



European
Commission

Annual activity report 2022 annexes

Eurostat

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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.

Emanuele Baldacci

Director in charge of Risk Management and Internal Control

Date 30/03/2023

⁽¹⁾ C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

General objective: A modern, high-performing and sustainable European Commission

Impact indicator: Image of the European Union - % of respondents for whom the EU conjures very positive or fairly positive image

Source of the data: Eurobarometer²

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
43% (EU 27)	Increase	Increase	47%

Specific objective 1: Eurostat remains the trusted point of reference for statistics and data on Europe, necessary for better policies, decisions and public debate in the European Union

Related to spending programme: Single Market Programme 2021-2027³

Result indicator 1.1: User trust in European statistics⁴

Source of the data: [Eurostat USS](#)

Baseline (Average 2015- 2019)	Interim Milestone (2022)	Target (2024 + target was set to be at the same very high level of trust or better than in the previous five years)	Latest known results (2022)
94.6%	≥94.6% on average over the period	≥94.6% on average over the period	94.8%

⁽²⁾ [Standard Eurobarometer 97 - Summer 2022 - September 2022 - - Eurobarometer survey \(europa.eu\)](#)

⁽³⁾ [Single Market Programme \(europa.eu\)](#)

⁽⁴⁾ The indicator is also used to monitor the performance of the specific objective of the European Statistical Programme (ESP) inside the Single Market Programme 2021-2027. As the ESP is the only programme of Eurostat, it is normal that some indicators are used in both the AAR and the monitoring of the ESP.

Result indicator 1.2: Number of database sessions (1)⁵**Source of the data:** The source is the monitoring reports on Eurostat electronic dissemination.

Baseline (2019)	Interim Milestone (2022)	Target (2024 + target was set for the number of database sessions to increase over time)	Latest known results (2022)
2.9 million	4.0 million	4.4 million	3.8 million

Result indicator 1.3: Degree of implementation of the activities planned for the specific objective 1**Source of the data:** [Eurostat planning and monitoring system](#)

Baseline (2020)	Interim Milestone (2022)	Target (2024 + target was fixed as an ambitious, but achievable share of implemented activities for this objective)	Latest known results (2022)
95.5%	≥95.0%	≥95.0%	99.1%

Result indicator 1.4: User friendliness (how easy it is to find a data) ⁶**Source of the data:** [Eurostat USS](#)

Baseline (2020)	Interim Milestone (2022)	Target (2024 + target was set for user friendliness to be at the same very high level or better than in the previous USS)	Latest known results (2022)
91.9%	≥ baseline on average over the period	≥ baseline on average over the period	92.7%



(1) Originally, the first key performance indicator was defined in the Strategic Plan 2020-2024 as the 'Number of data extractions', to measure the relevance of European statistics for users. It was calculated as the number of data extractions from Eurostat dissemination databases, via the Eurostat website, by external users. The indicator was changed in 2021, because Eurostat switched to the Commission standard tool to monitor websites (Piwik) and introduced a new application to access the database called 'Data browser', over time replacing the old 'Data explorer'. Both the tool and the application count data extractions differently from their respective predecessor. The indicator was therefore changed to the more meaningful 'Number of database


⁽⁵⁾ The indicator is also used to monitor the performance of the specific objective of the European Statistical Programme (ESP) inside the Single Market Programme 2021-2027.

⁽⁶⁾ The indicator is also used to monitor the performance of the specific objective of the European Statistical Programme (ESP) inside the Single Market Programme 2021-2027.

sessions’.

The indicator shows an increase compared to the 2019 baseline, confirming the relevance of European statistics. However, there was a decrease compared to the high results in 2021, which was expected, as already mentioned in the annual activity report of 2021. It was then explained that part of the increase might be due to users testing the new data browser to become familiar with its functionality before it replaces the older data explorer. This level of database sessions was expected to fall back as users become familiar with the new application, which is the case now that the data explorer was discontinued at the end of 2022. The level of the indicator is expected to increase from its 2022 level in the future.

Main outputs in 2022:			
Initiatives linked to regulatory simplification and burden reduction			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Proposal for a Regulation of the European Parliament and of the Council on European statistics on population (ESOP) PLAN/2021/10584  7	Legislative proposal adopted by the Commission	Q2/2022	Achieved Commission proposal adopted on 20 January 2023
Regulation of the European Parliament and European Council amending Regulation (EU) No 691/2011 on European environmental accounts PLAN/2020/9931	Legislative proposal adopted by the Commission	Q2/2022	Achieved
Proposal for a Regulation of the European Parliament and of the Council on statistics on agricultural input and output (SAIO) PLAN/2020/6583	Legislative proposal adopted by the European Parliament and by the Council	Q4/2022	Achieved
Evaluations and fitness checks			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Evaluation and impact assessment of European statistics on population PLAN/2021/10584 	Evaluation and impact assessment reports finalised	Q2/2022	Achieved

⁽⁷⁾ Initiatives that are part of the Commission Work Programme 2022 are marked with the following icon .

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Evaluation and impact assessment of European Labour Market statistics on Businesses PLAN/2021/12024	Evaluation and impact assessment reports finalised	Q4/2022	Achieved
Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Regular production of high-quality statistics	Data disseminated according to schedule	End of 2022	Achieved
Eurostat will contribute to the setting of international statistical standards and promote EU values	Common EU positions will be established before the annual meeting of the UN Statistical Commission	By beginning of March 2022	Achieved
Monthly release of European Statistical Recovery Dashboard, including development of additional indicators	Timely release of the Dashboard according to the release calendar	End of 2022	Achieved
Dissemination of Intra-EU supply, use and input-output tables (FIGARO) publication of time series 2010-2020	Timely dissemination of new globalisation related indicators and increased country coverage	End of 2022	Achieved
Release of experimental quarterly inflation measure that includes costs for households that live in their own house	New index released	Q3/2022	Partially achieved The discussions within the ESS took longer than expected due to methodological issues. The outcome of the work on experimental quarterly inflation measures including owner-occupied housing is now expected for Q2/2023.
Commission implementing regulation on methodology of house price indices and owner-occupied housing price indices	Adoption of the implementing regulation	Q3/2022	Partially achieved The adoption of the implementing regulation has been delayed in view of the ongoing ESS discussions on owner-occupied housing. Adoption is now foreseen for Q2/2023.

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Development of a methodology for the compilation of main indicators for EU institutions and the EU as a whole, including data collection, consolidation techniques and reconciliation	Compilation of a full set of EU accounts	End of 2022	Achieved
Continuous methodological developments in public finance, including the update of the Manual on Government Deficit and Debt (MGDD)	Timely statistical reply to policy needs and more harmonised recording of similar policy measures across EU Member States Publication of the new version of the MGDD	End of 2022	Achieved
Strengthening partnerships and providing assistance to candidate countries, potential candidates, partners in the ENP East and South area, as well as in Africa	Launch of two new large-scale regional statistical programmes – PAS II and MEDSTAT V; finalising the STEP and IPA 2017 multi-beneficiary programmes	End of 2022	Achieved
	High-level meetings to plan and discuss statistical cooperation	6	Achieved
Implementing Regulation as regards statistics on healthcare facilities, healthcare human resources and healthcare utilisation	Adoption of the legal act	End of 2022	Achieved

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
<p>Implementation of Regulation (EU) 2019/1700 establishing a common framework for European statistics relating to persons and households, based on data at individual level collected from samples for:</p> <ul style="list-style-type: none"> • 8-yearly module 'Young people on the labour market' (for the labour force domain) • 6-yearly module 'Access to services' (for the income and living conditions domain) <p>'HBS 2026' (for the consumption domain)</p>	Adoption of legal acts	End of 2022	Achieved
Update of PRODCOM list with additional details to monitor circular economy and critical raw materials	PRODCOM list adopted	Q3/2022	Achieved
Provision of high-quality information on Multinational Enterprise Groups in the EGR	EuroGroups Register statistical frame and European Profiling High quality results are disseminated according to the Eurostat release calendar	Q1/2022	Achieved
Provision of statistics on business innovation with environmental benefits and the perceived impact of climate change on businesses	CIS statistics are disseminated in Eurostat's dissemination database, accompanied by Statistics Explained articles	October 2022	Achieved
Implementation of the Land use and land cover (LUCAS) survey, including specific modules for soil, grassland, landscape features and Copernicus	Fieldwork progresses as scheduled	End of 2022	Partially achieved Due to the late signature of the contracts in 2021, following difficulties to recruit surveyors and the complexity of the survey, the implementation of the LUCAS survey faced some delays in few countries.

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Quarterly dissemination of greenhouse gas emissions estimates	Data disseminated according to publishing plans	1/2022 and quarterly afterwards	Achieved
An update of the monitoring framework for the circular economy is due as an element of the Commission Circular Economy Action Plan, which is part of the European Green Deal Monitoring	Framework published	Q2/2022	Achieved There was a delay not attributable to Eurostat. The original plan was to complete the update of the monitoring framework by the end of 2021. As it was centrally decided to coordinate the timing with other Commission initiatives under the umbrella of the Circular Economy Action Plan, the adoption date was postponed and is currently planned for Q1/2023.
Implementation of new energy legislation	Data dissemination in line with Eurostat's release calendar	Q2/2022	Achieved
Informal visits to Member States to prepare statistics for own resource plastics	Country visits progress as scheduled	Q4/2022	Achieved

Specific objective 2: Eurostat better meets user needs for relevant, timely and high-quality statistics, in particular by continuing to foster partnerships and by embracing innovative data sources and technologies

Related to spending programme: Single Market Programme 2021-2027⁸

Result indicator 2.1: Share of users not satisfied with the quality of data and services provided by Eurostat

Source of the data: [Eurostat USS](#)

Baseline (Average 2015-2019)	Interim Milestone (2022)	Target (2024 + target set for user dissatisfaction to be at an even lower level than in the previous five years)	Latest known results (2022)
3.7%	≤3.5% on average over the period	≤3.5% on average over the period	3.1%

⁽⁸⁾ [Single Market Programme \(europa.eu\)](#)

Result indicator 2.2: Statistical coverage⁹**Source of the data:** [Eurostat dissemination database](#)

Baseline (2019)	Interim Milestone (2022)	Target (2024 + target set for the statistical coverage to increase, as Eurostat should produce more statistics over time)	Latest known results (2022)
423 million	Increase	Increase	718 million This KPI shows a very high increase of 233 million compared to last year. The majority of the exceptional increase can be traced to the publication of the data of the 2020 agricultural census, which is organised every ten years, and to the dissemination of new asylum statistics tables, a topic in high demand due also to the Russian war of aggression against Ukraine.

Result indicator 2.3: Timeliness of statistics: news releases¹⁰**Source of the data:** Data of release of [Eurostat's News releases](#)

Baseline (2019)	Interim Milestone (2022)	Target (2024 + target set for the timeliness to be at least as good as in 2019)	Latest known results (2021)
83.3 (quarterly statistics) 35.6 (monthly statistics)	≤ baseline	≤ baseline	82.1 (quarterly statistics) 32.7 (monthly statistics) ¹¹

⁽⁹⁾ The indicator is also used to monitor the performance of the specific objective of the European Statistical Programme (ESP) inside the Single Market Programme 2021-2027.

⁽¹⁰⁾ The indicator is also used to monitor the performance of the specific objective of the European Statistical Programme (ESP) inside the Single Market Programme 2021-2027.

⁽¹¹⁾ Eurostat has refined the methodology for this result indicator. Previously, a biannual Euro indicator was included as a monthly statistics. It has now been excluded from the calculation.

Result indicator 2.4: Number of new experimental statistics datasets published ¹²**Source of the data:** [Eurostat's website section for experimental statistics](#)

Baseline (2019)	Interim Milestone (2022)	Target (2024 + Eurostat should publish at least 1 experimental statistics per year)	Latest known results (2022)
1	>0	>0	1

Result indicator 2.5: Degree of implementation of the activities planned for the specific objective 2**Source of the data:** [Eurostat planning and monitoring system](#)

Baseline (2020)	Interim Milestone (2022)	Target (2024 + target was fixed as an ambitious, but achievable share of implemented activities for this objective)	Latest known results (2022)
89.5%	≥95.0%	≥95.0%	84.5% A few of the projects encountered some delays such as delays in the kick-off or call for tender due to complexity of the project or limited availability of data. For other projects, not all outputs could be finalised, but works will be completed in 2023. This is the case for example for the modernised and upgraded Short-Term Statistics (STS) and TRIS (TRansport Information System) production systems.

