



# **Annual Activity Report 2024**

**annexes**

DG JUST

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

*"I declare that in accordance with the Commission's communication on the internal control framework<sup>(1)</sup>, I have reported my advice and recommendations on the overall state of internal control in DG JUST.*

*I hereby certify that the information provided in the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete."*

*Date 31.03.2025*

*Signed*

*Carlo Pettinelli*

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<sup>(1)</sup> C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

General objective 6: A new push for European democracy			
Impact indicator: Perceived independence of the national justice systems in the European Union			
Source of the data: EU Justice Scoreboard 2019 (based on Eurobarometer survey)			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
56%	Increase	Increase	52%  As in previous years, the situation varies from one Member State to the other. When compared to 2023, the general public's perception of independence improved or remained stable in 17 Member States as well as in six of the Members States facing specific challenges, although in two of those Member States facing challenges, the level of perceived independence remains particularly low. Decrease in the perceived independence requires a deeper qualitative analysis for each case and is usually a result of a variety of factors. The effectiveness of the legal safeguards to protect judicial independence is crucial to dismiss any doubt in the minds of people in this respect.

**Specific objective 1:** Strengthened rule of law in the Union*Related to spending programme(s): Justice Programme***Result indicator 1.1:** Degree of establishment of the new European Rule of Law Mechanism in line with the Political Guidelines**Source of the data:** DG JUST monitoring

<b>Baseline</b> (June 2020)	<b>Interim Milestone</b> (2021)	<b>Target</b> (2024)	<b>Latest known results</b> (2024)
Preparation of the first Annual Rule of Law Report	Fully established European Rule of Law Mechanism. First annual Rule of Law Report published and discussed in the Council and Parliament	Fully functioning European Rule of Law Mechanism. Yearly publication of the Annual Rule of Law Report. Rule of Law Report is used as a basis in the discussions at the Council, Parliament and national level.	Publication of the fifth annual Rule of Law Report in July 2024, which included an assessment of the preceding year's recommendations and provided again specific recommendations to Member States. 68% of recommendations from the 2023 Rule of Law Report had been, fully or partially, addressed. For the first time, four enlargement countries were included in the Report (Albania, Montenegro, North-Macedonia and Serbia). In the General Affairs Council, two general follow-up discussions (one of them focussing on the four enlargement countries, with their participation) and three sets of country-specific discussions covering 12 Member States took place. In addition, the 2024 Report served as a basis for discussion in the European Parliament and in national Parliaments. Furthermore, three 'national rule of law dialogues' with different national stakeholders, which take the Report as basis, were co-organised with the EU Agency for Fundamental Rights and Commission Representations in the Member States.

**Specific objective 1:** Strengthened rule of law in the Union*Related to spending programme(s): Justice Programme***Result indicator 1.2:** Strengthening of judicial independence in the Member States**Source of the data:** Annual Rule of Law report, European Semester Country Specific Recommendations, EU Justice Scoreboard, DG JUST monitoring

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2024)
5 MS for which challenges related to the structural independence of courts and judges have been identified by the Commission	80% of the previously or newly identified challenges have been addressed through the Rule of Law Toolbox and are in the process of being resolved	100% of the previously or newly identified challenges have been addressed through the Rule of Law Toolbox and are in the process of being resolved	The exchange on structural independence has continued with the Member States through the annual Rule of Law Cycle and the assessments in the country chapters of the annual Rule of Law Report. The Report indicated that 68% of recommendations from the 2023 Rule of Law Report had been, fully or partially, addressed, showing that they are in the process of being resolved. As regards one Member State, the Commission decided to close the ongoing Article 7(1) TEU procedure by withdrawing its reasoned proposal that had triggered this procedure in 2017. The Commission considers that there is no longer a clear risk of a serious breach of the rule of law in that Member State, as it has launched a series of legislative and non-legislative measures to address the concerns on independence of the justice system, it has recognised the primacy of EU law and is committed to implementing all the judgments of the Court of Justice of the European Union and the European Court of Human Rights related to rule of law including judicial independence.

**Main outputs in 2024:****New policy initiatives**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
2024 Rule of Law Report (JUST co-chef de file with SG)	Preparation by DG JUST, in cooperation with the associated services, of the country chapters as part of the report, including recommendations to the Member States, and contribution to the 'chapeau' Communication.	Q2 2024	2024 Rule of Law Report was adopted on 24 July 2024.

**Public consultations**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
Justice programme – final evaluation of the 2014-2020 programme and interim evaluation of the 2021-2027 programme	Summary report	Q2 2024	Publication expected in Q2 2025.

## External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<p>Campaign on the rule of law: Objective: demonstrate the importance of the rule of law, the work done in this mandate to promote it, including the rule of law annual report and explain the role of the EU in protecting and promoting the rule of law. This will be done through a series of short explanatory videos to be promoted online</p> <p>Target audiences: specific age groups having the highest interest in receiving more information on what the EU is doing to protect democracy and the rule of law in all EU Member States</p> <p>Timeline: launch July 2024</p>	<p>Number of engagements per post and total, engagement rate, cost per result</p>	<p>Targets:</p> <p>Social media:</p> <p>CPM: 1.83 € Impressions: 508,001,476 Users reached: 63,500,185 Percentage of target group reached: 52% Link clicks: 703,604 CPC: 1.32 € CTR: 0.14% 3" views: 56,451,238 CPC: 0.02 € VTR: 11.11% 15" views: 4,555,449 CPV: 0.20 € VTR: 0.90%</p> <p>Media:</p> <p>"Small" countries: 3 results (publications) per country "Big" countries: 4 results (publications) per country</p> <p>("Big" countries = with population above 15 M: FR, DE, IT, PL, RO, ES, NL)</p>	<p>Note on results: The below reflects interim results, as the campaign was still ongoing when drafting this report.</p> <p>The final results for comparison with the targets will be available from March 2025 after the campaign is completed.</p> <p>Moreover, while it is possible to report on absolute interim results (e.g. number of impressions, number of video views, etc.), it is not possible to report on relative results (e.g. CPC, CPM, etc.) at an interim stage, given that these can only be generated on the base of final absolute values.</p> <p>Performance of the social media campaign:</p> <ul style="list-style-type: none"> <li>• 530 m impressions</li> <li>• 81 m people reached</li> <li>• 3.6 m full video views</li> <li>• 320 k clicks to the campaign page</li> </ul> <p>Data on community management:</p> <ul style="list-style-type: none"> <li>• 2504 comment s received</li> <li>• 254 replies posted</li> <li>• Over 98 k reactions received</li> <li>• Over 1.4 k shares of the campaign</li> <li>• Top 3 countries with highest number of comments: FR, PL, HU</li> </ul> <p>Media results:</p> <ul style="list-style-type: none"> <li>• 203 media results, of which 202 positive/neutral.</li> </ul>

## Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
2024 EU Justice Scoreboard	Adoption by the Commission	Q2 2024	The 2024 EU Justice Scoreboard was adopted on 11 June 2024.
Monitoring of country-specific challenges for the effectiveness of justice systems in the context of the a) European Semester and b) the Recovery and Resilience Facility	Delivery of DG JUST contributions to the a) monitoring of the implementation of the country specific recommendations from the preceding European Semester cycles, and to Commission documents to be adopted in the context of the European Semester; b) assessment of the implementation of the national recovery and resilience plans	Q1 2024 Q2 2024 Q3 2024 Q4 2024	a) DG JUST continued to contribute to the assessment of the implementation of the CSRs. In 2024, the Commission proposed three CSRs related to the rule of law (BG – independent authorities, HU – business environment, SK – effectiveness, independence and integrity of the judicial and anti-corruption system). b) DG JUST continued to contribute to the Commission assessment of the fulfilment of milestones and targets included in the national RRP when Member States make a related payment request.
High-level Conference with Constitutional Jurisdictions of the EU	Support to CAB Reynders in the preparation of the second High-level Conference with representatives of the Constitutional Jurisdictions of the EU	Q4 2024	Due to the start of the term of office of the new Commission in December 2024 and the preceding transition period, the Conference did not take place.
High-level Conference with EU Capitals Mayors on the Rule of Law	Support CAB Reynders in the preparation of the Dialogue between EU Capitals Mayors and the European Commission on the Rule of Law.	Q1 2024	The 'Direct Dialogue between EU Capital Mayors and the Commission on the Rule of Law' was held in the town hall of the City of Brussels on 23 January 2024. Brussels chaired the network of EU Capital Cities during the first part of 2024, with the support of the European Commission, the endorsement of the Belgian Presidency and the participation of the Committee of the Regions.
Number of action grants to promote EU values.	CERV-2024-CITIZENS-VALUES Union Value call for CSOs (cascading grant): 16 intermediaries	Q4 2024	CERV-2024-CITIZENS-VALUES: 15 action grants to intermediaries (number of proposals on the main list).

**General objective 6:** A new push for European democracy

**Impact indicator:** Citizens satisfied with how democracy works in the European Union

**Source of the data:** Eurobarometer

Baseline (2019)	Interim Milestone (2022) (year)	Target (2024 + explanation how the target was agreed)	Latest known results (2024)
54%	Increase	Increase	57%

**Specific objective 2: Strengthened application of fundamental rights**

*Related to spending programme(s): Prerogative Annual Work Programme*

**Result indicator 2.1:** Higher awareness of people’s rights enshrined in the EU Charter of Fundamental Rights and where to turn in case of violation

**Source of the data:** Eurobarometer

Baseline (2019)	Interim Milestone	Target (2024)	Latest known results (2024)
	-		
42% of citizens are aware about the EU Charter of Fundamental Rights. Out of those 12% know what it is	-	20% of citizens know what the EU Charter of Fundamental Rights is	A new EB planned for the mid-term review of the Charter strategy in 2025.

**Main outputs in 2024:**

**New policy initiatives**

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Commission Recommendation on the integrated child protection systems	Recommendation adopted on systemic changes at national and European levels	Q1 2024	Recommendation adopted on 23 April 2024, following consultation with children. Child friendly version done by children in May 2024. Workshop with members of the EU Network for the rights of the child took place on 18 November 2024.
Revised Code of conduct on countering illegal hate speech online (“Code of conduct+”)	Signatories formally agree	Q1 2024	Signatories agreed on a new Code in March 2024 and submitted it for conversion under the DSA in June 2024. (Integration into the DSA ongoing.)

Public consultations			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
REC/ EFC /CERV <sup>(2)</sup> evaluations	Summary report	Q2 2024	Publication expected Q2 2025.
Enforcement actions			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Infringement proceedings on Directive 2019/1937 on the protection of persons reporting breaches of Union law	Number of infringement proceedings for non-communication and non-conformity cases	Throughout 2024	2 infringement proceedings against Estonia and Poland were opened in January 2024 for failure to notify measures by the second transposition deadline (17 December 2023). 3 infringement proceedings (against Slovenia, Finland and Cyprus) for non-communication of transposition measures by the deadline (17 December 2021) were closed in May 2024.
Infringement proceedings on Framework Decision 2008/913 on combating racism and xenophobia	Reasoned opinions, referrals	Throughout 2024	Reasoned opinions sent to Bulgaria and Estonia and opening of an infringement against Ireland in October 2024. Closure of the infringements against Sweden and the Netherlands in December 2024.
External communication actions			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
European Forum on the rights of the child	Number of attendees [physical and online] or number of contacts • If applicable, percentage of target audience and percentage of first time attendees	Q1 2025	280 participants
Create, Plan, Participate – meeting of the EU Children’s Participation Platform	Event organised	Q3 2024	The meeting took place on 27-28 June 2024 in Brussels.

<sup>(2)</sup> Rights, Equality and Citizenship / Europe for Citizens/ Citizens, Equality, Rights and Values

## Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Progress report on the implementation of the EU Strategy on combating antisemitism and fostering Jewish life.	Report published	Q2 2024	Progress report adopted on 14 October 2024.
Civil society forum on combating antisemitism and fostering Jewish life	Event organised	Q3 2024	The forum has been postponed until Q2 2025.
12 <sup>th</sup> Meeting of the High Level Group on combating hate speech and hate crime with Belgian Presidency of the EU	Event organised	Q2 2024	The 12 <sup>th</sup> meeting took place on 12-13 June 2024.
Launch of knowledge hub on countering hate speech (depending on the adoption of the revised Code of conduct, see new policy initiatives)	Platform launched	Q2 2024	The revised Code of conduct not yet launched (delayed procedure of integration under DSA). Open call for tender to be launched in Q1 2025.
Evaluation of the EU Strategy on the rights of the child	Evaluation launched	Q3 2024	Postponed to 2025, as a progress report under the new Commission.
Finalisation of the phase I of the EU Children's Participation Platform	Report, meeting, two online webinars, two child friendly versions of a policy document, two consultations with children, website	Q1-Q4 2024	The progress report was approved in July 2024. Online webinars on democracy and voting took place, children were consulted on what they need to feel safe and on democracy and voting, website was updated and a new visual identity developed. Child friendly version of the Recommendation on integrated child protection system was done and is published online. The democracy toolkit is in progress.
Report on the implementation and application of Directive (EU) 2019/1937 (on whistleblower protection)	Report adopted	Q2 2024	Adopted on 3 July 2024.
Expert Group on Directive (EU) 2019/1937 (on whistleblower protection)	Meetings	Q2 and Q4 2024	A meeting of the Expert Group took place on 20 November 2024.
2024 Charter report	Adoption by the Commission	Q4 2024	The report was adopted on 10 October 2024.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<p>Charter training</p> <p>Funding actions promoting the capacity building and awareness on the Charter, promoting and protecting Union Values</p>	<p>Availability of EU Learn training for EU staff on how to ensure Charter compliance in EU policy and legislative initiatives. Launch of calls for tenders to develop 1) a training manual on the Charter HEC and 2) online training on the Charter.</p> <p>Updated Manual on the Charter in impact assessments.</p> <p>Number of action grants to promote capacity building and awareness on the Charter;</p> <p>Number of operating grants in the area of promoting and protecting Union Values</p>	<p>3-4 trainings throughout 2024.</p> <p>Launch of the call on the Charter HEC manual done in Q4 2023, contract signature expected by the end of Q1 2024.</p> <p>Launch of the call on the Charter online training manual in Q1 2024, contract signature expected by the end of Q2 2024.</p>	<p>4 training courses provided on EU Learn in 2024.</p> <p>1) The contract on the Charter HEC manual was signed in Q1 2024. The development of the Charter HEC manual is ongoing, publication expected in Q2 2025.</p> <p>2) Call on the Charter online courses launched in Q2 2024. Contract for the Charter online courses signed in December 2024 for a duration of 15 months.</p> <p>Update to Commission guidance on taking into account of fundamental rights in impact assessments prepared in 2024, adoption procedure postponed (adoption foreseen by Q2 2025).</p>
<p>Number of action grants to promote capacity building and awareness on the EU Charter of fundamental rights.</p> <p>Number of action grants to promote the rights of the child</p> <p>Number of operating grants in the area of promoting and protecting Union Values</p>	<p>CERV-2024-CHAR-LITI - Charter: 34</p> <p>CERV-2024-CHILD - Rights of the child and child participation: 35</p> <p>CERV-2024-OG-SGA: 2</p>	<p>Q4 2024</p>	<p>CERV-2024-CHAR-LITI : 32 (provisional estimate – call is still being evaluated).</p> <p>CERV-2024-CHILD: 23 This was the first time this call was launched (estimate was based on the CERV-2023-CITIZENS-CIV call). Less grants were awarded than estimated as 3 awarded grants had very high budget.</p> <p>Operating grants: 2 partners to promote and protect Union Values (CERV-2024-OG-SGA).</p>

**Specific objective 3:** *Improved framework to protect democracy in the European Union*  
*Related to spending programme(s): REC /CERV Programme*

**Result indicator 3.1:** Citizens perception on democratic participation “my voice counts”

**Source of the data:** Eurobarometer

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
56%	Increase	Increase	56% for my voice counts in the EU and 65% for my voice counts in my Member State (Post electoral survey 2024). <sup>(3)</sup>

**Main outputs in 2024:**

**External communication actions**

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<p>Campaign on CERV</p> <p>Objectives: 1) to attract more and better proposals 2) to raise awareness on projects funded by CERV to support EU policies. Target audiences: 1) Countries where organisations and entities are underrepresented in CERV programme calls for proposals and who could potentially apply for and benefit from CERV funding 2) people who have insufficient awareness on what the EU is doing to promote a Union of rights and values: CY, EL, SE, AT, SI, DK, DE, IT, PT, FI, LV, NL, SK, ES, RO (age groups from 15-24 to 55+). Timeline: Launch Q2 2024</p>	<p>Objective 1a: attract more applications for the CERV programme. Objective 1b: attract better applications for the CERV programme.</p> <p>Objective 2: Increased knowledge: increase by 15% the level of awareness of how the CERV programme promotes EU rights and values among the target audiences by the completion of the campaign</p>	<p>Objective 1a: KPI: increase of at least 15% of the number of applications submitted to the CERV programme in 10 countries in the period 2023-25. Objective 1b: KPI: decrease by 10% the number of projects proposals that are evaluated below the quality threshold (70/100 points). Objective 2:</p>	<p>Interim results (final results available by April 2026 after the completion of the ex-post survey)</p> <p><b>Digital:</b></p> <ul style="list-style-type: none"> <li>Over 830 k unique visitors to the <a href="#">campaign website</a></li> <li>1m 45 sec average time per visit</li> <li>Over 3 m video views on the <a href="#">YouTube channel</a> of DG JUST and on the <a href="#">AV Portal</a></li> <li>Over 1.6 m clicks to the campaign website generated by digital ads (social media, programmatic ads, etc.)</li> <li>Over 2.3 m engagements (likes, comments, etc.) on social media ads</li> </ul> <p><b>TV and radio:</b></p>

<sup>(3)</sup> Baseline (2022) for my voice counts in the EU 47%; baseline (2022) for my voice counts in my Member State 60%.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
		KPI: increase by 15% the level of awareness of how the CERV programme promotes EU rights and values among the target audiences by the completion of the campaign, to be measured by a baseline and an ex-post survey	<ul style="list-style-type: none"> <li>901 spots on the CERV programme aired on 15 media outlets in 5 countries</li> <li>Reach: from 10% to 74% of the audience size, depending on the channel and country</li> </ul> <p><b>Media partnership with Reuters:</b></p> <ul style="list-style-type: none"> <li>Over 6 m impressions of the sponsored content on Reuters</li> <li>Over 246 k clicks to the campaign website generated by sponsored content on Reuters</li> </ul> <p><b>Influencers' publications:</b></p> <ul style="list-style-type: none"> <li>Over 50 k people reached</li> <li>Over 87.5 k video views</li> <li>Over 3.8 k engagements (reactions, comments, shares)</li> </ul> <p><b>Press outreach:</b></p> <ul style="list-style-type: none"> <li>72 media items generated by the media outreach</li> <li>Tone of publications: positive/neutral</li> </ul> <p><b>Stakeholders:</b></p> <ul style="list-style-type: none"> <li>Over 26 k posters and flyers on the CERV programme distributed to stakeholders from 12 countries.</li> </ul>
30 years of EU citizenship  Objective: raise awareness about citizenship rights and the key milestones related to citizenship in the last 30 years.	Increased knowledge: 50% of those who state that they have seen the campaign should feel better informed thanks to the campaign.	Q1-Q2 2024	<p>Campaign level results:</p> <ul style="list-style-type: none"> <li>58% of the exposed ones feel informed about what to do when their rights are not respected.</li> </ul>

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<p>Target audience: EU citizens with the lowest awareness of their rights in Belgium, Cyprus, Denmark, Greece, Spain, France, Croatia, and Latvia; age group 18-35.</p> <p>Timeline: November 2023 – February 2024.</p> <p>European elections campaign</p> <p>Objective: raise awareness about key deadlines and registration and voting procedures amongst EU mobile citizens voting in the 2024 European Parliament elections.</p> <p>Target audience: 10 top EU mobile citizen groups with a low turnout in the 2019 elections; age group 18-24.</p> <p>Timeline: January – May 2024</p>	<p>Increased knowledge:</p> <p>Raise awareness about registration deadlines and procedures in the home and residence countries of the top expat groups in the EU (phase 1).</p> <p>Raise awareness about voting (phase 2, after the registration deadline is closed).</p>	<p>Q1 2024 for phase 1, and Q2 2024 for phase 2.</p>	<ul style="list-style-type: none"> <li>The campaign successfully stimulated interest in EU citizenship rights (89% want to know more) and enhanced trust in the EU (71% declare that the campaign increased their trust in the EU to guarantee their EU citizenship rights).</li> </ul> <p>Channel level results:</p> <ul style="list-style-type: none"> <li>Estimated reach of 19 m across all channels/activities (estimation 12 m).</li> <li>3.9% engagement rate – influencer partnerships (estimation 4%).</li> </ul> <p>Results:</p> <ul style="list-style-type: none"> <li>Cumulative reach: 24 m people</li> <li>Engagement with over 100 k reactions and comments across channels, including 43 k reactions and around 9 k comments to the paid campaign, and 53 k engagements via influencers.</li> <li>the campaign garnered more than 79 m impressions, and drove over 350 k clicks to the elections website.</li> </ul>

Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Number of action grants in the area of citizens participation including town twining and the area of remembrance and Union Values	CERV-2023-CITIZENS-CIV: 100  CERV-2024-CITIZENS-REM: 42  CERV-2024-CITIZENS-TOWN-TT: 145	Q4 2024	CERV-2023-CITIZENS-CIV: 88  CERV-2024-CITIZENS-REM: 53  CERV-2024-CITIZENS-TOWN-TT: call is still being evaluated
Number of operating grants in the area of citizens participation and European Remembrance	CERV-2024-OG-SGA: 43		Operating grants: 43 partners (CERV-2024-OG-SGA) of which 35 organisations to promote citizens engagement and participation and 8 to promote European remembrance.

