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European Commission

Annual Activity Report 2023

annexes

DG JUSTICE AND CONSUMERS

Contents

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 (*), I have reported my advice and recommendations on the overall state of internal control in the DG to the Director-General.

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

Date 02.04.2024

Signed

Carlo Pettinelli

(*) 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 + explanation how the target was agreed)**	**Latest known results (2023)**
56%	Increase	Increase	53 % While the situation varies from one Member State to another, compared to 2022, the general public's perception of independence improved in 12 Member States, incl. in 8 of the Members States facing specific challenges, although in two Member States, the level of perceived independence remains particularly low. Poor results revealed by the surveys always require a deeper analysis of the reasons behind. 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 SP

Source of the data: DG JUST monitoring

Baseline (June 2020)	Interim Milestone (2021)	Target (2024 + explanation how the target was agreed)	Latest known results (2023)
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 fourth annual Rule of Law Report in July 2023. In the General Affairs Council, a general follow-up discussion and two sets of country specific discussions covering 10 Member States took place, as well as presentations in the European Parliament and discussions in national Parliaments. Furthermore, six 'national rule of law dialogues' with different national stakeholders, co-organised with FRA and national Commission Representations, were organised. They also take the Report as their basis.

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

Baseline (2019)	Interim Milestone (2022)	Target (2024 + explanation how the target was agreed)	Latest known results (2023)
5 Member States 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 Commission also proceeded with two infringement proceedings regarding judicial independence against one Member State. In one infringement action, the Court issued a judgment on 5 June 2023. The Commission also initiated a further infringement action against one Member State as regards rule of law and democracy. As regards one Member State, for which challenges related to the structural independence of courts and judges have been identified by the Commission, comprehensive reforms

Baseline (2019)	Interim Milestone (2022)	Target (2024 + explanation how the target was agreed)	Latest known results (2023)
			of the justice system were adopted to strengthen judicial independence, with a view to implementing milestones agreed in the context of the Recovery and Resilience Facility. As regards another Member State, following parliamentary elections, the new government clearly expressed its willingness to address existing challenges related to the judicial independence and has entered a constructive dialogue with the Commission to that extent.

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
2023 Rule of Law Report (JUST co-Chef de File with SG)	Adoption of report/ country chapters	Q3 2023	05/07/2023

External communication actions

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Increased awareness on the rule of law among the defined target audiences in all EU Member States.	Reach: Number of contacts made during the campaign (audited circulation and audience analytics) Other indicators to be defined in function of target audiences, countries and channels selected.	To be defined before launching the project	The project is scheduled for implementation mid-2024

Other important outputs

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
2023 EU Justice Scoreboard	Adoption by the Commission	Q2 2023	08/06/2023
Monitoring of country-specific challenges for the effectiveness of justice systems in the context of the European Semester and the Recovery and Resilience Facility	Delivery of DG JUST contributions to the 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: assessment of the implementation of the national recovery and resilience plans	Q1 2023 Q2 2023 Q3 2023 Q4 2023	Contribution to the assessment of the implementation of the national Recovery and Resilience Plans and the country-specific recommendations adopted by the Council. Contribution to the 2023 Annual Sustainable Growth Survey
Cooperation 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 Co-organisation of the "II EUnited in Diversity Conference" with the Constitutional Jurisdictions of BENELUX	Q3 2023	The Second High-level Conference with Constitutional Jurisdictions of the EU took place on 10 November 2023, in Brussels. Jurisdictions of 22 Member States were represented, as well as the Court of Justice of the EU and the European Court of Human Rights. "II EUnited in Diversity Conference" – the conference, co-organised by the Commission with the Constitutional Jurisdictions of Belgium, Luxembourg and the Netherlands took place on 31 August and 1 September 2023 in The Hague.

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)	Target (2024 + explanation how the target was agreed)	Latest known results (year 2023)
54%	Increase	Increase	54% (EB 100)

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 + explanation how the target was agreed)**	**Latest known results (2023)**
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.	No comparable Eurobarometer data available.

Result indicator 2.2: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: DG JUST

Baseline (N/A)	**Interim Milestone (2022)**	**Target (2024 + explanation how the target was agreed)**	**Latest known results (2023)**
	Positive trend	Positive trend	There is no EU legislation in this area that could be revised to reduce burden

Main outputs in 2023:

Public consultations

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Integrated child protection systems	Open public consultation, call for evidence and consultation to children through the EU Children's Participation Platform	Q2/Q4 2023	The open public consultation was open between 14 July 2023 – 20 October 2023. 92 replies were received. The report on the Open Public Consultation is available on-line. For the children consultation, 1,095 children between 7-17 years old from 21 European Union countries were consulted between Q2-Q3 2023. Preliminary results of the children consultation are available on-line and a child-friendly version of the results will be available in Q1 2024.

Enforcement actions

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Infringement proceedings on Framework Decision 2008/913 on combating racism and xenophobia	Reasoned opinions	Q2/Q3 2023	An additional letter of formal notice was sent to Romania in April 2023. A reasoned opinion was sent to Greece in January 2023. The infringement against Greece was closed in October, and the infringement against Romania was closed in December. 3 further infringements were closed in the course of 2023, namely against Belgium, Germany and Luxembourg, in July 2023
Infringement proceedings on Directive 2019/1937 on the protection of persons reporting breaches of Union law	Number of infringement proceedings for non-communication cases and for delayed entry into force of the transposition laws (referrals to the the Court of Justice of the EU, closures)	Q1/Q4, 2023	In January 2023 the Commission closed the infringement cases against Portugal and Sweden, for delaying the entry into force of national measures transposing this Directive. In March 2023 the Commission referred Czechia, Germany, Estonia, Luxembourg, Hungary and Poland to the Court, as the infringement for failure to notify transposition measures persisted. Following notification of complete transposition of the Directive, the Commission closed the infringement cases against Bulgaria, Denmark, France, Croatia, Latvia, Romania on 18 October 2023 and the cases against Ireland, Italy, Ireland and Spain on 16 November 2023.

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Infringement proceedings on Directive 2019/1158 on work-life balance for parents and carers	Number of infringement proceedings for non-communication cases	Q4 2023	On 16 November 2023, the Commission adopted a decision to open infringement proceedings for non-communication of transposition measures against 3 Member States – BE, IE, ES.

External communication actions

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Increased awareness on Jewish life among target audiences in FR, DE, HU, NL, BE, IT, SE, ES, AT, RO, DK, EL	Reach: Number of contacts made during the campaign (audited circulation and audience analytics). Other indicators to be defined in function of target audiences, countries and channels selected.	To be defined before launching the project	The project is scheduled for implementation mid-2024
Increased number and improved quality of applications to the CERV Programme, and (2) increased awareness of how the EU spends taxpayers' money to promote a Union of rights and values through the CERV programme in CZ, EE, FR, DE, HU, PL, BG, SI, RO, CY, EL, SE, AT, DK, IT, PT, FI, LV, NL, SK, ES	Reach: Number of applications received, and number of contacts made during the campaign (audited circulation and audience analytics). Other indicators to be defined in function of target audiences, countries and channels selected.	Increase by 15% the number of applications by 2025 Decrease by 10% the number of projects negatively evaluated Increase by 15% the level of awareness of CERV programme and how it promotes EU rights and values	The project is scheduled for implementation in the first half of 2024
Awareness-raising campaign on the EU Charter of Fundamental Rights targeting young audiences in MT, CY, NL, SE	Increased awareness on the EU Charter of Fundamental Rights	Awareness increase	30% increase in awareness on the EU Charter of Fundamental Rights amongst audiences

Other important outputs

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Launch of an exchange platform and a knowledge hub on countering hate speech online	New contract or grant in place	Q4	The tender for the knowledge hub will be launched in 2024, the exchange platform to be operational in 2025.

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Working Group on the implementation of the EU Strategy on combating antisemitism and fostering Jewish life	Two meetings	Q2 and Q4 2023	A meeting took place in May 2023 in Bucharest in cooperation with Romania. It was decided to organise the second meeting in January 2024 back-to-back with the Holocaust remembrance conference.
EU Children's Participation Platform	Set up of the EU Children's Participation Platform and operational dedicated webpage, General Assembly, consultation with children	Q1/Q4 2023 General Assembly meeting in Q2 2023	The website is operational. The Platform was set up (children from 50 organisations from 20 EU MS are members), Work Plan 2023-2024 adopted in December 2023; General Assembly took place on 26-27 June Consultations with children done – see below
EU Network on Children's rights	Work programme, meetings and activities	2023	2 meetings organised in March and November 2023
Preparation of the initiative on integrated child protection systems	Targeted consultation of Member States, stakeholders, civil society organisations, mapping study	Q2-Q4 2023, in view of launching an initiative early 2024	Report on the Open Public Consultation available on-line and preliminary results of the children consultation available. A child-friendly version of the results will be available in Q1 2024.
EU-wide survey on antisemitic prejudices in the general population of all Member States, including among young people.	New contract in place	Q2 2023	Contract signed in June 2023.
2023 Charter report	Adoption by the Commission	Q4 2023	Adoption of report on 4 December 2023
Charter training	Training modules implemented: EU Learn trainings targeted at EU staff on how to ensure that all EU policy and initiatives comply with the Charter.	3-4 training sessions throughout 2023	3 training sessions took place in 2023 based on training materials developed jointly with EIPA.

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Funding actions promoting the capacity building and awareness on the EU Charter of fundamental rights, promoting and protecting Union Values	Number of action grants to promote capacity building and awareness on the EU Charter of fundamental rights. Number of operating grants in the area of promoting and protecting Union Values	Call for proposals to promote awareness of capacity building and implementation of the EU Charter of Fundamental Rights (CERV-2023-CHAR-LITI): 50 Operating grants to framework partners active in the area of Union values (CERV-2023-OG-SGA): 2 Promote and protect Union Values (2 organisations)	Action grants: 34 projects awarded (EACEA CERV-2023-CHAR-LITI) Less grants awarded compared to the estimated target due to a higher awarded grant budget (average in 2023 call was about 468.000 EUR compared to the 2022 call of 285.000 EUR which was used as a basis for the estimate). Operating grants: 2 partners (CERV-2023-OG-SGA) to promote and protect Union Values

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 + explanation how the target was agreed)	Latest known results (2023)
56%	Increase	Increase	61% (EB 100.1)

Result indicator 3.2: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: DG JUST

Baseline (N/A)	Interim Milestone (2022)	Target (2024 + explanation how the target was agreed)	Latest known results (2023)
	Positive trend	Positive trend	There is no EU legislation in this area that could be revised to reduce burden

Main outputs in 2023:

New policy initiatives

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
†Defence of Democracy package (including legislative initiative)	Adoption by the Commission	Q2 2023	Adopted on 12/12/2023

Public consultations

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
Public consultation linked to Defence of Democracy package	Summary report	Q1 2023	Published

Other important outputs

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
Staff Working Document supporting Defence of Democracy package	Staff Working Document finalised/published	Q2 2023	Impact Assessment published with the package
Proposal on transparency and targeting of political ads	Adoption by co-legislators	Q2 2023	Political agreement reached between co-legislators

† 2023 Commission Work Programme Initiative.