⁽¹²⁾ The indicator is also used to monitor the performance of the specific objective of the European Statistical Programme (ESP) inside the Single Market Programme 2021-2027.

Result indicator 2.6: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: Eurostat

Baseline (2020)	Interim Milestone (2022)	Target (2024 + Target was set thinking that a large majority of the legislative revision should include burden reduction measures)	Latest known results (2022)
75.0%	Positive trend	Positive trend	100%

Main outputs in 2022:

Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EC) No 223/2009 on European statistics PLAN/2021/11938	Legislative proposal adopted by the Commission	Q4/2022	Partially achieved Unforeseen delay in various stakeholder consultation activities. The adoption is now planned for the second quarter 2023.

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
European Statistical System (ESS) peer reviews are communicated publicly and visibly in the ESS	Number of peer review websites in NSIs available	15	Achieved

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Publication of experimental statistics on short term accommodation in the collaborative economy collected via international platforms	Publication of data in Eurobase	End of 2022	Achieved

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Dissemination of new and experimental statistics on globalisation (international trade in services by Broad Economic Categories (BEC), by Modes of supply (MoS), and by enterprise characteristics (STEC); Foreign Direct Investment Greenfield statistics for inward flows and inward positions by ultimate investing economy, as well as related methodological guides (International trade in services by Modes of Supply)	Publication of data in Eurobase	End of 2022	Achieved
Distribution systems for the provision of geospatial services, enhancing the reusability and interoperability of the data (spatial analysis, visualisation of geospatial statistics; statistical map making)	Continuous increase in the availability and coverage of datasets and tools	End of 2022	Achieved
Assessment and use of new data sources and innovative technologies for the production of statistics in the field of traffic and mobility	Production of experimental statistics	End of 2022	Achieved
Energy balances in a new format	Data dissemination in line with Eurostat's release calendar	Q4/2022	Achieved
The system ('hub') for the exchange of micro-data between Member States on intra-EU exports of goods and of customs data related to extra-EU trade in goods Establishment of new asymmetries resolution mechanism for international trade flows	All Member States sending micro-data to the exchange hub on a monthly basis Establishment of the system and the mechanisms	Q1/2022 End of 2022	Achieved Achieved

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Peer reviews of Member States and EFTA countries implemented and peer review reports published	Number of implemented peer review visits	13	Achieved
	Number of published peer review reports	14	Achieved
Quality reviews implemented	Number of available quality review reports	24	Achieved
European Statistical System review of health-related statistics	Launch stakeholder consultations and dialogues with key institutional users and NSIs – Interim report including preliminary findings	Q4 2022	Achieved
Dissemination of new and experimental statistics related to income: <ul style="list-style-type: none"> • flash estimates on income distribution and poverty; • distributional national accounts time series 2015-2019 for income; • income, consumption and wealth indicators for 2020 	Publication of data in a dedicated webpage (for flash estimates) or Eurobase	End of 2022	Partially achieved. The dissemination of income, consumption and wealth indicators for 2020 was postponed to 2023.
Review and further develop equality in statistical products	Strategy document agreed	June 2022	Achieved
Further development of partnerships with international organisations (IOs) in developing international standards to ensure comparability of statistics across the globe	Negotiation of administrative arrangements with international organisations that are Eurostat key partners	End of 2022	Achieved
High-quality European Statistical System Committee meetings and conclusions	Percentage of participants assessing the overall quality of the meetings/conclusions as very good or good	≥ 75%	Achieved

Specific objective 3: Eurostat better communicates and better promotes European statistics and facilitates their use by policy makers, citizens, businesses, researchers and the media.

Related to spending programme: Single Market Programme 2021-2027¹³

Result indicator 3.1: Number of Eurostat followers and engagement rate on social media¹⁴

Source of the data: Eurostat's [Facebook](#) and [Twitter](#) accounts

Baseline (2019)	Interim Milestone (2022)	Target (2024 + target was set to a possible increase in the number of followers every year, while maintaining at least the same engagement rate as in 2019)	Latest known results (2022)
143949 (followers on Twitter) 42327 (followers on Facebook) 1.9% (engagement rate)	190017 (followers on Twitter) 90009 (followers on Facebook) ≥1.9% (engagement rate)	210111 (followers on Twitter) 120021 (followers on Facebook) ≥1.9% (engagement rate)	206000 (followers on Twitter) 120000 (followers on Facebook) 2.2% engagement rate for Twitter, 7.9% for Facebook

⁽¹³⁾ [Single Market Programme \(europa.eu\)](#)

⁽¹⁴⁾ The indicator is also used to monitor the performance of the specific objective of the European Statistical Programme (ESP) inside the Single Market Programme 2021-2027.

Result indicator 3.2: Number of visits to the Eurostat website (2)¹⁵**Source of the data:** [Eurostat website](#)

Baseline (2019)	Interim Milestone (2022)	Target (2024 + Target chosen thinking that the number of visits should increase over time)	Latest known results (2022)
15.2 million	19.0 million	20.0 million	17.0 million A total of 17 013 602 user sessions have been registered for the Eurostat website, which corresponds to -2.8% compared to 2021. At the same time, social media have continued to grow at exceptional growth rates and. Eurostat also was very successful in terms of engagement as detailed in the first indicator on external communication actions. There seems to be a trend away from the website to social media.

Result indicator 3.3: Degree of implementation of the activities planned for the specific objective 3**Source of the data:** [Eurostat planning and monitoring system](#)

Baseline (2020)	Interim Milestone (2022)	Target (2024 + target was fixed as an ambitious, but achievable share of implemented activities for this objective))	Latest known results (2022)
95.0%	≥95.0%	≥95.0%	95.0%

(2) The methodology to calculate the indicator 3.2 and so its targets had to be changed, compared to what was indicated in the SP 2020-2024, due to new

⁽¹⁵⁾ The indicator is also used to monitor the performance of the specific objective of the European Statistical Programme (ESP) inside the Single Market Programme 2021-2027.

corporate rules. To record the number of visits, Eurostat uses now the official software used by DG COMM (Piwik), which monitors all Commission websites. This software tracks users' behaviour but users can opt out of this tracking for privacy concerns. Therefore, the figures do not reflect all visits but they allow comparing between DGs.

Main outputs in 2022:			
External communication actions			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
User-centred Eurostat webpage and social media accounts	<p>Number of recorded user sessions on the Eurostat website</p> <p>Number of Eurostat followers and engagement rate on social media</p>	<p>19.5 million recorded user sessions</p> <p>Twitter: 188 000 followers, 1.2% engagement rate</p> <p>Facebook: 95 000 followers, 2.0% engagement rate</p> <p>Instagram: 50 000 followers, 2.0% engagement rate</p>	<p>A total of 17 013 602 user sessions have been registered for the Eurostat website, which corresponds to -2.8% compared to 2021. At the same time, social media have continued to grow at exceptional growth rates:</p> <p>The Twitter account gained 26 000 followers to a total of 206 000 (+14%), Facebook increased by 32 000 to reach more than 120 000 followers (+36%); and the Instagram account doubled from 40 500 followers to a total of 81 000 followers (+100%). In June, Eurostat launched its LinkedIn channel, which gained more than 12 000 followers by the end of the year. Eurostat also was very successful in terms of engagement, with rates of 2.2% for Twitter, 7.9% for Facebook and 6.1% for Instagram.</p> <p>There seems to be a trend away from the website to social media.</p>

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Dissemination of first data releases supported by appropriate dissemination packages in line with the 2022 Dissemination and Communication Programme	Number of first data releases supported by dissemination packages (Euro indicators and other first data releases)	142 Euro indicator releases 343 other first data releases	Achieved
Dissemination of flagship publications Key figures on Europe, Monitoring report on EU progress towards the SDGs, Regional Yearbook, EU In the World, European Green Deal on the Eurostat website	Number of downloads for 2021 / 2022 editions (interactive and pdf)	Key figures on Europe: 100 000 SDGs: 150 000 Regional yearbook: 150 000 EU in the World: 50 000 European Green Deal: 100 000	Achieved There has been a change in the monitoring system. For all dissemination products, Eurostat now uses the number of downloads (pdf versions) and user sessions reported (interactive versions) in the corporate Europa analytics tool. Where possible, the figures have been calculated for 2022 and 2021, to be able to determine the trend: <ul style="list-style-type: none"> - Key figures Europe: Total of 31.838 compared to 26.901 in 2021, i.e. plus 18.4% (15.962 pdf and 15.876 interactive) - SDGs: total of 31.638 compared to 26.017 in 2021, i.e. plus 21.6% (14.832 pdf and 16806 interactive) - RYB: Total of 36.389 compared to 36.522 in 2021, i.e. decrease of - 0.4% (12.146 pdf and 24.243 interactive) - EU in the World: 0; last publication in 2020 - European Green Deal: 31.412 interactive/total; first published in 2022
Review the layout and look, navigation and structure of the Eurostat website	Degree of implementation of the review	80%	Achieved

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Publication of statistical literacy products on the Statistics Explained website	Number of views for Statistics Explained articles	Monthly average of 1.5 million views for Statistics Explained articles as a whole	Achieved There is a break in series as Eurostat now uses the number of user sessions on Europa Analytics (corporate tool) to measure the reach of Statistics Explained. The number of user sessions for 2022 was 7.959 million, compared to 7.094 mio in 2021. This corresponds to a 12% increase.
	Number of views for Statistics 4 beginners section	Monthly average of 4 000 views for the Statistics 4 beginners section	Achieved There is a new baseline as figures are now based on number of user sessions in corporate Europea analytics tool: 12.544 user sessions in 2022 compared to 1.533 sessions in 2021. The huge increase was mainly due to the new 'What is GDP' article.
	Number of new Statistics Explained articles and new Statistics 4 beginners articles	40 new Statistics Explained articles and minimum 2 new Statistics 4 beginners articles	Achieved
Organisation of the European Statistics Competition	Number of countries and students participating at the European Statistics Competition	Participation of 19 countries and 15 000 students at the European Statistics Competition	Achieved
Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Strengthen European Statistical System (ESS) cooperation in the field of strategic communications	The number of priority work themes addressed by the ESS Task Force on Strategic Communication in its final report to the European Statistical System Committee	3 priority work themes addressed (ESS communication strategy; communication around privately held data; and the rules of engagement for handling disinformation)	Achieved

ANNEX 3: Draft annual accounts and financial reports

AAR 2022 Version 3

Annex 3 Financial Reports - DG ESTAT - Financial Year 2022

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

Table 16 : Commitments co-delegation type 3 in 2022

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

Additional comments

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2022 (in Mio €) for DG ESTAT					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 02	Horizon Europe	0.04	0.04	100.00 %
Total Title 01			0.04	0.04	100.00 %
Title 02 European Strategic Investments					
02	02 04	Digital Europe programme	0.00	0.00	0.00 %
Total Title 02			0.00	0.00	0.00 %
Title 03 Single Market					
03	03 01	Support administrative expenditure of the 'Single Market' cluster	0.28	0.23	81.00 %
	03 02	Single Market Programme	90.26	80.27	88.93 %
	03 04	Cooperation in the field of taxation (FISCALIS)	0.03	0.00	0.00 %
Total Title 03			90.57	80.50	88.88 %
Title 04 Space					
04	04 02	Space programme of the Union	0.00	0.00	0.00 %
Total Title 04			0.00	0.00	0.00 %
Title 05 Regional Development and Cohesion					
05	05 02	European Regional Development Fund (ERDF)	1.95	1.95	100.00 %
	05 03	Cohesion Fund (CF)	0.00	0.00	0.00 %
Total Title 05			1.95	1.95	100.00 %
Title 06 Recovery and Resilience					
06	06 06	EU4Health Programme	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	0.00	0.00	0.00 %
	07 02	European Social Fund Plus (ESF+)	2.26	1.10	48.48 %
	07 06	Rights and Values	0.00	0.00	0.00 %
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00 %
Total Title 07			2.26	1.10	48.48 %
Title 08 Agriculture and Maritime Policy					
08	08 02	European Agricultural Guarantee Fund (EAGF)	20.00	19.24	96.18 %
Total Title 08			20.00	19.24	96.18 %
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 %