General objective 6: A new push for European democracy			
Impact indicator: Rights as citizens of the European Union			
Source of the data: Eurobarometer			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
55%	Increase	Increase	Knowledge on specific EU citizens' rights range from 55% (rights to vote at municipal elections of mobile citizens) to 84% (right to complain to Commission and Ombudsman) (Eurobarometer 528).

**Specific objective 4:** *Increased perception of the status and of the rights conferred by European citizenship*

*Related to spending programme(s): REC /CERV Programme*

**Result indicator 4.1:** Feeling being a citizen of the EU

**Source of the data:** Eurobarometer

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
73%	Increase	Increase	74% (Standard Eurobarometer Spring 2024) whereas a specific Eurobarometer on democracy and citizenship (Flash EB 528) even had a result of 87%.

Main outputs in 2024:			
Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Number of action grants to protect and promote Union Values including town twinning and network of towns	CERV-2023-CITIZENS-CIV: 100  CERV-2024-CITIZENS-TOWN-TT: 145  CERV-2024-CITIZENS-TOWN NT: 28	Q4 2024	CERV-2023-CITIZENS-CIV: 88  CERV-2024-CITIZENS-TOWN-TT: call is still being evaluated  CERV-2024-CITIZENS-TOWN NT: 27.

**Specific objective 5:** High level of personal data protection achieved and EU data protection promoted as a global model  
*Related to spending programme(s): REC/CERV Programme*

**Result indicator 5.1:** Awareness of individuals of the General Data Protection Regulation  
**Source of the data:** Eurobarometer

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
67%	Increase	Increase	72%

**Specific objective 5:** High level of personal data protection achieved and EU data protection promoted as a global model  
*Related to spending programme(s): REC/CERV Programme*

**Result indicator 5.2:** Number of international transfer mechanisms (including adequacy decisions) concerning data protection in third countries  
**Source of the data:** EU Commission

Baseline (2019)	Interim Milestone (2021)	Target (2024)	Latest known results (2024)
1	Increase	Increase	In total 16 adequacy decisions. Work continued on other ones.

Main outputs in 2024:			
New policy initiatives			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Standard Contractual Clauses (SCCs) for EU Institutions and for data transfers to controllers/processors subject to the GDPR	Adoption of Commission decision adopting the SCCs	Q3 2024	To be adopted (planned Q1 2025).

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
New adequacy decisions	Adoption of Commission adequacy decision	Q4 2024	Adoption procedure on adequacy decision on the European Patent Organisation will be launched in Q1 2025 with adoption about 6 months later. Other adequacy decisions still in negotiation.
<b>Evaluations and fitness checks</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
First review of the functioning of the adequacy decision on the EU-US Data Privacy Framework	Adoption of Commission report	Q3 2024	Report on the first review was adopted on 7 October 2024.
<b>Other important outputs</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
Report on the application of the General Data Protection Regulation (GDPR)	Adoption by the Commission	Q2 2024	Report adopted on 25 July 2024.
Schengen evaluations (assessment of data protection aspects)	Evaluations performed	5 by end of 2024	5 Schengen evaluations performed (HR, PL, HU, SK, CZ).
Number of action grants in the area of data protection	CERV-2024-DATA - Data protection call 2024: 8	Q4 2024	10 grants allocated CERV-2024-DATA - Data protection call 2024: 10.

**Specific objective 6:** *Eliminate inequalities and discrimination, and promote equality for all*

*Related to spending programme(s): REC /CERV Programme*

**Result indicator 6.1:** Degree of implementation of Gender Equality Strategy

**Source of the data:** European Commission

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
Strategy adopted	All measures within DG JUST competence due by 2022 implemented	All measures within DG JUST competence due by 2024 implemented	Adoption of Directive 2024/1385 combating violence against women and domestic violence in May 2024.

**Specific objective 6:** *Eliminate inequalities and discrimination, and promote equality for all*

*Related to spending programme(s): REC /CERV Programme*

**Result indicator 6.2:** Percentage of EU citizens reporting having personally felt discriminated against or harassed within the previous 12 months in DG JUST area of competence

**Source of the data:** Special Eurobarometer on Discrimination in the EU (most recent: special EB 493, 2019). In addition, the Fundamental Rights Agency collects data on experiences of discrimination on several grounds through large-scale surveys, such as EU-MIDIS II or EU LGBT survey

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
17% of the general population 58% of LGB people 49% of Roma population	Decrease	Decrease	21% of the general population, 64% of LGB people 56% of Roma population * EB does not explain background (i.e. can also be higher sensibilisation for discrimination that creates increase).

## Main outputs in 2024:

### New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Commission Recommendation on Harmful Practices against women and girls	Adoption	Q3 2024	The text is ready at service level; launch of ISC is pending political validation.

### Enforcement actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Implementation of Directive 2019/1158 on Work-Life Balance	Assessment of compliance of transposition legislation and appropriate enforcement action in case of non-compliance	Q4 2024	COM decision to take 3 Member States (BE, IE, ES) to the CJEU for failure to transpose the WLB (proceedings filed in January 2025).

### External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<p>Campaign on fostering Jewish life</p> <p>Objective: increase knowledge about Jewish life among Europeans.</p> <p>Target audiences: 2 criteria used to identify target audience: 1/ people in the EU who are less likely to be familiar with Jewish history, customs and practices according to the Special EB 484; 2/ and this in countries with significant Jewish population. Result of selection of countries: FR, DE, HU, NL, BE, IT, SE, ES, AT, RO, DK, EL (age groups from 15-24 to 55+, depending on evidence).</p> <p>Timeline: 2024 (exact date and implementation TBC in view of geopolitical situation).</p>	Increased knowledge: percentage of audience reached having increased their knowledge about the campaign topic.	To be defined after negotiation with the contractor.	Campaign postponed; new target starting date for the contract 17 March 2025.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<p>Communication activities on the EU Capitals of Inclusion and Diversity Award and on the EU Diversity Month</p> <p>Objective: drive traffic to the Award application platform and the EU Diversity Month website.</p> <p>Target audiences: EU 27 civil society and local authorities (Award), job titles and company industries most likely to have interest in taking part in the EU Diversity Month.</p> <p>Timeline: Q1 2024.</p>	<p>Percentage of audience reached who took action as a result of the campaign.</p>	<p>EU Capitals of Inclusion and Diversity Award: attract minimum 45 eligible applications to the Award.</p> <p>EU Diversity Month: 300 events inserted into the online map of events by participating companies and institutions.</p>	<p>The third edition of the European Capitals of Inclusion and Diversity Award took place on 25 April 2024 in Brussels together with a side networking event between Charters and representatives of the cities on 26 April.</p> <p>European Capitals of Inclusion and Diversity Award: 67 eligible applications received.</p> <p>EU Diversity Month: 274 diversity events registered by companies, organisations and public institutions on the EU Diversity Month interactive map.</p>
<p>Stakeholders event on anti-racism week</p> <p>Objective: provide a forum for holding crucial conversations about the current state-of-play of racial discrimination, its different manifestations, including anti-Muslim hatred, and the existing policy and legislative tools to combat racism in the EU.</p> <p>Target audience: policymakers, legislators, civil society, equality bodies, academia.</p> <p>Timeline: Q2 2024.</p>	<p>Number of participants taking part in the event</p>	<p>Over the span of 3 days organise:</p> <ul style="list-style-type: none"> <li>- a thematic high level plenary session to set the scene for each day</li> <li>- 2-3 parallel sessions organised by different stakeholders (civil society, equality bodies, EU institutions, academia) to complement the theme of the day</li> <li>- complementary communication activities, e.g. organic publication of social media content</li> </ul>	<p>Conference took place on 20-21 March 2024 at the European Parliament premises with 120 participants each day. COM organised a plenary session on the implementation of the EU anti-racism action plan.</p>

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<p>Communication activities on anti-racism (Indirect management action with UNESCO)</p> <p>Overall objective of the Action is to contribute to fight against racism and discrimination by increasing rights awareness and bystander intervention around situations of discrimination.</p> <p>Project is carryover from previous work program.</p>	<p>Increased knowledge: Percentage of audience reached having increased their knowledge about the campaign topic</p>	<p>To be defined before launching the project</p>	<p>The action was finally not implemented by UNESCO.</p>
<b>Other important outputs</b>			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Support to the conclusion of the horizontal equality initiative on standards for Equality Bodies (COM(2022)688 and 689)	Revised GA on the unanimity file and submission to EP	Q1 2024	Completed Directives 2024/1499 and 2024/1500 adopted in May 2024.
Preparation of the transposition of the new legislation on standards for Equality Bodies	Full functionality of the new expert consultation structures for the preparation of the necessary implementing act	Q3 2024	Completed.
Support to interinstitutional negotiations on the Directive on violence against women and domestic violence <sup>(4)</sup>	Adoption by co-legislators	Q2 2024	Completed. Directive 2024/1385 adopted in May 2024.
2024 Report on gender equality in the EU	Adopted by the Commission	Q1 2024	Completed. Report published in March 2024.
Promoting actions in the area of anti-discrimination and gender equality as well as in the area of combating gender-based violence under the CERV programme.	<p>Number of action grants under 2024 Gender Equality Call</p> <p>Number of action grants under 2024 Daphne call</p>	<p>Number of action grants Gender equality: 28</p> <p>Number of action grants Daphne: 35</p>	Cf. below

<sup>(4)</sup> Included in the Commission Work Programme 2024 (Annex III).

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<p>Actions combatting racism, xenophobia and other forms of intolerance</p> <p>Number of action grants in the area of anti-discrimination and gender equality as well as in the area of fighting against violence</p> <p>Number of operating grants to promote equality and preventing and combating inequalities and discrimination.</p> <p>Number of operating grants in the area of anti-discrimination and gender equality as well as in the area of fighting against violence</p>	<p>CERV-2023-EQUAL: 60</p> <p>CERV-2024-NRCP - National Roma Contacts Points: 10</p> <p>CERV-2024-GE - Gender equality: 28</p> <p>CERV-2024-DAPHNE: 35</p> <p>CERV-2024-EQUINET: 1</p> <p>CERV-2024-OG-SGA: 27</p>	Q4 2024	<p>Action grants:</p> <p>44 projects awarded (CERV-2023-EQUAL)</p> <p>Justification of the difference: the projects under the 2023 call have higher budgets compared to previous calls.</p> <p>9 projects awarded (CERV-2024-NRCP - National Roma Contacts Points)</p> <p>25 projects awarded (CERV-2024-GE - Gender equality)</p> <p>30 projects awarded (CERV-2024-DAPHNE)</p> <p>One operating grant to the European Network of Equality Bodies, EQUINET</p> <p>Operating grants: 27 partners (CERV-2024-OG-SGA) of which 5 under the priority “combat racism, xenophobia and all forms of intolerance”, 4 under the priority “prevent gender-based violence”, 2 under the priority “prevent violence against children”, 9 under the priority “promote equality, combat discrimination”, 5 under the priority “protect and promote the rights of the child” and 2 under the priority “promote gender equality”.</p>
Revised Equality Mainstreaming Work Plan	Adoption by Senior Management	Q1 2024	Adopted on 27 May 2024
Implementation of the Equality Mainstreaming Work Plan	Percentage of implemented actions planned for 2024	100%	Implementation postponed to 2025, awaiting the institutional transition.

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
LGBTIQ Equality Strategy 2020-2025 – mid-term review	Adoption by the Commission	Q1 2024	Report on the Implementation of the LGBTIQ Equality Strategy 2020-2025 published on 25 September 2024.
Report on the implementation of the EU anti-racism action plan 2020-2025	Report published	Q1 2024	Report on the implementation of EU anti-racism action plan 2020-2025 and on national action plans against racism and discrimination published on 25 September 2024.
Communication reporting on implementation by Member States of their national Roma strategic frameworks	Communication adopted	Q2 2024	Report on the implementation of national Roma strategic frameworks published on 25 September 2024.
EU-wide survey on gender-based violence against women (funded by DG JUST and implemented by ESTAT, EIGE and FRA)	Publication		Survey results published on 25 November 2024.

## General objective 1: A European Green Deal

### Impact indicator 1: Size of the green economy

**Source of the data:** Eurostat (Eurostat online data code: env\_ac\_egss3)

<b>Baseline</b> (2017)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
Gross value-added: €291 864 <sup>(5)</sup> million	Increase	Increase	€368 502 million
Full-time equivalent employment: 4 593 000 <sup>(6)</sup>	Increase	Increase	5 244 000

<sup>(5)</sup> Corrected based on Eurostat in January 2025.

<sup>(6)</sup> Corrected based on Eurostat in January 2025.

**General objective 1:** A European Green Deal

**Impact indicator 2:** Circular materials use rate

**Source of the data:** Eurostat (Eurostat online data code: sdg\_12\_41)

<b>Baseline</b> (2016)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2025)	<b>Latest known results</b> (2023)
11.4% <sup>(7)</sup>	Increase	Increase	11.8%

**Specific objective 1:** Improved sustainable consumption by empowering consumers and improved integration of sustainability considerations into companies' and companies' boards behaviour through an upgraded corporate governance framework

*Related to spending programme(s): Consumer / Single Market Programme  
(only for result indicator 1.1)*

**Result indicator 1.1:** Percentage of consumers declaring they opted for environmentally sustainable (based on label, logo, footprint or durability/reparability information, etc.) goods and services influenced their choice during their purchases in the last month

**Source of the data:** Consumer Conditions scoreboard

<b>Baseline</b> (2018)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2024)
55% overall <sup>(8)</sup> , 19% for most purchases	Increase	Increase	43% overall, 15% for most purchases (EU27)

<sup>(7)</sup> Corrected based on Eurostat in January 2025.  
<sup>(8)</sup> 2018 baseline figures corrected to refer to EU27 (the initial figures included the UK).

**Specific objective 1:** Improved sustainable consumption by empowering consumers and improved integration of sustainability considerations into companies' and companies' boards behaviour through an upgraded corporate governance framework  
*Related to spending programme(s): Not applicable/ and Single Market Programme as from 2021*

**Result indicator 1.2:** Percentage of companies carrying out due diligence to prevent, mitigate and account for adverse sustainability impacts in their value chain  
**Source of the data:** DG JUST data

Baseline (2019)	Interim Milestone	Target (2024)	Latest known results (2024)
33 % of business respondents to Commission study <sup>(9)</sup>	-	Increase	Not available (one-off study in 2020)

Main outputs in 2024:			
Enforcement actions			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
CPC coordinated actions	Number of actions started	3 by end 2024	One of the actions was concluded positively, ensuring compensation to consumers across the EU who faced problems with their adblue tank in Stellantis' cars. The other actions are ongoing and expected to be concluded within Q2 2025.
Capacity building of national authorities (events, trainings)	Number of participants from national authorities	50 by end 2024	5 peer-to-peer meetings and 2 training sessions were organised. There was a high demand following the pandemic and the participants' target was exceeded.

<sup>(9)</sup> Study carried out for the European Commission on due diligence requirements through the supply chain, 2020.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
New automated method to investigate green claims	Tool in Test	End 2024	While there is no specific tool in testing yet, green claims are investigated with the existing tools, for example, open-source "Dark Pattern Highlighter" deployed in eLab in December 2024.

### External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
European Consumer Centre awareness raising activities related to green consumption in particular tips on green travel	Number of ECC coordinated public messages	3 by end 2024	There was no Network wise campaign on the topic, but individual ECCs were promoting green consumption and travel at national level. Some examples (website articles and social media posts) can be found under here: <a href="https://www.facebook.com/ZEVcec/posts/517103037678652">https://www.facebook.com/ZEVcec/posts/517103037678652</a> , <a href="https://www.instagram.com/p/DAA2eM0svg4/">https://www.instagram.com/p/DAA2eM0svg4/</a> , <a href="https://www.instagram.com/p/C24Sp6z0500/">https://www.instagram.com/p/C24Sp6z0500/</a> , <a href="#">Dem Thema 'Greenwashing' im Alltag auf der Spur</a> , <a href="#">Umweltsiegel in der EU erklärt: Worauf beim nachhaltigen Einkauf achten</a> , <a href="#">Öko-Tourismus: Tipps für nachhaltige Reisen</a> , <a href="#">Choisissez un mode de livraison écologique !</a> , <a href="#">Réparation, recyclage : donnez une seconde vie à vos produits !</a> , <a href="#">Comment reconnaître si un produit est éco-responsable ?</a> .

### Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Directive on Empowering Consumers for the Green Transition	Official publication in OJEU	Q2 2024	Adopted on 28 February 2024.
Proposal on common rules promoting the repair of goods <sup>(10)</sup>	Adoption by co-legislators	Q2 2024	Directive on promoting the repair of goods (EU) 2024/1799 adopted on 13 June 2024.
Support to inter-institutional negotiations on the Corporate Sustainability Due Diligence Directive	Adoption by co-legislators	Q2 2024	The Directive was adopted in May and entered into force on 25 July 2024.

<sup>(10)</sup> Included in the Commission Work Programme 2024 (Annex III).