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Funding actions in the area of citizens participation	Number of action grants in the area of citizens participation including town twinning and network of towns as well as in the area of remembrance and Union Values Number of operating grants in the area of citizens participation including town twinning and network of towns as well as in the area of remembrance	Call for proposals on European remembrance (CERV-2023-CITIZENS-REM): 40 Call for proposals on Citizens' engagement and participation (CERV-2023-CITIZENS-CIV): 100 Call for proposals for Networks of Towns (CERV-2023-CITIZENS-TOWN-NT): 28 Call for proposals for Town-Twinning (CERV-2023-CITIZENS-TOWN-TT): 145 Operating grants to framework partners active in the area of Union values (CERV-2023-OG-SGA): 44 Promote citizens engagement and participation (36 organisations) Promote European remembrance (8 organisations)	Action grants: 34 projects awarded (EACEA CERV-2023-CITIZENS-REM) + 30 projects awarded (EACEA CERV-2023-CITIZENS-TOWN-NT) Two calls are still under evaluation: EACEA CERV-2023-CITIZENS-CIV and EACEA CERV-2023-CITIZENS-TOWN-TT. Operating grants: 43 partners (CERV-2023-OG-SGA) of which 35 organisations to promote citizens engagement and participation and 8 to promote European remembrance. One operating grant OG under Priority 'Promote citizens engagement and participation' was not awarded.
Guide of good electoral practice addressing participation of citizens with disabilities in the electoral process	Guide published	Q3 2023	Published on 6/12/2023
Compendium on e-voting practices	Compendium published	Q1 2023	Published on 6/12/2023

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 + explanation how the target was agreed)	Latest known results (2023)
55%	Increase	Increase	59% (EB 100)

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: standard Eurobarometer

Baseline (2019)	**Interim Milestone (2022)**	**Target (2024 + explanation how the target was agreed)**	**Latest known results (2023)**
73%	Increase	Increase	72% (EB 100)

Main outputs in 2023:

New policy initiatives

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
Citizenship report 2023	Adoption by the Commission	Q2/Q4 2023	Citizenship Report 2023 adopted on 6/12/2023 COM (2023) 931)
Eurobarometer on Citizenship and Democracy	Publication of results	Q1/Q2 2023	Published on 6/12/2023
Consular protection directive-review of EU rules	Adoption by the Commission	Q2 2023	Proposal for a Council Directive amending Directive 2015/637 adopted on 6/12/2023 (COM (2023) 930)
Proposal on the digitalisation of travel documents and facilitation of travel (with DG HOME)	Adoption by the Commission	Q3 2023	On hold

Enforcement actions

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
Report on the derogations under 93/109/EC directive	Adoption by the Commission	Q1 2023	Report adopted on 7/11/2023 (COM (2023) 688)
Report on the implementation of Regulation (EU) 2021/1157	Adoption by the Commission	Q3 2023	Report on the implementation of Regulation (EU) 2021/1157 adopted on 20 September 2023 (COM (2023) 538)

External communication actions

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Providing information to citizens about their EU citizenship rights.	Reach + link clicks	TBC in Q1 2024	Guide on EU citizenship – part of the Citizenship package adopted on 6 December 2023. A campaign has started in November 2023 and continues in 2024.

Other important outputs

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Proposal on right to vote and to stand as a candidate in municipal elections Proposal on right to vote and stand as a candidate in elections to the European Parliament	Adoption by co-legislators Adoption by co-legislators	Q2 2023 Q2 2023	Proposals are under discussion in the Council
Providing information to mobile citizens on how to vote during the EP elections in 2024	Reach, click through rate, cost per click and link clicks	TBC Q1 2024	The project is scheduled for implementation in the first half of 2024

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 + explanation how the target was agreed)	Latest known results (2023)
67%	Increase	Increase	[EB 514 (2021): 77%; new results based on EB on Justice and CERV programs are expected in spring 2024]

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

Source of the data: European Commission

Baseline (2019)	**Interim Milestone (2019)**	**Target (2024 + explanation how the target was agreed)**	**Latest known results (2023)**
1	Increase	Increase	The European approach to data protection is promoted globally and data flows are facilitated provided sufficient safeguards are in place.

Result indicator 5.3: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: DG JUST

Baseline (N/A)	**Interim Milestone (2022)**	**Target (2024 + explanation how the target was agreed)**	**Latest known results (2023)**
	Positive trend	Positive trend	There is no EU legislation in this area that could be revised to reduce burden

Main outputs in 2023:

New policy initiatives

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
Harmonisation of some national procedural rules for an effective and efficient application of the GDPR	Adoption of the Commission's initiative	Q2 2023	Proposal for a Regulation laying down additional procedural rules relating to the enforcement of GDPR in cross-border cases adopted 4 July 2023
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	Q1-Q2 2023	Ongoing work, adoption envisaged in mid-2024.

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Review of the 11 existing adequacy decisions adopted under former Dir 95/46	Adoption of the Commission report	Q1 2023	The review was concluded in December 2023. The Review Report (including 11 country reports) was formally adopted and published by the Commission on 15 January 2024

Other important outputs

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Schengen evaluations (assessment of data protection aspects)	Evaluations performed	5 by end 2023	5 evaluations performed
Adequacy finding for a new EU-US Data Privacy Framework	Adoption of the adequacy decision	Q2 2023	EU-US Data Privacy Framework was adopted on 10 July 2023.

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 + explanation how the target was agreed)	Latest known results (2023)
Strategy adopted	All measures within DG JUST competence due by 2022 implemented	All measures within DG JUST competence due by 2024 implemented	Implementation of the Gender Equality Strategy is on track. Two further deliverables were completed in 2023: The adoption of the Pay Transparency Directive in April 2023; the launch of the European Network on the prevention of gender-based violence in November 2023. Moreover, negotiations on the Violence against women Directive are close to finalisation.

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 535, 2023) 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 + explanation how the target was agreed)**	**Latest known results (2023)**
17% of the general population 58% of LGBTI people 49% of Roma population	Decrease	Decrease	Since 2019, the share of respondents who say they have personally felt discriminated against or experienced harassment in the past 12 months has increased from 17% to 21%. No updated figures are available for the EU-MIDIS and the EU LGBTI surveys.

Result indicator 6.3: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: DG JUST

Baseline (N/A)	**Interim Milestone (2022)**	**Target (2024 + explanation how the target was agreed)**	**Latest known results (2023)**
	Positive trend	Positive trend	There is no EU legislation in this area that could be revised to reduce burden

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Commission Recommendation on Harmful Practices against women and girls ‡	Adoption by the Commission	Q1 2023	Adoption date postponed to after the adoption of the Directive on combating violence against women and domestic violence (to ensure appropriate complementarity). Possible adoption month would be May (but least likely option as too close to EP election), June or November (for International Day for eliminating Violence Against Women).

Enforcement actions

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Implementation of Directive 2019/1158 on Work-Life Balance	Assessment of compliance of transposing legislation and appropriate enforcement action in case of non-compliance	Q4 2023	16 November 2023 Decision of the Commission to refer to the Court 3 Member States (Spain, Belgium and Ireland) for non-communication of the full transposition of work-life balance Directive. Compliance check ongoing. Legal network report on the implementation of the work-life balance Directive 2022 and updated version 2023.

‡ Presented in the Commission Work Programme 2022 (Annex I) and postponed to 2023.

External communication actions

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Increased awareness on gender stereotypes and on how to challenge them among young people with target audiences in BG, RO, IT, EL CZ, HU, SK, PL, AT, BE, IE	Paid social media campaign (awareness objective): Number of impressions Number of video views Media: Number of articles published per campaign country Number of interviews published per campaign country Stakeholders: Number of stakeholders endorsing the campaign per campaign country Influencers: Number of influencers endorsing the campaign per campaign country	Paid social media campaign (awareness objective): Number of impressions: 350 m Number of video views: 52 m Media: Number of articles published per campaign country: at least 1 Number of interviews published per campaign country: at least 1 Stakeholders: Number of stakeholders endorsing the campaign per campaign country: at least 1 Influencers: Number of influencers endorsing the campaign per campaign country: at least 1	Interim results. Full results available by April 2024 as part of the final report. Paid social media campaign (awareness objective): Number of impressions: not achieved, 176.5 m Number of video views: not achieved, 14.2 m Media: Number of articles published per campaign country: achieved, campaign covered in all campaign countries with 181 articles in total Number of interviews published per campaign country: not achieved, interviews published in all countries except BE, CZ, PL Stakeholders: Number of stakeholders endorsing the campaign per campaign country: not achieved, campaign covered by stakeholders in all campaign countries except AT Influencers: Number of influencers endorsing the campaign per campaign country: achieved, campaign picked up by at least one influencer per campaign country

Other important outputs

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Support to interinstitutional negotiations on the Directive on violence against women and domestic violence	General approach in Council	Q2 2023	Interinstitutional negotiations started in July 2023 and are ongoing. An agreement between co-legislators is expected to be reached in Q1 2024.....
Support to finalising the Directive on pay transparency	Adoption by co-legislators	Q2 2023	Adopted on 24.4.2023

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Legislative proposals on binding standards for equality bodies	Adoption of General Approach by Council and Report by EP	Q2 2023	Agreement reached between Council and Parliament in December on a compromise text. After lawyer linguists' work, both Directives should be adopted by May 2024
Report on the National Action Plans Against Racism	Adoption by the Commission	Q4 2023	Report on the National Action Plans Against Racism
Establishing network on the prevention of gender-based violence	Launch of network	Q1-2 2023	Network on the prevention of gender-based violence established in November 2023
Midterm report on the LGBTIQ Equality Strategy	Publication of the report	2024	Midterm report on the LGBTIQ Equality Strategy
Annual report on Gender Equality in the EU	Publication	By 8 March 2023	Annual report on Gender Equality in the EU adopted in March 2023
Facilitation of the development of a framework for cooperation between internet platforms to protect women's safety online (code of conduct)	Finalisation of code of conduct	Q3-4, 2023	postponed pending outcome of the Violence Against Women Directive
Eurobarometer on Non-Discrimination	Publication of results	Q4 2023	Eurobarometer on Non-Discrimination

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Funding actions combatting inequalities and discrimination, and promote equality for all	Actions combatting racism, xenophobia and other forms of intolerance Number of action grants in the area of anti-discrimination and gender equality as well as in the area of fighting against violence Number of operating grants to promote equality and preventing and combating inequalities and discrimination Number of operating grants in the area of anti-discrimination and gender equality as well as in the area of fighting against violence	Call for proposals to promote equality and to fight against racism, xenophobia and discrimination (CERV-2023-EQUAL): 60 Call for proposals to prevent and combat gender-based violence and violence against children (Daphne) (CERV-2023-DAPHNE): 15 Operating grant to beneficiary identified in the legal base - EQUINET (CERV-2023-EQUINET) 1 Operating grants to framework partners active in the area of Union values (CERV-2023-OG-SGA): 27 Combat racism, xenophobia and all forms of intolerance (5 organisations) Prevent and combat gender-based violence (4 organisations) Prevent and combat violence against children (2 organisations) Promote equality, prevent and combat discrimination (9 organisations) Protect and promote the rights of the child (5 organisations) Promote gender equality (2 organisations)	Action grants: 44 projects awarded (CERV-2023-EQUAL) Justification of the difference: the projects under the 2023 call have higher budgets compared to previous calls. 11 projects awarded (CERV-2023-DAPHNE) One operating grant to the European Network of Equality Bodies, EQUINET. Operating grants: 27 partners (CERV-2023-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”.

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)

Baseline (2017)	**Interim Milestone (2022)**	**Target (2024 + explanation how the target was agreed)**	**Latest known results (2020)**
Gross value-added: €292 797 million §	Increase	Increase	341 218 million
Full-time equivalent employment: 4 503 000**	Increase	Increase	5 065 000 FTE

Impact indicator 2: Circular materials use rate

Source of the data: Eurostat (Eurostat online data code: sdg_12_41)

Baseline (2017)	**Interim Milestone (2022)**	**Target (2025 + explanation how the target was agreed)**	**Latest known results (2022)**
11,5%††	Increase	Increase	11,5%

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)

§ Corrected based on extraction from ESTAT data in January 2024

** Corrected based on extraction from ESTAT data in January 2024.

†† Corrected based on extraction from ESTAT data in January 2024.

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

Baseline (2018)	**Interim Milestone (2022)**	**Target (2024 + explanation how the target was agreed)**	**Latest known results (2022)**
55,2% overall‡‡, 18,7% for most purchases (EU27)	Increase	Increase	55,8% overall, 19.8% for most purchases (EU27)

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

Baseline (2019)	**Interim Milestone (2022)**	**Target (2024 + explanation how the target was agreed)**	**Latest known results (2023)**
33 % of business respondents to Commission study	-	Increase	Not available

Result indicator 1.3: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: DG JUST

Baseline (N/A)	**Interim Milestone (2022)**	**Target (2024 + explanation how the target was agreed)**	**Latest known results (2023)**
	Positive trend	Positive trend	There is no EU legislation in this area that could be revised to reduce burden

‡‡ 2018 baseline figures corrected to refer to EU27 (the initial figures included the UK).