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

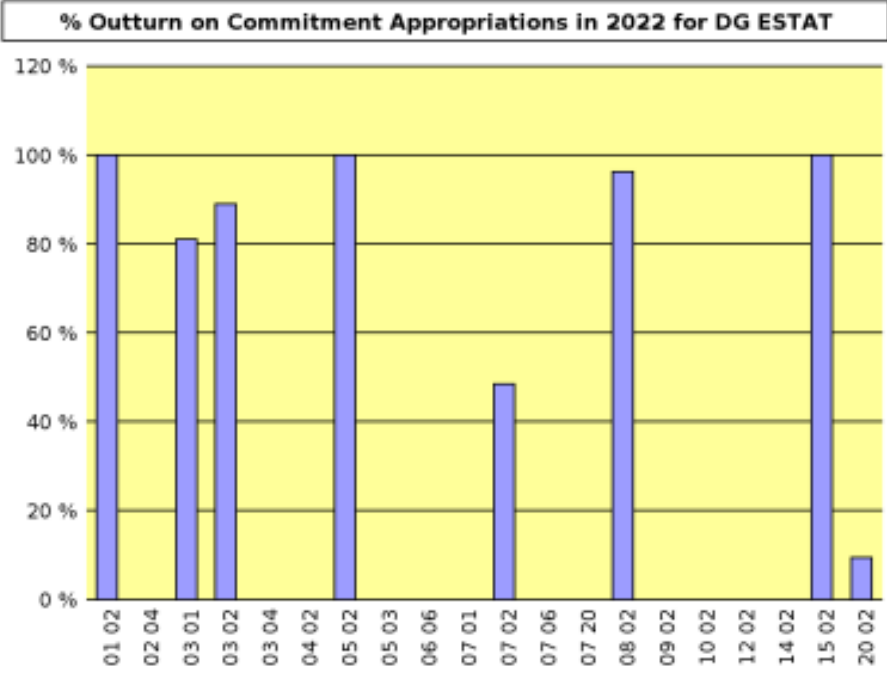
Refresh date : 27/03/2023

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2022 (in Mio €) for DG ESTAT					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
Title 10 Migration					
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0.00	0.00	0.00 %
Total Title 10			0.00	0.00	0.00 %
Title 12 Security					
12	12 02	Internal Security Fund (ISF)	0.00	0.00	0.00 %
Total Title 12			0.00	0.00	0.00 %
Title 14 External Action					
14	14 02	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	0.00	0.00	0.00 %
Total Title 14			0.00	0.00	0.00 %
Title 15 Pre-accession Assistance					
15	15 02	Instrument for Pre-accession Assistance (IPA III)	15.00	15.00	100.00 %
Total Title 15			15.00	15.00	100.00 %
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.17	0.02	9.48 %
Total Title 20			0.17	0.02	9.48 %
Total Excluding NGEU			130.00	117.84	90.64 %
Total DG ESTAT			130.00	117.84	90.64 %

* 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).

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023



Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2022 (in Mio €) for DG ESTAT					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 02	Horizon Europe	0.04	0.04	100.00 %
Total Title 01			0.04	0.04	100.00%
Title 02 European Strategic Investments					
02	02 04	Digital Europe programme	0.28	0.28	100.00 %
Total Title 02			0.28	0.28	100.00%
Title 03 Single Market					
03	03 01	Support administrative expenditure of the 'Single Market' cluster	0.57	0.16	28.17 %
	03 02	Single Market Programme	92.25	70.90	76.86 %
	03 04	Cooperation in the field of taxation (FISCALIS)	0.00	0.00	0.00 %
Total Title 03			92.82	71.06	76.56%
Title 04 Space					
04	04 02	Space programme of the Union	0.64	0.64	100.00 %
Total Title 04			0.64	0.64	100.00%
Title 05 Regional Development and Cohesion					
05	05 02	European Regional Development Fund (ERDF)	2.39	2.39	100.00 %
	05 03	Cohesion Fund (CF)	0.09	0.09	100.00 %
Total Title 05			2.47	2.47	100.00%
Title 06 Recovery and Resilience					
06	06 06	EU4Health Programme	0.20	0.20	100.00 %
Total Title 06			0.20	0.20	100.00%
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	0.20	0.20	100.00 %
	07 02	European Social Fund PLUS (ESF+)	3.12	3.12	100.00 %
	07 06	Rights and Values	1.85	1.85	100.00 %
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0.36	0.36	100.00 %
Total Title 07			5.52	5.52	100.00%
Title 08 Agriculture and Maritime Policy					
08	08 02	European Agricultural Guarantee Fund (EAGF)	30.05	26.54	88.32 %
Total Title 08			30.05	26.54	88.32%
Title 09 Environment and Climate Action					
09	09 02	Programme for the Environment and Climate Action (LIFE)	6.01	6.01	100.00 %

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Refresh date : 27/03/2023

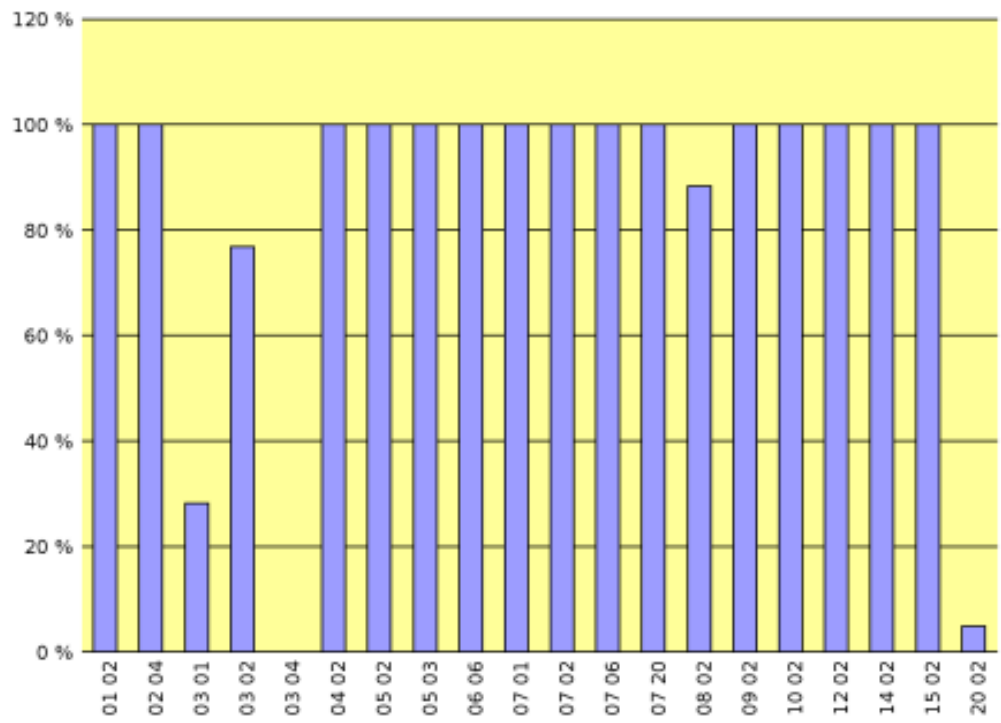
TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2022 (in Mio €) for DG ESTAT					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Total Title 09			6.01	6.01	100.00%
Title 10 Migration					
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0.22	0.22	100.00 %
Total Title 10			0.22	0.22	100.00%
Title 12 Security					
12	12 02	Internal Security Fund (ISF)	0.11	0.11	100.00 %
Total Title 12			0.11	0.11	100.00%
Title 14 External Action					
14	14 02	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global)	2.50	2.50	100.00 %
Total Title 14			2.50	2.50	100.00%
Title 15 Pre-accession Assistance					
15	15 02	Instrument for Pre-accession Assistance (IPA III)	1.43	1.43	100.00 %
Total Title 15			1.43	1.43	100.00%
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.18	0.01	4.90 %
Total Title 20			0.18	0.01	4.90%
Total Excluding NGEU			142.47	117.04	82.15%
Total DG ESTAT			142.47	117.04	82.15 %

* 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).

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Refresh date : 27/03/2023

% Outturn on Payment Appropriations in 2022 for DG ESTAT



Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 02	Horizon Europe	0.04	0.00	0.04	100.00%	1.51	1.55	1.55
Total Title 01			0.04	0.00	0.04	100.00%	1.51	1.55	1.55
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
02	02 04	Digital Europe programme	0.00	0.00	0.00	0.00%	0.00	0.00	0.28
Total Title 02			0.00	0.00	0.00	0.00%	0.00	0.00	0.28
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
03	03 01	Support administrative expenditure of the 'Single Market' cluster	0.23	0.02	0.21	91.11%	0.00	0.21	0.29
	03 02	Single Market Programme	80.27	7.28	72.99	90.93%	65.21	138.20	139.77
	03 04	Cooperation in the field of taxation (FISCALIS)	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Title 03			80.50	7.30	73.20	90.93%	65.21	138.41	140.06

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TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
04	04 02	Space programme of the Union	0.00	0.00	0.00	0.00%	0.09	0.09	0.73
Total Title 04			0.00	0.00	0.00	0.00%	0.09	0.09	0.73
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
05	05 02	European Regional Development Fund (ERDF)	1.95	0.11	1.84	94.41%	2.30	4.14	4.95
	05 03	Cohesion Fund (CF)	0.00	0.00	0.00	0.00%	0.00	0.00	0.17
Total Title 05			1.95	0.11	1.84	94.41%	2.30	4.14	5.12
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 06	EU4Health Programme	0.00	0.00	0.00	0.00%	0.05	0.05	0.26
Total Title 06			0.00	0.00	0.00	0.00%	0.05	0.05	0.26

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TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.00	0.00	0.00	0.00%	0.00	0.00	0.20
	07 02	European Social Fund PLUS (ESF+)	1.10	0.44	0.66	60.00%	1.73	2.39	5.06
	07 06	Rights and Values	0.00	0.00	0.00	0.00%	2.67	2.67	4.87
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00	0.00%	0.67	0.67	1.04
Total Title 07			1.10	0.44	0.66	60.00%	5.08	5.74	11.16
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
08	08 02	European Agricultural Guarantee Fund (EAGF)	19.24	9.09	10.15	52.76%	5.02	15.17	22.52
Total Title 08			19.24	9.09	10.15	52.76%	5.02	15.17	22.52
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
09	09 02	Programme for the Environment and Climate Action (LIFE)	0.00	0.00	0.00	0.00%	0.81	0.81	6.81
Total Title 09			0.00	0.00	0.00	0.00%	0.81	0.81	6.81

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TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0.00	0.00	0.00	0.00%	0.30	0.30	0.56
Total Title 10			0.00	0.00	0.00	0.00%	0.30	0.30	0.56
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
12	12 02	Internal Security Fund (ISF)	0.00	0.00	0.00	0.00%	0.03	0.03	0.14
Total Title 12			0.00	0.00	0.00	0.00%	0.03	0.03	0.14
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
14	14 02	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	0.00	0.00	0.00	0.00%	16.89	16.89	20.16
Total Title 14			0.00	0.00	0.00	0.00%	16.89	16.89	20.16

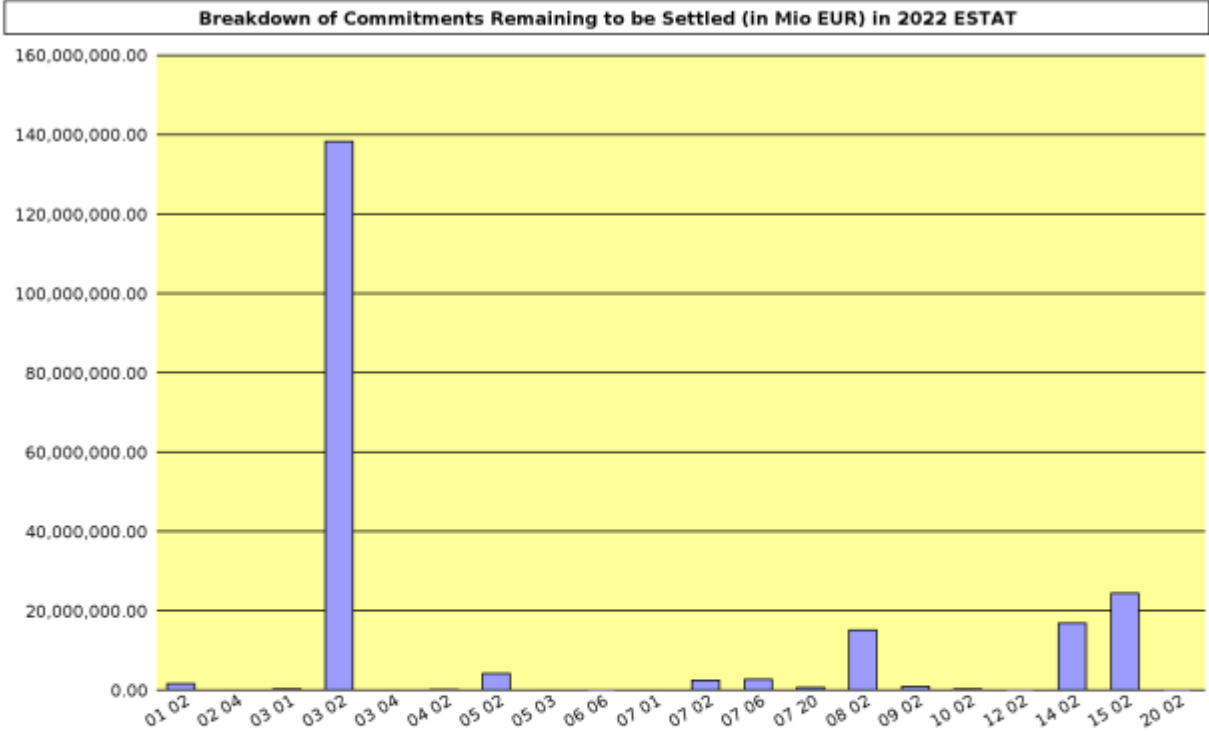
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Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
15	15 02	Instrument for Pre-accession Assistance (IPA III)	15.00	0.00	15.00	100.00%	9.38	24.38	11.40
Total Title 15			15.00	0.00	15.00	100.00%	9.38	24.38	11.40
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG ESTAT									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	0.02	0.01	0.01	46.99%	0.00	0.01	0.00
Total Title 20			0.02	0.01	0.01	46.99%	0.00	0.01	0.00
Total Excluding NGEU			117.84	16.94	100.89	85.62%	106.67	207.57	220.76
Total for DG ESTAT			117.84	16.94	100.89	85.62 %	106.67	207.57	220.76