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Delegated acts and implementing actions linked to the Corporate Sustainability Due Diligence Directive <sup>(11)</sup>	Adoption of delegated and implementing acts	Q4 2024	N.A. The delegated acts foreseen in the Directive as adopted are on reporting by companies not covered by CSRD (Art.16(3)) and due by March 2027; and delegated acts to amend the annex (Art.3(2)) as needed, without a deadline.
Regulatory standards and other implementing actions linked to the rules on fitness and propriety of bank directors in the Capital Requirements Directive VI	Progress and partial adoption	Q4 2024	These rules as part of the 6 <sup>th</sup> Capital Requirements Directive (adopted 31 May) entered into force on 9 July 2024.

## General objective 2: A Europe fit for the digital age

**Impact indicator:** Consumer conditions index

**Source of the data:** Consumer Conditions Scoreboard (based on consumer and retailer surveys with biennial frequency)

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
63	Increase	Increase	-0.98 points compared to baseline (based on fully comparable indicators) <sup>(12)</sup> .

<sup>(11)</sup> Included in the Commission Work Programme 2024 (Annex III).

<sup>(12)</sup> The methodology for the Consumer Conditions Index has changed. For the purpose of this report, the comparison of the 2024 results with the baseline (2018) is done based on fully comparable indicators for the EU27 and without including trust in product safety.

**Specific objective 1: Consumers are empowered and better protected***Related to spending programme(s): Consumer / Single Market Programme***Result indicator 1.1:** Percentage of consumers who think that in general retailers/providers respect their rights as consumers**Source of the data:** Consumer Conditions scoreboard

<b>Baseline</b> (2018)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024 + explanation how the target was agreed)	<b>Latest known results</b> (2024)
72% <sup>(13)</sup>	Increase	Increase	70%

**Main outputs in 2024:****New policy initiatives**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
General Product Safety Regulation	Entry into application and Implementation	Entry into application: 13 December 2024	The GPSR came into application on the indicated date.
Commission decision on the safety requirements to be met by European standards for certain children's products and related products	Adoption by the Commission	2024	Adopted.
Interinstitutional negotiation of the legal proposals concerning Alternative Dispute Resolution (ADR) Directive and repeal of the ODR Regulation	Council general approach EP report	Q3 2024 End 2024	The repeal of the ODR Regulation has been published in the OJ; the first trilogue of the review of the ADR Directive is planned for February 2025.

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(13) The figure corrected to refer to EU27 in 2018 (previous referred to EU28).

## Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
General Product Safety Regulation Guidelines Notice providing specific guidelines for economic operators on how to fulfil the obligations laid down in the General Product Safety Regulation	Adoption by the Commission	Q3 2024	Postponed to 2025 to allow consideration of the feedback from stakeholders on the GPSR implementation, guaranteeing clear and effective guidance.
Safety Gate Rapid Alert System operating rules: implementing and delegated acts laying down the rules for the management and functioning of the Safety Gate Rapid Alert System	Adoption by the Commission	Q3 2024	Adoption of the delegated act adopted on 27 August 2024.  Adoption of the implementing act regarding the roles and tasks of the single national contact points on 9 October 2024.
Implementing act specifying the implementation of the interoperable interface on the Safety Gate Portal for online marketplaces	Adoption by the Commission	Q2 2024	Adoption on 27 May 2024.

## Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Fitness Check of EU consumer law on digital fairness – Directives 2005/29/EC, 2011/83/EU, 93/13/EEC	Adoption of the Fitness Check report (SWD)	June 2024	Adoption on 3 October 2024.

## Enforcement actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
CASP 2024	9 activities (complete)	As the project cycle is 18 months, testing results will be available in Q3 2024. The final project results will be available in Q2 2025	Testing results are available to Member States and will be publicised with the final results of the project in Q2 2025.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
CPC coordinated actions related to digital markets	Number of actions started	4 by end 2024 and one sweep	Coordinated actions started in 2024: 5
Capacity building of national authorities (events, trainings)	Number of participants from national authorities	100 by end 2024	Target largely exceeded: total of almost 500 participants from national authorities in a number of capacity building (e-enforcement and E-Lab) and CPC Network meetings. These included peer-to-peer meetings, training sessions, Masterclasses and learning webinars.
EU/US informal dialogue on consumer law enforcement	2 meetings	Mid 2024	The foreseen meetings were used for the negotiations of the EU/US Consumer Enforcement Cooperation Agreement.

#### External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<p>Promoting the General Product Safety Regulation to SMEs</p> <p>Objective: raise awareness and motivate businesses to comply with the new product safety legislation in order to better protect their customers from dangerous products.</p> <p>Target audience: businesses (retailers) in 10 EU MS: Austria, Bulgaria, Croatia, Finland, Greece, Ireland, Italy, Latvia, Poland, Spain.</p> <p>Timeline: Q3 – Q4 2024.</p>	Reach + traffic	TBD Q2 2024	The campaign is planned to be launched in Q1 2025.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<p>Consumer rights for displaced Ukrainians</p> <p>Objective: raise awareness about consumer rights amongst UA residents in 6 Member States.</p> <p>Target audience: UA women, between 18-55 in Bulgaria, Czechia, Germany, Poland, Italy, Spain.</p> <p>Timeline: Q4 2023 – Q1 2024.</p>	Reach	TBD November 2024	<p>April – June 2024</p> <p>Results per channel</p> <p>META</p> <ul style="list-style-type: none"> <li>• Around 40% of the (very niche) target audience on Facebook reached</li> <li>• Final CPC higher than forecast (€0.91/€0.51)</li> <li>• Final CTR higher than forecast (0.67%/0.49%)</li> <li>• 40% more clicks generated than forecast (124 384/87 440)</li> </ul> <p>Outbrain</p> <ul style="list-style-type: none"> <li>- Campaign exceeded forecasts by 50%. Total clicks: 649 872</li> </ul> <p>YouTube</p> <ul style="list-style-type: none"> <li>- Impressions: 4 471 014.</li> </ul>
Extension of the Product Safety Pledge + into a broader Consumer Protection Pledge	Wider voluntary commitment framework of online marketplaces	Q2 2024	The Product Safety Pledge + and Digital Consumer Rights Commitments form the Consumer Protection Pledge and it was signed in Brussels on 30 November 2023 by 11 online marketplaces.
Guidelines for the practical implementation of the Safety Business Gateway	Publication of the Guidelines	Q4 2024	Guidelines are postponed to 2025, but Safety Business Gateway is available and fully operational.
IPSW	Number of participants and countries represented	Event to take place Q3 2024	Event on 14-17 October 2024, 550 participants from over 70 countries were presents on site.
Safety Gate media event	Media activity in the press and social media	Media press articles in at least 20 Member States	131 articles were generated, predominantly from specialised non-tier media. Most of these articles were triggered by the Italian regional online news portal, Vivere, which published across all regions, thereby generating a significant number of clippings. Topic gained traction in third-countries, namely the UK, Japan, Dominican Republic, Mexico, Switzerland, and the United States.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
CPC Biennial report	Publication	Q2 2024	The publication of the CPC biennial report was postponed to 25 July 2024 to ensure joint publication with the CPC application report.
ECC Campaign on consumer rights	Social media messages	Before European Parliament elections, Q2 2024	The ECC-Net published a policy paper: Recommendations post-European elections 2024-2029: <a href="#">Consumer Empowerment: ECC-Net's Recommendations Post-European Elections 2024/2029   European Consumer Centers Network</a> and individual ECCs worked on social media messages to encourage EU citizens to vote.
Communication for qualified entities under RAD	Number of organisations trained	At least 10 by end 2024	Project started in Q4 2024, with advertisement of cooperation platform EC-REACT+ trainings for qualified entities and practical guide for judges planned for Q1-Q4 2025.
Development of a pilot awareness raising campaign aimed to Better Internet for Kids centres on empowering children as online consumers	Existence of the pilot	Q4 2024	A pilot phase of <a href="#">AdWiseOnline</a> campaign was launched on <a href="#">Safer Internet Day 2024</a> and ran until the end of April 2024. Materials designed within the frame of the pilot aimed to simplify the complex terminology of digital marketing and the legal framework of consumer rights.

#### Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Application (implementation) Report on the Better enforcement and modernisation Directive (EU) 2019/2161 (in parallel with the Fitness check on digital fairness)	Adoption of the Report	Q2 2024	Adopted on 18 June 2024.

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
Implementing act on modalities for sending and handling consumer information on product safety	Adoption by the Commission	Q2 2024	Adopted on 21 June 2024.
Implementing act on reporting indicators concerning application of the General Product Safety Regulation	Adoption by the Commission	Q3 2024	Adopted on 29 November 2024.
Implementing act on the template for a recall notice	Adoption by the Commission	Q2 2024	Adopted on 24 May 2024.
Report on the application of the CPC Regulation ((EU) 2017/2394)	Adoption by the Commission	2023	Adopted on 25 July 2024.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
DSA implementation and enforcement: consumer policy interface	Support and input to DG CNECT on all consumer policy-related aspects of DSA implementation and enforcement	Ongoing	<ul style="list-style-type: none"> <li>Regular input to interservice consultations and ongoing DSA investigations</li> <li>Contribution to meetings of the DSA Board and its Working Groups I, V and V</li> <li>Facilitation of cooperation between DSA Board and CPC Network</li> <li>Granting DG CNECT access to EU eLab and maintenance of user accounts of 33 CNECT DSA case handlers</li> <li>Contribution to conception of a mystery shopping exercise to gather evidence for ongoing DSA enforcement cases</li> <li>Regular and ad hoc coordination meetings on DSA implementation with DG CNECT and other concerned services (e.g. regular technical and Directors-level meetings)</li> <li>Coordination of consumer law/DSA enforcement strategies on concrete cross-cutting enforcement cases</li> <li>Provisional arrangement on cooperation between CPC Network and DSA Board Working Group V</li> </ul>
	MoU/informal arrangement with CNECT on DSA/consumer law enforcement coordination	Q2 2024	<ul style="list-style-type: none"> <li>The following informal arrangements were developed: <ul style="list-style-type: none"> <li>Regular and ad hoc coordination meetings on DSA implementation with DG CNECT and other concerned services (e.g. regular technical and Directors-level meetings)</li> <li>Coordination of consumer law/DSA enforcement strategies on concrete cross-cutting enforcement cases</li> <li>Provisional arrangement on cooperation between CPC Network and DSA Board Working Group</li> </ul> </li> </ul>
Cookies pledge	Announcement of the pledge at the 2024 Consumer Summit	April 2024	The pledge was not signed due to the lack of signatories, instead the report on the project was published on COM's website.

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
Behavioural study on unfair commercial practices in digital gaming targeting children	Interim report	End 2024	The interim report was received outlining pilot's results. The final report will be received in spring 2025.
E-enforcement academy contract	New contract adopted and first actions started	End 2024	<p>In September 2024</p> <ul style="list-style-type: none"> <li>• Project kick off and initiation occurred</li> </ul> <p>Delivered in Q3 and Q4 2024</p> <ul style="list-style-type: none"> <li>• Learning path updates and accessibility enhancements in online resources</li> <li>• 2 webinars</li> <li>• 2 tutorials</li> <li>• 1 tool report</li> <li>• 1 masterclass</li> </ul> <p>All remaining deliverables scheduled by end of the project, in February 2026.</p>
Transposition check of the Representative Actions Directive	Report on state of implementation	Q4 2024	<p>DG JUST with the help of external contractor :</p> <ul style="list-style-type: none"> <li>- assessed transposing laws of 22 Member States who notified transposition so far,</li> <li>- carried out dialogues with 23 Member States as regards complete transposition of the Directive,</li> <li>- is preparing dialogues with 23 EU MS as regards conformity of national laws with the Directive,</li> <li>- is preparing further formal steps within the non-communication procedures as regards 4 Member States who have not transposed the Directive yet.</li> </ul>
User-friendly signposting tools for consumer redress (to replace the ODR platform)	Plan finalised and approved by IT governance, start of the works depends on the legislative process	Q3-Q4 2024	<p>The project is approved by the JUST IT steering committee.</p> <p>The initial "placeholder page" will go live in Q1 2025. It will progressively replace the information on ODR Platform by July 2025</p>

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Collaboration of the CPC Authorities and Law Enforcement Agencies on the issue of online frauds	Exchange of information on fraudsters through the wiki platform and dedicated meetings	Q1-Q2 2024	The collaboration between CPC Authorities and Law Enforcement Agencies (LEA) did not advance as expected, due to continuous changes of coordinators from the side of LEAs. Nevertheless, CPC Authorities provided information on fraudsters through the wiki platform and there has been some exchanges between the networks on the possible next steps. It was agreed to organise a workshop in 2025 with a wide participation from both networks, the Commission and Europol, in order to identify best practices and enhance the cooperation.

General objective 2: A Europe fit for the digital age			
Impact indicator: The share of companies adopting artificial intelligence			
Source of the data: European Commission Study on AI			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
25%	Increase	Increase	No information available.

**Specific objective 2:** *A human-centric legal framework for Artificial intelligence that protects citizens and promotes cross-border trade*

*Related to spending programme(s): Not applicable*

**Result indicator 2.1:** **A high level of prevention of AI-related breaches of citizens' fundamental rights and effective enforcement of fundamental rights where AI is used**

**Source of the data:** The target will be assessed based on Member States' application of new legislation with respect to the human and ethical dimensions of AI use

<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2024)
Lack of coordinated approach to the human and ethical dimensions of AI use. [The EU has a comprehensive framework to protect fundamental rights and ensure a high level of consumer protection. However, it can be challenging to ascertain AI compliance with this framework, as AI applications can be difficult to understand (opacity) or foresee in their "behaviour". Further issues relating to effective enforcement need to be explored during the impact assessment. ]	The Commission's proposal for a coordinated approach to the human and ethical dimensions of AI use	Application of new EU legislation with the aim that AI systems posing risks to fundamental rights are adequately documented and competent third parties can test the systems	Adoption of the Regulation (EU)2024/1689 – Artificial Intelligence Act.  The application of the regulation will gradually start in 2025

**Specific objective 2:** A human-centric legal framework for Artificial intelligence that protects citizens and promotes cross-border trade

Related to spending programme(s): Not applicable

**Result indicator 2.2: Civil liability challenges posed by AI are addressed through harmonised rules**

**Source of the data:** With respect to liability for AI, the baseline relies on the report from the Expert Group on Liability and New Technologies (New Technologies Formation) as well as the White Paper on AI and the Commission Report on the safety and liability implications of AI. The target will be assessed based on the transposition measures to be notified by Member States in accordance with a possible Directive

Baseline (2020)	Interim Milestone (2023)	Target (2026)	Latest known results (2024)
Lack of AI-specific civil liability rules addressing the challenges posed by AI	Adoption of an EU-instrument with harmonised civil liability rules addressing the specific challenges posed by AI <sup>(14)</sup>	Implementation / transposition of harmonised civil liability rules addressing the specific challenges posed by AI	Legislative negotiations ongoing in respect of the proposed directive

**Main outputs in 2024:**

**Enforcement actions**

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
CPC Action regarding generative AI	Action closed	Mid 2024	Investigation phase closed.

<sup>(14)</sup> Commission proposal adopted in September 2022 – COM(2022) 496/2

## General objective 2: A Europe fit for the digital age

**Impact indicator:** Enterprises selling online

**Source of the data:** Eurostat (Eurostat online data code: isoc\_ec\_eseln2)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
17,4% <sup>(15)</sup>	Increase	Increase	19.75%

**Specific objective 3:** *Company law improves conditions for companies, including SMEs, in particular to operate and expand cross-border and to use digital tools*  
*Related to spending programme(s): Prerogative Annual Work Programme 2020 and SMP as from 2021*

**Result indicator 3.1:** Number of cross-border operations of companies (mergers, conversions, divisions)

**Source of the data:** Business registers interconnection system (BRIS)

Baseline	Interim Milestone	Target (2024)	Latest known results (2024)
(2019) 499 Cross-border mergers (N.B. this figure includes cross-border mergers of UK companies)	-	Increase	444 cross-border mergers (N.B.: this figure does not include cross-border mergers of UK companies)
(2018) 162 Cross-border conversions (N.B. this figure includes cross-border conversions of UK companies)	-	Increase	N.A. (most Member States have not yet implemented the changes to BRIS required by Directive 2019/2121)
(2018) 235 Cross-border divisions (N.B. this figure includes cross-border divisions of UK companies)	-	Increase	N.A. (most Member States have not yet implemented the changes to BRIS required by Directive 2019/2121)

<sup>(15)</sup> Corrected based on Eurostat in January 2025, All activities (except agriculture, forestry and fishing, and mining and quarrying), without financial sector. Percentage of enterprises with e-commerce sales of at least 1% turnover.

**Specific objective 3:** *Company law improves conditions for companies, including SMEs, in particular to operate and expand cross-border and to use digital tools*  
*Related to spending programme(s): Related to spending programme(s): Prerogative Annual Work Programme 2020 and SMP as from 2021*

**Result indicator 3.2: Number of simple searches for company information in Business Registers Interconnection system (BRIS)**  
**Source of the data:** Business registers interconnection system (BRIS)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
334,490 of company simple searches, including UK companies (The searches created by attempts to connect automatically to the system have been removed)	Increase	Increase	565 316 of company simple searches, excluding UK companies.

**Specific objective 3:** *Company law improves conditions for companies, including SMEs, in particular to operate and expand cross-border and to use digital tools*  
**Result indicator 3.3: Proportion of proposed legislative revisions that include burden reduction measures**  
**Source of the data:** DG JUST

Baseline (N/A)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
	Positive trend	Positive trend	Directive on Upgrading digital company law will reduce administrative burden for companies by over EUR 400 million / year through simplification, digital tools and enabling the ‘once-only’ principle.

Main outputs in 2024:			
Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Support to interinstitutional negotiations on Upgrading Digital Company Law <sup>(16)</sup>	Adoption by co-legislators	Q2 2024	Directive adopted 16 December 2024 under corrigendum procedure.
Support to interinstitutional negotiations on the Multiple-Vote Share Directive	Adoption by co-legislators	Q1 2024	Directive adopted 8 October under corrigendum procedure, entered into force 4 December 2024.
Model contract terms for B2B data sharing and standard contractual clauses for cloud computing – recommendations by the Expert Group set up in accordance with Data Act	Finalising the report with the Expert Group's recommendations	Q3 2024	Draft models are being finalised by the Expert Group, to be followed by the planned adoption of the Commission Recommendation – summer 2025.

General objective 4: Promoting our European way of life			
<b>Specific objective 1:</b> <i>Improved cross-border cooperation in civil and criminal matters</i> <i>Related to spending programme(s): Justice Programme, Digital Europe Programme</i>			
<b>Result indicator 1.1:</b> Annual number of legal practitioners participating in training on EU law in the EU			
<b>Source of the data:</b> DG Justice Annual report on European judicial training, based on data collected from the national training institutions for legal practitioners			
Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
190 000	245 000	300 000	226 000

<sup>(16)</sup> Presented in the Commission Work Programme 2024 (Annex III).

