



Annual activity report 2022

Annexes

Directorate-General for Education, Youth,
Sport and Culture

Table of Contents

ANNEX 1:	Statement of the Director in charge of Risk Management and Internal Control.....	4
ANNEX 2:	Performance tables.....	5
ANNEX 3:	Draft annual accounts and financial reports	48
ANNEX 4:	Financial scorecard.....	71
ANNEX 5:	Materiality criteria.....	85
ANNEX 6:	Relevant Control System(s) for budget implementation (RCSs)	87
ANNEX 7:	Specific annexes related to "financial management"	99
ANNEX 8:	Specific annexes related to "assessment of the effectiveness of the internal control systems"	123
ANNEX 9:	Specific annexes related to "Control results" and "Assurance: Reservations"	132
ANNEX 10:	Reporting – Human resources, digital transformation and information management and sound environmental management.....	134
ANNEX 11:	Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission	139
ANNEX 12:	EAMR of the Union Delegations (not applicable)	142
ANNEX 13:	Decentralised agencies and/or EU Trust Funds	143
ANNEX 14:	Reporting on the Recovery and Resilience Facility (not applicable)	144

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

I declare that in accordance with the Commission's communication on the internal control framework ⁽¹⁾, I have reported my advice and recommendations on the overall state of internal control in the DG to the Director-General.

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

Brussels, 31 March 2023

(Signed)

Arturo CABALLERO BASSEDAS

⁽¹⁾ C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

Strategic Plan Indicators

General objective 1: A European Green Deal			
Impact indicator 3: Climate mainstreaming in the European Union budget			
Source of the data: European Commission Draft Budget Reports			
Baseline (2014-2020, previous MFF) ²	Interim Milestone 2022	Target 2021-2027	Latest known results 2022
21%	30%	30%	34.8% ³

Specific objective 1.1: Promote behavioural changes and support education towards a sustainable economy			
<i>Erasmus+ / European Solidarity Corps</i>			
Result indicator 1.1.1: Number of Erasmus+ and European Solidarity Corps projects contributing to sustainable development			
Source of the data: Project Management Module, Beneficiary Module and eGrants			
Baseline 2019	Interim Milestone 2022	Target 2024	Latest known results 2022
1 700	Increase	Increase	Erasmus+: 13 227 ESC: Too early to report - Can only be measured once final reports are available.

² Change from yearly basis to duration basis

³ Estimate based on commitment appropriations

General objective 2: A Europe fit for the digital age

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

Source of the data: [DESI](#)

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

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
43.1	Increase	Increase	52.3

Impact indicator 2: Digital skills

Explanation: The basic digital skills indicator looks at selected activities performed by individuals aged 16 to 74 on the internet in the four specific areas (information, communication, problem solving, and content creation). It is assumed that individuals having performed certain activities have the corresponding skills; therefore, the indicator can be considered as a proxy of the digital competences and skills of individuals. Finally, based on the performance in the four specific areas, an overall digital skills indicator is calculated as a proxy of the digital competences and skills of individuals ('no skills', 'low', 'basic' or 'above basic'). The basic digital skills indicator shows the share of individuals with 'basic' and 'above basic' skills.

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

Baseline ⁵	Interim Milestone	Target	Latest known results
2021	2022	2024	2021
Basic digital skills: 54%	63%	67%	54%

⁴ The methodology on calculating the indicator and the baseline have changed due to the need to align the DESI with the Digital Decade Compass cardinal points and target. This modification is referred to in the DESI reports (see page 13-15 <https://ec.europa.eu/newsroom/dae/redirection/document/80563>) and in the press materials of DESI (https://ec.europa.eu/commission/presscorner/detail/en/QANDA_21_5483).

⁵ The digital skills indicator was redesigned and the methodology has been changed substantially in 2021, to reflect the Digital Competence Framework 2.0. As a consequence, 2021 is the beginning of a new time series available in Individuals' level of digital skills (from 2021 onwards) [ISOC_SK_DSKL_I21]. It is not comparable with 2019 baseline before (56%).