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Refresh date : 27/03/2023



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Refresh date : 27/03/2023

TABLE 4 : BALANCE SHEET for DG ESTAT

BALANCE SHEET	2022	2021
A.I. NON CURRENT ASSETS	10,225,287.68	11,516,902.97
A.I.1. Intangible Assets	10,225,287.68	11,516,902.97
A.I.2. Property, Plant and Equipment	0.00	0.00
A.II. CURRENT ASSETS	49,293,415.91	50,612,977.72
A.II.2. Current Pre-Financing	49,293,415.91	50,612,977.72
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	0.00	0.00
ASSETS	59,518,703.59	62,129,880.69
P.II. CURRENT LIABILITIES	0.00	-59,959.90
P.II.4. Current Payables	0.00	-59,959.90
P.II.5. Current Accrued Charges & Defrd Income	0.00	0.00
LIABILITIES	0.00	-59,959.90
NET ASSETS (ASSETS less LIABILITIES)	59,518,703.59	62,069,920.79

Non-allocated central (surplus)/deficit*	-585,012,963.38	-518,941,651.60
P.III.2. Accumulated Surplus/Deficit	525,494,259.79	456,871,730.81

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.

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG ESTAT

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	-4,295,242.09	-3,978,242.70
II.1.1. NON-EXCHANGE REVENUES	-5,472,751.25	-5,318,463.63
II.1.1.6. RECOVERY OF EXPENSES	-11,195.25	-26,238.63
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-5,461,556.00	-5,292,225.00
II.1.2. EXCHANGE REVENUES	1,177,509.16	1,340,220.93
II.1.2.1. FINANCIAL INCOME	-4,691.45	
II.1.2.2. OTHER EXCHANGE REVENUE	1,182,200.61	1,340,220.93
II.2. EXPENSES	117,975,425.83	72,600,771.68
II.2. EXPENSES	117,975,425.83	72,600,771.68
II.2.10. OTHER EXPENSES	22,751,131.90	21,659,320.34
II.2.2. EXP IMPLM BY COMMISS&EX.AGENC	99,165,843.93	54,536,251.34
II.2.6. STAFF AND PENSION COSTS	-3,941,550.00	-3,594,800.00
STATEMENT OF FINANCIAL PERFORMANCE	113,680,183.74	68,622,528.98

Explanatory Notes (facultative):

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It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

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Refresh date : 27/03/2023

TABLE 5bis : OFF BALANCE SHEET for DG ESTAT

OFF BALANCE	2022	2021
OB.1. Contingent Assets	3,452,676.80	2,694,091.80
GR for performance	230,285.00	230,285.00
GR for pre-financing	3,222,391.80	2,463,806.80
OB.2. Contingent Liabilities	0.00	0.00
OB.2.7. CL Legal cases OTHER	0.00	0.00
OB.4. Balancing Accounts	-3,452,676.80	-2,694,091.80
OB.4. Balancing Accounts	-3,452,676.80	-2,694,091.80
OFF BALANCE	0.00	0.00

Explanatory Notes (facultative):

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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.

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Refresh date : 27/03/2023

TABLE 6: AVERAGE PAYMENT TIMES for DG ESTAT

Legal Times						
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	1,324	1,324	100.00 %	13.94	0.00	0 %
45	1	1	100.00 %	8.00	0.00	0 %
60	172	172	100.00 %	29.60	0.00	0 %
90	261	261	100.00 %	42.77	0.00	0 %

Total Number of Payments	1,758	1,758	100.00 %		0	0 %
Average Net Payment Time	19.75			19.75		
Average Gross Payment Time	23.68			23.68		

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	26	267	15.19 %	1,758	36,464,205.62	31.25 %	116,684,030.83

DG	GL Account	Description	Amount (Eur)

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/abaci/dwh/Pages/its-030-10-20_documentation.aspx).

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2022 for DG ESTAT								
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	701,496.71	0.00	701,496.71	701,496.71	0.00	701,496.71	0.00
40	Revenue from investments and accounts	4,691.45	0.00	4,691.45	4,691.45	0.00	4,691.45	0.00
60	Single market, innovation and digital	30,917.72	0.00	30,917.72	30,917.72	0.00	30,917.72	0.00
66	Other contributions and refunds	5,461,556.00	0.00	5,461,556.00	5,461,556.00	0.00	5,461,556.00	0.00
67	Completion for outstanding recovery orders prior to 2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total DG ESTAT		6,198,661.88	0.00	6,198,661.88	6,198,661.88	0.00	6,198,661.88	0.00

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

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

EX-ANTE CONTROLS	Irregularity	Total undue payments recovered
NON ELIGIBLE IN COST CLAIMS	5,729.14	5,729.14
CREDIT NOTES	1,433,791.07	1,433,791.07
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total	1,439,520.21	1,439,520.21

EX-POST CONTROLS	Irregularity	Total undue payments recovered
INCOME LINES IN INVOICES		
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	11,195.25	11,195.25
Sub-Total	11,195.25	11,195.25
GRAND TOTAL (EX-ANTE + EX-POST)	1,450,715.46	1,450,715.46

Refresh date : 27/03/2023

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

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

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

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

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

Total DG ESTAT	
-----------------------	--

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

There are no waivers below 60 000 €

Justifications:

Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use "ctrl+enter" to go to the next line and "enter" to validate your typing.

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 11 : Negotiated Procedures in 2022 for DG ESTAT

Internal Procedures > € 60,000

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights or technical monopoly/captive market	1	942,570.00
Total	1	942,570.00

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 12 : Summary of Procedures in 2022 for DG ESTAT

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Negotiated procedure middle value contract (Annex 1 - 14.2)	7	868,930.00
Negotiated procedure without prior publication (Annex 1 - 11.1)	1	942,570.00
Open procedure (FR 164 (1)(a))	17	66,048,331.41
Total	25	67,859,831.41

Additional Comments:

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 13 : BUILDING CONTRACTS in 2022 for DG ESTAT

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

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 14 : CONTRACTS DECLARED SECRET in 2022 for DG ESTAT

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

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 15 : FPA duration exceeds 4 years - DG ESTAT

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

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

Note : The figures are mass ratios to the previous
accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

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)¹⁶:

- Commitment Appropriations (CA) Implementation
- CA Forecast Implementation
- Payment Appropriations (PA) Implementation
- PA Forecast Implementation
- Global Commitment Absorption
- Timely Payments
- Timely Decommitments
- Invoice Registration Time
- Accounting Data Quality
- Management Data Quality

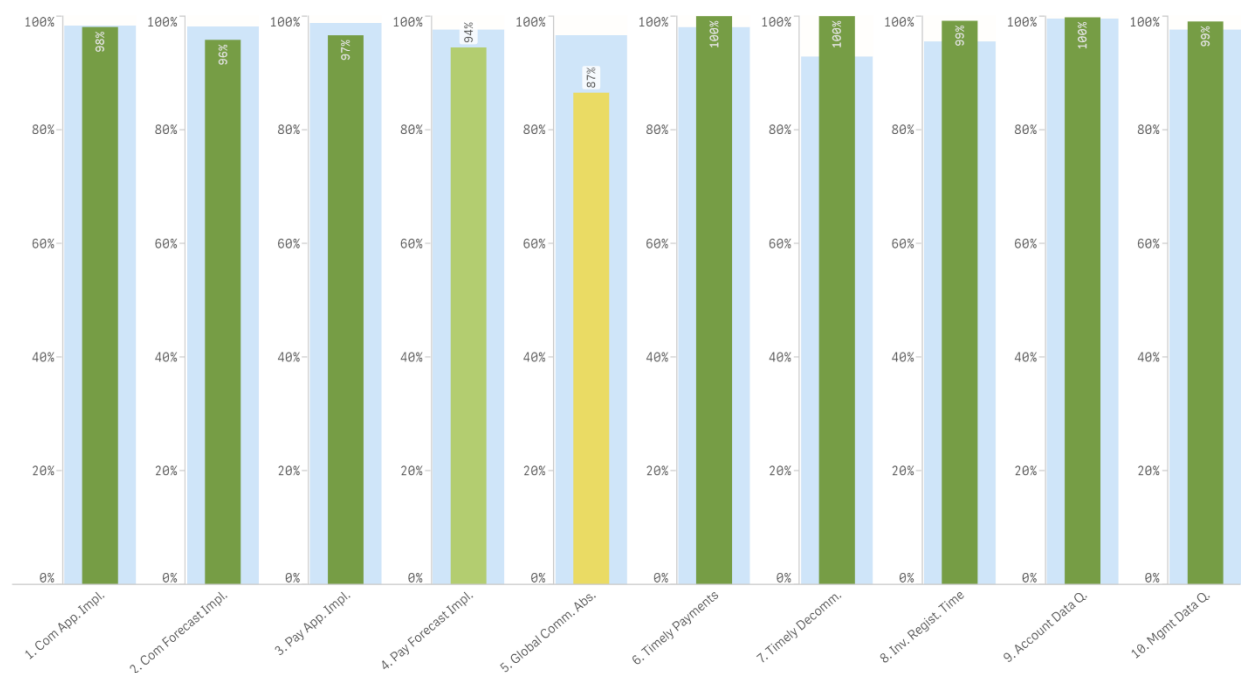
For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

- 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

ESTAT Indicator Scores for 2022 12



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

¹⁶ If the EC service did not perform any transaction in the area measured by the indicator or the information is not available in the central financial system, the indicator is not calculated (i.e. displayed as “-”) in this Annex.

Indicator	Objective	Comment ¹⁷	ESTAT Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		98%	98%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		96%	98%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		97%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		94%	98%
5. Global Commitment Absorption ¹⁸	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		87%	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	In 2022, Eurostat made all payments in time, without any late payments, and achieved an outstanding 100% for the 'payment accepted amount in time' indicator. This is the result of paperless payment processes and a dedicated payment time monitoring system in place in Eurostat, supported with an active follow-up of the advancement of individual payment files through the payment process.	100%	98%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle		100%	93%

⁽¹⁷⁾ 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%.

⁽¹⁸⁾ 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.

8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		99%	95%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		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		99%	98%

ANNEX 5: Materiality criteria

Since 2019⁽¹⁹⁾, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

The implementation of this 'de minimis' threshold applies at the level of the annual activity report reservations, i.e. not at all affecting the detailed reservations at the level of the Payment Agency(s)/Operational Programme(s). Given the amounts involved, this threshold has no effect on the annual activity report reservations of Eurostat for 2022.

In order to identify material weaknesses that need to be disclosed on the declaration of the AOD, Eurostat has taken into account the following quantitative and qualitative criteria, assessing whether the weakness is significant and should lead to the reporting of a reservation.

Quantitative criteria for defining significant weaknesses:

The Commission Communication (COM (2003) 28 final) from 21 January 2003 provides in its annex guidelines covering inter alia the concept of materiality. These guidelines propose an indicative materiality threshold of 2%:

"The quantitative materiality threshold is 2%, i.e. when the amount of the transaction (in the broad sense) affected by the deficiency represents more than 2% of the budget allocated to the ABB activity of the service concerned." According to the guidelines, DGs may deviate from the threshold of 2% if they deem that the nature of the risks and controls, based on the DG's assessment of the risk and control environment in which the DG operates, makes the standard threshold inappropriate.