**Specific objective 1:** Improved cross-border cooperation in civil and criminal matters  
*Related to spending programme(s): Justice Programme, Digital Europe Programme*

**Result indicator 1.2:** Number of hits on the e-Justice Portal / pages addressing the need for information on cross-border civil and criminal cases  
**Source of the data:** European e-Justice Portal

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
5 million (projected)	7 million	9 million	6 million

**Specific objective 1:** Improved cross-border cooperation in civil and criminal matters  
*Related to spending programme(s): Justice Programme, Digital Europe Programme*

**Result indicator 1.3:** Number of exchanges via the European Criminal Records Information System (ECRIS)  
**Source of the data:** Member State and eu-LISA statistics

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
4 million	4.5 million	5 million	5.03 million

**Specific objective 1:** Improved cross-border cooperation in civil and criminal matters  
*Related to spending programme(s): Justice Programme, Digital Europe Programme*

**Result indicator 1.4:** Number of the hits on the guides and factsheets on the e-Justice Portal  
**Source of the data:** e-Justice Portal

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
963 428	Increase	Increase	2.7 million

**Specific objective 1:** Improved cross-border cooperation in civil and criminal matters  
*Related to spending programme(s): Justice Programme, Digital Europe Programme*

**Result indicator 1.5:** The average time of the surrender procedure (number of days between the arrest and the decision on the surrender of the person sought) under the European Arrest Warrant in cases where the person consents to the surrender

**Source of the data:** EAW annual statistics

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
16,5	14	10	20.48 The average time of surrender has most likely increased due to an increasing amount of cases where fundamental rights are checked by the executing State. This generally leads to additional requests for information and delays.

#### Main outputs in 2024:

##### Enforcement actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
EJN guide on the application of the Taking of Evidence Regulation	Adoption by the EJN civil network	Q4 2024	Adopted 4 December 2024.
Transposition check of 2019 Restructuring and Insolvency Directive	Transposition check completed	Q4 2024	Expected to be completed by Q2 2025.

##### Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Report on the application of the Rome II Regulation	Adoption by the Commission	Q2. 2024	Planned for adoption in Q1 2025 - postponed for adoption during the new Commission.
Report on the implementation of the Directive on procedural safeguards for children suspects or accused persons	Adoption by the Commission	Q2 2024	Adopted on 24 October 2024.

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
Quantitative information on the practical operation of the European Arrest Warrant 2022	Adoption by the Commission	Q2 2024	Published on 29 May 2024.
Report on monitoring of the Commission's Recommendation on the procedural rights of suspects and accused persons subject to pre-trial detention and on material detention conditions	Adoption by the Commission	Q4 2024	Planned for Q2 2025.
Support to interinstitutional negotiations on the proposal on transfer of proceedings in criminal matters <sup>(17)</sup>	Formal adoption by the co-legislators	Q2 2024	Adopted on 27 November 2024.
Support to interinstitutional negotiations on the proposal on the revision of the Victims' Rights Directive <sup>(18)</sup>	General approach in the Council	Q3 2024	Trilogues started in December 2024.
Annual summary of the received contributions from Member States pursuant to Anti-SLAPP recommendation	Publication by the Commission	Q4 2024	Completed Q4 2024 <a href="https://ec.europa.eu/transparency/documents-register/detail?ref=SWD(2024)292&amp;lang=en">https://ec.europa.eu/transparency/documents-register/detail?ref=SWD(2024)292&amp;lang=en</a>
Implementation of ECRIS-TCN and ECRIS - adoption of implementing acts referred to in Regulation 2019/816 and Directive 2019/884	Adoption by the Commission	Q1-Q2 2024	Ongoing – planned finalisation in Q1/2025. Postponed due to the extended scope.
Support to interinstitutional negotiations on the proposal on harmonising certain aspects of substantive law on insolvency proceedings <sup>(19)</sup>	General approach in the Council	Q4 2024	Partial general approach 13 December 2024.

<sup>(17)</sup> Included in the Commission Work Programme 2024 (Annex III).

<sup>(18)</sup> Included in the Commission Work Programme 2024 (Annex III).

<sup>(19)</sup> Included in the Commission Work Programme 2024 (Annex III).

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
Adoption of the Anti-SLAPP Directive <sup>(20)</sup>	Formal adoption by the co-legislators	Q2 2024	Adopted 11 April 2024.
Adoption of the Regulation on the law applicable to the third-party effects of assignment of claims	Adoption by the co-legislators	Q1 2024	Pending agreement of co-legislators in 2025.
Funding actions in the area of judicial cooperation and judicial training	<p>Number of action grants in the area of judicial cooperation as well as judicial training</p> <p>JUST-2024-JCOO: 13</p> <p>JUST-2024-JTRA: 9</p> <p>JUST-2024-JCOO-JACC-OG-SGA: 8</p> <p>Number of operating grants in the area of judicial cooperation as well as judicial training</p>	<p>Call for proposals for action grants to support transnational projects on training of justice professionals covering civil law, criminal law or fundamental rights (JUST-2024-JTRA): 8</p> <p>Operating grant to beneficiary identified in the legal base - EJTN (JUST-2024-EJTN-OG-SGA): 1</p>	<p>Action grants:</p> <p>13 projects awarded to promote judicial cooperation (JUST-2024-JCOO) and 9 projects awarded to support transnational projects on judicial training covering civil law, criminal law or fundamental rights (JUST-2024-JTRA)</p> <p>Operating grants:</p> <p>8 partners under the priority judicial cooperation in civil and/or criminal matters (JUST-2024-JCOO-JACC-OG-SGA)</p> <p>Operating grant to beneficiary identified in the legal base – European Judicial Training Network (JUST-2024-EJTN-OG-SGA)</p>

<sup>(20)</sup> Included in the Commission Work Programme 2024 (Annex III).

**Specific objective 2:** Improved access to justice for citizens and facilitated cross-border cooperation for judicial authorities through better use of digital technologies

Related to spending programme(s): Digital Europe Programme, Justice Programme, other relevant MFF 2021-2027 funding instruments

**Result indicator 2.1:** Availability of electronic means in courts

**Source of the data:** EU Justice Scoreboard

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
Baseline redefined, following the review of the Justice Scoreboard's indicators: Availability of digital solutions to initiate and follow proceedings in civil/commercial and administrative cases in at least 75% of the explored use cases - 10 Member States	Interim Milestone defined, following the review of the Justice Scoreboard's indicators: Availability of electronic means covering at least 75% of the explored used cases in more MS	Target redefined, following the review of the Justice Scoreboard's indicators: Availability of electronic means covering at least 75% of the explored used cases in most MS	16
Baseline redefined, following the review of the Justice Scoreboard's indicators: Availability of digital solutions to conduct and follow court proceedings in criminal cases in at least 75% of the explored used cases - 3 Member States	Interim milestone redefined, following the review of the Justice Scoreboard's indicators: Availability of electronic means covering at least 75% of the explored used cases in more Member States	Target redefined, following the review of the Justice Scoreboard's indicators: Availability of electronic means covering at least 75% of the explored used cases in most MS	5

## Main outputs in 2024:

### External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Promotion of the European e-Justice Portal Objective: increase the traffic to the European e-Justice Portal (especially with a focus on BRIS and EJM). Target audience: SMEs and legal practitioners. Research ongoing on focus countries.	Traffic (number of visits to the webpage)	TBD Q2 2024	The project was not implemented in 2024. Dedicated promotional activities for BRIS and EJM will be launched in Q2-Q3 2025.

### Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Successful takeover of the eCODEX system by eu-LISA	Successful takeover completed, as declared by the Commission.	By 31 March 2024	e-CODEX was formally handed over to eu-LISA on 3 June 2024.
Implementing act(s) concerning the Joint Investigation Teams collaboration platform	Adoption by the Commission	Q1-Q2 2024	Ongoing – planned finalisation in Q1/2025. Postponed due to the extended scope.
Counter Terrorism Register implementing acts	Stable version of the implementing act(s)	Q4 2024	Postponed to 2025.
Funding actions in the area of access to justice, including e-justice	Number of action grants in the area of access to justice including e-justice  Number of operating grants in the area of access to justice including e-justice	JUST-2023-JACC-EJUSTICE: 9  JUST-2024-JCOO-JACC-OG-SGA: 7	18 action grants awarded (JUST-2023-JACC-EJUSTICE) – the call combined budget from budget years 2023 and 2024 (9 with 2023 budget and 9 with 2024 budget)  Operating grants: 7 partners under the priority access to Justice (JUST-2024-JCOO-JACC-OG-SGA).

ANNEX 3: Draft annual accounts and financial report

AAR 2024 Version 1

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 2024

## Additional comments

### 1. Financial Reports

#### Commitments (Table 1)

In terms of the use of commitment appropriations, the implementation rate reached 98,5% which amounts to EUR 297.77 million out of EUR 302.29 million including both decentralised and executive agencies, which is in line with previous years' implementation rates (98%).

#### Payments (Table 2)

As far as payment appropriations are concerned 98,4% ( EUR 293.12 million out of EUR 297,77 million) have been implemented during the year 2024.

#### Breakdown of commitments to be settled (Table 3)

The total amount of open commitments to be settled decreased by 14% as compared to 2023 and a rate of settled commitments which reached 29.27%

#### Income (Table 7)

The DG JUST income decreased comparing with 2023 (EUR 11.9 million vs EUR 200,14 million).

### 2. Draft Annual Accounts

#### Methodology

The annual accounts of DG Justice have been prepared in accordance with the general accounting principles. Estimations have been made where necessary as laid out by the Accountant of the European Commission. It should be noted that the balance sheet and economic outturn account presented in Annex 3 to this Annual Activity Report, represent only the (contingent) assets, (contingent) 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 economic outturn account 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.

#### Balance Sheet (Table 4)

The accounting situation presented in the Balance Sheet and Statement of Financial Performance does not include the accruals and deferrals calculated centrally by the services of the Accounting Officer".

#### Economic outturn account (Table 5)

#### Operating Revenues

Operating revenues increased in respect with last year mainly due to the increase in the exchange revenues

### 3. Management reporting

#### Payment times (Table 6)

Very good performance in registering payments , with 1 % late payment during 2024. Due to sustained efforts that were put in place and actions taken to closely monitor the payments

#### Recovery Context (Table 8)

This table shows recovery orders and invoices recorded in the financial system 2024 with a mentioning of error or irregularity as reason for issuing the recovery or reducing the invoice.

Most of the undue payments recovered in 2024 amounts at EUR 1 million and comes from recovery from pre-financing

5 open procedure contracts with a total value of EUR 60,3 million were awarded by the relevant Authorising Officer

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2024 (in Mio €) for DG JUST

			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
<b>Title 02 European Strategic Investments</b>					
02	02 03	Connecting Europe Facility (CEF)	0.00	0.00	0.00 %
	02 04	Digital Europe Programme	10.59	10.59	100.00 %
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00 %
<b>Total Title 02</b>			<b>10.59</b>	<b>10.59</b>	<b>100.00 %</b>
<b>Title 03 Single Market</b>					
03	03 01	Support administrative expenditure of the "Single Market" cluster	0.09	0.09	100.00 %
	03 02	Single Market Programme	5.79	5.72	98.83 %
	03 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00 %
<b>Total Title 03</b>			<b>5.89</b>	<b>5.82</b>	<b>98.85 %</b>
<b>Title 07 Investing in People, Social Cohesion and Values</b>					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	1.27	1.25	98.72 %
	07 06	Citizens, Equality, Rights and Values	64.97	63.80	98.19 %
	07 07	Justice	40.50	40.05	98.90 %
	07 10	Decentralised Agencies and European Public Prosecutor's Office	176.56	173.80	98.43 %
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0.86	0.86	100.00 %
<b>Total Title 07</b>			<b>284.15</b>	<b>279.75</b>	<b>98.45 %</b>
<b>Title 10 Migration</b>					
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0.92	0.89	95.79 %
<b>Total Title 10</b>			<b>0.92</b>	<b>0.89</b>	<b>95.79 %</b>
<b>Title 12 Security</b>					
12	12 02	Internal Security Fund (ISF)	0.65	0.65	100.00 %
<b>Total Title 12</b>			<b>0.65</b>	<b>0.65</b>	<b>100.00 %</b>
<b>Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework</b>					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.00	0.00	0.00 %
<b>Total Title 16</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Title 20 Administrative expenditure of the European Commission</b>					
20	20 02	Other staff and expenditure relating to persons	0.09	0.07	83.31 %
<b>Total Title 20</b>			<b>0.09</b>	<b>0.07</b>	<b>83.31 %</b>
<b>Title 30 Reserves</b>					
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00 %
<b>Total Title 30</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Total Excluding NGEU</b>			<b>302.29</b>	<b>297.77</b>	<b>98.50 %</b>
<b>Total DG JUST</b>			<b>302.29</b>	<b>297.77</b>	<b>98.50 %</b>

*\* 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.*

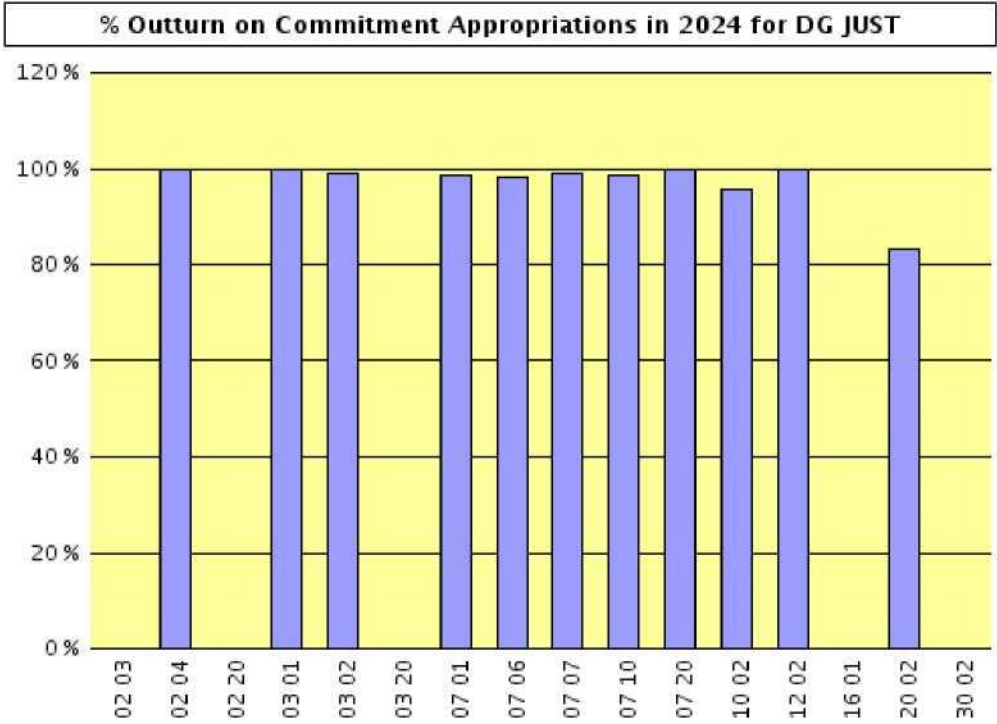


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2024 (in Mio €) for DG JUST

			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
<b>Title 02 European Strategic Investments</b>					
02	02 03	Connecting Europe Facility (CEF)	0.07	0.07	100.00 %
	02 04	Digital Europe Programme	8.94	8.94	99.99 %
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0.30	0.28	95.69 %
<b>Total Title 02</b>			<b>9.31</b>	<b>9.30</b>	<b>99.85%</b>
<b>Title 03 Single Market</b>					
03	03 01	Support administrative expenditure of the "Single Market" cluster	0.22	0.11	53.13 %
	03 02	Single Market Programme	4.85	4.78	98.58 %
	03 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00 %
<b>Total Title 03</b>			<b>5.07</b>	<b>4.90</b>	<b>96.65%</b>
<b>Title 07 Investing in People, Social Cohesion and Values</b>					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	1.48	1.11	75.43 %
	07 06	Citizens, Equality, Rights and Values	52.82	51.88	98.22 %
	07 07	Justice	45.89	45.56	99.27 %
	07 10	Decentralised Agencies and European Public Prosecutor's Office	180.75	177.98	98.47 %
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0.88	0.88	100.00 %
<b>Total Title 07</b>			<b>281.81</b>	<b>277.41</b>	<b>98.44%</b>
<b>Title 10 Migration</b>					
10	10 02	Asylum, Migration and Integration Fund (AMIF)	1.30	1.30	100.00 %
<b>Total Title 10</b>			<b>1.30</b>	<b>1.30</b>	<b>100.00%</b>
<b>Title 12 Security</b>					
12	12 02	Internal Security Fund (ISF)	0.04	0.04	100.00 %
<b>Total Title 12</b>			<b>0.04</b>	<b>0.04</b>	<b>100.00%</b>
<b>Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework</b>					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.00	0.00	0.00 %
<b>Total Title 16</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Title 20 Administrative expenditure of the European Commission</b>					
20	20 02	Other staff and expenditure relating to persons	0.24	0.18	73.79 %
<b>Total Title 20</b>			<b>0.24</b>	<b>0.18</b>	<b>73.79%</b>
<b>Title 30 Reserves</b>					
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00 %
<b>Total Title 30</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Excluding NGEU</b>			<b>297.77</b>	<b>293.12</b>	<b>98.44%</b>

Total DG JUST

297.77

293.12

98.44 %

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

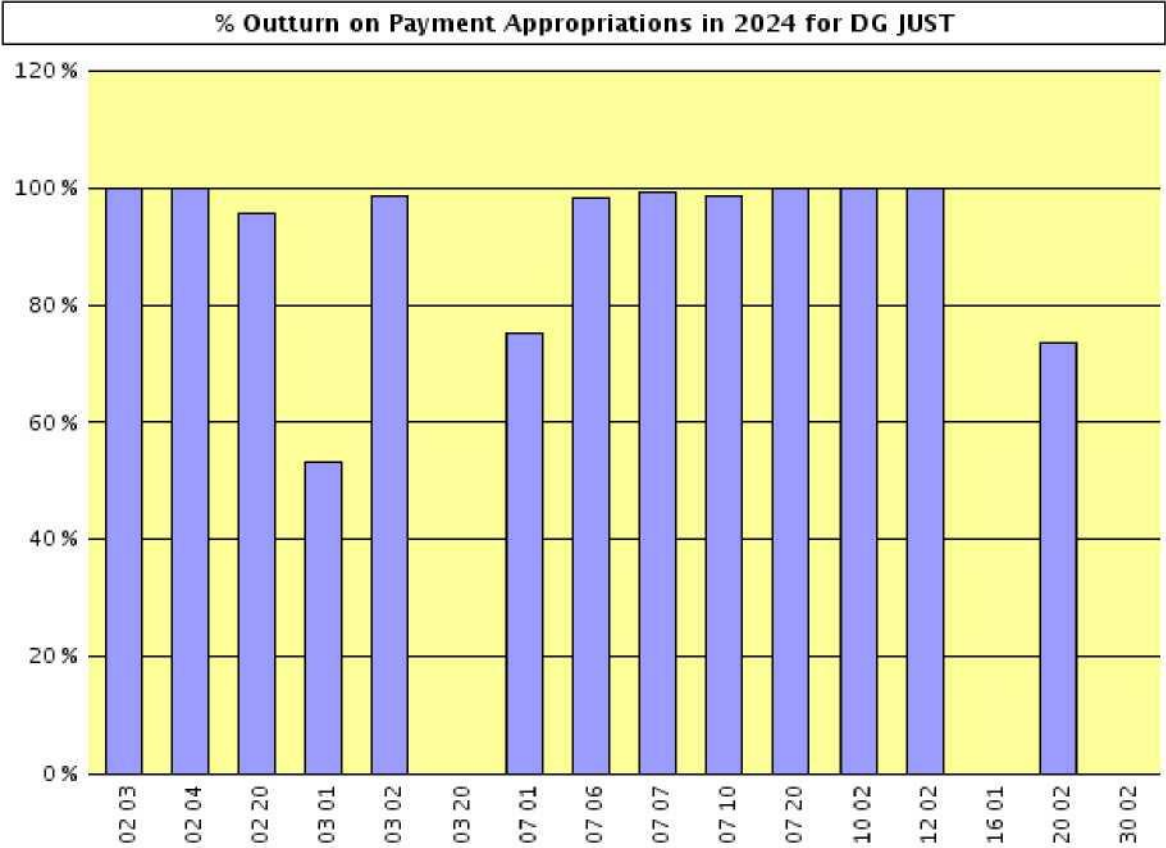


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JUST

			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
02	02 03	Connecting Europe Facility (CEF)	0.00	0.00	0.00	0.00%	0.00	0.00	0.23
	02 04	Digital Europe Programme	10.59	3.63	6.96	65.75%	4.04	11.01	9.39
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00	0.00%	0.18	0.18	0.47
<b>Total Title 02</b>			<b>10.59</b>	<b>3.63</b>	<b>6.96</b>	<b>65.75%</b>	<b>4.23</b>	<b>11.19</b>	<b>10.09</b>