Impact indicator 12: Gross domestic expenditure on research and development

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

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

Baseline	Interim Milestone	Target	Latest known value
2018	2020	2024	2021
2.19%	3.00%	Increase	2.26%

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

Erasmus+

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

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

Baseline	Interim Milestone	Target	Latest known
2019	2022	2024	2022
21%	Increase	Increase	29%

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

Source of the data: Education and Training Monitor 2019

Baseline	Interim Milestone	Target	Latest known
2018	2022	2024	2022
Primary level 10% Lower secondary level: 15% Upper secondary level: 30%	Increase	Increase	Too early to report – multiannual indicator

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

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

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
Primary level: 65% Lower secondary level: 48% Upper secondary level: 28%	Decrease	Decrease	Too early to report – multiannual indicator

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

Erasmus+

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

Source of the data: Erasmus+ participant surveys

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
>60%	Increase	Increase	Too early to report

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

Source of the data: Erasmus+ participant surveys

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
8 000* (*Digital Opportunity Traineeship only)	Required	Required	Too early to report

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

Horizon 2020 / Horizon EU / Marie Skłodowska-Curie actions

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

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

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
Researchers: 10 200 PhD: 4 200	Required	Required	Too early to report

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

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

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

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

Baseline	Interim Milestone	Target	Latest known results
2018	2022	2024	2022
1 650	Required	Required	Cancelled – out of DG EAC's control

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

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

Baseline	Interim Milestone	Target	Latest known results
2018	2022	2024	2022
3 159	Required	Required	Cancelled – out of DG EAC's control

General objective 3: An economy that works for people

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

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

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

Baseline	Interim Milestone	Target	Latest known
2019	2022	2024	2021
12.8%	Decrease	Decrease	13.1%

Impact indicator 10: Human resources in science and technology

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

Source of the data: Eurostat (Eurostat online data code: [sdg_09_21](#) and [tsc00025](#)), based on the EU Labour Force Survey

Baseline	Interim Milestone	Target	Latest known
2019	2022	2024	2021
46.9%	Increase	Increase	48.6%

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

Education and Training / European Semester

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

Source of the data: Staff Working Documents

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
Number of Education and skills related CSR subparts: 27 Number with at least some progress: 11 % with at least some progress: 40%	Required	Target value not applicable	Done: 8 MS received a CSR in 2022 22 subparts assessed as some progress from 2019 CSRs 68% of the subparts from 2019 CSR were assessed as some progress

General objective 4: A stronger Europe on the world

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

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

Source of the data: Standard Eurobarometer 95

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2021
71% (EU 27)	Increase	Increase	72% (EU 27)

Specific objective 4.1: Promote and strengthen international cooperation in the fields of education, training, youth, sport, culture, and research and innovation

Education and Training / European Semester

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

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

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

Result indicator 4.1.2: Erasmus+ Number of international mobility for staff and learners mobility
Source of the data: Erasmus+ Mobility Tool, eGrants

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
55 071	Required	Required	Too early to report

Result indicator 4.1.3: Erasmus+ Number of capacity building projects
Source of the data: Erasmus+ Mobility Tool, eGrants

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
Higher education: 163 Youth: 121	Higher education: 170 Youth: 35	Increase	Higher education: 145 Youth: 57

Result indicator 4.1.4: Creative Europe Number of projects supported by the Programme involving third countries organisations
Source of the data: EACEA database

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
101	Required	Required	50

General objective 5: Promoting our European way of life

Impact indicator 8: Tertiary educational attainment

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

Source of the data: Eurostat (Eurostat online data code: [sdg_04_20](#)), based on the EU Labour Force Survey

Baseline	Interim Milestone	Target	Latest known results
2019	2020	2024	2021
40.3%	>40%	Increase	41.6%

Impact indicator 9: Early leavers from education and training Tertiary educational attainment

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

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

Baseline	Interim Milestone	Target	Latest known results
2019	2020	2024	2021
10.2%	<10%	Decrease	9.7%

Impact indicator 10: Participation in early childhood education

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

Source of the data: Eurostat (Eurostat online data code: [sdg_04_30](#))

Baseline	Interim Milestone	Target	Latest known results
2017	2020	2024	2020
94.9%	>95%	Increase	95.4%

Impact indicator 11: Adult participation in learning

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

Source of the data: DG EMPL calculation based on Eurostat data (Adult Education Survey)

Baseline	Interim Milestone	Target	Latest known results
2016	2020	2024	2016 ⁶
37.4%	44%	48%	37.4%

⁶ Please note that the 2016 data (baseline) is taken from the Adult Education Survey (AES), and no new data is available yet. Starting in 2022, 12 months adult learning participation is measured in the Labour Force Survey (LFS) every 2 years. First data from this new variable will be available around April 2023.

