⁵¹⁾ at DG/service*</p> | <p>Increase 10% ⁽⁵²⁾</p> | <p>Done</p> |

⁽⁴⁹⁾ For example, for Brussels: Email: OIB-55555@ec.europa.eu and Tel: 55555 and for Luxembourg: Email: OIL-DISPATCHING-CENTRAL@ec.europa.eu and Tel: 32220.

⁽⁵⁰⁾ Data provided by PMO/MiPs.

⁽⁵¹⁾ Sustainable commuting usually refers to environmentally friendly travel modes, such as: public transport (bus, tram, subway, light rail), walking, cycling, and carpooling.

⁽⁵²⁾ Based on the results of the corporate staff mobility survey conducted by HR.A.4 during 2022.

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

| | | | |
|--|--|---------------|--|
| Staff awareness actions about waste reduction and sorting in the framework of EMAS corporate campaigns and/or staff awareness actions about DG/service's waste generation in collaboration with OIB/OIL where appropriate (for example, promote and label the waste sorting schemes in place). | Number of actions introduced | 1 | Done 1 action |
| Staff awareness actions on digital pollution and gradual change of behaviours avoiding heavy emails, encouraging the use of ICT platforms, avoiding unnecessary storage of data. | Number of actions introduced | 1 | Done 1 action |
| III. Reducing and management of waste | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Priority action to support the Greening the Commission Communication and action plan | | | |
| Implementation of the EC Guidelines for sustainable meetings and events, e.g. sustainable catering, reduce/eliminate single-use plastics, gadgets/gifts. | % of green events | 70% | Done |
| Other recommended actions | | | |
| Staff awareness actions about waste reduction and sorting in the framework of EMAS corporate campaigns and/or staff awareness actions about DG/service's waste generation in collaboration with OIB/OIL where appropriate (for example, promote and label the waste sorting schemes in place). | Number of articles published on EAC Intranet | 2 | Done 2 articles |
| IV. Promoting green public procurement (GPP) | | | |
| Output | Indicator | Target | Latest known results (Situation on 31/12/2023) |
| Priority action to support the Greening the Commission Communication and action plan | | | |
| Gradual introduction of GPP criteria in contracts and starting to monitor the process. ⁽⁵³⁾ | Increase in % of contracts with "green" provisions | 10% | Done by using Framework contracts of central services. |
| Other recommended actions | | | |
| | Number of actions | 1 | Done 1 action |

⁽⁵³⁾ For information, technical support is provided by the Interinstitutional GPP Helpdesk. See also GPP webpage on MY IC for EU reference/guidelines by DG ENV and the Vade-mecum on Public Procurement by DG BUDG.

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

| | | | |
|--|----------------------------------|--|--|
| Staff awareness actions on the promotion of "green items" among EC office supplies' catalogue (for example, introduce a DG-specific office supplies' catalogue, including only 100% "green items). | % of staff informed/participated | 10% of staff informed/participated (Secretaries responsible for the order of supplies) | 100% All secretariats are informed to prefer these products |
|--|----------------------------------|--|--|

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

This annex includes information about implementing tasks entrusted to (i) national or (ii) international public sector bodies and to (iii) bodies governed by private law with a public sector mission. In practice, this includes (a) national agencies, (b) international organisations and their agencies, and (c) Private-Public-Partnerships (PPPs, such as Joint Undertakings).

This annex provides the following details for all national or international implementing entities, which implemented programmes in the reporting year:

1. **Programmes concerned:** Erasmus+ (2021-2027 and European Solidarity Corps (2021-2027).
2. **Annual budgetary amount entrusted to these bodies in 2023:** EUR 3 243.7 million for Erasmus+ and EUR 142.2 million for European Solidarity Corps which is in total EUR 3 385.9 million (see table for breakdown by national agency).
3. **Duration of the delegation:** 2021-2027 (Erasmus+) and 2021-2027 (European Solidarity Corps)
4. **Justification of the recourse to indirect management:** the recourse to National Agencies and their appointment by the Member States/participant countries are set in the legal bases of the Erasmus+ programme and of the European Solidarity Corps programme. ⁽⁵⁴⁾
5. **Justification of the selection of the bodies (identity, selection criteria, possible indication in the legal basis, etc.):** see point 4 above.
6. **Summary description of the implementing tasks entrusted to these bodies:**
 - i. Management of the project life cycle of the decentralised actions of the Erasmus+ and European Solidarity Corps programmes: Information and publicity at national level on the Programme and, where applicable, the calls for proposals; Information and counselling of potential applicants; Receipt and evaluation of grant applications; Establishment and supervision of evaluation committees; Decision on the award of grants; Publication of information on supported projects; Commitment of funds for projects and signing of contracts with project beneficiaries; Pre-financing payments to beneficiaries; Monitoring projects, including visits to projects and thematic monitoring meetings; Analysis and control of final activity and final financial reports; Balance payments and recovery of funds; On-the-spot checks on projects; Reporting to the Commission and to the National authority.
 - ii. Monitoring and evaluating the decentralised actions of the Erasmus+ and European Solidarity Corps programmes: Organisation of national thematic monitoring meetings between projects