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JUST

			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			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	0.09	0.01	0.08	84.43%	0.00	0.08	0.12
	03 02	Single Market Programme	5.72	0.08	5.65	98.63%	5.12	10.77	9.90
	03 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00	0.00%	0.00	0.00	0.35
<b>Total Title 03</b>			<b>5.82</b>	<b>0.09</b>	<b>5.72</b>	<b>98.40%</b>	<b>5.12</b>	<b>10.85</b>	<b>10.37</b>

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JUST

			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	1.25	0.95	0.30	24.22%	0.00	0.30	0.22
	07 06	Citizens, Equality, Rights and Values	63.80	15.59	48.21	75.56%	57.78	105.99	94.88
	07 07	Justice	40.05	23.41	16.64	41.54%	35.52	52.16	64.49
	07 10	Decentralised Agencies and European Public Prosecutor's Office	173.80	171.55	2.25	1.29%	1.57	3.82	8.01
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0.86	0.00	0.86	100.00%	2.79	3.65	3.68
<b>Total Title 07</b>			<b>279.75</b>	<b>211.50</b>	<b>68.25</b>	<b>24.40%</b>	<b>97.66</b>	<b>165.91</b>	<b>171.27</b>

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JUST

			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0.89	0.22	0.66	74.85%	1.30	1.96	2.47
<b>Total Title 10</b>			<b>0.89</b>	<b>0.22</b>	<b>0.66</b>	<b>74.85%</b>	<b>1.30</b>	<b>1.96</b>	<b>2.47</b>

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JUST

			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			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)	0.65	0.00	0.65	100.00%	0.00	0.65	0.05
<b>Total Title 12</b>			<b>0.65</b>	<b>0.00</b>	<b>0.65</b>	<b>100.00%</b>	<b>0.00</b>	<b>0.65</b>	<b>0.05</b>

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JUST

			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
<b>Total Title 16</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JUST

			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	0.07	0.07	0.00	2.61%	0.00	0.00	0.15
<b>Total Title 20</b>			<b>0.07</b>	<b>0.07</b>	<b>0.00</b>	<b>2.61%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.15</b>

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JUST

			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
<b>Total Title 30</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Excluding NGEU</b>			<b>297.77</b>	<b>215.51</b>	<b>82.26</b>	<b>27.62%</b>	<b>108.31</b>	<b>190.57</b>	<b>194.39</b>

<b>Total for DG JUST</b>	<b>297.77</b>	<b>215.51</b>	<b>82.26</b>	<b>27.62 %</b>	<b>108.31</b>	<b>190.57</b>	<b>194.39</b>
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Breakdown of Commitments Remaining to be Settled (in Mio EUR) in 2024 JUST

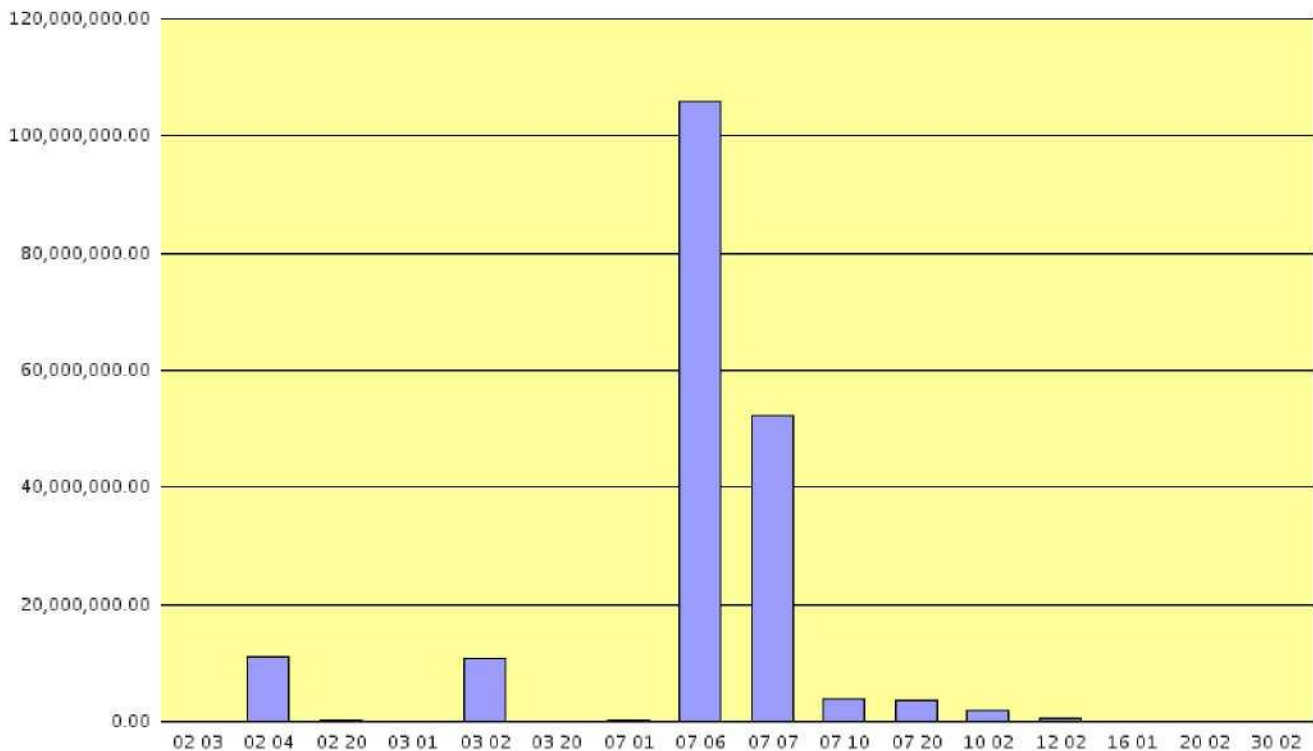


TABLE 4 : BALANCE SHEET for DG JUST

BALANCE SHEET	2024	2023
A.I. NON CURRENT ASSETS	20,927,802.51	16,988,955.05
A.I.1. Intangible Assets	20,927,802.51	16,988,955.05
A.II. CURRENT ASSETS	189,547,239.22	174,302,671.31
A.II.2. Current Pre-Financing	187,921,404.38	172,983,777.70
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	1,625,834.84	1,318,893.61
<b>ASSETS</b>	<b>210,475,041.73</b>	<b>191,291,626.36</b>
P.II. CURRENT LIABILITIES	-1,665.00	-555,702.45
P.II.4. Current Payables	-1,665.00	-555,702.45
P.II.5. Current Accrued Charges & Defrd Income	0.00	0.00
<b>LIABILITIES</b>	<b>-1,665.00</b>	<b>-555,702.45</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>210,473,376.73</b>	<b>190,735,923.91</b>

Non-allocated central (surplus)/deficit*	-1,485,059,361.97	-1,398,485,942.90
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<b>TOTAL DG JUST</b>	<b>0.00</b>	<b>0.00</b>
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P.III.2. Accumulated Surplus/Deficit	1,274,585,985.24	1207750019
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It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

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

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG JUST

STATEMENT OF FINANCIAL PERFORMANCE	2024	2023
II.1 REVENUES	-8,481,860.33	-196,813,905.17
II.1.1. NON-EXCHANGE REVENUES	-8,345,916.20	-197,387,836.54
II.1.1.5. FINES	-7,000,000.00	-196,500,000.00
II.1.1.6. RECOVERY OF EXPENSES	-256,347.20	-235,579.54
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-1,089,569.00	-652,257.00
II.1.2. EXCHANGE REVENUES	-135,944.13	573,931.37
II.1.2.2. OTHER EXCHANGE REVENUE	-135,944.13	573,931.37
II.2. EXPENSES	270,410,173.72	263,649,871.42
II.2. EXPENSES	270,410,173.72	263,649,871.42
II.2.11. OTHER EXPENSES	10,590,852.78	9,745,078.92
II.2.2. EXP IMPL BY COMMISS&EX.AGENC. (DM)	84,554,773.96	97,080,966.34
II.2.3. EXP IMPL BY OTH EU AGENC&BODIES (IM)	175,695,442.84	157,264,020.70
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)		131,280.22
II.2.6. STAFF AND PENSION COSTS	-436,680.00	-571,843.10
II.2.8. FINANCE COSTS	5,784.14	368.34
STATEMENT OF FINANCIAL PERFORMANCE	261,928,313.39	66,835,966.25

TABLE 5bis : OFF BALANCE SHEET for DG JUST

OFF BALANCE	2024	2023
OB.1. Contingent Assets	135,082.10	135,082.10
GR for performance GR for pre-financing	135,082.10 0.00	135,082.10 0.00
OB.4. Balancing Accounts	-135,082.10	-135,082.10
OB.4. Balancing Accounts	-135,082.10	-135,082.10
OFF BALANCE	0.00	0.00

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

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

Legal Times

Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	970	954	98.35 %	16.76	16	1.65 %	45.50	2,957,361.56	1. %
45	7	7	100.00 %	32.14				0.00	0. %
60	181	175	96.69 %	38.76	6	3.31 %	72.83	773,168.62	3. %
90	132	126	95.45 %	71.58	6	4.55 %	131.50	591,175.43	6. %

Total Number of Payments	1,290	1,262	97.83 %		28	2.17 %		4321705.61	1. %
Average Net Payment Time	26.33643411			25.37			69.79		
Average Gross Payment Time	34.10620155			32.484152			107.2143		

Suspensions

Average Report Approval Suspension	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	49	205	15.89 %	1,290	18,907,377.46	6.46 %	292,784,115.23

Late Interest paid in 2024			
DG	GL Account	Description	Amount (Eur)
JUST	65010100	Interest on late payment of charges New FR	5,784.14

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

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2024 for DG JUST

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	
33	Other administrative revenue	342.16	0.00	342.16	342.16	0.00	342.16	0.00
40	Revenue from investments and accounts	0.00	272.19	272.19	0.00	0.00	0.00	272.19
42	Fines and penalties	7,000,000.00	556,515,327.26	563,515,327.26	7,000,000.00	237,000,000.00	244,000,000.00	319,515,327.26
61	Cohesion, resilience and values	4,385,879.15	739,275.72	5,125,154.87	3,922,133.45	141,675.72	4,063,809.17	1,061,345.70
65	Neighbourhood and the world	603,000.00	0.00	603,000.00	603,000.00	0.00	603,000.00	0.00
67	Completion for outstanding recovery orders prior to 2021	0.00	890,846.24	890,846.24	0.00	15,128.75	15,128.75	875,717.49
<b>Total DG JUST</b>		<b>11,989,221.31</b>	<b>558,145,721.41</b>	<b>570,134,942.72</b>	<b>11,525,475.61</b>	<b>237,156,804.47</b>	<b>248,682,280.08</b>	<b>321,452,662.64</b>

**TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2024for DG JUST**

EX-ANTE CONTROLS BY TRANSACTION	Irregularity	Total ex-ante amounts
NON ELIGIBLE IN COST CLAIMS	244,193.86	244,193.86
CREDIT NOTES	245,257.32	245,257.32
RECOVERY ORDERS ON PRE-FINANCING		
<b>Sub-Total</b>	<b>489,451.18</b>	<b>489,451.18</b>

EX-POST CONTROLS BY TRANSACTION	Irregularity	Total ex-post amounts
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	256,347.20	256,347.20
INCOME LINES IN INVOICES		
<b>Sub-Total</b>	<b>256,347.20</b>	<b>256,347.20</b>

<b>GRAND TOTAL (EX-ANTE + EX-POST)</b>	<b>745,798.38</b>	<b>745,798.38</b>
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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 12/31/2024 for DG JUST

	Number at 1/1/2024 1	Number at 12/31/2024	Evolution	Open Amount (Eur) at 1/1/2024 1	Open Amount (Eur) at 12/31/2024	Evolution
2002	1	1	0.00 %	326,827.80	326,827.80	0.00 %
2012	1	1	0.00 %	160,711.60	160,711.60	0.00 %
2014	2	2	0.00 %	339,881.52	324,752.77	-4.45 %
2017	2	2	0.00 %	79,024.77	79,024.77	0.00 %
2022	13	7	-46.15 %	360,597,600.00	123,597,600.00	-65.72 %
2023	10	7	-30.00 %	196,641,675.72	196,500,000.00	-0.07 %
2024		7			463,745.70	
	<b>29</b>	<b>27</b>	<b>-6.90 %</b>	<b>558,145,721.41</b>	<b>321,452,662.64</b>	<b>-42.41 %</b>

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2024 for DG JUST

Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG JUST	
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Number of RO waivers	
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There are no waivers below 60 000 €

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**TABLE 11 : Negotiated Procedures in 2024 for DG JUST**

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The procedures are presented in the Annual Management and Performance Report of 2024

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**TABLE 12 : Summary of Procedures in 2024 for DG JUST**

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The procedures are presented in the Annual Management and Performance Report of 2024

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TABLE 13 : BUILDING CONTRACTS in 2024 for DG JUST

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

TABLE 14 : CONTRACTS DECLARED SECRET in 2024 for DG JUST

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

TABLE 15 : FPA duration exceeds 4 years - DG JUST

TABLE 16 : Commitments co-delegation type 3 in 2024 for DG JUST

## 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 2024, 11 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)<sup>21</sup>:

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

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

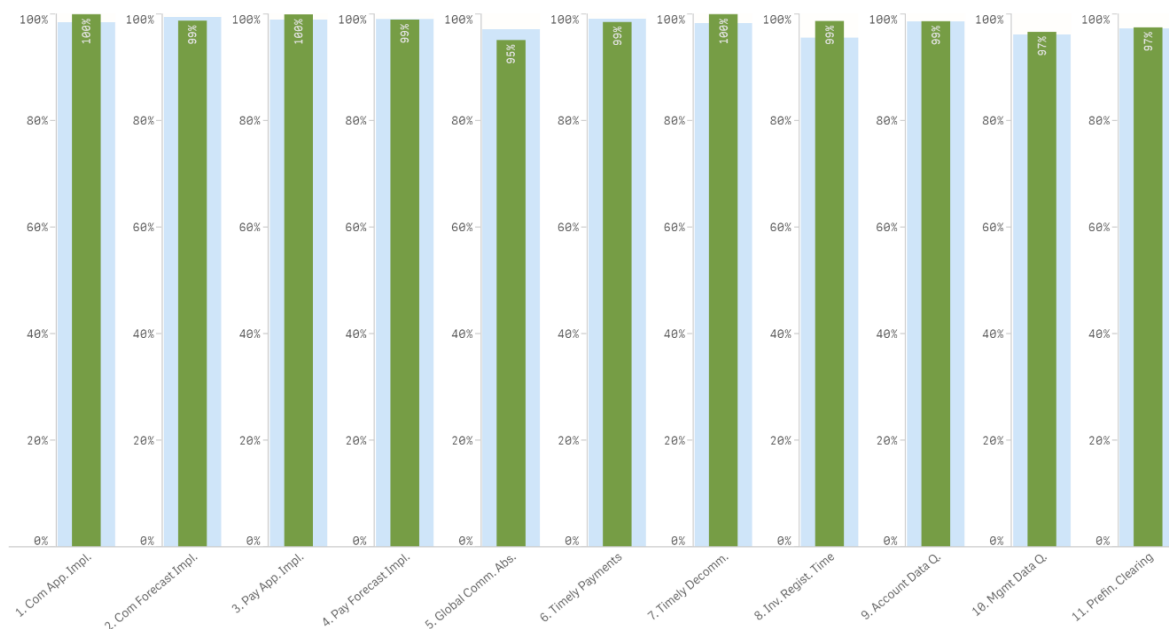
The Commission services are invited to provide commentary for each indicator's result in the dedicated comment section below the indicators scores as this can help the reader to understand the Commission's service context. In cases when the indicator's value achieves 80% or less of the target, the comment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

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<sup>21</sup> 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.

JUST Indicator Scores for 2024 12



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

Indicator	Objective	Comment <sup>22</sup>	JUST Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	99%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		99%	99%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		100%	99%

<sup>22</sup> 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%.

4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		99%	99%
5. Global Commitment Absorption <sup>23</sup>	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		95%	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	Very good performance for the rate of late payments and this is the result of actions that were taken to closely monitor the payments and to increase awareness among staff directly involved in the process	99%	99%
7. Timely Decommittments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle		100%	98%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		99%	96%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		99%	99%

<sup>23</sup> 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.

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		97%	96%
11. Timely Invoice PF clearing	Ensure efficient clearing by invoices of prefinancing payments within the invoice payment time limit		97%	100%

## Annex 5: MATERIALITY CRITERIA

### INTRODUCTION

Deciding whether a weakness is significant is a **matter of judgement** by the Authorizing Officer by Delegation, who remains responsible for the declaration of assurance, including any reservations to it. In doing so, he should **identify the overall impact of a weakness** and **judge whether it is material** enough so that the non-disclosure of the weakness is likely to have an influence on the decisions or conclusions of the users of the declaration. The benchmark for this judgement is the materiality criteria which the AOD sets at the moment of designing the internal control system under his/her responsibility.

For DG JUST, the materiality of residual weaknesses identified (i.e. after mitigating and corrective measures) is assessed on the basis of qualitative and/or quantitative criteria, in line with the instructions for the preparation of the Annual Activity Report.

**Since 2019 <sup>(24)</sup>, a 'de minimis' threshold for financial reservations has been introduced. Quantified AAR 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 **qualitative assessment** includes an analysis of the causes and the types of error (including whether they are repetitive) to conclude on the nature, context and/or scope of the weaknesses identified. This may refer to significant control system weaknesses or critical issues reported by the Authorizing Officers by Sub-Delegation (or as part of the ICAT exercise), the European Court of Auditors (ECA), the Internal Audit Service (IAS), DG BUDG or OLAF. Also, the duration and any mitigating controls or corrective actions are taken into consideration.

The **quantitative assessment** aims at estimating any financial impact ("amount at risk") resulting from the errors detected. In line with the standard materiality threshold proposed by the instructions for the preparation of Annual Activity Reports, DG JUST has set the materiality level for each distinct control system with coherent risk characteristics for the amount at risk resulting from the *residual* errors at 2% of relevant payments made in the reporting year, or in case of multi-annual approach over the programming period.