Main outputs in 2023:

New policy initiatives

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
Proposal for a legislative initiative to promote sustainability in consumer after-sales and a new consumer right to repair§§	Adoption by the Commission	Q1 2023	Proposal for a Directive on common rules promoting the repair of goods adopted on 22 March 2023.

External communication actions

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
Increased number of companies joining the Sustainable Consumption Pledge	No. of companies joining the pledge	70 (in total for 5 years)	Ongoing, deadline for submissions is at the end of February 2024

Other important outputs

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
Support to interinstitutional negotiations on the banking package (with DG FISMA)	Progress/adoption by co-legislators	Q1-Q2 2023	A political agreement was reached in June 2023. Coreper has confirmed the final compromise text and the ECON committee has voted on the text in December 2023. EP plenary is foreseen for March or April 2024.
Support to interinstitutional negotiations on the Corporate Sustainability Due Diligence proposal	Trilogue start	Q2 2023	Trialogues started on 8 June 2023 and a provisional deal was reached in the 5th and last political trialogue on 14 December 2023.
Guidelines on the presentation of the report on directors' remuneration	Communication adopted	Q1 2023	Finalisation and adoption postponed to 2024, given interlinkages with the negotiations on the Corporate Sustainability Due Diligence Directive.
Commission SWD on CMU Action Plan Action 12b	Staff working document published	Q4 2022 – Q1 2023	Staff Working Document issued on 21.12.2022 (SWD(2022) 447 final), on the assessment and conclusions on this point of Action 12 and published on the corporate website on 16 January 2023.
Proposal on Empowering Consumers for the Green Transition	Adoption by co-legislators	Q3 2023	Political agreement was reached in September 2023.

§§ Presented in the Commission Work Programme 2022 (Annex I) and postponed to 2023.

General objective: A Europe fit for the digital age

Impact indicator: Consumer conditions index***

Source of the data: Consumer Conditions Scoreboard (based on consumer survey with biennial frequency)

Baseline (2018)	**Interim Milestone (2022)**	**Target (2024 + explanation how the target was agreed)**	**Latest known results (2022)**
63,20	Increase	Increase	-0.85 points (based on fully comparable indicators) †††

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

Baseline (2018)	**Interim Milestone (2022)**	**Target (2024 + explanation how the target was agreed)**	**Latest known results (2022)**
71,3%‡‡‡	Increase	Increase	76,2%

Result indicator 1.2: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: DG JUST

Baseline (N/A)	**Interim Milestone (2022)**	**Target (2024 + explanation how the target was agreed)**	**Latest known results (2023)**
	Positive trend	Positive trend	The repeal of ODR will considerably reduce the burden put on e-shops, especially those run by SMEs

*** Reassessment of the Consumer Conditions Scoreboard is envisaged before 2024.

††† The methodology for the Consumer Conditions Index has changed. For the purpose of this report, the

comparison of the 2022 results with the baseline (2018) is done based on fully comparable indicators for

the EU27 and without including Trust in product safety in the Trust sub-pillar.

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

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Consumer Enforcement Package Legislative proposal to introduce targeted amendments to the consumer protection cooperation Regulation	Adoption by the Commission	Q2 2023	The impact assessment received positive opinion from the Regulatory Scrutiny Board, and the proposal was extensively discussed with the Legal service by end of Q2 2023, but the Commission decided to postpone the project to next Commission
Commission decision on the safety requirements to be met by European standards for certain children's products and related products	Adoption by the Commission	Q1 2023	Decision was adopted on 28 June 2023
Review of the Package Travel Directive§§§	Adoption by the Commission	Q3 2023	Proposal to amend the Package Travel Directive adopted on 29 November 2023

Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Consumer Enforcement Package Legislative proposal to revise the alternative dispute resolution Directive and to repeal the online dispute resolution Regulation	Adoption by the Commission	Q2 2023	The proposals to review the ADR Directive and to repeal the ODR Regulation were adopted on 17 Oct 2023

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Fitness Check of EU consumer law on digital fairness - Directives 2005/29/EC, 2011/83/EU, 93/13/EEC	Finalisation and adoption of the Fitness Check report (SWD).	Q2 2024	The Fitness Check is ongoing. All consultation activities have been completed by the end of 2023. Next milestone: submission to the RSB on 27 March 2024 and RSB hearing on 24 April 2024. Publication of the Staff Working Document is foreseen in June 2024.

§§§ Presented in the Commission Work Programme 2022 (Annex II) and postponed to 2023.

Public consultations

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
Joint forward-looking public consultation to feed in the impact assessments of the CPC Regulation and the ADR Directive	Publication of feedback report	Q1 2023	Mid-February 2023
Public Consultation on Advanced Dispute Resolutions (Consumer Enforcement Cooperation).	Factual Summary report	Q1 2023	Mid-February 2023
Public consultation on the Fitness Check of EU consumer law on digital fairness - Directives 2005/29/EC, 2011/83/EU, 93/13/EEC	Summary report	Q2 2023	Completed (public consultation ran from 28 November 2022 until 20 February 2023). The summary report is available on the Commission's website: https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/13413-Digital-fairness-fitness-check-on-EU-consumer-law_en

External communication actions

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
EU Product Safety Award	Quality and number of applicants	50 applicants per category Launch in February 2023 and ceremony September or October 2023	Launch in June 2023., ceremony in December 2023. 25 total applications with excellent overall quality according to the Jury
Providing information to consumers about the collective action mechanism Representative Actions Directive (EU) 2020/1828	Reach + additional KPIs depending on the campaign approach	Q2 2023	In view of delays in the RAD transposition, it was decided to prepare communication trainings for qualified entities instead and postpone the launch of the project to 2024
Providing information about consumer rights to Ukrainian communities residing in 8 Member States	Reach + link clicks	TBC Q1 2024	Dissemination to be launched in February 2024

Other important outputs

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Two Application Reports: 1. CPC Regulation and 2. Joint ADR/ODR	Publication of Reports together with the adoption of the "enforcement package" mentioned above	Q2 2023	Report published only for the ADR/ODR legislation on 17 Oct. CPC report not yet published due to postponement of the CPC Review
Release, maintain and manage 'REACT' IT collaboration tool to support the functioning of the representative actions as set up by the Representative Actions Directive (EU) 2020/1828	Release of the IT tool	Q1-Q4 2023	Done
Application report on the Better enforcement and modernisation Directive (EU) 2019/2161 (in parallel with the Fitness check on digital fairness)	Adoption of Conformity assessment of national transpositions, performance of the planned data collection and consultation activities	Q2 2024	Conformity assessment of national transposition is advancing with the opening of the first batch of EU Pilot procedures in 2023 concerning the identified issues. Data collection and consultation activities for the Report are being finalised in collaboration with the external contractor to prepare for the publication of the report planned in June 2024.
Transposition check of the Representative Actions Directive (EU) 2020/1828 (with the help of a contractor)	Preliminary Report by the contractor	end 2023	Available
Support to the European Consumer Centres	Organisation of 3 webinars per year	Q1, Q2 and Q4	Done
Consumer Law ready (training of SMEs in consumer law)	Number of trainings of lead trainers and local trainers	58	Trainings to take place in 2024 because the start of the new contract was delayed to the end of 2023.
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	Adoption of the recommendations by the Expert Group	End 2023	Ongoing – following adoption of the Data Act in December 2023
Support to co-legislators on the General Product Safety Regulation	Adoption by co-legislators	Q1 2023	Adopted on 10 May 2023

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Support to co-legislators on the Consumer Credit Directive	Adoption by co-legislators	Q1 2023	The political agreement was reached already in December 2022.
Support to co-legislators on the Distance Marketing of Financial Services Directive	Adoption by co-legislators	Q3 2023	The political agreement was reached in June 2023.
Promote a business pledge in relation to cookies management	Number of Pledges agreed	End 2023	Slight delay due to the complexity of the project, with more than 50 stakeholders' organisations involved. Publication of draft pledging principles on 19 December. Final results to be presented at the Consumer Summit on 18 April 2024

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 + explanation how the target was agreed)	Latest known results (2023)
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

Baseline (2020)	Interim Milestone (2022)	Target (2024 + explanation how the target was agreed)	Latest known results (2023)
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	Political agreement of co-legislators in December 2023.

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 (2025 + explanation how the target was agreed)	Latest known results (2023)
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.	Implementation / transposition of harmonised civil liability rules addressing the specific challenges posed by AI.	Commission proposal discussed by co-legislators then suspended until AI Act adoption

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Support to interinstitutional negotiations on the AI Liability proposal	Progress in negotiations/adoption by co-legislators	Q4 2023	Discussions by co-legislators to resume once AI Act adopted

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 + explanation how the target was agreed)	Latest known results (2023)
15,5 ****%	Increase	Increase	17.1%

**** Corrected based on extraction from ESTAT data in January 2024

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 (2019)	**Interim Milestone**	**Target (2024+ explanation how the target was agreed)**	**Latest known results (2022)**
(2019) 499 Cross-border mergers (N.B. this figure includes cross-border mergers of UK companies)	-	(2024) Increase	(2022) 372 Cross-border mergers (N.B. this figure does not include UK companies, as they are no longer in the scope of BRIS)
(2018) 162 Cross-border conversions (N.B. this figure includes cross-border conversions of UK companies)	-	(2024) Increase	(2022) Not available. (This figure is not available as Member States are late in developing the technical changes required by the Directive 2019/2121 on cross-border conversions, mergers and divisions)
(2018) 235 Cross-border divisions (N.B. this figure includes cross-border divisions of UK companies)	-	(2024) Increase	(2022) Not available. (This figure is not available as Member States are late in developing the technical changes required by the Directive 2019/2121 on cross-border conversions, mergers and divisions)

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+ explanation how the target was agreed)**	**Latest known results (2022)**
334,490†††† of company simple searches, including UK companies	Increase	Increase	301,91113 company simple searches, UK companies are no longer included (the target countries are EU27+NO+LI)

Result indicator 3.3: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: DG JUST

Baseline (2019)	**Interim Milestone**	**Target (2024+ explanation how the target was agreed)**	**Latest known results (2022)**
(N/A)	Positive trend	Positive trend	The proposal to further expand the use of digital tools and processes in EU company law (Upgrading digital company law) is relevant in the context of burden reduction for companies as it will remove or reduce formalities for companies in cross-border situations. It is estimated to result in an administrative burden reduction of €437 million per year thanks to such measures.

†††† The searches created by attempts to connect automatically to the system have been removed.

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Proposal for a Directive to further expand and upgrade the use of digital tools and processes in company law	Adoption by the Commission	Q1 2023	The proposal for the Directive was adopted on 29 March 2023 (COM(2023) 177 final).

Other important outputs

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
BRIS implementation report – Commission staff working document on the functioning of the Business Register Interconnection System (BRIS) - Technical operation and financial aspects (PLAN/2022/1295)	Publication of Staff working document to accompany the legislative initiative on "Upgrading digital company law".	Q1 2023	The Staff Working Document "Report on the technical and financial aspects of the Business Registers Interconnection System (BRIS)" was published on 29 March 2023.