Eurostat considers a weakness as material if the value of the error affected by the deficiency represents more than 2% of the payment(s) authorised.

The European Court of Auditors in its 2018 Annual Report and its review of the Commission's ex-post audits observed that the Commission's methodology for calculating the error rate leads to an understatement of the error rate the extent to which cannot be quantified. As a result, the Commission will adapt its methodology for the calculation of the ESP 2013-2020 error rate in line with the Court's observations starting with the implementation of the 2020 ex-post audit campaign. In order to address this issue, the error rates for the year 2019 onwards were calculated with an adapted calculation method that was proposed by Commission's Central Services in order to avoid understated error rates.

Qualitative criteria for defining significant weaknesses:

⁽¹⁹⁾ Agreement of the Corporate Management Board of 30/4/2019.

In assessing materiality, Eurostat takes into account a number of qualitative criteria:

1. Significant control system weaknesses

Besides the verification of the legality and regularity of the underlying transactions, controls are also implemented to detect major system weaknesses for which the financial impact as such is not easy to calculate but which indicate weaknesses as to the design and the effectiveness of the control systems. In order to assess the qualitative aspect of control system weaknesses, the following aspects are taken into account:

- Nature and scope of the weaknesses;
- Duration of the weaknesses;
- Compensatory measures;
- Corrective actions.

Eurostat regularly carries out assessments on the implementation of the internal control principles in order to detect weaknesses in its internal control framework. In addition, Eurostat performs ex ante and ex post controls on its financial transactions. Ex post controls on grant agreements are tailored to identify errors within the cost claims transmitted by Eurostat beneficiaries and shall classify them into isolated cases or systemic or repetitive weaknesses. Those controls can also identify weaknesses in the internal control system of beneficiaries and propose corrective actions. The duration and corrective actions are taken into account. As regards procurements, the control objective is to ensure that transactions are in conformity with applicable rules and regulations.

2. Insufficient audit coverage and/or inadequate information from internal control systems

Besides the audits and controls performed by the IAS and the ECA, Eurostat implemented a control framework that shall support management's assurance on the achievement of the financial management and internal control objectives. This framework is supported by a multi-annual control strategy. It shall prevent errors and produce reliable indicators of its results. The strategy provides a well-balanced approach between ex ante and ex post controls, assuring a sufficient number of controls in order to identify material weaknesses that could affect the declaration of assurance.

The achievement of this objective is supported by the fact that Eurostat concludes grant agreements with a relatively small number of beneficiaries, yet performing an adequate number of expenditure verifications on-the spot. On the other hand, Eurostat does not only rely on information gained by the performance of ex ante and ex post controls, but on a comprehensive set of control activities as well as information received by external sources.

3. Critical issues reported by the ECA, the IAS or OLAF

Any critical recommendation made by the ECA, the IAS or OLAF could lead to a reservation. Recommendations are generally assessed according their significance. If deemed necessary, mitigating actions are developed and translated into action plans. The implementation of those mitigating actions is constantly monitored and followed-up.

4. Assessment of reputational events

Events or weaknesses that may have reputational impact may lead to a reservation. Their significance is judged against the nature of the impact, the breadth of awareness and the duration of impact on reputation. For Eurostat, those risks are in particular linked with reliability and trustworthiness of data and statistics, safeguarding and protection of sensitive information and statistical data. Eurostat monitors all those aspects that could negatively impact its reputation. A set of mitigating actions and controls were set up in order to identify weaknesses to be disclosed on the declaration of the AOD.

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

GRANTS – Direct management

Stage 1: Ex ante

A - Programming, evaluation and selection of proposals

A1) Preparation, adoption and publication of the Annual Work Programme and Calls for proposals

Main control objectives: Ensuring that the Commission selects the proposals that contribute the most towards the achievement of the policy or programme objectives (effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> The annual work programme and the subsequent invitations/calls to submit proposals do not adequately reflect the policy objectives, priorities, are incoherent and/or the essential eligibility, selection and award criteria are not adequate to ensure the evaluation of the proposals. 	<ul style="list-style-type: none"> Hierarchical validation within the authorising department. Inter-service consultation, including all relevant DGs. Adoption by the Commission. Explicit allocation of responsibility to individual officials reflecting the programming circuits. Checklist based verification for invitations/calls to submit proposals. Implementation of anti-fraud strategy. 	<p><u>Coverage:</u></p> <ul style="list-style-type: none"> 100% projects included in AWP. 100% of invitations to submit proposals. <p><u>Depth:</u></p> <ul style="list-style-type: none"> In-depth analyses of the projects, including financial aspects. Checklist (proposals) includes a list of the requirements of the regulatory provisions identified. 	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> Number of control failures; number of exceptions in EUR. Number of invitations/calls for proposals successfully concluded/number of invitations/calls for proposals planned in the MP/WP in %. Total number of awards/total call for proposals in %. <p><u>Efficiency and economy:</u></p> <ul style="list-style-type: none"> Cost of control (all stages in total) in EUR. Cost of control / value of payments executed during the year in %.

A2) Selecting and awarding: Evaluation, ranking and selection of proposals

Main control objectives: Ensuring that the most promising projects for meeting the policy objectives are among (a good balance of) the proposals selected (effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> The evaluation of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, or with the selection and award criteria defined in the annual work programme. 	<ul style="list-style-type: none"> Assignment of Evaluation Committees including, when necessary, members from sub-delegating DGs. Assessment by the Evaluation Committee. Hierarchical validation according to financial circuits. Checklists based verification (evaluation and award) and the use of corporate templates and tools ensuring compliance with the regulatory framework.. Implementation of anti-fraud strategy. 	<ul style="list-style-type: none"> 100% of proposals were evaluated. The received applications were analysed from a technical point of view and from a budgetary point of view. Coverage: 100% of ranked list of eligible proposals. Supervision of work of evaluators. 100% in-depth evaluation of technical and budgetary aspects. 	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> Number of control failures: number of exceptions. <p><u>Efficiency and economy:</u></p> <ul style="list-style-type: none"> Cost of control (all stages in total) in EUR ▪ Cost of control / value of payments executed during the reporting year (in %). Average time to inform applicants in days (in compliance with Art. 194 FR).

B - Contracting: Transformation of selected proposals into legally binding grant agreements

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> The description of the action in the grant agreement includes tasks that do not contribute to the achievement of the programme objectives. The budget foreseen overestimates the costs necessary to carry out the action. Procedures do not comply with regulatory framework. 	<ul style="list-style-type: none"> Hierarchical validation according to financial circuits. Signature of the grant agreement by the AO. Checklists based verification (operational and financial) and the use of corporate templates and tools ensuring compliance with the regulatory framework. Regular accounting controls are carried out, including controls and reporting on budget implementation. Implementation of anti-fraud strategy 	<ul style="list-style-type: none"> 100% of the selected proposals are scrutinised. Coverage: 100% of draft grant agreements. 	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> Number of exceptions/non-compliance issues. <p><u>Efficiency and economy:</u></p> <ul style="list-style-type: none"> Cost of control (all stages in total) in EUR. Cost of control / value of payments executed during the reporting year in %. Average time-to-Grant (average time to sign grant agreements) in days (in compliance with Art. 194 FR).

C - Monitoring the execution: This stage covers the monitoring the operational, financial and reporting aspects related to the project and grant agreement

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> The actions foreseen are not (or only partially) carried out in accordance with the technical description and the requirements foreseen in the grant agreement. The declared costs are not consistent with the activities performed. 	<ul style="list-style-type: none"> Operational and financial checks, based on checklists, in accordance with the financial circuits and the use of corporate templates and tools ensuring compliance with the regulatory framework. Authorisation by the AO. Use of standard excel template for contribution calculations. Regular follow-up of payment delays. Regular accounting controls are carried out, including controls and reporting on budget implementation. Implementation of anti-fraud strategy. 	<ul style="list-style-type: none"> 100% of the projects are verified. 100% coverage by ex ante control of each payment request. 	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> Number of projects with cost claim errors out of number of grants (in %). Number of exceptions/non-compliance issues. Amount of cost items rejected in EUR and in % related to total payments executed. <p><u>Efficiency and economy:</u></p> <ul style="list-style-type: none"> Cost of control (all stages in total) in EUR. Cost of control / value of payments executed during the reporting year in %. Average time to pay in absolute number of days. Time-to-pay pay within deadline related to payment accepted amount in time in %.

Stage 2: Ex post controls

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

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E`s)
<ul style="list-style-type: none"> ▪ Ex ante controls fail to prevent, detect and correct erroneous payments or attempted fraud. 	<ul style="list-style-type: none"> ▪ Multi-annual control strategy adopted by Eurostat senior management based on risk-assessment(s). ▪ Audits or desk-reviews of a sample of operations carried out by Eurostat staff or external audit service providers on the basis of professional standards. ▪ Consider ex post findings for improving ex ante controls. ▪ Integration of fraud-related elements in the risk assessment and in the ex post control work programme. ▪ Validate audit findings and results with the beneficiaries audited. ▪ If necessary, referring the file concerned to OLAF. ▪ Simplification measures to reduce the risk of errors for grants. ▪ Training dedicated to staff embedded in grants process. 	<ul style="list-style-type: none"> ▪ Random-based sample of beneficiaries to be controlled on an ex post basis. ▪ All beneficiaries of Eurostat can be subject to ex post controls. ▪ Control of 4 – 6 beneficiaries per year. ▪ Detailed verification of cost claims transmitted to Eurostat. 	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> ▪ Detected error rate in % ▪ Residual error rate in % ▪ Amount of errors concerned in EUR ▪ Number of fraud-related audit observations <p><u>Economy:</u></p> <ul style="list-style-type: none"> ▪ Cost of ex post controls in EUR
<ul style="list-style-type: none"> ▪ Errors, irregularities and cases of fraud detected are not (timely) implemented. 	<ul style="list-style-type: none"> ▪ Systematic registration of all audit / control results (COMPASS/AUDEX/ARES) ▪ Validation of recoveries in accordance with legislation and financial circuits. ▪ Quarterly management reports on results of ex post controls. 	<ul style="list-style-type: none"> ▪ Coverage: 100% of final audit results <i>with a financial impact</i>. ▪ Extension of findings of systemic nature into corrections of non-audited projects by the same beneficiary. 	<p><u>Efficiency:</u></p> <ul style="list-style-type: none"> ▪ Time-To-Recover <p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> ▪ Number/value of audit results failed implementation

PROCUREMENTS (including BA budget) – Direct management

Stage 1: Procurement

A - Planning

Main control objectives: Ensuring that the decision to tender is optimal

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> The needs are not well defined (operationally and economically) and/or the decision to procure was inappropriate. Discontinuation of the services provided due to a late contracting. 	<ul style="list-style-type: none"> Publication of intended procurements / Work programme. 	Coverage: 100% Depth*: Level 2	<u>Effectiveness:</u> <ul style="list-style-type: none"> Cost of control (all stages in total) in EUR Cost of control / value of payments executed during the year in % Number of exceptions & non-compliance issues
	<ul style="list-style-type: none"> Approval (and follow-up) of Work Program and Financing Decision by DM. 	Coverage: 100% Depth*: Level 2	<u>Efficiency and economy:</u> <u>Costs:</u> <ul style="list-style-type: none"> FTE linked to operational unit + central unit in EUR <u>Benefits</u> <ul style="list-style-type: none"> Qualitative: No litigation, compliance

NB: for all controls, information in particular financial information related to inputs / outputs and follow-up should be collected

***Depth:** (definition of levels)

1. Minimal administrative / arithmetic control with no reference to supporting documents reference to underlying documents.
2. Control with reference to corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification), but no reference to underlying documents.
3. Control with reference to fully independent corroborative information (e.g. database which justifies certain elements of the claim, 3rd party or Commission assessment of milestones achieved, etc.).
4. Control with reference to and including access to the underlying documentation available at the stage of the process in question, for all inputs and outputs (e.g. timesheets, invoices, physical verification, etc.); i.e. control of the same intensity of transaction testing as those carried out by the ECA as part of the DAS.