This analysis and the conclusions are presented concisely in the body of the Annual Activity Report where the information reported under each building block is summarised and **which**

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<sup>24</sup> Agreement of the Corporate Management Board of 30/4/2019  
Dg just\_aar\_2024\_annexes

**logically supports the five statements** included in the Declaration of Assurance (true and fair view, resources used for the intended purpose, sound financial management, legality and regularity, and non-omission of significant information) **for all significant expenditure categories and control systems.**

DG JUST implements its operational budget through two main different methods of implementation: direct management (grants, procurement, sometimes cross-subdelegated to other DGs) and indirect management (payments to traditional agencies). As these methods of implementation have a different risk profile and its own control and supervision arrangements, the observed quantified weaknesses should be assessed per each distinct control system grouped as follows:

- 1) Direct management – grants
- 2) Indirect management – subsidies to EU Agencies
- 3) Direct management - Procurement and other expenditure

In addition to and separately from the materiality assessment as described below, DG JUST calculates the weighted *average error rate* for its total annual payments and the resulting "overall amount at risk" by applying the relevant (cumulative) *detected* error rate to the relevant annual payments, for each management mode and type of activity. This weighted average error rate is disclosed along the *average recoveries and financial corrections* implemented within the last five years to reach a conclusion on the risk exposure and "estimated future corrective capacity" of the DG, which is presented in the AAR Chapter 2.1.

#### **CHAPTER A – QUALITATIVE CRITERIA FOR DEFINING SIGNIFICANT WEAKNESSES**

For all methods of implementation under its operational budget, the different parameters relevant in DG JUST for determining significant weaknesses are the following ones:

- ✓ Significant control system weaknesses: significant control system weakness detected during the period, in reports made by Authorizing Officers by Sub-delegation and/or by the ex-post audits carried out.

As far as traditional agencies are concerned, and in the framework of the single audit model, the DG's assurance is mainly based on supervisory and monitoring activities, and a verification of the functioning of the control system performed by the Internal Audit Service of the Commission and the European Court of Auditors (DAS), and the outcome of the discharge procedure

- ✓ Significant shortcoming in internal control standards appearing in the yearly survey on internal control standards implementation by management.
- ✓ Insufficient audit coverage and/or inadequate information from the internal control systems.

- ✓ Critical issues outlined by the European Court of Auditors, the Internal Audit Service, DG BUDG and OLAF.

When assessing the significance of any weaknesses, the following factors are taken into account:

- the nature and scope of the weakness;
- the duration of the weakness;
- the existence of compensatory measures (mitigating controls which reduce the impact of the weakness)
- the existence of effective corrective actions to correct the weaknesses (action plans and financial corrections) which have had a measurable impact.

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

In addition, **events** or weaknesses which have a significant *reputational* impact on DG JUST, or indirectly on the Commission, will be reported irrespective of the amount of damage to the DG JUST' administrative and operational budget and will be considered for issuing a reservation on a reputational basis.

## **CHAPTER B – QUANTITATIVE CRITERIA FOR DEFINING RESERVATIONS**

To quantify the potential financial impact of errors detected, it is necessary:

- ✓ **STEP 1: To determine the residual error rate** by
  - Determining the percentage of error in the audited sample of the population;
  - Determining the level of exposure across the entire population (by applying the detected error rates to the whole value of the population and to deduct the amounts corresponding to any corrective actions taken that have already effectively reduced the exposure);
- ✓ **STEP 2: To determine the "amount at risk";**
- ✓ **STEP 3: To determine the (financial) materiality**, compared to the relevant payments for a given control system

Steps 1, 2 and 3 differ from one control system to another, and are presented in this Chapter.

In addition, considering the multi-annual aspects of the programmes managed for grants under direct management, for this type of expenditure DG JUST favours a *multi-annual approach* by evaluating the *cumulative* budgetary impact of the *residual* errors over the whole programming period. As a consequence, the calculation of errors, corrections and materiality of the residual amount at risk are done on a "cumulative basis". For other activities, the materiality and risk are assessed on an annual basis.

## **1. DIRECT MANAGEMENT – GRANTS**

For the direct management of grants, the assessment of the residual error rate and amount at risk not detected by the supervision and ex-ante elements of the internal control system is carried out through an analysis of the accumulated results of the ex-post audits.

### **STEP 1 – Cumulative Residual Error Rate**

#### **A. Adequacy of the audit scope**

***Auditable population (scope of the analysis)*** = value of all relevant payments (i.e. interim and final payments, plus related cleared pre-financing) relating to the programming period for which the payment was made and/or the pre-financing cleared before 31<sup>st</sup> December of the reporting year (= "closed" grants)

***Audited population*** = value of "closed" grants audited, relating to the programming period, and for which the audit report was finalised before 31 December of the reporting year

Unit F.1 of DG HOME performs audits for (a) shared management for DG HOME and for (b) direct management for both DG HOME and DG JUST as established in the Memorandum of understanding concluded in 2017 when the shared resources directorate was dissolved. As a consequence, the "*targeted*" sampling strategy is *not risk-based* but rather "maximum-assurance"-based. It aims at detecting and correcting a maximum of anomalies in the DG's operational expenditure and maximising the deterrent effect, by auditing recurrent beneficiaries and/or high-value grants, regardless of their either low, medium or high expected error rates in %.

Over the years, such an approach is considered representative enough if a sufficient coverage, set at 10% of the auditable population, is reached. Indeed, even with "annual" programmes, a cumulative approach is possible, per (fairly homogeneous) "generation" of programmes.

The selection of the grants to be audited is based on a statistical selection method - the Monetary Unit Sampling (MUS). If necessary, a complementary sample (non-statistical risk-based) may be selected with a view to address specific risks of a programme, coverage issues, project area and/or a specific project.

## Statistical sample selection – MUS

Statistical sampling methods provide for the selection of a sample that represents the population and therefore allow to project (extrapolate or estimate) to the population the value of a parameter (the "variable") observed in the sample. On this basis, statistical sampling methods allow to conclude whether a population is materially misstated or not, and if so, by how much (error amount).

The Monetary Unit Sampling [MUS] is a statistically representative method in line with DG BUDG AAR Instructions – Guidance on the calculation of error rates, the financial exposure as amount at risk, the materiality for a potential reservation and the impact on the AOD's declaration – 2015 version

The MUS technique presents the following advantages:

- the selected samples have a good level of representativeness of the whole population. The conclusions of the audited sample of grants (i.e. as presented in the respective audit reports) can therefore provide useful indicators for the evaluation of the granting activity of the DG that has to be reported in the Annual Activity Report (AAR);
- all the grants that are present in the population can be selected, irrespective of the level of risk they present.

### Complementary sample

When deemed appropriate, a complementary sample may be selected on a non-statistical basis (e.g. risk-based) in order to address specific areas of concern. This selection of the complementary sample may take into account specific risk indicators as (i) the presence of grants governed by regulations/conditions that are particularly complex or that have been object of recent significant changes, (ii) operating Grants referring to recurrent beneficiaries that have not been audited during the last 3 years; (iii) 'first year' Operating Grant, (iv) the presence of several grants referring to the same beneficiary; (v) the beneficiary has been recently audited and the errors/irregularities detected by the auditors could be present also in other grants etc.

Each detailed list of grants to be audited per programme is subsequently presented to the AOSD in charge, which could identify other grants with a high risk profile which were not included in the annual draft audit plan.

## B. Results of the audits finalised since the start of the programming period

**(Cumulative) detected error (amount)** = For audited grants, total grant value as initially paid after the ex-ante controls minus grant value as calculated after the ex-post control<sup>25</sup>

**(Cumulative) detected error rate (%)** = Detected error divided by the grant value as initially paid after the ex-ante controls

Following ECA observation on the error rates for the Research family, the error rates was recalculated. As per instructions, the detected error rate is to be calculated based on the following methodology: final errors detected/audited amount of the grant (as amount declared by the beneficiary \* percentage of audit coverage as indicated in the final audit reports).

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 of which cannot be quantified. As a result, the Commission will adapt its methodology for the calculation of the grants in the Rights, Equality and Citizenship and Justice Programme error rate in line to the Court's observations starting with the implementation of the 2020 ex-post audit campaign

#### C. Determination of the residual error rate

**Uncorrected detected errors (amount)** = All detected errors pending recovery

**Cumulative residual error rate in the audited population (%)** = Uncorrected amount divided by the audited population

**Residual error rate in the entire population (%)** = Uncorrected errors detected in the audited population plus detected error rate multiplied by the non-audited population divided by the auditable population

#### STEP 2: Financial exposure from errors in terms of cumulative "amount at risk"

**Cumulative Amount at risk (net amount)** = uncorrected errors detected plus non-audited population multiplied by (cumulative) detected error rate

#### STEP 3: Materiality and potential reservation

Since 2019 <sup>(26)</sup>, a 'de minimis' threshold for financial reservations has been introduced. Quantified AAR reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing

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<sup>25</sup> Positive amounts only. In case, following this calculation, the result would be a negative amount, it should be brought back to zero.

<sup>26</sup> Agreement of the Corporate Management Board of 30/4/2019  
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**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.**

When the residual error rate is not to below 2% set as a multiannual target, a reservation should be considered.

In the present case this multi-annual analysis leads to a reservation. The related actual financial exposure on the authorised payments of the reporting year is calculated by multiplying the cumulative residual error rate by the sum of direct grants payments based on cost statements actually processed and pre-financings cleared in the reporting year.

Following ECA observation on the error rates for the Research family, the error rates was recalculated. As per instructions, the detected error rate is to be calculated based on the following methodology: final errors detected/audited amount of the grant (as amount declared by the beneficiary \* percentage of audit coverage as indicated in the final audit reports).

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 of which cannot be quantified. As a result, the Commission will adapt its methodology for the calculation of the grants in the Rights, Equality and Citizenship and Justice Programme error rate in line to the Court's observations starting with the implementation of the 2020 ex-post audit campaign

## **2. INDIRECT MANAGEMENT: PAYMENTS TO DESCENTRALISED AGENCIES**

### **STEP 1 –Residual Error Rate**

Subsidies are paid to the Agencies through maximum four payments a year, on the basis of an analysis of the real cash flow needs of the Agencies. Once an admissible payment request is registered by DG JUST, payments are made within 30 calendar days. If DG JUST received information which puts in doubt the eligibility of expenditure appearing in a payment request, then it may suspend the time limit for payment for further verifications and/or take any appropriate measures in accordance with the principles of sound financial management. This above-mentioned information includes suspicion of irregularity committed by the Agency in the implementation of the subsidy and suspected or established irregularity committed by the Agency in the implementation of a contract or another grant agreement or grant decision funded by the General Budget of the European Union or by any other budget managed by the Agency. If the balance of the budgetary outturn account is positive, it shall be repaid by the Agency to the Commission during the first semester of year N+1 on the basis of a debit note issued by the Commission.

The controls operated on the use of these payments, i.e. either management's supervision of audits carried out by the Internal Audit Service (IAS) or the European Court of Auditors (ECA) may result in the detection of compliance errors or irregularities. These are mainly **payment or recovery (amount) errors**: i.e. cases where, without the error, the amount paid to or recovered from beneficiary would have been different. In this case, as long as it remains uncorrected, the difference in amount is to be treated as an error with its consequences on the (cumulative) error rate.

## **STEP 2: Financial exposure from errors in terms of "amount at risk"**

The real actual 'net'<sup>27</sup> financial impact of the errors defined under step 1 is considered as amount at risk, and (if very significant) its 'quantitative' materiality is considered for a potential financial reservation.

## **Step 3: Materiality and potential reservation**

To determine the materiality of the amount at risk the total amount at risk is divided by the total value of payments made in a given year for each Agency. If the amount at risk exceeds 2%, a reservation should be considered.

Besides a financial risk, other elements are considered for issuing a reservation due to a reputational risk in relation to Agencies' activities. Such information may stem, for example, from critical issues raised by the Internal Audit Service or Court of Auditors on the Agencies' management and control systems. In view of the seriousness of the findings, a reputational reservation is considered e.g. when affecting a significant part of the related activity, when being systemic, when causing a (risk of) fall-out in press and/or public, etc.

## **3. PROCUREMENT AND OTHER EXPENDITURE**

### **STEP 1 –Residual Error Rate**

Procurement-related errors can occur both in contracts awarded by the Commission and in contracts awarded by grant beneficiaries who subsequently submit the expenditure for reimbursement.

Errors incurred by grant beneficiaries are covered under the section related to grants, whereas this section covers the errors potentially occurring in contracts awarded by DG JUST.

The DG's own controls and/or internal and external audits (Internal Audit Service or the European Court of Auditors) carried out on these operations, may result in the detection of compliance errors or irregularities. These can be classified in two categories for the purpose of assessing their impact on the assurance:

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<sup>27</sup> Any correction actually made by the Commission should be deducted from the detected error.

- ✓ **Payment (amount) errors:** i.e. cases where, without the error, the amount paid would have been different. In this case, as long as it remains uncorrected, the difference in amount is to be treated as an error with its consequences on the error rate;
- ✓ **Procedural (contract selection and award) errors** are those which seriously impair the application of the principles of “open, fair, transparent competition” and “award to the best qualified bidder”, i.e. cases where the contractor selected might have been different if the procedure would have been correct. In these cases, the size of the error is, by default, set at 100% of the transaction amount and included into the calculation of DG JUST's error rate. This is in line with ECA's new approach and is necessary to comply with the principle of transparency and allow stakeholders to compare the Commission's error rate with the one published by the ECA.

## STEP 2: Financial exposure from errors in terms of "amount at risk"

The financial exposure differs depending on the type of errors:

- ✓ For **payment (amount) errors:** the amount at risk is the real actual 'net'<sup>28</sup> financial impact of the errors and its 'quantitative' materiality is considered for a potential financial reservation. These financial procurement errors are taken into consideration for the application of the quantitative materiality criteria
- ✓ For **procedural (contract selection and award) errors**, DG JUST considers that even when the contractor should/could have been different, this does not always mean that the full (100%) value of the contract is 'at risk' (or that the taxpayer's money would be entirely 'lost'). Consequently, these kinds of errors cannot be considered for making a financial reservation (given that in terms of materiality the actual financial impact cannot be quantified in a consistent way with the payment errors) and are therefore not included in the calculation of the actual financial exposure (amount at risk). However, given that DG JUST acknowledges the seriousness of breaching any of the key principles of public procurement, these types of procurement errors are considered for making a potential *reputational* reservation, rather than a financial one (*e.g. when affecting a significant part of the related activity, when being systemic and affecting more/all of DG JUST's procurement processes, when causing a fall-out in press and/or public, etc. – see below*).

## Step 3: Materiality and potential reservation

**For payment (amount) errors:** The materiality of the amount at risk is obtained by dividing the total amount at risk by the total value of payments made in a given year

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<sup>28</sup> Any correction actually made by the Commission should be deducted from the detected error.

for procurement and other expenditure. If the amount at risk exceeds 2%, a *financial* reservation should be considered.

For **procedural (contract selection and award) errors**, in view of the seriousness of the (type) of procurement error, a *reputational* reservation is considered e.g. when affecting a significant part of the related activity, when being systemic and affecting more/all of DG JUST's procurement processes, when causing a fall-out in press and/or public, etc.

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

The main distinct internal control systems are (a) direct management – grants, (b) direct management – procurement and (c) indirect management (EU subsidies to Union Agencies). These layers are determined by the differences in the ex-ante and ex-post control approach put in place in DG Justice and Consumers to control and obtain assurance for each type of expenditure

### RCS 1: Grants direct management

#### Stage 1: Programming, evaluation and selection of proposals

#### ***A - Preparation, adoption and publication of the 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) provide a brief description of the main control objectives.

<b>Main risks It may happen (again) that ...</b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>Cost-Effectiveness indicators (three E's)</b>
Delays occur in adopting the Financing Decision or WP. The WP is published later than 31 March of the year of implementation. The WP/Call does not adequately reflect the objectives	Detailed Roadmap developed Communication between the financial and policy units on objectives/instruments (regular meetings) Hierarchical validation within	<b>Coverage:</b> 100% of all WPs/calls <b>Frequency:</b> during the preparation of each WP/call <b>Depth:</b> Templates includes a list	<b>Effectiveness:</b> Awarded budget over available budget Average points elected over average total eligible Number of litigation cases over redress procedures

Main risks It may happen (again) that ...	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
<p>pursued and/or the eligibility, selection and award criteria are not adequate to ensure the evaluation of the proposals</p> <p>The WP/Call overlaps or is incompatible with other programmes (by own DG or other DGs)</p> <p>The WP/Call does not contain the information required in the regulatory framework (FR 110, 194)</p> <p>Calls for proposals and WPs are not adequately published.</p> <p>Calls for proposals might support projects not compliant with EU values</p>	<p>the authorising department</p> <p>Inter-service consultation, including all relevant DGs</p> <p>Adoption by the Commission</p> <p>Use of templates based on DG BUDG templates</p> <p>Templates-based verification; Comitology procedure</p> <p>Publication procedure</p> <p>Eligibility condition ensuring projects' adherence to EU values included in all published Call documents</p>	<p>of the requirements of the regulatory provisions identified.</p>	<p><b>Efficiency:</b></p> <p>Time to publication</p> <p><b>Cost-effectiveness:</b></p> <p>Total costs for Stage 1 over number of projects evaluated</p> <p>Total costs for Stage 1 over value of projects evaluated</p> <p><b>Costs:</b> estimation of cost of staff involved in the preparation and validation of the annual work programme and calls.</p> <p><b>Benefits:</b></p> <p>higher performance of reaching the objectives/better quality results of the call</p>

## ***B - 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	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
<p>Delays due to request of missing documents (the grant application does not contain all information and supporting documents required for its evaluation)</p> <p>A beneficiary is awarded several grants from the EU budget for a single action (Risk of double financing/ risk of non-cumulative award)</p> <p>The pre-announced selection and award criteria are not adequately and consistently applied for the evaluation of proposals</p> <p>The action is not clearly defined in the grant application</p> <p>A grant is awarded for an action which has already begun but the applicant cannot demonstrate the need for starting the action prior to signature of the grant agreement or notification of the grant decision</p>	<p>Detailed procedures for calls foresee time to gather missing documents</p> <p>Where relevant, cross-checks with other DGs on possible double-financing if grants have been awarded to the same beneficiary from by other DG (ABAC/LEF)</p> <p>Info sessions for applicant and detailed call document descriptions ensure a common understanding of the requirements.</p> <p>Very detailed application forms have been developed and used since 2013 calls.</p> <p>Since 2013, we make clear that the actions starts after the signature of the grant agreement. In case an action must start before the grant agreement signature date the need of this prior</p>	<p><b>Coverage:</b> All proposals checked (checked at least by 2-3 independent evaluators) and double checked by internal committee.</p> <p>Where relevant, proposals are cross-checked with other DGs, checks made depending on programme</p> <p><b>Depth:</b> cross checking where appropriate for specific cases (FTS)</p>	<p>Please refer to the indicators above for stages 1A and 1B</p> <p><b>Costs:</b> estimation of cost of staff involved in the evaluation and selection of proposals. Cost of the appointment of experts and of the logistics of the evaluation.</p> <p><b>Benefits:</b> best quality projects, with <u>qualitative</u> measures and policies in place to guarantee full compliance with EU values selected;</p>

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
A grant is awarded for an action which is not compliant with EU values	<p>starting date must be clearly explained by the beneficiary and is reflected in the grant preparation report.</p> <p>EU values check introduced into the framework of quality evaluation of proposals: horizontal coordinator of the adherence to EU values appointed to coordinate supporting mitigation measures (guidance materials, Info sessions to applicants, training to CERV National Contact Points, call coordinators, expert evaluators, project officers)</p>		

**Stage 2: Contracting and monitoring:** Transformation of selected proposals into legally binding grant agreements and monitoring the operational, financial and reporting aspects related to the project and grant agreement