General objective 4: Promoting our European way of life

Specific objective 1: Improved cross-border cooperation in civil and criminal matters

Related to spending programme(s): Justice Programme, Digital Europe Programme

Result indicator 1.1: Annual number of legal practitioners participating in training on EU law in the EU

Source of the data: 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+ explanation how the target was agreed)	Latest known results (2023)
190 000	245 000	300 000	240 000 (2023 report - 2022 data)

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+ explanation how the target was agreed)**	**Latest known results (2023)**
5 million (projected) N.B. The actual baseline for 2020 is 4.6 million visits.	7 million	9 million The target is based on previous historical trends.	6.8 million visits

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+ explanation how the target was agreed)**	**Latest known results (2023)**
4.1 million	4.5 million	5 million The 2024 target was established in 2019 knowing that the UK would leave. Despite Brexit, we envisage yearly increases of circa 200k between 2019 and 2024, except in unusual (COVID) periods.	4.9 million

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+ explanation how the target was agreed)**	**Latest known results (2023)**
963 428	Increase	Increase	2.6 million visits

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+ explanation how the target was agreed)**	**Latest known results (2021)**
16,5	17	15	20,1

The previous target of 10 days was established pre-Covid. The average time of surrender has increased substantially in 2020 and 2021 (latest known results), due to the Covid pandemic and the restrictions linked to it. The target should therefore be amended with the aim to return to pre-Covid figures, i.e. 15 days.

Main outputs in 2023:

New policy initiatives

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
Legislative proposal (Regulation and Council Decision) on cross-border protection of vulnerable adults	Adoption by the Commission	Q2 2023	Adopted 31/05/2023
Proposal for a Directive on transfer of proceedings in criminal matters‡‡‡‡	Adoption by the Commission	Q2 2023	Adopted 05/04/2023
Proposal for the amendment of the Victims' Rights Directive§§§§	Adoption by the Commission	Q3 2023	Adopted 12/04/2023
Proposal for a Council Decision establishing the Form for Requests for Mutual Assistance in Criminal Matters under Article 635 of the EU-UK Trade and Cooperation Agreement	Adoption by the Commission	Q1 2023	Adopted on 06/02/2023

‡‡‡‡ Presented in the Commission Work Programme 2022 and postponed to 2023.

§§§§ Presented in the Commission Work Programme 2022 (Annex II), and postponed to 2023.

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Evaluation of Regulation (EU) 2017/1939 (‘EPPO Regulation’)	Assessment finalised by the contractor	Q4 2023	The contractor finalised its assessment in October 2023. Preparations have started for the evaluation report of the Commission, which is due in 2026.

Enforcement actions

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
EJN Guide on the application of the Maintenance Regulation	Adoption by the EJN civil network	Q2 2023	Adopted 12/2022
Transposition check of 2019 Restructuring and Insolvency Directive	Transposition check completed	Checks ongoing in 2023	Ongoing 2024

External communication actions

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Increased awareness of citizens about victims' rights	Reach: total number of contacts made during the campaign	15mil Q1- Q 2023	95% reach of the target audience during wave 1 of paid digital on META Close to 1 mil link clicks to the website 600 participants at the launch events 75 influencers involved with 390 pieces of content created 315 publications (radio, TV, online) generated via media outreach 320 mentions on stakeholder channels Good general awareness that victims are protected in the EU -> 73% of those recalling the campaign compared to 48% by those not recalling the campaign 85% of respondents found the campaign to be either “very appealing” or “rather appealing” 86% of respondents found the messaging very clear 63% of those recalling the campaign declared the campaign and its messages to be empowering and motivating

Other important outputs

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Support to interinstitutional negotiations on the regulation on the law applicable to the third-party effects of assignment of claims	Adoption by the co-legislators.	Q2 2023	Trilogues still pending on 31/12/2023
Support to interinstitutional negotiations on the Anti-SLAPP Directive	Adoption by the co-legislators.	Q4 2023	Political agreement reached by co-legislators 30/11/2023
Support to interinstitutional negotiations on the Regulation on the recognition of parenthood	General approach in the Council	Q4 2023	Council negotiations ongoing
Support to interinstitutional negotiations on the proposal on harmonising certain aspects of substantive law on insolvency proceedings	General approach in the Council	Q4 2023	Council negotiations ongoing
Yearly summary of received Member States' contributions containing data on manifestly unfounded or abusive court proceedings against public participation	Report published	Q2 2023	To be published in 2024
DG Justice and Consumers Annual report on European judicial training	Annual number of justice professionals participating in training on EU law in the EU	201 000 (2021 report-2020 data) 278 000 (2025 report-2024 data)	240 000 (2023 report – 2022 data)
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-Q3 2023	Ongoing – planned finalisation in Q1/Q2 2024 (postponed due to the delayed implementation of ECRIS-TCN).
Support to interinstitutional negotiations on the revision of Directive 2008/99/EC on the protection of the environment through criminal law.	Adoption by the co-legislators.	Q3–Q4 2023	Political agreement reached on 16 November 2023.
Staff Working Document on EAW statistics (PLAN/2022/2290)	Adoption by the Commission	Q3 2023	Published on 20/07/2023
Report on the Implementation of the Children's Rights Directive	Adoption by the Commission	Q2 2023	Postponed to Q2 2024
Report on the implementation of the legal aid Directive (PLAN/2022/2049)	Adoption by the Commission	Q1 2023	Adopted on 01/02/2023

Output	Indicator	Target	Latest known results (Situation on 31/12/2023)
Revision of the EAW Handbook (PLAN/2021/11190)	Adoption by the Commission	Q1 2023	Adopted on 17/11/2023
Funding actions in the area of judicial cooperation and judicial training	Number of action grants in the area of judicial cooperation as well as judicial training Number of operating grants in the area of judicial cooperation as well as judicial training	Call for proposals to proposals to support national and transnational projects to promote judicial cooperation in civil matters (JUST-2023-JCOO): 9 Call for proposals for action grants to support transnational projects on judicial training covering civil law, criminal law or fundamental rights (JUST-2023-JTRA): 8 Operating grants under Framework Partnership Agreements in the area of facilitating and supporting judicial cooperation in civil and/or criminal matters (JUST-2023-JCOO-JACC-OG-SGA): 8 Operating grant to beneficiary identified in the legal base - EJTN (JUST-2023-EJTN-OG-SGA): 1	Action grants: 8 projects awarded to support transnational projects on judicial training covering civil law, criminal law or fundamental rights (JUST-2023-JTRA) and 13 projects awarded to promote judicial cooperation (JUST-2023-JCOO) Operating grants: 8 partners under the priority judicial cooperation in civil and/or criminal matters (JUST-2023-JCOO-JACC-OG-SGA) Operating grant to beneficiary identified in the legal base – European Judicial Training Network (JUST-2023-EJTN-OG-SGA): 1

General objective 4: Promoting our European way of life

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+ explanation how the target was agreed)**	**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

Result indicator 2.2: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: DG JUST

Baseline (2019)	**Interim Milestone (2022)**	**Target (2024+ explanation how the target was agreed)**	**Latest known results (2023)**
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 2023:

Other important outputs

Output	**Indicator**	**Target**	**Latest known results (Situation on 31/12/2023)**
Webinars on practical uses of Artificial Intelligence applications in the justice field	Number of organised webinars	At least two webinars organised by the end of Q4 2023	Due to the reorganisation of DG JUST, the work on the digitalisation agenda of DG JUST and on AI has also been reorganised
Support to interinstitutional negotiations on the Commission proposal on the Digitalisation of EU cross-border judicial cooperation	Adoption by co-legislators	Q4 2023	Adoption on 8 December 2023
Successful takeover of the e-CODEX system by eu-LISA	Successful takeover completed, as declared by the Commission.	By 31 December 2023	Ongoing – planned finalisation in Q1 2024
Business study on the JITs collaboration platform requirements and specifications	Final report of the study (or its equivalent)	Q2 2023	Done. Finalised in December 2023.
JITs collaboration platform implementing act(s)	Adoption	Q4 2023	Ongoing – planned finalisation in Q1/Q2 2024 (postponed due to the extended scope and timeline of the business study).
Counter Terrorism Register implementing acts	Stable version of implementing act(s)	Q4 2023	Due to delayed adoption (Q4 2023) work will only start in May 2024. New date for stable version: Q4 2024.
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	Call for proposals for action grants to support transnational projects in the fields of e-Justice, victims' rights and procedural rights (JUST-2023-JACC-EJUSTICE): 9 Operating grants under Framework Partnership Agreements in the area of access to justice (JUST-2023-JCOO-JACC-OG-SGA): 7	Call JUST-2023-JACC-EJUSTICE is under evaluation. Operating grants: 6 partners under the priority access to Justice (JUST-2023-JCOO-JACC-OG-SGA)

ANNEX 3: Draft annual accounts and financial reports

AAR 2023 Version 3

Annex 3 Financial Reports - DG JUST - Financial Year 2023

Additional comments

1. **Financial Reports**

Commitments (Table 1)
In terms of the use of commitment appropriations, the implementation rate reached 98,7% which amounts to EUR 273.6 million out of EUR 277.15 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 264.7 million out of EUR 268,96 million) have been implemented during the year 2023.

Breakdown of commitments to be settled (Table 3)
The total amount of open commitments to be settled decreased by 14% as compared to 2022 and a rate of settled commitments which reached 29.27%

Income (Table 7)
The DG JUST income decreased comparing with 2022 (EUR 200,14 million vs EUR 360,99 million) following the Court's decision to halve the daily amount to be paid by Poland from EUR 1 million to EUR 0.5 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 Non-current assets show the long-term share of pre-financings. In 2023, there is an increase of 46% of current assets compared to 2022 explained by the increase in current pre-financing

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 2023. 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 2023 with a mentioning of error or irregularity as reason for issuing the recovery or reducing the invoice.

Most of the undue payments recovered in 2023 amounts at EUR 1 million and comes from recovery from pre-financing

<u>Negotiated Procedures (Tables 11 and 12)</u>
4 open procedure contracts with a total value of EUR 8,6 million were awarded by the relevant Authorising Officer
1 Negotiated procedure middle value contract (Annex 1 - 14.2) with a value of EUR 7,5 million

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2023 (in Mio €) for DG JUST

			Commitment appropriations authorised*****	Commitments made	%
			1	2	3=2/1
Title 02 European Strategic Investments					
02	02 03	Connecting Europe Facility (CEF)	0.00	0.00	0.00 %
	02 04	Digital Europe programme	4.70	4.70	100.00 %
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00 %
Total Title 02			4.70	4.70	100.00 %
Title 03 Single Market					
03	03 01	Support administrative expenditure of the `Single Market¿ cluster	0.28	0.28	100.00 %
	03 02	Single Market Programme	4.78	4.75	99.35 %
	03 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00 %
Total Title 03			5.06	5.03	99.39 %
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	1.00	0.99	98.98 %
	07 06	Citizens, Equality, Rights and Values	65.16	64.47	98.95 %
	07 07	Justice	40.92	40.33	98.56 %
	07 10	Decentralised Agencies and European Public Prosecutor¿s Office	158.21	156.10	98.67 %
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	1.36	1.28	94.59 %
Total Title 07			266.65	263.18	98.70 %
Title 10 Migration					
10	10 02	Asylum, Migration and Integration Fund	0.51	0.51	100.00 %
Total Title 10			0.51	0.51	100.00 %
Title 12 Security					
12	12 02	Internal Security Fund (ISF)	0.00	0.00	0.00 %
Total Title 12			0.00	0.00	0.00 %
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.24	0.23	94.06 %
Total Title 20			0.24	0.23	94.06 %
Title 30 Reserves					
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00 %
Total Title 30			0.00	0.00	0.00 %
Total Excluding NGEU			277.15	273.64	98.73 %
Total DG JUST			277.15	273.64	98.73 %

***** 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.

% Outturn on Commitment Appropriations in 2023 for DG JUST

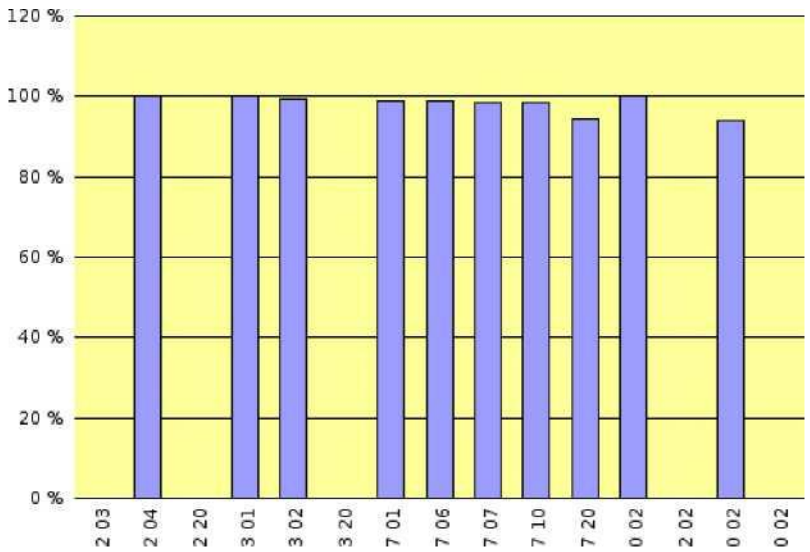

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TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2023 (in Mio €) for DG JUST