Stage 2: Ex ante – Programming, needs assessment & definition of needs

Main control objectives: Ensuring that the call for tender is optimally done

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> The best offer/s are not submitted due to the poor definition of the tender specifications. Discontinuation of the services provided due to late contracting 	<ul style="list-style-type: none"> Financial circuit: AOS approval and supervision of specifications. 	Coverage: 100% Depth*: Level 3	<u>Effectiveness:</u> <ul style="list-style-type: none"> Cost of control (all stages in total) in EUR Cost of control / value of payments executed during the year in % Number of exceptions & non-compliance issues
	<ul style="list-style-type: none"> Financial circuit: All steps financial and operational specifications. 	Coverage: 100% Depth*: Level 4	<u>Efficiency and economy:</u> <ul style="list-style-type: none"> Costs: FTE linked to operational unit + central unit in EUR Benefits (qualitative): No litigation, compliance

NB: for all controls, information in particular financial information related to inputs / outputs and follow-up should be collected

***Depth:** (definition of levels)

1. Minimal administrative / arithmetic control with no reference to supporting documents reference to underlying documents.
2. Control with reference to corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification), but no reference to underlying documents.
3. Control with reference to fully independent corroborative information (e.g. database which justifies certain elements of the claim, 3rd party or Commission assessment of milestones achieved, etc.).
4. Control with reference to and including access to the underlying documentation available at the stage of the process in question, for all inputs and outputs (e.g. timesheets, invoices, physical verification, etc.); i.e. control of the same intensity of transaction testing as those carried out by the ECA as part of the DAS.

Stage 3: Ex ante – Selection of the offer & evaluation of tenders

Main control objectives: Ensuring that the call for tender is optimally done

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> The most promising offer not being selected, due to a biased, inaccurate or 'unfair' evaluation process. 	<ul style="list-style-type: none"> Opening Committee and Evaluation Committee. 	Coverage: 100% Depth*: Level 4	<u>Effectiveness:</u> <ul style="list-style-type: none"> Cost of control (all stages in total) in EUR Cost of control / value of payments executed during the year in % Number of exceptions & non-compliance issues <u>Efficiency and economy:</u> <ul style="list-style-type: none"> Costs: FTE linked to operational unit + central unit in EUR Benefits (qualitative): No litigation, compliance
	<ul style="list-style-type: none"> Financial circuit: All steps financial and operational Evaluation report 	Coverage: 100% Depth*: Level 4	
	<ul style="list-style-type: none"> Advisory "Market Committee" (in place as of March 2014) 	Coverage: Risk based Depth*: Level 4	
	<ul style="list-style-type: none"> Declaration on absence of conflict of interests to be signed. 	Coverage: 100% Depth*: 4	
	<ul style="list-style-type: none"> Exclusion criteria documented. 	Coverage: 100% Depth*: 4	
	<ul style="list-style-type: none"> Standstill period. 	Coverage: 100% Depth*: N/A	

NB: for all controls, information in particular financial information related to inputs / outputs and follow-up should be collected

***Depth:** (definition of levels)

1. Minimal administrative / arithmetic control with no reference to supporting documents reference to underlying documents.
2. Control with reference to corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification), but no reference to underlying documents.
3. Control with reference to fully independent corroborative information (e.g. database which justifies certain elements of the claim, 3rd party or Commission assessment of milestones achieved, etc.).
4. Control with reference to and including access to the underlying documentation available at the stage of the process in question, for all inputs and outputs (e.g. timesheets, invoices, physical verification, etc.); i.e. control of the same intensity of transaction testing as those carried out by the ECA as part of the DAS.

Stage 4: Supervisory measures

Main control objectives: Ensuring that any weaknesses in the procurement procedures are detected and corrected

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E`s)
<ul style="list-style-type: none"> ▪ An error or a non-compliance with rules and regulations or fraud is not detected. 	<ul style="list-style-type: none"> ▪ Multi-annual control strategy adopted by Eurostat senior management. ▪ Annual control programme based on yearly risk analysis. ▪ Integration of fraud-related elements in risk assessment. 	<ul style="list-style-type: none"> ▪ Coverage: Whole process 	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> ▪ Number of exceptions, non-compliance issues <p><u>Economy:</u></p> <ul style="list-style-type: none"> ▪ Cost of control in EUR
	<ul style="list-style-type: none"> ▪ Ex post quality reviews on selection and award procedure. 	<ul style="list-style-type: none"> ▪ Risk based selection of procurement procedures ▪ Frequency: On demand. 	
<ul style="list-style-type: none"> ▪ Management of procurement is not improved in general. 	<ul style="list-style-type: none"> ▪ Review of results of ex post quality review. ▪ Review of exception reporting. ▪ Update Process Improvement Methodology (PIM) for procurement. 	<ul style="list-style-type: none"> ▪ Coverage: Whole process 	

IT SECURITY AND DATA INTEGRITY

Stage 1: Ex ante - Information Security Policy

Main control objective: Define and disseminate Eurostat information security policy

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E`s)
<ul style="list-style-type: none"> ▪ Eurostat staff is not aware of the Information security Policy. ▪ IT security is not considered in day-to-day operations. ▪ Design weaknesses in the development of Information processes. 	<ul style="list-style-type: none"> ▪ Awareness campaigns about the Eurostat Information security policy and their updates are conducted. ▪ Train Eurostat staff on security policies. ▪ Ensure that IT security plans are updated and provided for all new operational IS in GovIS2 	<p>Coverage: 100%</p> <p>Frequency: Yearly</p>	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> ▪ Number of training sessions for newcomers. ▪ Number of training sessions for staff. ▪ Number of security plans provided. <p>Benefit: Awareness of IT security. Clear procedures and responsibilities regarding IT security.</p> <p><u>Efficiency & Economy:</u></p> <ul style="list-style-type: none"> ▪ Estimation of time required for Information security policy revision in FTE. ▪ Estimation of time required for Training in FTE.

Stage 2: Ex ante - Protection of IT infrastructure and data integrity

Main control objective: Implement the controls as defined in the IT security policy

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E`s)
<ul style="list-style-type: none"> ▪ There is no inventory of assets and their security levels. ▪ IT infrastructure is not available in case of major disaster. ▪ Information is not available for statistical production. ▪ Information is accessed and modified by non-authorized users. 	<ul style="list-style-type: none"> ▪ The CMDB in DIGIT (Configuration Management Database) is updated with classification information. ▪ IT Continuity Plan is regularly reviewed in line with the BC processes. ▪ Through the SLA with DIGIT, receive regular KPIs on the health of the systems hosted in DIGIT. ▪ Access control policy based on authorisation provided by DCROs (Data Collection Responsible Officers). 	<p>Coverage: 100%</p> <p>Frequency: Yearly</p>	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> ▪ Number of assets classified in the CMDB. ▪ Number of incidents regarding data integrity. <p>Benefit: Operational IT infrastructure in support to statistical production with accesses to data on a “need to know” basis.</p> <p><u>Efficiency & Economy:</u></p> <ul style="list-style-type: none"> ▪ Estimation of the access control management in FTE. ▪ Cost of operation and security monitoring of the infrastructure in DIGIT.

Stage 3: Ex post - Access to IT infrastructure and data

Main control objective: Monitor the access to IT infrastructure

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E`s)
<ul style="list-style-type: none"> ▪ Illegal access to information. ▪ Statistical information cannot be disseminated through the Eurostat website. ▪ Statistical information is corrupted during transfer from Member States. ▪ Wrong information or sensitive information is published. 	<ul style="list-style-type: none"> ▪ Follow-up of access rights, functional user rights and local administrator rights. ▪ Real-time monitoring of Eurostat website. ▪ Use of encryption for transfer of sensitive information in EDAMIS. ▪ Incident reporting mechanism for errors on the Website. ▪ In-depth analysis and monitoring of access controls and IT assets (servers, applications) logs implemented. 	<p>Coverage: all accesses to IT assets, all Eurostat data collections.</p> <p>Frequency: Daily, monthly for the analysis of logs.</p>	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> ▪ Number of sensitive data collections encrypted during transport. ▪ Number of incidents reported for the website. ▪ Monthly reports of incidents in Eurostat environment. <p>Benefit: Protection of Eurostat environment. Ensure continuous publication of statistical information towards users.</p> <p><u>Efficiency & Economy:</u></p> <ul style="list-style-type: none"> ▪ Monitoring website Software and estimation of the support provided in FTE. ▪ Estimation of staff involved in monitoring. ▪ Cost of Log management and Security Reporting by DIGIT access rights in FTE.

SAFEGUARDING OF SENSITIVE INFORMATION

Stage 1: Ex ante - Management of sensitive information in Eurostat

Main control objectives: Identification and definition of sensitive information in Eurostat

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E`s)
<ul style="list-style-type: none"> ▪ Sensitive information is not correctly understood / identified 	<ul style="list-style-type: none"> ▪ Definition of sensitive information in Eurostat. Yearly inventory of sensitive information as declared by Eurostat units. ▪ Definition of protection measures to be applied for sensitive information. ▪ Periodic information to Staff. 	<p>Coverage: 100%</p> <p>Frequency: Yearly</p>	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> ▪ Number of units reporting use of sensitive and classified information ▪ Number of modifications from former inventory <p>Benefit: Better knowledge of the location and use of sensitive information. Better understanding of the concept and management of sensitive information by staff.</p> <p><u>Efficiency & Economy:</u></p> <ul style="list-style-type: none"> ▪ Estimation of staff involved in inventory of all information managed by Eurostat units and its classification (in FTE).

Stage 2: Ex ante - Protection of sensitive information in Eurostat

Main control objectives: Define roles and responsibilities and protection measures for sensitive information

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E`s)
<ul style="list-style-type: none"> ▪ Sensitive information is not correctly managed by Eurostat staff. 	<ul style="list-style-type: none"> ▪ Association of a DCRO (Data Collection Responsible Person) for each of the identified sensitive information collection. The DCRO is responsible for the protection of the collection and for giving access to it on a "Need to Know" basis. ▪ Revision of call for tenders and contracts to include the relevant confidentiality clauses ▪ Signature of a declaration of confidentiality by all Eurostat staff. 	<p>Coverage: 100%</p> <p>Frequency: Yearly with periodic updates if needed</p>	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> ▪ Number of DCROs, and DCRO backup and sensitive information collections. ▪ All Staff signing declarations (0 discrepancy between staff list and declaration list). ▪ Number of training sessions on security and handling sensitive information. <p><u>Benefit:</u> Clearer responsibilities of units and staff regarding sensitive information management.</p> <p><u>Efficiency & Economy:</u></p> <ul style="list-style-type: none"> ▪ Specific staff (DCRO) has additional duties (in FTE).

Stage 3: Ex ante - Access to sensitive information

Main control objectives: Monitoring and control of access to sensitive information

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E`s)
<ul style="list-style-type: none"> All Eurostat staff can have access to all sensitive information. 	<ul style="list-style-type: none"> LISO is allowing access to sensitive information to staff identified by DCRO on a "Need to Know" Basis. Sensitive information is protected either by encryption or by being stored in Eurostat secured environment. Use of SECEM2 for transmission of sensitive information using email is mandatory. Use of encrypted S drive for storing sensitive information by units. 	<p>Coverage: 100% of sensitive information is protected</p> <p>Frequency: Daily authorisation</p>	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> Number of access rights processed and recorded Number of folders/units stored on the S drive % of SECEM2 certificates active <p>Benefit: Access to sensitive collections is controlled and sensitive information is encrypted.</p> <p><u>Efficiency & Economy:</u></p> <ul style="list-style-type: none"> Management of access by LISO, management of policies for S drive encryption by LISO, administrative procedure launched by DCRO for providing access to individual staff (in FTE).

Stage 4: Ex post - Monitoring of accesses to sensitive information

Main control objectives: Monitoring of accesses to sensitive information

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E`s)
<ul style="list-style-type: none"> ▪ Breach of sensitive information 	<ul style="list-style-type: none"> ▪ Periodic monitoring of accesses to identified sensitive information. ▪ Periodic revision of the database with access rights and association to Eurostat staff mobility. ▪ Automatic removal of access rights linked to inter DG staff mobility 	<p>Coverage: All identified sensitive information</p> <p>Frequency: Monthly for the reports provided by DIGIT/HR</p>	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> ▪ Number of alerts provided in monthly reporting. ▪ Number of revisions of the access rights database. ▪ Number of incidents related to confirmed breach of confidentiality. ▪ Number of encrypted files. <p>Benefit: periodic monitoring of accesses.</p> <p><u>Efficiency & Economy:</u></p> <ul style="list-style-type: none"> ▪ Monitoring and reporting by DIGIT (in EUR).

GNI

The controls performed by Eurostat regarding the GNI are disclosed by the AOD responsible for the related Revenue in the annual activity report (AAR) prepared by DG BUDG.