**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).
- 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)

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>Cost-Effectiveness indicators (three E's)</b>
<p>The beneficiary lacks operational and/or financial capacity to carry out the actions. Budget resources are not sufficiently available (on time)</p> <p>The grant agreement is signed late; the time to grant is not respected.</p> <p>The grant agreement does not contain all applicable provisions</p> <p>Complexity due to the obligation to have multi partners structure for each project</p>	<p>Review and checks during the contracting phase of technical action plan and budget for consistency and plausibility; in-depth financial verification and taking appropriate measures for high risk beneficiaries.</p> <p>Project Officers implement evaluators' recommendations in discussion with selected applicants.</p> <p>Strict follow up of budget appropriations; the payment clause is</p>	<p><b>Coverage</b></p> <ul style="list-style-type: none"> <li>- 100% of the selected proposals and beneficiaries are scrutinised.</li> <li>- 100% of drafts grant agreements.</li> </ul> <p><b>Depth</b> may be determined after considering the type or nature of the beneficiary and/or of the modalities (e.g. substantial subcontracting) and/or the total value of the grant.</p>	<p><b>Effectiveness:</b></p> <p>Value of grant agreements signed over grant amounts requested in applications (%)</p> <p><b>Efficiency Indicators:</b></p> <p>Time-to-Contract</p> <p><b>Cost effectiveness:</b></p> <p>Total cost of staff for Stage 2 over total value of grant agreements signed</p> <p>Total cost of staff for Stage 2 over total number of grant agreements signed</p> <p><b>Costs:</b></p>

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>Cost-Effectiveness indicators (three E's)</b>
The estimated budget of the grant application significantly overestimates the amounts necessary to carry out the action or WP and this is not identified in the recommendations of the evaluation committee	customized if the payment appropriations are not available on time. Internal reporting Hierarchical validation within the authorising department. Use of Commission contractual templates. The budget is checked before the award decision, which increases the economy and efficiency of the distributions of funds.		Estimation of cost of staff involved in the contracting process. <b>Benefits:</b> Difference between the budget value of the proposals and that of the corresponding grant agreements. No/value of awards decisions transformed into grant agreements Maximize the use of available commitments

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>Cost-Effectiveness indicators (three E's)</b>
Risk of poor financial management by beneficiaries and intermediaries The Commission reimburses non eligible costs; risk of irregular transactions to be proceed	Programme website, guidance notes, ex-ante sector guidance, information meetings with beneficiaries, helpdesk at COM Controls carried out by project officers on technical implementation and on the basis of the continuous reporting	<b>Coverage:</b> 100% of files <b>Depth:</b> - for desk checks of expenditure: control with reference to corroborative documents (progress reports and final technical	<b>Effectiveness:</b> Budget amount of the cost items rejected (ineligible costs in cost claims) over total value of cost claims <b>Efficiency indicators:</b> Time-to-payment <b>Cost-effectiveness:</b>



<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>Cost-Effectiveness indicators (three E's)</b>
damage for the DG/COM	<p>Commission has a number of corrective options (rejection of costs, reduction of the grant, suspension of the payments, suspension and termination of the grant agreement).</p> <p>Internal Early Warning Protocol allows for quick response in case of signalled non-compliance with EU values.</p> <p>For projects in higher risk areas, additional guidance on adherence to EU values is provided and additional control measures are taken.</p>	and including access to the underlying documentation (e.g. timesheets, invoices, physical verification, etc) corroborative documents (technical implementation report) and eventually corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification)	

### Stage 3: – Ex-Post control

#### A – Reviews, audits and monitoring

**Main control objectives:** Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); Ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information)

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
<p>Risk of irregular expenditure co-financed remaining undetected</p> <p>Risk of fraudulent activities remaining untracked</p> <p>Risk of undetected non-compliance with EU values</p>	<p>At any time during the implementation period and for 5 years after partial or final payment, the Commission can carry out on the spot controls and/or audits with substantive testing of a sample of transactions.</p> <p>Ex-post controls are performed by the DG HOME F1 in accordance with MoU for DG Justice. The auditable population is represented by files where final payment was made in year N to N-4.</p> <p>Internal Early Warning Protocol will be activated based</p>	<p><b>Coverage:</b> As a general rule, between 15 and 25% of the expenditure of an annual programme checked over the 5 years period.</p> <p>Ex-post controls are made based on a risk assessment</p> <p><b>Depth:</b> Control with reference to and including access to the underlying documentation that is available at the stage of the process in question, for all inputs and outputs (e.g. timesheets, invoices, physical verification, etc.).</p>	<p><b>Effectiveness:</b></p> <p>Residual error rate</p> <p>Number of projects with errors;</p> <p>Follow-up ratio: Number of files followed up by AOSD within 3 months (target 90%)</p> <p><b>Efficiency indicators:</b></p> <p>Success ratio;</p> <p>Recovery</p> <p>Implementation ratio: N° of recovery orders (RO) issued after ex-post audit (target set as 75% by end-March N+1)</p> <p><b>Cost effectiveness</b></p> <p>Total (average) annual cost of audits compared with benefits (%)</p> <p><b>Costs:</b></p>

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
	on external notification/negative media coverage on closed projects.	Possibly, the auditors will also perform controls with reference to fully independent corroborative information (e.g., database which justifies certain elements of the claim, 3 <sup>rd</sup> party or Commission assessment of milestones achieved, etc.)	<p>Estimation of cost of staff involved in the coordination and execution of the audit strategy. Cost of the appointment of audit firms for the outsourced audits.</p> <p><b>Benefits:</b></p> <p>Prevented amount (deterrent effect), not quantifiable</p> <p>Detected amount</p>

## ***B - Implementing results from ex-post audits/controls***

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

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>Cost-Effectiveness indicators (three E's</b>
The errors, irregularities and cases of fraud detected are not addressed or not addressed timely	Systematic registration of audit/control results to be implemented by the operational units. Financial and operational validation of recovery in accordance with financial circuits. Authorisation by Authorising Officer Working Group on the coherence of ex-post/ex-ante controls in DG JUST/DG HOME F1 Through a regular analysis, the audit team ensures that the recommendations (issue of recovery orders or supplementary payments) were implemented.	Coverage: 100% of final audit results <i>with a financial impact</i> .	Please refer to the indicators above for stages 4A and 4B <b>Costs:</b> estimation of cost of staff involved in the implementation of the audit results. <b>Benefits:</b> corrected amount.

## **RCS 2 – Procurement direct management**

### **Stage 1: Procurement procedure**

#### ***A – Planning Needs assessment & definition of needs***

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

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>Cost-Effectiveness indicators (three E's)</b>
<p>Precise procurement needs not clearly defined</p> <p>Inappropriate choice of procurement procedure and calculation of threshold due to the in-depth knowledge necessary.</p> <p>Procurement is highly regulated. Detailed rules exist with even more in depth guidance based on experience and jurisprudence of court judgements</p> <p>The best offer/s are not submitted due to the poor definition of the tender specifications</p>	<p>Procurement needs are clearly defined and justified from an economic or operational point of view and approved by the Authorising Officer.</p> <p>Technical training in procurement. Ex-ante sector ensures continuous support in procedural matters</p> <p>Financial circuits involving ex-ante verifications with procedural expertise still in place even after 2017 reorganisation.</p> <p>Financial checklists have been updated in 2017 to better reflect the roles of the parties involved in the financial circuits (OIA in policy units and AOSD</p>	<p><b>Coverage:</b> 100% of calls for tender</p> <p><b>Frequency:</b> every time necessary, during the preparation of a call</p>	<p><b>Effectiveness:</b> Number of projected tender cancelled; Numbers of “valid” complaints or litigations cases filed</p> <p><b>Efficiency/cost-effectiveness:</b> average cost per tender</p> <p><b>Costs:</b> estimation of cost of staff involved</p> <p><b>Benefits:</b> Enough and good quality offers received, <b>(partly quantifiable)</b></p>

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>Cost-Effectiveness indicators (three E's)</b>
Technical options can be influenced by political considerations (large scale IT systems)	are Directors/DDG for commitments) Selection criteria clearly defined and approved by the Authorising officer		

## ***B – Evaluation and selection of the offers***

**Main control objectives:** Effectiveness, efficiency and economy. Compliance (legality and regularity). Fraud prevention and detection

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>Cost-Effectiveness indicators (three E's)</b>
<p>Risk of delay and lengthy evaluation process;</p> <p>Insufficient quality of the evaluation report, which may have impact on the award decision; errors or mismanagement risk costing substantial resources (human and financial), if they are contested, even unsuccessfully, especially if they reach the courts;</p> <p>Conflict of interests</p> <p>Non-compliance with legal and regulatory formalities</p>	<p>Evaluation committees are set up to prepare the selection of the contractors, except for low value contracts; Until June 2017, an advisory body (Joint Procurement Committee) is consulted with regard to procurement files above the Directive thresholds. After June 2017, an internal control process (2<sup>nd</sup> analysis of files within Unit 04) is put in place as a replacement of the JPC. s (JPC).</p> <p>Adequate communication to unsuccessful tenderers is systematically guaranteed.</p>	<p><b>Coverage:</b> 100% of the offers analysed.</p> <p><b>Depth:</b> all documents transmitted; in terms of justification of the draft award decision</p> <p>100% of the members of the opening committee and the evaluation committee</p> <p>100% checked.</p>	<p>Please refer to indicators above for stages 1A and 1B</p> <p><b>Costs:</b> estimation of staff costs involved</p> <p><b>Benefits:</b></p> <p>Compliance with Financial Regulation</p> <p>(rejected files HPC)</p> <p>Number of litigations/complaints to courts/ Ombudsman.</p> <p>The best offer is selected (Quantified benefit).</p>

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>Cost-Effectiveness indicators (three E's)</b>
<p>(publication, transparency, time limits, opening of tenders, etc.)</p> <p>The risk of over-dependency of contractors is high due to the limited number of economic providers/need for specialist</p>	<p>Declaration of lack of conflict of interest (required for each member of committee but also for the manager); Every member of staff with significant financial responsibility may be defined as occupying a "sensitive post". Staff should not occupy a sensitive post for more than five years.</p> <p>Transparency measures: calls for tender are published in the Official Journal and on the Europa website. Updated information and FAQ are posted regularly on the website; e-submission now used.</p> <p>Procedures are set up to analyse the risk of over-dependency of contractors. Sound competition among providers together with quality and affordability of services of providers is ensured by periodic</p>		

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>Cost-Effectiveness indicators (three E's)</b>
	reviews (development of prices, business trends, main players, market shares, any barriers to entrants, etc.)		

## Stage 2: Financial transactions monitoring

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

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
<p>Non-compliance with the legal and regulatory requirements</p> <p>Lack of necessary experience and skills or inadequate arrangements for monitoring the contractor's performance and for verifying the final services/supplies work</p> <p>Delayed payments causing late interests</p>	<p>Standards contracts of DG BUDG are used.</p> <p>Computerized systems (Excel, ABAC, Ares) are used to record the contracts and related transactions.</p> <p>Financial circuits put in place in DG Justice are organised as follows: OIA in policy units, OVA, FIA and FVA in Just04, AOSD in policy directorates for commitments and in 04 for payments</p> <p>Monthly follow-up of time to pay through reporting (monitoring of invoices due to avoid late interest)</p>	<p><b>Coverage:</b> 100% of the contracts are controlled.</p> <p><b>Depth:</b> all documents transmitted</p>	<p><b>Effectiveness:</b> Amount of penalties Amount of errors and regularities averted over total payments (credit notes/recovery context)</p> <p><b>Efficiency:</b> Time-to-pay Late interest payment</p> <p><b>Cost-efficiency</b> % of costs over annual amount disbursed</p> <p><b>Costs:</b> estimation of cost of staff involved</p> <p><b>Benefits:</b> Amount of irregularities, errors and overpayments prevented by the controls (credit notes) Partly non-quantifiable</p>

### Stage 3: Supervisory measures

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

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
An error or non-compliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by ex-ante control, prior to payment	<p>Verification that processes are working as designed:</p> <ul style="list-style-type: none"> <li>Risks are assessed at the programme level within the yearly risk analysis exercise. A follow-up of critical risks for DG Justice is ensured every 6 months. For important risks corrective measures are taken to mitigate the risks</li> <li>Internal control standards are complied with. Exceptions and non-compliance events are recorded in a monitoring table and communicated to the Internal Control Coordinator.</li> </ul> <p>All audit instances are entitled to perform audits on procurement (Court of Auditors, Internal Audit Service, or BUDG).</p>	<p><b>Coverage:</b> Court of Auditors' audit based on MUS sample on all payments in a year and the IAS audit plan</p> <p><b>Depth:</b> review of the procedures implemented (procurement and financial transactions)</p>	<p>Results of the assessment of implementation of Internal Control Standard 8 "Processes and procedures"</p> <p><b>Costs:</b> estimation of cost of staff involved.</p> <p><b>Benefits:</b> Amounts detected associated with fraud &amp; error.</p> <p>Deterrents &amp; systematic weaknesses corrected.</p>

### RCS 3 – Expenditure in indirect management- Entrusted entities/ decentralised agencies

#### **Stage 1: – Operations: monitoring, supervision, reporting Ex-Post controls**

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

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>Cost-Effectiveness indicators (three E's)</b>
<p>The agency does not respect the provisions of Article 60.2 of FR, Art. 38 of RAP</p> <p>The agency does not respect the provisions of Article 60.3 of the FR</p>	<p>The agencies are audited by IAS of the Commission (as internal auditor) and by the Court of Auditors (as external audit)</p> <p>The COM is member in the Management Board of the agency</p> <p>The Memoranda of Understanding signed with agencies regulate financial relations between the parent DG and the agency</p>	<p>Coverage: 100% of agencies are supervised</p> <p>Frequency: management board meetings, yearly CoA report; IAS audits</p>	<p><b>Effectiveness:</b></p> <p>Number of serious IAS and CoA findings of control failures; budget amount of the errors concerned;</p> <p><b>Efficiency/cost-efficiency indicators:</b></p> <p>Cost over amount entrusted to agency</p> <p><b>Costs:</b> estimation of cost of staff involved in the actual monitoring of the agency</p> <p><b>Benefits:</b> the (average annual) total budget amount entrusted to agency</p>

## Stage 2: Commission contribution: payment or suspension/interruption

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

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
The Commission does not suspend/interrupt payments despite the detection of systemic errors which call into question the reliability of the ICS of the agency, the L&R of transactions.	Memoranda of Understanding signed with each agency specify the conditions for interruptions/suspension of payments	<p><b>Coverage:</b> 100% of the payments made to agencies</p> <p><b>Frequency:</b> quarterly.</p> <p><b>Depth:</b> information provided by internal/external auditors</p>	<p><b>Effectiveness:</b> Budget amount of the suspended/interrupted payments</p> <p><b>Efficiency indicators:</b> Time-to-pay</p> <p><b>Cost effectiveness:</b> Average cost per agency</p> <p><b>Costs:</b> estimation of cost of staff involved in the OV and FV of the contribution payments/recoveries</p> <p><b>Benefits:</b> the (average annual) total budget amount entrusted to the agency; budget recovered or not paid out;</p>

### RCS 4 – Assessment of control results for non-expenditure items

Controls are based on :

- Reporting on research and development GL accounts to check accuracy
- Monitoring the state of play of each multi-line IT file with maintenance/development share and GL accounts
- Minutes with H4 on any IT portfolio updates
- Day to day help to FIA colleagues.

## ANNEX 7: Specific annexes related to "financial management"

### A. Free content:

- The **budget implementation of DG JUST is 98.5% (EUR 297.77 million out of EUR 302.29)**.
  - EUR 277,2 million represents commitment appropriations for which DG JUST is responsible for implementation while EUR 159,8 million is co-delegated credits to executive agencies and other DGs which are in charge of consumption.
  - This outcome is the result of good planning and a constant monitoring of the commitments implementation, as well as sustained efforts in particular in December in order to ensure full absorption by year-end.
- **Payment implementation 2024 credits without co-delegation** – payment appropriations implemented at **98.4%**, which amounts to EUR 293.12 million out of EUR 297,77 million. To be noted that beside the EUR 293.12 million, payments that are authorised and under the responsibility of DG JUST, EUR 148.1 million were payments co-delegated to executives agencies (EACEA, EISMEA) and other DGs in charge of the implementations. These payments are under the responsibilities of the third parties while DG JUST maintain the political and supervision responsibility.

During the year 2024 the three entrusted agencies (EUROJUST, FRA, EIGE) and EPPO have together used nearly all of their commitment appropriations 92%, and 80% of the payment appropriations. The unused amount for payments will be carried forward and used during 2024. This is a result very similar to 2023 (90% in commitment appropriations and 78% in payment appropriations).

# 1. FINANCIAL MANAGEMENT INDICATORS

## Grant management

		2024	2023
Stage 1	1 Available budget for calls	65,923,627.26	72,201,327.63
	2 Number of projects evaluated	801	792
	3 Value of projects evaluated	765,537,256.51	1,434,965,741.00
	4 Number of projects selected	113	94
	5 Value of projects selected	65,923,627.26	77,574,183.30
		583,394.93	825,257.27
	6 budget selected projects/available budget	100.00%	107.44%
	7 Number of litigation cases/redress procedures	0	0
	8 EC Contribution requested in the awarded application	39,253,364.96	47,561,871.67
	9 Number of Grant agreements signed	79	46
	10 Value of Grant agreements signed	38,695,380.05	47,032,777.08
	11 Average amount of a grant signed	489,815 €	1,022,452 €
	16 Exceptions	0	0
	17 No of unfavourable ex-ante opinions	0	0
	18 No of files transmitted to OLAF	0	0
Stage 2&3	21 Number of final cost claims processed	143	213
	22 Value of final cost claims processed	60,413,095 €	79,819,070 €
	23 Value of pre-financed amounts cleared	32,160,554 €	38,806,222 €
	27 Number of PF recoveries	29	30
	28 Value PF recoveries	4,299,738 €	3,480,587 €
	29 Number of payments made	291	290
	30 Amount of payments made	71,025,802 €	67,704,147 €
Stage 4	34 Number of ex-post controls	17	17
	35 Average amount of a grant audited	351364,19	371,700,78
	36 % of projects audited that contained errors detected by	94,12%	64.71
	40 No of projects with errors	16	11.00
	44 Cumulated detected error rate (2007-2014-2020)	3,52	2.37
	45 Cumulated residual error rate (2007-2014-2020)	3.13%	2.10%
	<b>Procurement</b>		
Stage 1		2024	2023
	2 Number of open calls	4	1
	5 Number of contracts signed	179	173
	6 Value of contracts signed	28,965,113 €	37,795,612 €
	7 Average amount of a contract signed	161,816 €	218,472 €
	8 Unfavourable ex-ante opinions	0	0
Stage 2	9 Exceptions and non-complevents	10	4
	10 Number of payments made	656	588
	11 Value of payments	39,008,879 €	28,037,973 €
	<b>Indirect management</b>		
		2024	2023
	2 Amounts paid (decentralised agencies)	177,983,587 €	162,182,100 €
	3 Amount paid (SLA/AAR)	192,163 €	429,975 €
	4 Amount paid (executive agencies)	4,904,798 €	0 €
	5 Total amount paid	183,080,548 €	162,612,074 €

## B. Compulsory for all departments:

### 1. Reports and documentation considered for the assessment of the DG's functioning in view of the AOD's assurance:

Assurance is provided on the basis of information on the efficiency and effectiveness of internal control systems and governance processes. The management monitors the functioning of the internal control systems on a continuous basis and carries out an objective examination with internal and external auditors. The results are explicitly documented and reported to the Director-General. The following reports / documentation have been considered:

- the reports from AOSDs, the reports from Authorising Officers in other DGs managing budget appropriations in cross-delegations;
- the reports on control results from entrusted entities in indirect management, as well as the results of the DG's supervisory controls on the activities of these bodies;
- the contribution by the Director in charge of Risk Management and Internal Control, including the results of internal control monitoring at DG level;
- the reports on recorded exceptions, non-compliance events and any cases of 'confirmation of instructions' (Art 92.3 FR);
- the reports on ex-post supervision and/or audit results;
- the limited conclusion of the Internal Auditor on the state of internal control, and the observations and recommendations reported by the Internal Audit Service (IAS);
- the observations and the recommendations reported by the European Court of Auditors (ECA).