			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 02 European Strategic Investments					
02	02 03	Connecting Europe Facility (CEF)	0.98	0.88	89.48 %
	02 04	Digital Europe programme	3.77	3.77	100.00 %
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0.47	0.47	100.00 %
Total Title 02			5.23	5.12	98.02%
Title 03 Single Market					
03	03 01	Support administrative expenditure of the `Single Market’ cluster	0.30	0.17	58.76 %
	03 02	Single Market Programme	5.25	5.15	98.14 %
	03 20	Pilot projects, preparatory actions, prerogatives and other actions	0.22	0.22	99.66 %
Total Title 03			5.76	5.54	96.17%
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	1.24	0.97	78.82 %
	07 06	Citizens, Equality, Rights and Values	55.64	54.83	98.55 %
	07 07	Justice	35.65	35.02	98.24 %
	07 10	Decentralised Agencies and European Public Prosecutors Office	162.15	160.04	98.70 %
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	1.38	1.38	100.00 %
Total Title 07			256.05	252.25	98.51%
Title 10 Migration					
10	10 02	Asylum, Migration and Integration Fund	1.65	1.65	100.00 %
Total Title 10			1.65	1.65	100.00%
Title 12 Security					
12	12 02	Internal Security Fund (ISF)	0.02	0.02	100.00 %
Total Title 12			0.02	0.02	100.00%
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.26	0.09	35.80 %
Total Title 20			0.26	0.09	35.80%
Title 30 Reserves					
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00 %
Total Title 30			0.00	0.00	0.00%
Total Excluding NGEU			268.96	264.67	98.40%

Total DG JUST		268.96	264.67	98.40 %

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

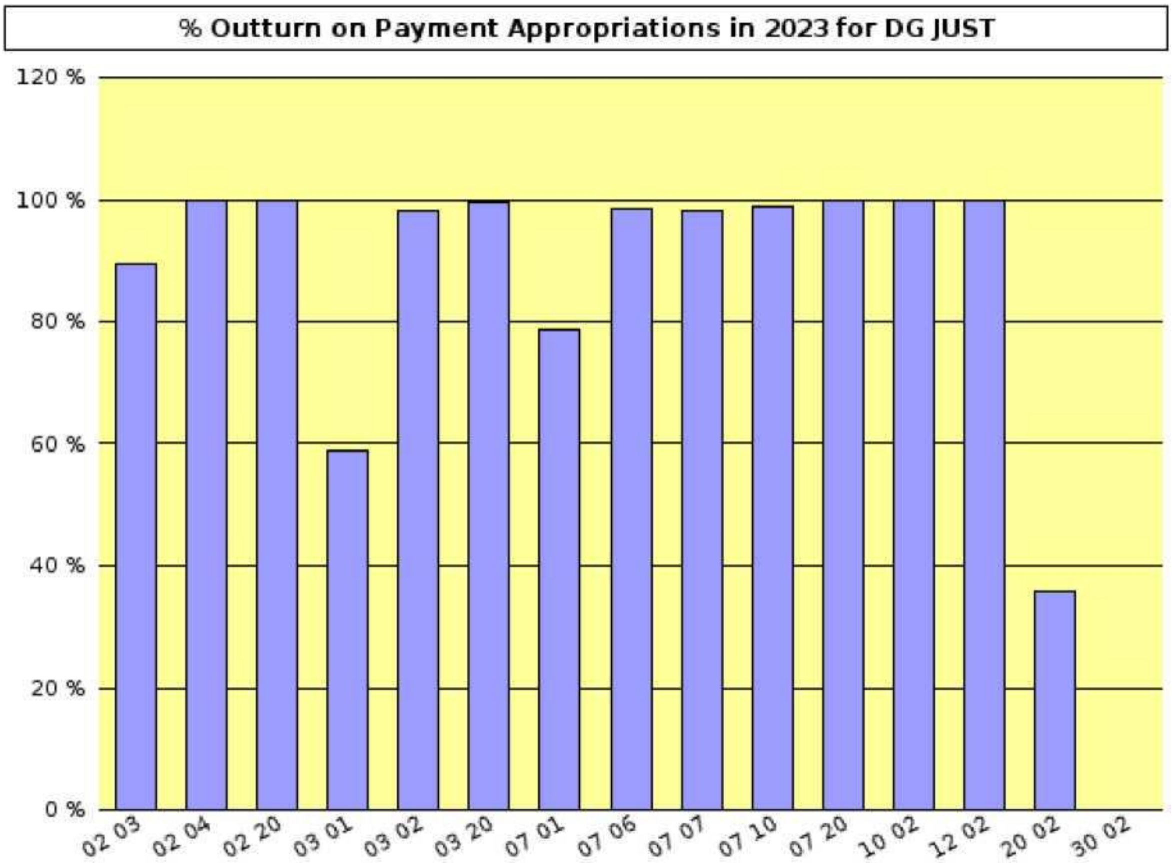

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG JUST

Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
02	02 03	Connecting Europe Facility (CEF)	0.00	0.00	0.00	0.00%	0.23	0.23	2.77
	02 04	Digital Europe programme	4.70	0.00	4.70	100.00%	4.69	9.39	8.46
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00	0.00%	0.47	0.47	0.94
Total Title 02			4.70	0.00	4.70	100.00%	5.39	10.09	12.18

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

Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
03	03 01	Support administrative expenditure of the `Single Market¿ cluster	0.28	0.16	0.12	43.29%	0.00	0.12	0.02
	03 02	Single Market Programme	4.75	0.23	4.52	95.17%	5.34	9.86	10.51
	03 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00	0.00%	0.35	0.35	0.56
Total Title 03			5.03	0.39	4.64	92.26%	5.69	10.33	11.09

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

Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.99	0.75	0.23	23.75%	0.00	0.23	0.24
	07 06	Citizens, Equality, Rights and Values	64.47	19.93	44.55	69.10%	50.33	94.88	91.60
	07 07	Justice	40.33	19.07	21.26	52.71%	43.23	64.49	60.86
	07 10	Decentralised Agencies and European Public Prosecutor¿s Office	156.10	153.23	2.87	1.84%	5.14	8.01	11.94
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	1.28	0.00	1.28	99.69%	2.40	3.68	3.79
Total Title 07			263.18	192.99	70.19	26.67%	101.09	171.29	168.43

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

Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
10	10 02	Asylum, Migration and Integration Fund	0.51	0.09	0.42	82.38%	2.06	2.47	3.62
Total Title 10			0.51	0.09	0.42	82.38%	2.06	2.47	3.62

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

Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
12	12 02	Internal Security Fund (ISF)	0.00	0.00	0.00	0.00%	0.05	0.05	0.06
Total Title 12			0.00	0.00	0.00	0.00%	0.05	0.05	0.06

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

Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	0.23	0.08	0.15	65.80%	0.00	0.15	0.02

Chapter			Commitments to be settled: Commitments	Payments	RAL	% to be settled	Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
Total Title 20			0.23	0.08	0.15	65.80%	0.00	0.15	0.02
			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
Total Title 30			0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Excluding NGEU			273.64	193.54	80.10	29.27%	114.27	194.37	195.39

Total for DG JUST	273.64	193.54	80.10	29.27 %	114.27	194.37	195.39

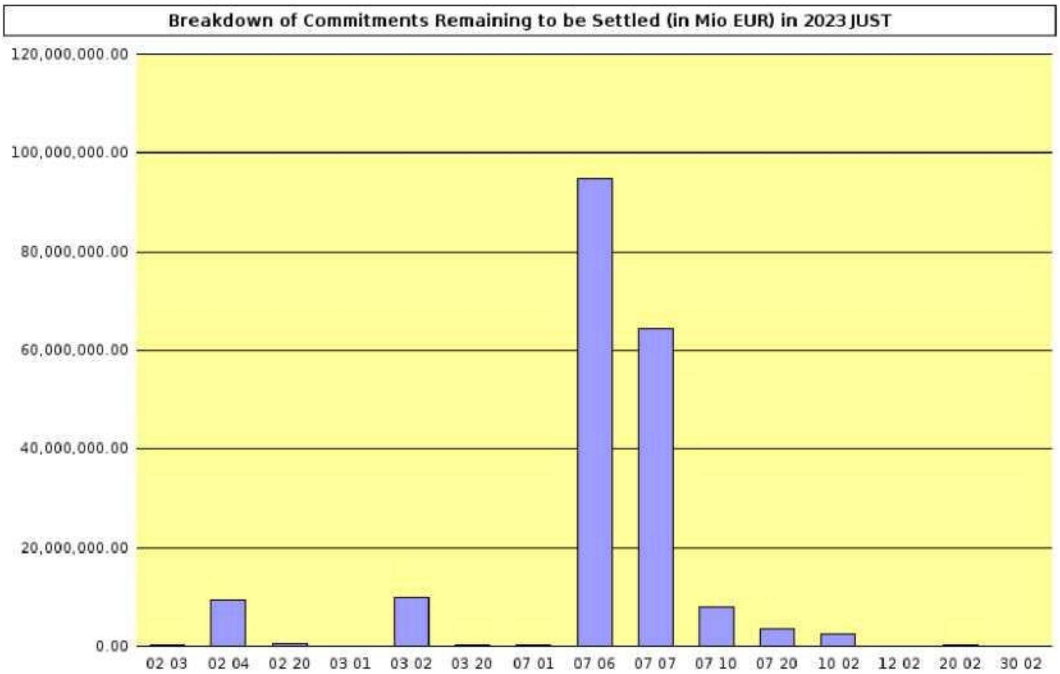

TABLE 4 : BALANCE SHEET for DG JUST

BALANCE SHEET	2023	2022
A.I. NON CURRENT ASSETS	12,209,875.43	12,668,473.81
A.I.1. Intangible Assets	12,209,875.43	12,668,473.81
A.II. CURRENT ASSETS	888,066,692.01	240,901,635.03
A.II.2. Current Pre-Financing	330,247,798.40	179,625,126.59
A.II.3. Curr Exch Receiv &Non-Ex Recoverables	557,818,893.61	61,276,508.44
ASSETS	900,276,567.44	253,570,108.84
P.II. CURRENT LIABILITIES	-555,702.45	-504,171.73
P.II.4. Current Payables	-555,702.45	-504,171.73
P.II.5. Current Accrued Charges &Defrd Income	0.00	0.00
LIABILITIES	-555,702.45	-504,171.73
NET ASSETS (ASSETS less LIABILITIES)	899,720,864.99	253,065,937.11

Non-allocated central (surplus)/deficit*	-2,107,470,883.98	-1,581,256,560.78

TOTAL DG JUST	0.00	0.00

P.III.2. Accumulated Surplus/Deficit	1,207,750,018.99	1328190624

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	2023	2022
II.1 REVENUES	-196,813,905.17	-360,603,533.24
II.1.1. NON-EXCHANGE REVENUES	-197,387,836.54	-360,675,976.96
II.1.1.5. FINES	-196,500,000.00	-360,000,000.00
II.1.1.6. RECOVERY OF EXPENSES	-235,579.54	-105,226.96
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-652,257.00	-570,750.00
II.1.2. EXCHANGE REVENUES	573,931.37	72,443.72
II.1.2.2. OTHER EXCHANGE REVENUE	573,931.37	72,443.72
II.2. EXPENSES	111,519,090.63	240,162,928.56
II.2. EXPENSES	111,519,090.63	240,162,928.56
II.2.11.OTHER EXPENSES	14,307,183.83	8,867,112.95
II.2.2. EXP IMPLEM BY COMMISS&EX.AGENC. (DM)	97,080,966.34	101,214,337.23
II.2.3. EXP IMPL BY OTH EU AGENC&BODIES (IM)	0.00	130,907,949.44
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)	131,280.22	
II.2.6. STAFF AND PENSION COSTS	-708.10	-827,886.00
II.2.8. FINANCE COSTS	368.34	1,414.94
STATEMENT OF FINANCIAL PERFORMANCE	-85,294,814.54	-120,440,604.68