ANNEX 7: Specific annexes related to "financial management"

1. Free content:

Audit observations and recommendations (2.1.2)

Issues from IAS audits during 2022

During 2022, IAS performed an **"Audit on effectiveness and efficiency of Eurostat's performance management system"**. In its final report from 19/12/2022, IAS issued three "important" recommendations referring to activities and outputs, to objectives and indicators, and to the planning, monitoring and reporting tool (PMR). An action plan has been developed and was agreed upon by IAS on 18/01/2023. The implementation of the recommendations has already started.

Issues from IAS audits before 2022

The final audit report of the **"Audit on HR Management in Eurostat"** was issued on 26/01/2021. During 2022, Eurostat implemented four "very important" recommendations referring to task mapping, skill mapping, workload assessment and staff allocation. Four further "very important" recommendations referring to the development of a HR strategy, the HR planning process, the HR plan, and the monitoring of HR operational indicators have already been implemented earlier. IAS followed-up the implementation of all eight recommendations, considered them as implemented, and closed all eight "very important" recommendations.

Audits performed by the European Court of Auditors (ECA) during the year 2022

The ECA issued five recommendations in its **Special Report 26/2022 "European statistics: Potential to further improve quality"** published on 29/11/2022.

Eurostat welcomes ECA's conclusion that the European Commission provides European statistics of generally sufficient quality and fit for use by policy makers, business and the public.

Eurostat fully accepted recommendation 2 referring to enhancing the European statistical programme's financial independence and prioritise innovative projects, recommendation 3a aiming at improving quality reports, and recommendation 4b asking to publish comprehensive information on pre-release access and strengthen its safeguards against potential leaks.

Eurostat partially accepted recommendation 1 asking to make the European Statistical Advisory Committee (ESAC) more inclusive, by a balanced and effective representation of all users, assisted by experts in specific domains in order to better meet user needs. Eurostat will look, in cooperation with ESAC, into the activities and ways of working of ESAC with a view to reinforcing inclusiveness. However, Eurostat considers that the current selection procedure of ESAC members is appropriate.

Eurostat partially accepted recommendation 3b asking to perform more thorough and better documented assessments in the areas of labour, business and health statistics so as to enhance data accuracy, timeliness and punctuality, comparability and coherence. Eurostat will work to further improve the documentation of its quality assessments, but it considers that in the mentioned areas, it carries out thorough quality assessments based on robust validation procedures, quality reports and discussions with Member States' statisticians.

Eurostat rejected recommendation 4a requesting careful assessment of the necessity and the added value of granting pre-release access. Eurostat's practice of pre-release access is in line with the "European Statistics Code of Practice".

Eurostat rejected recommendation 5 asking to assess the feasibility of strengthening the mandate of the European Statistical Governance Advisory Board (ESGAB) to include deciding on all the key design elements of the peer review exercise. In accordance with decision 235/2008 establishing ESGAB, the purpose of ESGAB is to provide an independent overview of the European Statistical System as regards the implementation of the European Statistics Code of Practice. Eurostat takes the view that ESGAB has extensive powers to take actions and express its views on peer reviews.

Eurostat is currently developing an action plan to implement the accepted recommendations. The target implementation dates for ECA's recommendations are the years 2023 and 2024. The rejection of recommendation 4a and recommendation 5 does not endanger the effectiveness of Eurostat's internal control system. There is no material impact on the assurance, nor on achieving the internal control objectives. Eurostat is acting in line with the European Statistics Code of Practice and Commission decisions, furthermore sufficient controls are in place and will even be enforced by the implementation of recommendation 4b.

The ECA issued three recommendations in its **Special Report 25/2022 "Verification of gross national income for financing the EU budget: Risks in data compilation well covered overall, but scope for increased prioritisation of actions"** published on 08/12/2022.

Eurostat welcomed this report and its conclusions:

- That the GNI verification process was effective overall in identifying and addressing high-risk issues for GNI data compilation.
- That Eurostat provided adequate support to the National Statistical Institutes in their efforts to tackle high-risk issues in GNI compilation.
- That Eurostat had completed checks as planned and provided the countries with timely information on adjustments.
- That the novel use of risk assessments and thresholds helped Eurostat to identify and mitigate the risks by allowing it to determine the most important issues for follow-up.

Eurostat fully accepted recommendation 1 referring to increase prioritisation of high-risk issues and recommendation 3 referring to further improve the efficiency of the verification cycle.

Eurostat partially accepted recommendation 2 referring to improve the timeliness of the support provided to Member States and better justify decisions to limit the period of application for reservations. Eurostat agrees to respond quickly when a new high-risk issue is identified by providing timely guidance and support to the National Statistical Institutes

and that the periods covered by the reservations should be adequately justified, but it considers that carrying out even deeper analyses would not lead to a cost-effective use of resources.

The target implementation date for the ECA's recommendations stemming from this audit is the year 2025, which is the start of the next multiannual GNI verification cycle. In the run-up to the next cycle, Eurostat will review the set of the so-called framework documents that structure the verification. The updated framework documents will reflect the actions taken in response to this audit and they will be subsequently implemented in the verification. The process of reviewing the framework documents will start already this year. The presentation by ECA of the report from this audit to the GNI Expert Group is planned at its April meeting. In the consecutive meetings, Eurostat will share the proposals for actions under the individual recommendations in the context of the upcoming updates of the respective framework documents.

Furthermore, the ECA started the preliminary work for preparing the performance audit covering the **"The new own resource based on non-recycled plastic packaging waste"** in October 2022. Eurostat will be the main auditee of this audit task and DG CLIMA will be an associated service.

Further audits performed by the ECA during the year 2022 involving Eurostat:

- Special report 08/2022: "ERDF support for SME competitiveness: design weaknesses decrease effectiveness of funding" (published on 01/06/2022)
- Special Report 16/2022: "Use of big data for policy analysis of the Common Agricultural Policy" (published on 28/06/2022)
- Special report 17/2022: "External consultants at the European Commission – Scope for reform" (published on 30/06/2022)
- Special report 22/2022: "EU support to coal regions – Limited focus on socio-economic and energy transition" (published on 09/11/2022)
- Special Report 28/2022: "Support to mitigate Unemployment Risks in an Emergency (SURE): SURE financing contributed to preserving jobs during the COVID-19 crisis, but its full impact is not known" (published on 14/12/2022)
- Review 01/2022: "Energy taxation, carbon pricing and energy subsidies" (published on 31/01/2022)
- Review 02/2023: "EU actions to address the increasing amount of hazardous waste", (published on 16/01/2023)
- Performance audit on "EU support to intermodal freight transport"
- Performance audit on "Circular economy"
- Performance audit on "Soil protection and manure management"
- Performance audit on "Sustainable urban development"
- Performance audit on "Peoples with disabilities"
- Performance audit on "Biofuels"
- Performance audit on "Battery value chain"
- Review on "Animal transport"
- Discharge 2021
- Discharge 2022

- Follow-up of Special Report 16/2019: “European Environmental Economic Accounts: Usefulness for policymakers can be improved”

Open issues from audits of the ECA before 2022

Three recommendations where Eurostat is “Chef de file” were issued by the ECA in its **Special Report 16/2019: “European Environmental Economic Accounts: Usefulness for policymakers can be improved”**. Two recommendations have already been implemented. The implementation of the remaining recommendation is on track and will be finalised, as planned, by 31/12/2023.

The ECA issued one recommendation in the **Special Report 05/2020: “Sustainable use of plant protection products. Limited progress in measuring and reducing risks”**, for which Eurostat is “Chef de file” for the implementation. This recommendation 2 asks for improved access to Plant Protection Product statistics and to make those statistics more available, comparable and useful. The new legal framework, Regulation (EU) No 2022/2379 on statistics on agricultural input and output (SAIO), is addressing that recommendation. The new legal framework was published on 7/12/2022 and an Implementing Regulation defining the details of this data collection is expected to be adopted by the European Statistical System Committee by the end of 2023. The implementation is progressing well and will be finalised as planned by 31/12/2023.

In its **“2020 Annual Reports on the implementation of the EU budget for the 2020 financial year”** the ECA issued two recommendations. Recommendation 3.1 concerns the review and update of the verification approach with a view to shortening the length of time GNI data remain open, while recommendation 3.2 concerns further action needed to properly address the impact of globalisation on GNI. The implementation of an action plan is ongoing and planned to be finalised between 30/06/2023 and 31/12/2024.

Reliability of reporting - Gross National Income (GNI)

DG BUDGET is the authorising service of the Commission with regards to the EU’s own resources. Eurostat is the service in charge of monitoring the implementation of the GNI Regulation. This entails proposing methods to ensure the reliability, exhaustiveness and comparability of national GNI data, verifying the compilation of those data and directing the work of the GNI Expert Group. Each year, this group adopts an opinion on the appropriateness of the countries’ GNI data for own resource purposes with respect to reliability, comparability and exhaustiveness. The division of responsibilities between Eurostat and DG Budget in own resources verification is outlined in a Memorandum of Understanding. It includes good practices regarding GNI reservations, which allow Member States’ (and the UK’s) GNI data to be revised after a cut-off date. The GNI verification work is carried out using a multi-annual verification cycle based on periodic inventories (description of sources and methods used to compile GNI) sent by the countries, as well as an annual verification of GNI questionnaires and reports on the quality underlying the data revisions.

The main indicators used in this activity are presented in Annex 7. These indicators are broken down by input, output and results for the multi-annual and annual verification. They underpin the legality and regularity of underlying transactions concerning own resources based on GNI. In 2022, the follow-up work on reservations placed on Member States' GNI data concerning the verification cycle 2016-2019 continued and the verification work on the verification cycle 2020-2024 were ongoing.

2. Compulsory for all departments:

Table Y on the estimated "cost of controls" at Commission level

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

NB 1: The absolute values are presented in million EUR.

NB 2: Cost of controls for staff are based on the ATLAS tool. The data extracted from this tool do not distinct between grants and procurements. A split based on estimates would be rather artificial and hence questionable.

- Overview of ESTAT's estimated cost of controls at Commission (EC) level
The absolute values are presented in EUR

ESTAT	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)
Grants & Procurements	8.237.378,00 €	117.036.710,83 €	7,04%	138.605,00 €	5.917.602,00 €	2,34%	8.375.983,00 €	7,16%
DG horizontal control tasks	1.042.588,00 €	- €	0,00%	- €	- €	0,00%	1.042.588,00 €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
OVERALL total estimated cost of control at EC level for expenditure	9.279.966,00 €	117.036.710,83 €	7,93%	138.605,00 €	5.917.602,00 €	2,34%	9.418.571,00 €	8,05%

SHARED/POOLED CONTROL ACTIVITIES (RTD & REA)

Common Audit Service (only DG RTD)	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
Validation services (only REA)	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
Expert management (only REA)	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%

NON-EXPENDITURE ITEMS ****

ESTAT	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 amounts	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)
Only applicable for DGs with non-expenditure items								
IT Security & Data Integrity	173.152,00 €	- €	N/A	152.660,00 €	- €	N/A	325.812,00 €	N/A
Safeguarding of Sensitive Information	211.135,00 €	- €	N/A	98.155,00 €	- €	N/A	309.290,00 €	N/A
	- €	- €	N/A	- €	- €	N/A	- €	N/A
	- €	- €	N/A	- €	- €	N/A	- €	N/A

* if the control costs are not attributable to a single RCS and may relate to a 'mix' of expenditure, revenue, assets/liabilities, etc, they may be grouped

** ratio possibly "Not Applicable (N/A)", e.g. if a RCS specifically covers an Internal Control Objective such as safeguarding sensitive information, reliable accounting/reporting, etc

*** any 'holistic' control elements (e.g. with 'combined' ex-ante & ex-post characteristics) can be reported in the ex-ante column provided that a footnote clarifies this (their nature + their cost). Example: MS system audits in shared management.

**** These include revenue operations (e.g. assigned revenue, fines, interest); assets (e.g. (in) tangible or financial assets, inventories, treasury) and financial liabilities or 'off balance sheet' items (e.g. employee benefits, guarantees offered or other commitments)

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

ASSESSMENT OF THE INTERNAL CONTROL SYSTEM (SECTION 2.1.3)

The “critical” risk: “Failure to meet continuously increasing requests for new, more timely and more detailed statistics in a fast changing environment”, is being mitigated in line with the established action plan. Three out of eight mitigating actions have already been concluded by the end of the year 2022. With the revision of Regulation (EC) No 223/2009 a milestone in the mitigation of this risk will be achieved. The legislative proposal is expected to be adopted by the Commission in Q2/2023. The criticality of the risk will be reassessed in the second half of the year 2023. Eurostat considers this risk as under control. The effectiveness of IC principle 7 is not endangered.