The systematic analysis of the available evidence provides sufficient guarantees as to the completeness and reliability of the information reported and results in the full coverage of the budget delegated to the Director-General of DG JUST.

### 2. Financial Regulation: Additional reporting requirements resulting from the 2018 and 2024 revisions.

In line with the requirements of the Financial Regulation, DG JUST reports for the year 2024:

- 1) No cases of any in-kind donation made to the Union, for the purposes of humanitarian aid, emergency support, civil protection or crisis management aid (FR art 25.3)
- 2) No cases of "confirmation of instructions" (FR art 92.3)
- 3) No cases of financing not linked to costs (FR art 125.3)
- 4) No Financial Framework Partnerships >4 years (FR art 131.4)
- 5) No cases of flat-rates >7% for funding indirect costs (FR art 184.6)
- 6) Among the grants signed in 2024, 26 cases of derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation were registered.
- 7) No cases of financial support to third parties >EUR 60 000 (FR art 207)
- 8) No of non-financial donations provided in the form of services, supplies or works (FR art 244.3)

### 3. Table Y on the estimated “cost of controls” at Commission level

#### Overview of department ’s estimated cost of controls at Commission (EC) level:

<div> <div>- Overview of JUST's estimated cost of controls at Commission (EC) level</div> <div>EXPENDITURE</div> </div> <div>The absolute values are presented in EUR</div>								
JUST	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)
Grant - direct management	6,505,480.60 €	71,025,802.23 €	9.16%	652,164.14 €	5,973,191.23 €	10.92%	7,157,644.74 €	10.08%
Procurement - direct management	6,072,925.00 €	39,008,878.75 €	15.57%	- €	- €	0.00%	6,072,925.00 €	15.57%
Entrusted Entities Decentralised Agencies	661,480.00 €	182,888,385.05 €	0.36%	- €	- €	0.00%	661,480.00 €	0.36%
Other: DG-horizontal control tasks not attributable to a single RCS	- €	192,163.00 €	0.00%	- €	- €	0.00%	- €	0.00%
OVERALL total estimated cost of control at EC level for expenditure	13,239,885.60 €	293,115,229.03 €	4.52%	652,164.14 €	5,973,191.23 €	10.92%	13,892,049.74 €	4.74%

NON-EXPENDITURE ITEMS ****								
JUST	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								
intangible it assets	- €	20,927,802.51 €	0.00%	- €	- €	N/A	- €	0.00%

Details of the estimated cost of controls related to shared/pooled control activities carried out by REA and hosted by DG RTD (Common Implementation Centre including Common Audit Service) for the Research and Innovation family are reported in the Annual activity reports of REA and RTD.

#### 4. Preventive and corrective measures as a result of ex-ante and ex-post controls.

		Preventive Measures (m EUR)	Corrective measures (m EUR)
<b>Implemented by the Member States:</b>			
	<i>of which from Member States controls</i>		
	<i>of which from EU controls <sup>(29)</sup></i>		
<b>Implemented by the Commission</b>			
	<i>of which from Member States controls</i>		
	<i>of which from EU controls</i>	0,49	0,25
<b>DG JUST total</b>		<b>0,49</b>	<b>0,25</b>

<sup>(29)</sup> As a result of Commission controls and audits (including additional corrections to ensure a risk at closure below 2% in case of EMPL, REGIO and MARE), OLAF investigations or ECA audits.

## **ANNEX 8: REPORTING ON THE INTERNAL AND EXTERNAL AUDITS AND assessing the effectiveness of Internal control systems- not applicable**

DG JUST has no critical or important recommendations issued by IAS or ECA.

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

### A. Annex related to "Control results" – Table X: Estimated risk at payment and at closure

Table X : Estimated risk at payment and at closure (amounts in EUR mios)

DG JUST -1	Payments made (2024;MEUR) -2	minus new prefinancing [plus retentions made] (in 2024;MEUR) -3	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2024;MEUR) -4	Relevant expenditure (for 2024;MEUR) -5	Detected error rate or equivalent estimates -6	Estimated risk at payment (2024;MEUR) -7	Adjusted Average Recoveries and Corrections (adjusted ARC; %) -8	Estimated future corrections [and deductions] (for 2024;MEUR) -9	Estimated risk at Closure (2024;MEUR) -10
Grants-RCS 1	71.03	- 60.55	48.87	59.34	3.53% - 3.53%	2.09 - 2.09	0.13% - 0.13%	0.08 - 0.08	2.02 - 2.02
Procurement RCS 2	39.01	- 1.02	1.32	39.30	0.50% - 0.50%	0.20 - 0.20	0.00% - 0.00%	0.00 - 0.00	0.20 - 0.20
Subdelegations & service level agrmnts.	0.19	0.00	0.00	0.19	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Decentralised agencies (FRA, EIGE,EUROJUST) including EPPO- subsidies-RCS 3	177.98	- 177.98	157.27	157.27	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Contribution arrangement to entrusted entities	4.90	- 4.90	0.00	0.00	0.50% - 0.50%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
<b>DG total</b>	<b>293.12</b>	<b>- 244.46</b>	<b>207.45</b>	<b>256.11</b>		<b>2.29 - 2.29</b>	<b>0.03% - 0.03%</b>	<b>0.08 - 0.08</b>	<b>2.21 - 2.21</b>
					<b>Overall risk at payment in %</b>	<b>0.89% - 0.89%</b> (7) / (5)		<b>Overall risk at closure in %</b>	<b>0.86% - 0.86%</b> (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 by out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department). as per note 2.5.1 to the Commission annual accounts thus excluding "Other advances to Member States" which are covered on a purely payment-made basis (note 2.5.2). Pre-financing paid/cleared" are always covered by the Delegated departments, even for Cross-SubDelegations.

Retentions: in Cohesion, the 10% retention applied during the year.

(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'). Retentions: in Cohesion, the retentions released during the year by the Commission.

(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 [& adds the retentions made], and adds the pre-financing actually cleared [& subtracts the retentions released; and any deductions of *expenditure made by MS*] during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.

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.

*Similarly the subsidies given by partner DGs to decentralised agencies as part of their establishment and core tasks are considered error-free types of expenditure and the rate which should be used is 0%. . For indirect management contribution agreement, a rate of 0,5% was used*

(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 to take into account any ex-ante elements, one-off events, (partially) cancelled or waived Recovery Orders, and other factors from the past years that would no longer be relevant for the current programmes (e.g. higher ex-post corrections of previously higher errors in earlier generations of grant programmes, current programmes with entirely ex-ante control systems) or that corresponded to exceptional situations 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 (2021-2024, we did not use 2020 because the basis for calculating the RER was changed in the AAR 2020) is 108.583 euros (0.13% of the average amount of relevant expenditure grants 2024 and for grants 2023), compared to an average amount of estimated future corrections during the same period of 159.900 euros (0.20% of the average amount of relevant expenditure of that period). The deviation of 0.06% between the two averages is considered marginal*

## B. Reservations

### 1. Reservation fiche

<b>DG</b>	JUST
<b>Title of the reservation, including its scope</b>	Financial risk corresponding to the residual error rate in the non-audited population of grants At the end of 2024, the residual error rate is above the materiality threshold of 2% and the segment involved, grants, represents more than 5% of the DG JUST total payments.
<b>Domain</b>	Centralised direct management - grants (2014-2027 programmes)
<b>Programme (or other relevant segment) in which the reservation is made and total (annual) amount of this programme</b>	07 06 - Rights and Values and 07 07 – Justice. <b>Scope Amount (Annual payment of segment): 71025802.23</b>
<b>Reason for the reservation</b>	At the end of 2024, the residual error rate is above the materiality threshold of 2% and the segment involved, grants, represents more than 5% of the DG JUST total payments.
<b>Materiality criterion/criteria</b>	The materiality criterion is the cumulative residual error rate, i.e. the level of errors that remain undetected and uncorrected, by the end of the management cycle. The control objective is to ensure that the residual error rate on the overall population is below 2% at the end of the management cycle.
<b>Quantification of the financial impact (amount at risk)</b>	Quantified  <b>Relevant Expenditure of the Segment: 59344063</b> <b>Amount at Risk (in Euros): 2088911</b> <b>Amount at Risk (in Percentage): 0.89%</b> <b>Residual Error Rate: 3.13%</b>
<b>Impact on the assurance</b>	Legality and regularity of the affected transactions, i.e. only payments made against cost claims (interim payments and payments of balance). The assurance is affected within the scope of the quantified budgetary impact, which represents 0.90% of payments made by DG JUST in 2024.
<b>Responsibility for the weakness</b>	The main cause for error in the grant segment is the absence of supporting documents. The evidence being stored in the IT systems of beneficiaries or sometimes with intermediaries processing payments for the account of beneficiaries. This makes sometimes difficult for beneficiaries to provide the supporting evidence requested by the auditors. As a mitigation measure DG JUST reminded beneficiaries that supporting evidences must be kept after the completion of the project in case of ex post audit.

**Responsibility for the corrective action**

- Introduction of a major simplification since 2023 calls for action grants: the lump sum funding scheme into which payment of the grant is based on the completion of the work packages and no longer on reimbursement of costs incurred.
- The impact of the introduction of the lump sum funding scheme on the error rate is expected in 2 to 3 years , when projects awarded under the 2024 calls will be finalised and paid. The impact will be significant as the payment will be based only on the implementation of the work packages and no longer on costs reimbursement. Therefore no supporting evidence will be needed to substantiate the costs and no ex post financial audit will be performed to check the cost eligibility anymore.
- Ensure a close follow up of the projects with the continuous reporting tool. For this DG JUST follows closely the on-going projects by checking if the deliverables are timely submitted.
- Use the reinforced monitoring option available in SYGMA/COMPASS to ensure a better follow up. If needed projects are put under reinforced monitoring (e.g. for lack of operational/financial capacity; risk of double funding, risk of plagiarism etc...) with actions to be taken either during the implementation of the project or at final reporting stage, such as planning a monitoring visit, checking more closely the dissemination campaign (for sensitive projects), of focusing more on the involvement of a specific beneficiary at mid term report..
- Keep organising kick off meetings.

2. Reservations not issued or lifted in 2024 due to the application of the ‘de minimis’ threshold. (all departments - not applicable)

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

### Human resource management

**Objective:** DG JUST 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:** DG HR

Baseline (2019)	Target (2024)	Latest known results (31/12/2024)
10 out of 21 (48%)	Target 2023-2024: 2 first female appointments	10 out of 20 (50%) 2 first female appointments done (in 2023 & 2024 respectively).

**Indicator 2:** DG JUST staff engagement index

**Source of data:** Commission staff surveys

Baseline (2018)	Target (2024)	Latest known results (31/12/2024)
68%	Increase to reach at least the Commission's average	71%, Staff survey 2023

#### Main outputs in 2024:

Description	Indicator	Target	Latest known results
Targeted actions under the DG JUST HR policy oriented towards staff well-being and learning and development efforts	Number of activities	4 welcome sessions by end of the year  6 wellbeing activities by the end of the year	3 welcome sessions organised, WOSSIP programme continued (23 sessions per month), Be Well Week in April (with DG HOME).

Description	Indicator	Target	Latest known results
New HR-action plan with a focus on well-being	Endorsement by senior management Implementation of the set of actions identified for 2024	Q1 2024  2024	Action Plan endorsed in May 2024, JUST Well being board set up in September, JUST Well being Charter in December (several activities implemented over year – see indicator above).

## Digital transformation and information management

**Objective:** DG JUST's 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 three most expensive IT solutions <sup>(30)</sup>

**Source of data:** DG JUST Information Resources Manager

### eEvidence Digital Exchange System

Baseline (2020)	Target (2024)	Latest known results (31/12/2024)
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75%	90%	100%
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### Online Dispute Resolution System

80%	90%	95%
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### Safety Gate

85%	95%	95%
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**Indicator 2:** Percentage of DG JUST key data assets for which corporate principles for data governance have been implemented

**Source of data:** DG JUST Local Data Correspondent

Baseline (2020)	Target (2024)	Latest known results (31/12/2024)
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0%	80%	80%
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<sup>(30)</sup> The European Commission Digital Strategy (C(2018)7118) calls on Commission services to digitally transform their business processes by developing new innovative digital solutions or make evolve the existing ones in line with the principles of the strategy. At the beginning of the year N+1, the Solution Owner and IT Investments Team will assess the progress made on the basis of the proposed modernisation plan. For each of the 3 solutions, a table will reflect – per principle – the progress achieved during the last year.

<b>eEvidence Digital Exchange System</b>			
<b>Indicator 3:</b> Percentage of staff attending awareness raising activities on data protection compliance			
<b>Source of data:</b> Statistics on attendance at awareness raising events			
<b>Baseline</b> (2018)		<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2024)
0%		100% of staff	100 %

<b>Main outputs in 2024:</b>			
<b>Description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b>
<b>Digital Culture</b> Use of online collaborative tools	Number of trained staff on M365	100 staff	100 staff
DG JUST staff is aware of cybersecurity threats	Percentage of DG JUST staff participating in at least one cybersecurity training and/or awareness	30%	100%
<b>Digital-Ready EU policymaking</b> Ensure outputs related to digital consideration that are taken into account in the early stages of the design of policy initiatives.	Percentage of legislative initiatives that are being developed in a digital-ready policy making manner	75%	75%
<b>Business-driven Digital Transformation</b> Establish outputs related to a common approach to document, automate (where possible) and rethink business processes using digital tools	AI powered processes in DG JUST	1 proof of concept for AI process automation in DG JUST	The JUST proof of concept was cancelled due to risk of overlap with other Commission initiatives.

Description	Indicator	Target	Latest known results
<b>Seamless Digital Environment</b> Ensure outputs related to the Information Systems that are streamlined, fit for purpose and running on supported technologies. Promote outputs related to a cloud first approach with Information Systems owned by the department.	Number of new DG JUST IT systems complying with the Solution design guidelines	100%	100%
	Number of DG JUST staff migrated to Welcome	100%	100%
<b>Green, Resilient and Secure Digital Infrastructure</b> Ensure outputs related to the continuous improvement of the department's performance as captured in the risk maturity quadrant (RMQ).	Number of DG JUST IT systems moved to the cloud brokered by DIGIT	65%	65%
	Status of implementation of the actions identified by the Security Strategy 2023 – 2024 that concern DG JUST	100%	100%
	Adherence of DG JUST to the objective for 100% of CIS having an ITSP less than 2 years old by the end of 2024	100%	100%
List of key actions on information management and data protection	Adherence of DG JUST to the objective for 100% attestation of compliance for the 55 IT priority controls for all CIS until the end of 2024	100%	100%
	Promote key use cases of M365 and Teams	4 use cases	100%
	Data protection awareness activities	150 staff participating in at least one of these activities	100%

Description	Indicator	Target	Latest known results
Data Protection	Percentage of staff attending awareness raising activities on data protection compliance	100 staff	100%
List of actions to implement the corporate principles for data governance for DG JUST's key data assets	Percentage of implementation of the corporate principles for data governance for DG JUST's key data assets	Target by 2024: 80%	100%

## Sound environmental management

**Objective:** DG JUST takes account of the environmental impact of its day-to-day actions, taking measures to reduce the impact of the administration work, supported by their respective EMAS Correspondents or EMAS Site Coordinators.

### Main outputs in 2024:

Description	Indicator	Target	Latest known results
Participation in corporate energy saving actions through building closure.	Number of department's buildings participating in: - end of year energy saving action - summer energy saving action	100% of department's buildings participating in - end of year energy saving action - summer energy saving action [number of closed days] 5 (Jan)+21(July-August)+11(Dec)=37	100% DG JUST participated in all the actions for saving energy organized by OIB with both buildings.
Keep yearly overall CO2 emissions from DG JUST's missions <sup>(31)</sup> below Commission average by reducing the number of participants in the same mission, promoting more sustainable travelling options, promoting videoconferencing/ virtual events as an alternative	Yearly overall CO2 (kg) emissions for all transport types	20% below Commission average for the year 2019 (963.148,79 kg)	249.790 Kg, 60,6% decrease compared to 2019
Green public procurement	Usage of corporate green public procurement instruments	75% of total number of contracts	75%

<sup>(31)</sup> Data provided by PMO/MiPs.

## **ANNEX 11: Implementation through non EU entrusted entities and/or EU Trust Funds (not applicable)**

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

## **ANNEX 13: Decentralised agencies and other EU bodies**

### **Decentralised agencies**

DG JUST acts as partner DG for three agencies that received budget implementation tasks from the legislative authorities: the Institute for Gender Equality (EIGE), the Fundamental Rights Agency (FRA), the European Union Agency for Criminal Justice Cooperation (EUROJUST).

#### **EIGE**

The European Institute for Gender Equality (EIGE) is an autonomous body of the European Union, established to contribute to and strengthen the promotion of gender equality, including gender mainstreaming in all EU policies and the resulting national policies, and the fight against discrimination based on sex, as well as to raise EU citizens' awareness of gender equality.

#### **FRA**

The Fundamental Rights Agency is an independent centre of reference and excellence for promoting and protecting human rights in the EU. It helps make Europe a better place to live and work. It helps defend the fundamental rights of all people living in the EU .

#### **EUROJUST**

The European Union Agency for Criminal Justice Cooperation is a unique hub based in The Hague, the Netherlands, where national judicial authorities work closely together to fight serious organised cross-border crime. The role of EUROJUST is to help make Europe a safer place by coordinating the work of national authorities – from the EU Member States as well as third States – in investigating and prosecuting transnational crime.

#### **EPPO**

The European Public Prosecutor's Office (EPPO) is an independent public prosecution office of the European Union. The EPPO undertakes investigations, carries out acts of prosecution and exercises the functions of prosecutor in the competent courts of the participating Member States, until the case has been finally disposed of.

The agencies and the union body EPPO have full responsibility for the implementation of their budget, DG Justice and Consumers being responsible for the regular payment of the contributions established by the Budgetary Authority. An overview of payments made in 2024 by DG JUST to the agencies is presented in the table below:

Name of the entity	Role of the DG	Policy area concerned	Amount paid in 2024 in €			
			Contribution to			Contribution agreement
			Operating (admin) budget	Operational budget	Total in € (subsidies)	
Eoepan Institute for Gender Equality (EIGE)	Partner DG	Area of freedom, security and justice agencies	-	-	9.432.056,5	
Fundamental Rights Agency (FRA)	Partner DG	Area of freedom, security and justice agencies	-	-	27.456.921	
Agency for Criminal Justice Cooperation (EUROJUST)	Partner DG	Area of freedom, security and justice agencies	-	-	64.712.241	
The European Public Prosecutor's Office (EPPO)	Partner DG	investigating, prosecuting and bringing to judgment crimes against EU budget.	-	-	76.382.368	
<b>Total</b>					<b>177.983.587,24</b>	

## **ANNEX 14: Reporting on the Recovery and Resilience Facility**

**(not applicable)**