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

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

TABLE 5bis : OFF BALANCE SHEET for DG JUST

OFF BALANCE	2023	2022
OB.1. Contingent Assets	135,082.10	135,082.10
GR for performance	135,082.10	135,082.10
GR for pre-financing	0.00	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	813	795	97.79 %	17.84	18	2.21 %	38.00	1,237,747.21	1. %
45	7	7	100.00 %	19.14				0.00	0. %
60	145	142	97.93 %	30.79	3	2.07 %	65.67	422,626.81	3. %
90	199	195	97.99 %	70.47	4	2.01 %	96.75	336,763.29	2. %

Total Number of Payments	1,164	1,139	97.85 %		25	2.15 %		1997137.31	1. %
Average Net Payment Time	28.95103093			28.47			50.72		
Average Gross Payment Time	38.69587629			38.220369			60.36		

Suspensions

Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspende d Payments	% of Total Amount	Total Paid Amount
0	46	249	21.39 %	1,164	**18,546,914.1**	7.02 %	264,230,389.38

Late Interest paid in 2023			
DG	GL Account	Description	Amount (Eur)
JUST	65010100	Interest on late payment of charges New FR	368.34
			368.34

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2023 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	7=3-6
33	Other administrative revenue	1,878.60	0.00	1,878.60	1,878.60	0.00	1,878.60	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	196,500,000.00	360,031,327.26	556,531,327.26	0.00	16,000.00	16,000.00	556,515,327.26
60	Single market, innovation and digital	1,150.00	0.00	1,150.00	1,150.00	0.00	1,150.00	0.00
61	Cohesion, resilience and values	3,153,648.54	611,518.56	3,765,167.10	3,011,972.82	13,918.56	3,025,891.38	739,275.72
65	Neighbourhood and the world	558,000.00	0.00	558,000.00	558,000.00	0.00	558,000.00	0.00
67	Completion for outstanding recovery orders prior to 2021	-69,371.99	960,218.23	890,846.24	-69,371.99	69,371.99	0.00	890,846.24
Total DG JUST		200,145,305.15	361,603,336.24	561,748,641.39	3,503,629.43	99,290.55	3,602,919.98	558,145,721.41

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

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

EX-ANTE CONTROLS BY TRANSACTION	Irregularity	Total ex-ante amounts
NON ELIGIBLE IN COST CLAIMS	24,719.57	**24,719.57**
CREDIT NOTES	577,693.10	**577,693.10**
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total	**602,412.67**	**602,412.67**

EX-POST CONTROLS BY TRANSACTION	Irregularity	Total ex-post amounts
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	236,729.54	**236,729.54**
INCOME LINES IN INVOICES		
Sub-Total	236,729.54	**236,729.54**
GRAND TOTAL (EX-ANTE + EX-POST)	**839,142.21**	**839,142.21**

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

	Number at 1/1/2023 1	Number at 12/31/2023	Evolution	Open Amount (Eur) at 1/1/2023 1	Open Amount (Eur) at 12/31/2023	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	339,881.52	0.00 %
2017	2	2	0.00 %	79,024.77	79,024.77	0.00 %
2020	1		-100.00 %	69,371.99		-100.00 %
2022	15	13	-13.33 %	360,627,518.56	360,597,600.00	-0.01 %
2023		10			196,641,675.72	
	22	29	31.82 %	361,603,336.24	558,145,721.41	54.35 %

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

Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
3233230119	3242009723	-69,371.99	Private Companies		

Total DG JUST	-69,371.99

Number of RO waivers	1

There are 1 waivers below 60 000 € for a total amount of 0

Internal Procedures > € 60,000

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (e) - New services/works consisting in the repetition of similar services/works	1	7,500,000.00
Total	1	7,500,000.00

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Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Negotiated procedure without prior publication (Annex 1 - 11.1)	1	7,500,000.00
Open procedure (FR 164 (1)(a))	5	31,129,404.00
Total	**6**	**38,629,404.00**

Additional Comments:

TABLE 13 : BUILDING CONTRACTS in 2023 for DG JUST

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

TABLE 14 : CONTRACTS DECLARED SECRET in 2023 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 2023 for DG JUST

ANNEX 4: Financial scorecard

DG JUST

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2023, 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)[18]:

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

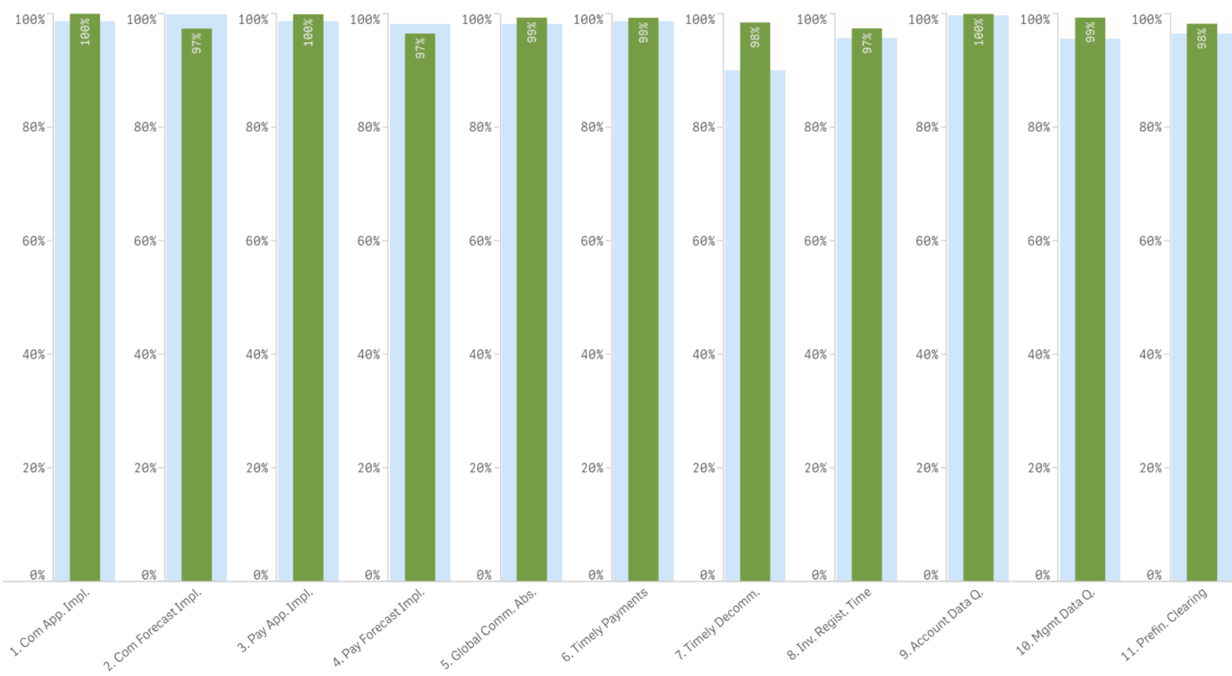
For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

- 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.

JUST Indicator Scores for 2023 12



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

Indicator	Objective	Comment[19]	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		97%	100%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		100%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		97%	98%
5. Global Commitment Absorption[20]	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		99%	98%
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 Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle		98%	90%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		97%	96%

[19] 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%.

[20] 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.

9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		100%	100%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions		99%	96%
11. Timely Invoice PF clearing	Ensure efficient clearing by invoices of prefinancing payments within the invoice payment time limit		98%	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 ([21]), 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 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

[21] Agreement of the Corporate Management Board of 30/4/2019

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 31st 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) direct management for DG HOME and DG JUST and for (b) shared management audits for DG HOME. Both Director Generals, therefore, decided to invest the scarce ex-post resources into a maximum-return & maximum-assurance ex-post strategy. 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*[22]

(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*

[22] Positive amounts only. In case, following this calculation, the result would be a negative amount, it should be brought back to zero.

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 ([23]), 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.

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.

2. Indirect management: Payments to traditional agencies

STEP 1 –Residual Error Rate

The Community subsidy is 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 information comes to the notice of DG JUST which puts in doubt the eligibility of expenditure appearing in a payment request, DG JUST 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.

[23] Agreement of the Corporate Management Board of 30/4/2019

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'[24] 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.

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.

3. Procurement and other expenditure

STEP 1 –Residual Error Rate

[24] Any correction actually made by the Commission should be deducted from the detected error.

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:

- ✓ **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'[25] 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,*

[25] Any correction actually made by the Commission should be deducted from the detected error.

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 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.

Main risks It may happen (again) that ...	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
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 pursued and/or the eligibility, selection and award criteria are not adequate to	Detailed Roadmap developed Communication between the financial and policy units on objectives/ instruments (regular meetings) Hierarchical validation within the authorising department	**Coverage:** 100% of all WPs/calls **Frequency**: during the preparation of each WP/call **Depth**: Templates includes a list of the requirements of the regulatory provisions	**Effectiveness:** Awarded budget over available budget Average points elected over average total eligible Number of litigation cases over redress procedures **Efficiency:** Time to publication **Cost-effectiveness**:

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

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)**
Delays due to request of missing documents (the grant application does not contain all information and supporting documents required for its evaluation) A beneficiary is awarded several grants from the EU budget for a single action (Risk of double financing/ risk of non-cumulative award) The pre-announced selection and award criteria are not adequately and consistently applied for the evaluation of proposals The action is not clearly defined in the grant application 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 A grant is awarded for an action which is not	Detailed procedures for calls foresee time to gather missing documents 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) Info sessions for applicant and detailed call document descriptions ensure a common understanding of the requirements. Very detailed application forms have been developed and used since 2013 calls. 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 starting date must be clearly explained by the beneficiary and is reflected in the grant preparation report.	**Coverage:** All proposals checked (checked at least by 2-3 independent evaluators) and double checked by internal committee. Where relevant, proposals are cross-checked with other DGs, checks made depending on programme **Depth:** cross checking where appropriate for specific cases (FTS)	Please refer to the indicators above for stages 1A and 1B **Costs:** 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. **Benefits:** best quality projects, with <u>qualitative</u> measures and policies in place to guarantee full compliance with EU values selected;

Main risks It may happen (again) that…	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
compliant with EU values	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)		

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)

Main risks **It may happen (again) that…**	**Mitigating controls**	**How to determine coverage, frequency and depth**	**Cost-Effectiveness indicators (three E's)**
The beneficiary lacks operational and/or financial capacity to carry out the actions. Budget resources are not sufficiently) available (on time) The grant agreement is signed late; the time to grant is not respected. The grant agreement does not contain all applicable provisions Complexity due to the obligation to have multi partners structure for each project The estimated budget of the grant application significantly overestimates the amounts necessary	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. Project Officers implement evaluators' recommendations in discussion with selected applicants. Strict follow up of budget appropriations; the payment clause is customized if the payment appropriations are not available on time. Internal reporting	**Coverage** - 100% of the selected proposals and beneficiaries are scrutinised. - 100% of drafts grant agreements. **Depth** 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.	**Effectiveness:** Value of grant agreements signed over grant amounts requested in applications (%) **Efficiency Indicators:** Time-to-Contract **Cost effectiveness:** Total cost of staff for Stage 2 over total value of grant agreements signed Total cost of staff for Stage 2 over total number of grant agreements signed **Costs**: Estimation of cost of staff involved in the contracting process. **Benefits**:

Main risks It may happen (again) that…	**Mitigating controls**	**How to determine coverage, frequency and depth**	**Cost-Effectiveness indicators (three E's)**
to carry out the action or WP and this is not identified in the recommendations of the evaluation committee	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.		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

Main risks It may happen (again) that…	**Mitigating controls**	**How to determine coverage, frequency and depth**	**Cost-Effectiveness indicators (three E's)**
Risk of poor financial management by beneficiaries and intermediaries The Commission reimburses non eligible costs; risk of irregular transactions to be proceed The beneficiary unduly obtain financial profit as a result from systemic or recurrent errors, irregularities, fraud, etc. Changes to contracts are not	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 module in order to deliver the "conforme aux faits" Controls carried out by project officers on financial and legal matters in order to deliver the "bon à payer"	**Coverage**: 100% of files **Depth:** - for desk checks of expenditure: control with reference to corroborative documents (progress reports and final technical implementation report but no reference to underlying documents in case of desks checks- - for controls carried out for	**Effectiveness:** Budget amount of the cost items rejected (ineligible costs in cost claims) over total value of cost claims **Efficiency indicators:** Time-to-payment **Cost-effectiveness:** Total costs for Stage 3 over total number of claims processed Total costs for stage 3 over total value of claims processed **Costs**: estimation of cost of staff involved in the actual management of running projects.