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

European Education Area

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

Source of the data: Eurydice Bologna Implementation Report, Data might be bi-annual as from 2021 (tbc)

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
Upper secondary education: 18% Higher education: 18%	Increase	Increase	33%

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

Source of the data: Graduate tracking monitoring

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
7%	>7%	Increase	Done

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

Source of the data: DG EAC

Baseline	Interim Milestone	Target	Latest known results
2019	2020	2024	2022
114	More than 250	Increase	340

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

Erasmus+ Education and Training

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

Source of the data: Erasmus+ Legal Base Indicator

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
Staff: 158 291 Students: 336 495 Learners: 153 624	increase	increase	Staff: 284 431 Learners: 898 182

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

Source of the data: Erasmus+ Legal Base Indicator

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
77 000	increase	increase	63 576

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

Source of the data: Erasmus+ Legal Base Indicator

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
15 000	increase	increase	Learners: 47 172 Staff: 1 858 Total: 49 037

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

Erasmus+ Youth

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

Source of the data: Erasmus+ Legal Base Indicator

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
174 000	increase	increase	236 239

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

Source of the data: Erasmus+ Legal Base Indicator

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
28 000	increase	increase	22 625

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

Source of the data: Erasmus+ Legal Base Indicator

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
14 000	55 000	on track	Learners: 35 502 Staff: 10 102 Total: 45 604

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

European Solidarity Corps

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

Source of the data: European Solidarity Corps Legal Base Indicator

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
12 539	Required	Required	25 730

Result indicator 5.4.2: Number of organisations holding a European Solidarity Corps quality label
Source of the data: European Solidarity Corps Legal Base Indicator

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
1 058	3 000	Required	2 944

Result indicator 5.4.3: Percentage of participants from a fewer opportunities background
Source of the data: European Solidarity Corps Legal Base Indicator

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
34%	30%	30-45%	53.2%

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

Erasmus+ Sport

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

Source of the data: Erasmus+ Legal Base Indicator

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
Not applicable as it starts in 2023	Not applicable as it starts in 2023	Required	Too early to report – starts in 2023

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

Source of the data: Erasmus+ Legal Base Indicator

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
789	Required	Required	2 187

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

Source of the data: European Commission, DG EAC

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
144	Increase	Increase	97

Result indicator 5.5.4: Outreach of the European Week of Sport

Source of the data: European Commission, DG EAC

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
15.3 million participants 28 300 events 42 countries	Increase	Increase	13.2 million participants 32 869 events 40 countries

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

Creative Europe

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

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

Baseline	Interim Milestone	Target	Latest known results
2018	2022	2024	2022
Leeuwarden: 5.4 million visitors (135%) Valletta: 400 000 visitors (40%)	Elefsina: 100% Timisoara: 100% Novi Sad: 100%	100%	Elefsina: Too early to report – postponed to 2023 Timisoara: Too early to report – postponed to 2023 Novi Sad: 100%

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

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

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
Leeuwarden: €104.6 million Valletta: € 26.5 million	Elefsina: TBD, due to COVID-19 was postponed to 2023 Timisoara: TBD, due to COVID-19 was postponed to 2023 Novi Sad: > the original direct input of 1.5 million from the Creative Europe budget	Increase	Elefsina: Too early to report – postponed to 2023 Timisoara: Too early to report – postponed to 2023 Novi Sad: 25.9 million

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

Source of the data: Creative Europe Legal Base Indicator

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
>117	Increase	Increase	18

General objective 6: A new push for European democracy

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

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

Source of the data: Standard [Eurobarometer](#) 95

Baseline	Interim Milestone	Target	Latest known results
2019	2022	2024	2022
42% (EU 27) ⁷	Increase	Increase	47% (EU 27)

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

Youth

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

Source of the data: Flash Eurobarometer 478, March 2019

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

⁷ Correction retrospectively: 48% before

General objective 1: A European Green Deal

Specific objective 1.1: Promote behavioural changes and support education towards a sustainable economy