⁽⁵⁴⁾ OJ L 189, 28.5.2021, p. 1–33 and OJ L 202, 8.6.2021, p. 32 respectively

and of national participation in European thematic monitoring meetings; Organisation of national valorisation meetings bringing together project coordinators and potential users and of national participation in European valorisation events; Reporting on the impact of both programmes actions at national level; Studies, analyses and surveys on the Programmes' actions at national level; Contribution to national reports on implementation of the Programme and to evaluation of both programmes; Contribution to achieving synergies at national level with other Community programmes.

| National Agency Code | National Agency Name | Erasmus+ 2023 amounts in EUR | European Solidarity Corps 2023 amounts in EUR |
|-----------------------------|--|-------------------------------------|--|
| BE03 | Jugendburo der Deutschsprachigen Gemeinschaft VoG | 2.917.719 | 228.858 |
| BE01 | Agence francophone pour l'Education et la Formation tout au long de la vie – AEF - Europe | 34.706.909 | - |
| BE04 | BIJ-Bureau International Jeunesse | 4.554.475 | 1.692.174 |
| BE02 | EPOS vzw | 45.899.728 | - |
| BE05 | JINT vzw | 6.740.622 | 2.385.355 |
| BG01 | Human Resources Development Centre - HRDC | 62.626.504 | 3.523.793 |
| CZ01 | Czech National Agency for International Education and Research (Dům zahraniční spolupráce) | 86.308.743 | 3.701.312 |
| DK01 | Danish Agency for Higher Education and Science | 52.267.226 | 2.338.110 |
| DE01 | Nationale Agentur für Erasmus+-Hochschulzusammenarbeit im Deutschen Akademischen Austauschdienst | 215.608.528 | - |
| DE02 | Nationale Agentur Bildung für Europa beim Bundesinstitut für Berufsbildung | 111.846.909 | - |
| DE03 | Nationale Agentur Erasmus+ Schulbildung | 74.587.960 | - |
| DE04 | Jugend für Europa | 45.741.353 | 18.690.549 |
| EE01 | Education and Youth Board (Haridus-Ja Noorteamet -HARNO) | 33.836.914 | 1.710.152 |
| IE01 | Léargas | 28.611.491 | 2.162.566 |
| IE02 | Higher Education Authority | 20.518.620 | - |
| EL01 | IKY - State Scholarships' Foundation | 72.838.093 | - |
| EL02 | Youth and Lifelong Learning Foundation (INEDIVIM) | 9.668.970 | 3.401.225 |
| ES01 | Servicio español para la Internacionalización de la Educación | 269.584.293 | - |