Eurostat management assessed the effectiveness of the internal control system and its results following the methodology established by DG BUDG in the "Implementation Guide of the Internal Control Framework of the Commission".

In a three-step approach, Eurostat:

1) Established the internal control monitoring indicators including baselines and target values for the reporting year at the end of the year 2021.

2) Established and updated the "Register of Internal Control Strengths and Deficiencies" throughout the year 2022. The following sources have been taken into account:

- Results of the monitoring of the IC indicators;
- Audit findings and recommendations (IAS audits, ECA audits);
- Discharge recommendations;
- Exceptions and non-compliance events;
- Ongoing monitoring of the implementation of control and anti-fraud strategies;
- Results of monitoring of implementation of mitigating and improvement actions related to audits, discharge recommendations, risks and implementation of antifraud strategy;
- Results of the annual verification of access rights to ABAC;
- Results of the annual revision of the register of sensitive functions;
- Significant issues from the yearly dissemination error management report;
- Significant issues disclosed in AOSD declarations at the end of the year 2022.

3) Analysed the recorded entries and, where necessary, reassessed the severity, taking into account for example progress made in the implementation of action plans. The reassessed entries were the basis of the assessment of the principles, the components, and the internal control system as a whole.

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

1. Annex related to "Control results" - Table X: Estimated risk at payment and at closure

Table X : Estimated risk at payment and at closure

- Estimated risk at payment and at closure

DG ESTAT -1	Payments made (2022,MEUR) -2	minus new prefinancing [plus retentions made] (in 2022,MEUR) -3	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2022,MEUR) -4	Relevant expenditure (for 2022,MEUR) -5	Detected error rate or equivalent estimates -6	Estimated risk at payment (2022,MEUR) -7	Adjusted Average Recoveries and Corrections (adjusted ARC, %) -8	Estimated future corrections [and deductions] (for 2022,MEUR) -9	Estimated risk at Closure (2022,MEUR) -10
Grants	58,29	- 20,58	21,95	59,65	0,35% - 0,35%	0,21 - 0,21	0,03% - 0,03%	0,02 - 0,02	0,19 - 0,19
Procurements	58,58	- 0,76	0,00	57,82	0,50% - 0,50%	0,29 - 0,29	0,00% - 0,00%	0,00 - 0,00	0,29 - 0,29
Administrative credits	0,17	0,00	0,00	0,17	0,50% - 0,50%	0,00 - 0,00	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,00
DG total	117,04	- 21,34	21,95	117,65		0,50 - 0,50	0,02% - 0,02%	0,02 - 0,02	0,48 - 0,48
					Overall risk at payment in %	0,42% - 0,42% (7) / (5)		Overall risk at closure in %	0,41% - 0,41% (10) / (5)

Notes to the table X

(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 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.

For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero' (e.g. *administrative expenditure, operating contributions to agencies*), the rate which should be used is 0.5% as a conservative estimate, unless the department has a more precise estimate based on evidence.

(8) The adjusted average recovery and corrections percentage is to some extent based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective measures each department applied over the past years as a result of ex post controls. The AOD has adjusted this historic average from 0.04% to 0.03% to take into account any ex-ante elements and other factors from the past years that would no longer be relevant for the current programmes (ex-post corrections of earlier generations of grant programmes) in order to come to the best and most conservative estimate of the ex-post future corrections to be applied to the reporting year's relevant expenditure for the current programmes.

The average amount of the implemented corrections over the past 3 years (2020-2022) is 0,01 million euros (0.02% of the average amount of relevant expenditure of that period), compared to an average amount of estimated future corrections during the same period of 0.04 million euros (0.02% of the average amount of relevant expenditure of that period).

2. Reservations

- Not applicable

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

Human Resource management

Objective: Eurostat 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 data: Eurostat

Baseline (please indicate the year)	Target	Latest known results (31/12/2022)
2019: 17 out of 31 female middle managers (55%)	2022: 2 first female appointments 2024: (still to be defined)	3 first female appointments

Indicator 2: Eurostat staff engagement index

Source of data: Commission staff survey

Baseline (please indicate the year)	Target	Latest known results (31/12/2022)
2018: 70%	2024: 80%	78%

Main outputs in 2022:

Description	Indicator	Target	Latest known results
Gender equality at all management levels by the end of 2024	Nomination of Deputies to the Directors (female representation)	55% female representation	55%
Gender equality at all management levels by the end of 2024	Use of allocated quota for the Female Talent Development Programme	2	Achieved
Boosting staff engagement and staff commitment	Percentage of staff declaring in staff survey that they feel well supported	70%	93% of ESTAT staff declared that they feel well supported (2021 SOS: variance +1% to previous survey)
Boosting staff engagement and staff commitment	Improvement actions depending on survey results	Launched in 2022 if needed	Achieved (78% staff engagement index for ESTAT in 2021 SOS; +8% variance from previous survey; among the highest results in the EC)
Implementation of local HR strategy and of the equality action plan	HR plan 2022 and equality action plan – actions to be implemented in 2022	All actions implemented at the end of 2022	Achieved

Description	Indicator	Target	Latest known results
Publication of regular, topical and informative intranet items for Eurostat staff	Number of daily items	Minimum of 3 per day	Achieved

Digital Transformation and information management

Objective: Eurostat 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 digital strategy principles by the most important IT solutions

Source of data: Eurostat

Baseline (please indicate the year)	Target	Latest known results (31/12/2022)
2018: Eurostat production systems: 50% EDAMIS: 94% Dissemination chain: 88%	2022: Eurostat production systems: 58% EDAMIS: 94% Dissemination chain: 94% 2024: Eurostat production systems: 100% EDAMIS: 100% Dissemination chain: 100%	Eurostat production systems: 61% EDAMIS: 94% Dissemination chain: 94%

Indicator 2: Percentage of Eurostat's key data assets for which corporate principles for data governance have been implemented

Source of data: Eurostat's data correspondent and its support in unit B4

Baseline (please indicate the year)	Target	Latest known results (31/12/2022)
2019: 75%	2022: 85% 2024: 90%	Achieved (85%)

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

Source of data: Eurostat

Baseline (please indicate the year)	Target	Latest known results (31/12/2022)
2018: 25%	2022: 75% 2024: 100%	Achieved (75%)

Main outputs in 2022:

Description	Indicator	Target	Latest known results
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Implementation of the corporate principles for data governance for Eurostat's key data assets	Percentage of implementation of the corporate principles for data governance for Eurostat's key data assets	85%	Achieved
New modern data exchange infrastructure	Percentage of transmissions received using EDAMIS 4	100%	Achieved (All MS data arrives via EDAMIS 4.)
Modernising the management and dissemination of statistical classifications	Number of Eurostat classifications exposed as Linked Open Data	5	Achieved
Innovative platform for statistical sensitive non-classified data	Availability of a platform able to handle sensitive non-classified data in a public cloud platform	Availability of platform Q4/2022	Achieved
IT risk assessment and security plans for Eurostat information systems	Number of Eurostat information systems without an IT risk assessment and security plan with less than 1 year of validity	<1	0
Protection of sensitive non-classified data in Eurostat Information systems	Number of external-facing information systems handling sensitive non-classified data in Eurostat not using multi-factor authentication	<1	Partially achieved One system handling SNC data (COMEXT) had not activated MFA by the end of the year. The activation is planned to be implemented in Q1/2023.
Transition from legacy applications	All domains from OLAP migrated to other production systems. Coldfusion applications migrated to a supported technology.	100%	Achieved (Transition essentially achieved, with only one legacy system (TRIS, ColdFusion based) still in operation in Q1 2023 while the replacement solution (TRIS based on GSAST) is under final acceptance testing)
Modernisation of statistical data production systems	Analysis of the existing production systems landscape completed; results and way forward presented to Eurostat management	100%	Achieved (Results of the analysis presented to ESTAT A senior management in November 2022)
Deployment of the 'Reference IT Architecture for Statistical Data Processing'	% of Eurostat statistical datasets covered	25%	Achieved

List of key actions on information management and data protection	Percentage of staff attending awareness raising activities on data protection compliance	75% of staff	Achieved
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EMAS

Objective: Eurostat takes full account of its environmental impact in all its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work

Indicator 1: Number of EMAS announcements sent through Cybernews

Source of data: Eurostat (Cybernews)

Baseline (please indicate the year)	Target	Latest known results (31/12/2022)
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2019: 16	2022: Increase 2024: Increase	Achieved
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Indicator 2: Number of environmental suggestions received through the Eurostat EMAS network, the Eurostat EMAS mailbox or the EMAS correspondent mailbox
Source of data: Eurostat (several mailboxes)

Baseline (please indicate the year)	Target	Latest known results (31/12/2022)
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2019: 3	2022: Increase 2024: Increase	Achieved (Noteworthy is the suggestion that led to bringing back reusable cups to the BECH cafeteria.)
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Main outputs in 2022:

Description	Indicator	Target	Latest known results
More efficient use of resources: Fewer printed publications	Number of printed publications	No more than 500 prints per Flagship/Key figures publication and 6 400 ordered prints + print on demand for calendars (A0 format)	Partially achieved Overall, prints have been reduced according to the target, but based on a misunderstanding 1000 copies were printed for SDGs.
More efficient use of resources: Staff awareness actions/messages on reducing energy, paper and water consumption	Number of actions sharing/exchanging good practices	2 actions	Achieved
Reducing CO ₂ , equivalent CO ₂ and other atmospheric emissions: Eurostat's hierarchy and staff is informed of the carbon accounting	Carbon footprint calculation and methodology	To make the results of Eurostat's carbon footprint available to our hierarchy and staff	Achieved The results of the carbon footprint were communicated to the hierarchy in the DM meeting of 8 March 2022. A workshop with

system and carbon footprint results for Eurostat			staff was organised on 29 March and the General Assembly on 16 May, both of them presenting the results of the carbon footprint to staff.
Reducing CO2, equivalent CO2 and other atmospheric emissions: Eurostat makes an official commitment to reduce carbon footprint in several areas	Eurostat's commitment to reduce carbon footprint	To have Eurostat's commitment to reduce our carbon footprint approved by ESTAT's hierarchy and communicated to staff	Achieved The official commitment to reduce carbon footprint in several areas was approved by the DM on 7 June and this commitment will be shared with staff.
Reducing CO2, equivalent CO2 and other atmospheric emissions: Staff awareness actions/messages on reducing carbon emissions, e.g. from commuting	Number of actions sharing/exchanging good practices	2 actions	Achieved (On 26/01/2022 (Sustainable ways of getting around Luxembourg) and 31/05/2022 (safe cycling in Luxembourg))
Reducing CO2, equivalent CO2 and other atmospheric emissions: Analysis of DG's missions trends/patterns (based on corporate EC-staff's professional trips (missions) (9)), optimise and gradually reduce CO2 emissions (e.g. by optimising the number of participants in the same mission, promoting more sustainable travelling options, promoting videoconferencing/virtual events as an alternative)	Number of missions	Significant reduction in the number of missions in the DG compared to 2019 (a concrete percentage can be assigned only after issuing Eurostat's commitment)	Achieved The reduction in the number of missions is substantial. (However, the reduction should be measured in terms of CO2 emissions. The calculations in terms of CO2 emissions are done within the framework of the carbon footprint. These results are not yet available for 2022, but for 2021 there are already preliminary calculations that show a very significant reduction in the GHG emissions related to business travel.)
Reducing CO2, equivalent CO2 and other atmospheric emissions: Staff awareness of digital pollution and gradual change of behaviours avoiding 'heavy' emails, encouraging the use of	Number of actions sharing/exchanging good practices	1 action	Achieved

ICT platforms, avoiding unnecessary storage of data			
Reducing and management of waste: Organise a zero-waste webinar	Number of staff participating in the webinar	30	Achieved
Reducing and management of waste: Staff awareness actions/messages on waste or improving waste recycling	Number of actions sharing/exchanging good practices	2 actions	Achieved
Promoting green public procurement: Staff awareness actions to promote green public procurement (e.g. promoting 'green items' among EC office supplies' catalogue or promoting the activities of the GPP Helpdesk)	Number of actions/messages promoting green procurement	1 action	Achieved

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

➤ Not applicable

ANNEX 12: EAMR of the Union Delegations (if applicable)

➤ Not applicable

ANNEX 13: Decentralised agencies and/or EU Trust Funds (if applicable)

- Not applicable

ANNEX 14: Reporting on the Recovery and Resilience Facility

➤ Not applicable