Main risks It may happen (again) that…	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
properly documented or authorised Payments are made late (interest claims) The actions of beneficiary are not compliant with EU values, which may provoke negative media coverage and consequently reputational damage for the DG/COM	New checklists have been developed in 2012 to better reflect the roles of the parties involved in the financial circuits Clarifying procedure on verifying the non-profit rule Procedure for registration of exceptions Monthly reporting to management on late payments Obligation to respect 'EU values' is included into the corporate Commission model grant agreement (Article 14.2). As in case of any other breach of a grant agreement, the 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). Internal Early Warning Protocol allows for quick response in case of singnalled non-compliance with EU	"conforme aux faits": control with reference to corroborative documents (technical implementation report) and eventually corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification) but no reference to underlying documents - for controls carried out for "bon à payer": control without reference to underlying documents, but with reference to and including access to the underlying documentation (e.g. timesheets, invoices, physical verification, etc) corroborative documents (technical implementation report) and eventually corroborative information	**Benefits**: budget value of the costs claimed by the beneficiary, but rejected by the project officers. (ineligible amounts in cost claims)

Main risks It may happen (again) that…	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
	values. For projects in higher risk areas, additional guidance on adherence to EU values is provided and additional control measures are taken.	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)**
Risk of irregular expenditure co-financed remaining undetected Risk of fraudulent activities remaining untracked Risk of undetected non-compliance with EU values	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. Ex-post controls are performed by the DG HOME F1in accordance with MoU for DG Justice. The auditable population is represented by files where final payment was made in year N to N-4. Internal Early Warning Protocol will be activated based on external notification/negative media coverage on	**Coverage:** As a general rule, between 15 and 25% of the expenditure of an annual programme checked over the 5 years period. Ex-post controls are made based on a risk assessment **Depth**: 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.). Possibly, the auditors will also perform controls with reference to fully	**Effectiveness:** Residual error rate Number of projects with errors; Follow-up ratio: Number of files followed up by AOSD within 3 months (target 90%) **Efficiency indicators:** Success ratio; Recovery Implementation ratio: N° of recovery orders (RO) issued after ex-post audit (target set as 75% by end-March N+1) **Cost effectiveness** Total (average) annual cost of audits compared with benefits (%) **Costs**: Estimation of cost of staff involved in the coordination and execution of the audit strategy. Cost of the

Main risks It may happen (again) that…	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
	closed projects.	independent corroborative information (e.g., database which justifies certain elements of the claim, 3rd party or Commission assessment of milestones achieved, etc.)	appointment of audit firms for the outsourced audits. **Benefits**: Prevented amount (deterrent effect), not quantifiable Detected amount

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)

Main risks It may happen (again) that…	**Mitigating controls**	**How to determine coverage, frequency and depth**	**Cost-Effectiveness indicators (three E's**
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 *with a financial impact.*	Please refer to the indicators above for stages 4A and 4B **Costs**: estimation of cost of staff involved in the implementation of the audit results. **Benefits**: 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).

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

Main risks It may happen (again) that…	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
considerations (large scale IT systems)	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

Main risks **It may happen (again) that…**	**Mitigating controls**	**How to determine coverage, frequency and depth**	**Cost-Effectiveness indicators (three E's)**
Risk of delay and lengthy evaluation process; 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; Conflict of interests Non-compliance with legal and regulatory formalities (publication, transparency, time limits, opening of tenders, etc.)	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 (2nd analysis of files within Unit 04) is put in place as a replacement of the JPC. s (JPC). Adequate communication to unsuccessful tenderers is systematically guaranteed. Declaration of lack of conflict of interest (required for each member of committee but also for the manager); Every	**Coverage:** 100% of the offers analysed. **Depth**: all documents transmitted; in terms of justification of the draft award decision 100% of the members of the opening committee and the evaluation committee 100% checked.	Please refer to indicators above for stages 1A and 1B **Costs**: estimation of staff costs involved **Benefits**: Compliance with Financial Regulation (rejected files HPC) Number of litigations/complaints to courts/ Ombudsman. The best offer is selected (Quantified benefit).

Main risks It may happen (again) that…	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
The risk of over-dependency of contractors is high due to the limited number of economic providers/need for specialist	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. 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. 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 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)**
Non-compliance with the legal and regulatory requirements Lack of necessary experience and skills or inadequate arrangements for monitoring the contractor's performance and for verifying the final services/supplies work Delayed payments causing late interests	Standards contracts of DG BUDG are used. Computerized systems (Excel, ABAC, Ares) are used to record the contracts and related transactions. 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 Monthly follow-up of time to pay through reporting (monitoring of invoices due to avoid late interest)	**Coverage:** 100% of the contracts are controlled. **Depth**: all documents transmitted	**Effectiveness:** Amount of penalties Amount of errors and regularities averted over total payments (credit notes/recovery context) **Efficiency:** Time-to-pay Late interest payment **Cost-efficiency** % of costs over annual amount disbursed **Costs**: estimation of cost of staff involved **Benefits**: Amount of irregularities, errors and overpayments prevented by the controls (credit notes) Partly non-quantifiable

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	Verification that processes are working as designed: • 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 • Internal control standards are complied with. Exceptions and non-compliance events are recorded in a monitoring table and communicated to the Internal Control Coordinator. All audit instances are entitled to perform audits on procurement (Court of Auditors, Internal Audit Service, or BUDG).	**Coverage**: Court of Auditors' audit based on MUS sample on all payments in a year and the IAS audit plan **Depth**: review of the procedures implemented (procurement and financial transactions)	Results of the assessment of implementation of Internal Control Standard 8 "Processes and procedures" **Costs**: estimation of cost of staff involved. **Benefits**: Amounts detected associated with fraud & error. Deterrents & systematic weaknesses corrected.

RCS 3 – Expenditure in indirect management- Entrusted entities/ descentralised 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).

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

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	**Coverage:** 100% of the payments made to agencies **Frequency**: quarterly. **Depth**: information provided by internal/external auditors	**Effectiveness:** Budget amount of the suspended/interrupted payments **Efficiency indicators:** Time-to-pay **Cost effectiveness:** Average cost per agency **Costs**: estimation of cost of staff involved in the OV and FV of the contribution payments/recoveries **Benefits**: the (average annual) total budget amount entrusted to the agency; budget recovered or not paid our;

ANNEX 7: Specific annexes related to "financial management"

- The **budget implementation of DG JUST is 98.7% (EUR 273.64 million) out of EUR 277.15 million**.
  - 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 2023 credits without co-delegation –** payment appropriations implemented at **98.4%,** which amounts to EUR 264.7 million out of EUR 268.96 million.

During the year 2023 the three entrusted agencies (EUROJUST, FRA, EIGE) and EPPO have together used nearly all of their commitment appropriations 90%, and 78% of the payment appropriations. The unused amount for payments will be carried forward and used during 2024. This is a result very similar to 2022 (94% in commitment appropriations and 80% in payment appropriations).

1. FINANCIAL MANAGEMENT INDICATORS

Grant management

Stage	No	Indicator	2023	2022
Stage 1	1	Available budget for calls	72,201,327.63	88,065,575 €
	2	Number of projects evaluated	792	930
	3	Value of projects evaluated	1,434,965,741.00	447,821,167 €
	4	Number of projects selected	94	170
	5	Value of projects selected	77,574,183.30	83,804,312 €
	6	budget selected projects/available budget	107.44%	95.16%
	7	Number of litigation cases/redress procedures	0	0
	8	EC Contribution requested in the awarded application	47,561,871.67	66,098,019 €
	9	Number of Grant agreements signed	46	137
	10	Value of Grant agreements signed	47,032,777.08	65,582,962 €
	11	Average amount of a grant signed	1,022,452 €	478,708 €
	16	Exceptions	0	0
	17	No of unfavourable ex-ante opinions	0	0
	18	No of files transmitted to OLAF	0	1
Stage 2&3	21	Number of final cost claims processed	213	244
	22	Value of final cost claims processed	79,819,070 €	85,969,110 €
	23	Value of pre-financed amounts cleared	38,806,222 €	51,759,387 €
	27	Number of PF recoveries	30	51
	28	Value PF recoveries	3,480,587 €	6,560,285 €
	29	Number of payments made	290	445
	30	Amount of payments made	67,704,147 €	88,764,349 €
Stage 4	34	Number of ex-post controls	17	13
	35	Average amount of a grant audited	371,700,78	330,712.71
	36	% of projects audited that contained errors detected by ex-post controls	64.71	58.33%
	40	No of projects with errors	11.00	7
	44	Cumulated detected error rate (~~2007~~ 2014-2020)	2.37	2.46
	45	Cumulated residual error rate (~~2007~~ 2014-2020)	2.10%	2.14%

Procurement

Stage	No	Indicator	2023	2022
Stage 1	2	Number of open calls	1	11
	5	Number of contracts signed	173	181
	6	Value of contracts signed	37,795,612 €	36,446,891 €
	7	Average amount of a contract signed	218,472 €	201,364 €
	8	Unfavourable ex-ante opinions	0	0
Stage 2	9	Exceptions and non-compl.events	4	10
	10	Number of payments made	588	676
	11	Value of payments	28,037,973 €	24,071,169 €

Indirect management

	No	Indicator	2023	2022
	2	Amounts paid (decentralised agencies)	162,182,100 €	133,016,780 €
	3	Amount paid (SLA/AAR)	429,975 €	145,427 €
	4	Amount paid (executive agencies)	0 €	6,292,002 €
	5	Total amount paid	162,612,074 €	133,162,207 €

Additional comments on -Union agencies/ decentralised agencies – Part 2.1.1. legality and regularity of the transactions

"The Internal Control Template (ICT) on indirect management-Union agencies in Annex 6 details the applicable supervision and reporting activities, details of which are reported below.

Stage 1: Operations: monitoring, supervision and reporting

The overall control objective of this stage is to ensure that DG Justice and Consumers is timely and fully informed of any relevant management issues encountered by the agencies, in order to possibly mitigate any potential financial and/or reputational impacts.

DG Justice and Consumers takes part in the governance of the agencies by participating as a member in the Management Boards with one voting right, when the governing rules allow for this. Membership rules are laid down by the founding regulations of each agency.

However, the Commission's representation on the Management Board is not the only way to reflect the particular responsibility that the Commission holds in implementing EU legislation. DG Justice and Consumers ensures the following monitoring activities:

• Monitoring of the agencies' policy activities:

The monitoring of the agencies' activities is the main responsibility of the relevant policy units. They are involved in numerous contacts at working level, coordination meetings, providing opinions on annual work programme, draft budget, Establishment plan and monitoring of their implementation.

• Budgetary monitoring:

The agencies 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. Memoranda of Understanding have been signed with each agency, clarifying the conditions for the payment of the EU subsidy by the Commission and allowing the partner DG to access ABAC data of agencies for budget implementation purposes.