| National Agency Code | National Agency Name | Erasmus+ 2023 amounts in EUR | European Solidarity Corps 2023 amounts in EUR |
|-----------------------------|---|-------------------------------------|--|
| ES02 | Agencia Nacional Española para la Juventud | 27.876.038 | 12.962.174 |
| FR01 | Agence Erasmus+ France / Education Formation | 330.905.760 | 48.924 - |
| FR02 | Agence Nationale Erasmus+ France Jeunesse & Sport - Agence du service civique | 33.342.030 | 14.514.445 |
| HR01 | Agency for Mobility and European Union Programmes | 42.458.006 | 2.361.079 |
| IT02 | Agenzia Nazionale Erasmus + - INDIRE | 229.531.808 | - |
| IT01 | Istituto per l'analisi delle politiche pubbliche (INAPP) | 68.440.389 | - |
| IT03 | Agenzia Nazionale per i Giovani | 30.258.771 | 13.180.463 |
| CY01 | Foundation for the Management of European Lifelong Learning Programmes | 15.089.875 | - |
| CY02 | Youth Board of Cyprus | 5.227.098 | 1.392.504 |
| LV01 | Valsts izglītības attīstības aģentūra | 32.458.407 | - |
| LV02 | Jaunatnes starptautisko programmu aģentūra | 6.378.259 | 1.764.210 |
| LT01 | Education Exchanges Support Foundation | 41.289.003 | - |
| LT02 | Agency for Youth Affairs | 6.463.145 | 2.176.241 |
| LU01 | Anefore a.s.b.l | 14.038.788 | 1.028.297 |
| HU01 | Tempus Public Foundation | 80.415.578 | 3.812.057 |
| MT01 | European union Programmes Agency | 14.335.922 | 1.088.435 |
| NL01 | National Agency Erasmus+ Education and Training | 102.286.582 | - |
| NL02 | Nederlands Jeugdinstituut Erasmus+ Youth and European Solidarity Corps | 11.662.602 | 4.643.538 |
| AT01 | OeAD-GmbH – Agentur für Bildung und Internationalisierung | 72.437.771 | 3.293.412 |
| PL01 | Erasmus+ and European Solidarity Corps National Agency (Foundation for the Development of the Education System) | 234.023.187 | 10.827.357 |
| PT01 | Agência Nacional para a Gestão do Programa Erasmus+ Educação e Formação | 78.323.504 | - |
| PT02 | Erasmus+ Juventude/Desporto e Corpo Europeu de Solidariedade | 10.986.832 | 4.266.866 |

| National Agency Code | National Agency Name | Erasmus+ 2023 amounts in EUR | European Solidarity Corps 2023 amounts in EUR |
|-----------------------------|---|-------------------------------------|--|
| R001 | Agentia Nationala pentru Programe Comunitare in Domeniul Educatiei si Formarii Profesionale | 132.980.878 | 6.274.073 |
| SI01 | CMEPIUS "Center Republike Slovenije za mobilnost in evropske programe izobraževanja in usposabljanja" | 31.287.999 | - |
| SI02 | Institute Institute for Development of Youth Mobility - MOVIT | 6.378.903 | 2.140.960 |
| SK01 | Slovak Academic Association for International Cooperation | 49.240.732 | - |
| SK02 | National Institute for Education and Youth | 7.864.404 | 2.605.476 |
| FI01 | Finnish National Agency for Education - EDUFI | 61.648.322 | 2.822.706 |
| SE01 | Swedish Council for Higher Education | 65.396.020 | - |
| SE02 | Swedish Agency for Youth and Civil Society (MUCF) | 9.451.743 | 3.141.760 |
| IS01 | Landskrifstofa Erasmus+ | 15.501.524 | 950.290 |
| LI01 | Agentur für Internationale Bildungsangelegenheiten (AIBA) | 6.202.326 | 383.875 |
| N001 | Norwegian Directorate for Higher Education and Skills - HKDIR | 40.914.048 | - |
| N002 | BUFDIR- Barne- ungdoms og familiedirektoratet | 6.898.871 | - |
| TRO1 | The Centre for European Union Education and Youth Programmes | 126.069.635 | 6.596.061 |
| MK01 | National agency for European Educational Programmes and Mobility | 6.978.708 | 110.015 |
| RS01 | Fondacija Tempus – Foundation Tempus | 9.836.165 | - |
| | | 3.243.744.689 | 142.219.312 |

ANNEX 12: EAMR of the Union Delegations (not applicable)

ANNEX 13: Decentralised agencies and/or EU Trust Funds

| Name of the entity | Role of the DG | Policy area concerned | Amount paid in 2023 in EUR million | | | |
|--|----------------------|-------------------------|------------------------------------|--------------------|----------|------------------------|
| | | | Contribution to | | | Contribution agreement |
| | | | Operating (admin) budget | Operational budget | Total | |
| European Institute of Innovation and Technology (EIT) | Independent observer | Research and Innovation | 9.75 m | 365.41 m | 375.16 m | NA |
| | | Total | 9.75 m | 365.41 m | 375.16 m | |

**ANNEX 14: Reporting on the Recovery and Resilience Facility
(not applicable)**