The Budget, Programmes and Financial Management unit H3 of DG Justice and Consumers and also the programming, planning and enforcement support-sector in Unit H1 are involved in the analysis of the annual budgets proposed by agencies and also participated in the programming of the agencies' budgets.

The AOS ensures that the requests for appropriations from the agencies are in line with their needs for their current cash-flow. To this end, unit JUST H3 validates the cash-flow requests from the agencies on the basis of their needs for the forthcoming months in close collaboration with the agencies' staff.

Stage 2: Commission's contribution

The control objective is to ensure that all elements of the payment request is fully assessed before paying the subsidy or decide to suspend or interrupt payments.

DG Justice and Consumers ensures that the requests for appropriations from the agencies are in line with their needs for current cash flow. To this end, the financial unit validates the cash-flow requests from the agencies on the basis of their needs for the forthcoming months in close collaboration with the agencies staff.

Stage 3: Audit, evaluations and discharge

The IAS acts as the internal auditor for the agencies, while the European Court of Auditors gives yearly a statement of assurance as to the reliability of the annual accounts of the agency and the legality and regularity of the transactions underlying them. Based on these, the European Parliament grants discharge directly to the agencies.

Court of Auditors' reports for 2023

In the Court of Auditors opinion, the accounts of EUROJUST, FRA and EIGE for the year ended 31 December 2022 present fairly, in all material respects, the financial position at 31 December 2022, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its Financial Regulation and with accounting rules adopted by the Commission's accounting officer.

For the 2022 Accounts Eurojust received two Observations from ECA, one related to the implementation of SUMMA, and another one related to the increase of late payments in 2022. Eurojust has already foreseen remedies to address these, as reflected in the EJ Replies provided to the Court through ECA 2022 Annual Report on EU Agencies for the financial year 2022, published on 26 October 2023.

Audits performed by Internal Audit Service (IAS)

DG JUST's representatives in the management Boards of the Agencies have not been informed of any critical issues arising from audits performed by the IAS or other assurance providers that would be very significant from a reputational perspective.

Eurojust has successfully managed to close all pending Recommendations in 2023, and has therefore, since Q4 2023, no open IAS Recommendations. In Q4 2023, the IAS carried out its annual risk assessment of latest developments in Eurojust, in order to update its Strategic Internal Audit Plan (SIAP) 2022 - 2024.

The relevant information provided by the agencies in relation to the issues identified as a result of the Commission's involvement in the Management Boards of the agencies and the results of DG JUST's supervision arrangements are deemed reliable and assessed as sufficient to draw the reasonable assurance conclusion.

Executive agencies:

DG JUST was constantly monitoring the implementation of the calls by EACEA through weekly coordination meetings.
DG JUST in collaboration with EACEA tries to maximise the implementation of payment appropriations to reach full execution by year-end also using the tools at disposal such as the Global transfer exercise (September) and the end-of-the year transfer (if applicable).

The supervision arrangements are defined in the general Memorandum of Understanding between EACEA and its parent DGs. In practice, the coordination EACEA-DG JUST is at different levels: Steering Committee meetings, coordination meetings and regular meetings at Operational level.

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

It should be noted that allocating the staff by programme would create an unnecessary workload and would not bring proportionate advantage since the activities are same (same percentage) and **same** actions.

Consequently, DG JUST chose to calculate the estimated cost of control by type of activity: direct management with grant and procurement and indirect management for the agencies. Other costs are mainly represented by service legal agreement and sub-delegations.

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

NB. The absolute values are presented in million EUR.

ANNEX 8: Specific annexes related to "assessment of the effectiveness of the internal control systems" – N/A

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

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

Table X : Estimated risk at payment and at closure

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

DG JUST -1	Payments made (2023;MEUR) -2	minus new prefinancing [plus retentions made] (in 2023;MEUR) -3	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2023;MEUR) -4	Relevant expenditure (for 2023;MEUR) -5	Detected error rate or equivalent estimates -6	Estimated risk at payment (2023;MEUR) -7	Adjusted Average Recoveries and Corrections (*adjusted* ARC; %) -8	Estimated future corrections [and deductions] (for 2023;MEUR) -9	Estimated risk at Closure (2023;MEUR) -10
Grants	67.84	- 54.08	64.56	78.32	2.37% - 2.37%	1.86 - 1.86	0.20% - 0.20%	0.16 - 0.16	1.70 - 1.70
Procurement	34.22	- 2.48	0.60	32.34	0.50% - 0.50%	0.16 - 0.16	0.00% - 0.00%	0.00 - 0.00	0.16 - 0.16
Subdelegations & service level agrmnts.	0.43	0.00	0.00	0.43	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Entrusted Entities including EPPO- subsidies	160.04	- 160.04	128.21	128.21	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Indirect Management-contribution arrangement	2.15	- 2.13	0.12	0.13	0.50% - 0.50%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
DG total	**264.67**	**- 218.72**	**193.49**	**239.44**		**2.02 - 2.02**	**0.07% - 0.07%**	**0.16 - 0.16**	**1.86 - 1.86**
					Overall risk at payment in %	**0.84% - 0.84%** *(7) / (5)*		**Overall risk at closure in %**	**0.78% - 0.78%** *(10) / (5)*

Notes to the table X

(1) Relevant Control Systems [if possible] 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.

(6) In this column, we disclose the detected error rates or equivalent estimates. [*Equivalents might be e.g. the "adjusted error rates", AGRI, or the "residual total error rates", REGIO, EMPL, MARE. In other cases, e.g. DEVCO and NEAR, they are derived by a backwards calculation based on results from the residual error rate studies; i.e. by adding the estimated future corrections (if not assumed to be zero) to the risk at closure.*]

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%.

(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. *This may include considering less and more recent years than the full 7-years-period, using an alternative estimation basis [e.g. AGRI, REGIO, EMPL, Research family, or even assuming that the ex-post future corrections would be 0.0% e.g. DGs with entirely ex-ante control systems.].*

The average amount of the implemented corrections over the past 3 years (2021-2023, we did not use 2020 because the basis for calculating the RER was changed in the AAR 2020) is 108.583 euros (0.14% of the average amount of relevant expenditure grants 2023 and for grants 2022), 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

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

2. Reservations

DG	JUST
Title of the reservation, including its scope	Financial risk corresponding to the residual error rate in the non-audited population of grants in the programmes managed by DG JUST At the end of 2023, 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.
Domain	Centralised direct management - grants (2014-2027 programmes)
Programme (or other relevant segment) in which the reservation is made and total (annual) amount of this programme	07 06 - Rights and Values and 07 07 – Justice. **Scope Amount (Annual payment of segment):** 67838246
Reason for the reservation	At the end of 2023, 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.
Materiality criterion/criteria	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.
Quantification of the financial impact (amount at risk)	Quantified **Relevant Expenditure of the Segment:** 78321253 **Amount at Risk (in Euros):** 1644746 **Amount at Risk (in Percentage):** 2.42% **Residual Error Rate:** 2.1%
Impact on the assurance	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 2023.
Responsibility for the weakness	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 in the 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 2023 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.

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** **(31/12/2023)**
10 out of 21 (48 %)	Target 2023-2024: 2 first female appointments	One first female appointment made in 2023 (100%) Female representation of 50% (10 out of 20 = 50% end of 2023)
Indicator 2: DG JUST staff engagement index **Source of data:** Commission staff surveys		
Baseline **2018**	**Target** **2024**	**Latest known results** **(/2023)**
68 %	increase to reach at least the Commission's average	71% (Commission average 73%)

Main outputs in 2023:			
Description	**Indicator**	**Target**	**Latest known results** **(31/12/2023)**
Targeted actions under the DG JUST HR policy oriented towards staff well-being and L&D efforts	Number of activities	4 welcome sessions by end of the year; regular (2 –3 per month) online wellbeing activities (except during holiday periods) under the WOSSOP programme (Wellbeing Online Sessions Sharing Our Passions) by the end of the year. 2-3 online conferences or lunch time seminars related to either well-being or specific learning priorities identified in the 2023 HR Plan by the end of the year	The welcome sessions were organised + one breakfast to welcome Blue Book trainees Ethics training for managers Wossop program was implemented (one weekly activity – except during holidays) Mindfulness cycle was organised in Q1
Implementation of annual HR Plan under the DG JUST HR Strategy	Implementation	2023	Activities foreseen for 2023 were implemented (see above for more detail)

Digital transformation and information management

Objective: DG JUST 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 **Source of data:** DG JUST Information Resources Manager		
eEvidence Digital Exchange System		
Baseline **2020**	**Target** **2024**	**Latest known results** **(31/12/2023)**
75 %	90 %	85 %
Online Dispute Resolution System		
80 %	90 %	85 %
Safety Gate		
85 %	95 %	90 %
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** **(31/12/2023)**
0 %	80 %	63%
Indicator 3: Percentage of staff attending awareness raising activities on data protection compliance **Source of data:** Statistics on attendance at awareness raising events		
Baseline **2018**	**Target** **2024**	**Latest known results** **(31/12/2023)**
0 %	100 % of staff	50%

Main outputs in 2023:			
Description	**Indicator**	**Target**	**Latest known results (31/12/2023)**
Implementation of 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	Interim milestone by 2022: 50%	79%
Technical migration of Drupal 7 systems/websites to Drupal 10	Degree of migration of Drupal 7 IT systems to Drupal 10	Target end 2023 - 90%	100%

Description	Indicator	Target	Latest known results (31/12/2023)
DG JUST contributes to the attainment of corporate Seamless digital environment strategic objective	Percentage of new DG JUST IT systems complying with the Solution design guidelines.	100%	100 %
DG JUST contributes to the attainment of corporate Green, secure and resilient infrastructure strategic objective	Percentage of DG JUST IT systems moved to the cloud brokered by DIGIT	25%	25%
DG JUST updates its security plans every two years	Percentage of Security plans updated during 2023	50%	50%
DG JUST is compliant with the corporate IT security	Percentage of IT systems for which priority controls are implemented and in particular that MFA/EU Login is compliant (or attested as exempt)	100%	100%
DG JUST staff being more aware of cybersecurity	Number of staff participating in cybersecurity awareness raising activities	100	100%
DG JUST staff being more aware of data protection rules	Number of staff participating in awareness raising activities	300	50%

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

Main outputs in 2023:

Description	Indicator	Target	Latest known results (31/12/2023)
Participation in the end of the year energy saving action, by closing down DG's buildings during the Christmas and New Year's holiday period.	Number of buildings participating	100 % of DG buildings participating	100 % of DG buildings participating

Description	Indicator	Target	Latest known results (31/12/2023)
Gradual increased use (and number of) Videoconference rooms for meetings with stakeholders (avoiding business trips) in the DG, in collaboration with DG SCIC, OIB and OIL.	Number of VC meeting rooms	8 VC meeting rooms	8 VC meeting rooms
Promote lower emissions resulting from staff and experts' travel, by using online meetings and train travel wherever possible	Emissions stemming from staff and experts' travel	10 % decrease compared to the previous year	No info available
Staff awareness actions about waste reduction and sorting in the framework of EMAS corporate campaigns and/or staff awareness actions about DG/service's waste generation in collaboration with OIB/OIL where appropriate (for example, promote and label the waste sorting schemes in place).	Number or % of staff informed/participated	100 % of staff informed/participated Reduce waste generation by 5 %	No data regarding the reduction of resources

ANNEX 11: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission (if applicable)- Not applicable

ANNEX 12: EAMR of the Union Delegations (if applicable) – Not applicable

ANNEX 13: Decentralised agencies and/or EU Trust Funds

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 2023 by DG JUST to the agencies is presented in the table below:

Decentralised Agency	Contribution to the Operating (administrative and operational) budget
European Institute for Gender Equality (EIGE)	9.356.919
Fundamental Rights Agency (FRA)	25.518.395
Agency for Criminal Justice Cooperation (EUROJUST)	59.163.112
The European Public Prosecutor's Office (EPPO)	65.996.393

ANNEX 14: Reporting on the Recovery and Resilience Facility- Not applicable