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

Main outputs in 2022:

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Study on the greening of the CE programme	Finalisation	Q1 2023	On track
Study "Learning for sustainability: challenges and opportunities for early childhood education and care"	Finalisation	Q1 2023	Delayed

Other important outputs

Erasmus + and European Solidarity Corps

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Proposal for a Council recommendation on education for environmental sustainability	Adoption by the college	Q1 2022	Done
Environment and fight against climate-change introduced as a horizontal priority for projects under key action 2	Erasmus+ Annual Work Programme 2022	March 2022	Done
	Erasmus+ Programme guide 2022	January 2022	Done
The share of activities addressing climate objectives under key action 1	Education and Training strand	15%	21%
	Youth Strand	15%	39%
	Sport Strand	15%	Too early to report
The share of projects addressing climate objectives under key action 2	Education and Training strand	15%	29%
	Youth Strand	15%	23%
	Sport Strand	15%	88.5%
The share of activities that address climate objectives	European Solidarity Corps	15%	Too early to report

Horizon-MSCA

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
MSCA European Researchers' Night	Number of participants	1.5 million	1.6 million

Creative Europe

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Open Method of Coordination working group on Strengthening Heritage Resilience for Climate change- exchange good practices and innovative measures for safeguarding cultural heritage in relation to climate change	Publication of final report of OMC group	Q3 2022	Done
	Number of meetings	Min. 2	>2 meetings


General objective 2: A Europe fit for the digital age

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

Related to spending programme(s): DEAP

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Structured Dialogue on digital education and skills	Number of bilaterals with Member States on Structured Dialogue	27 MS	Done
Proposal for a Council recommendation on key enabling factors of digital education 	Adoption of a proposal for Council recommendation by the College	April 2023	Delayed
Proposal for a Council recommendation on online and distance learning for primary and secondary education	Adoption of a proposal for Council recommendation by the College	In 2022, the implementation phase includes: presentations in the Working Groups on schools, digital education, ECEC; Peer Learning activities in spring 2022 on inclusiveness and use of different learning environments; thematic page on blended learning and a monthly topic in May 2022 on School Education Gateway; MOOC planned as of Feb 2022; Implementation fiches regularly updated	Done
Support for connectivity and digital equipment	Number of competitive calls for socio-economic drivers, including education and training institutions and schools, led by CNECT under CEF2	1 call (Connecting Europe)	1 call under CEF managed by DG CNECT.
Support for connectivity and digital equipment	Support for connectivity and equipment	15 Member States	Too early
1 st Digital Education Stakeholder Forum	Number of Stakeholders involved	250 stakeholders	Done

⁸ Initiatives that are part of the Commission Work Programme 2022 have the following icon



Output	Indicator	Target	Latest known results (situation on 31/12/2022)
DEAP 2021-2027 Communications campaign	Number of engaged individuals	1 million people	Done
Set up of Digital SALTO	Operational launch	Q2 2022	Done
Guidelines on ethical use of AI and data usage in education and training	Adoption by Expert Group and rollout	Q3 2022	Done
Guidelines on tackling disinformation and promoting digital literacy	Adoption by Expert Group and rollout	Q3 2022	Done
Digital Education Hub	Operational in the course of 2022 and with all relevant deliverables and targets (community building, knowledge exchange, acceleration activities)	Q4 2022	Done
Strategic Dialogue on enabling factors for successful digital education	Number of MS involved in National Advisory Services	20	Done
<i>Possible follow up of European Exchange Platform⁹</i>	Terms of reference	Q4 2022	Cancelled
Digital Education Content Framework	Study launch in preparation of proposal for 2023	Q2 2022	Done
Interoperability guidelines for universities ¹⁰	Roadmap adoption	Q4 2023	On track

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Study "Learning for sustainability and digital education: tensions, challenges and opportunities"	Finalisation	Q1 2023	Delayed

⁹ only if adopted in universities strategy


¹⁰ Ibid

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

Related to spending programme(s): DEAP / Erasmus+ / Creative Europe

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Proposal for a Council recommendation on improving the provision of digital skills in education and training 	Adoption by College	April 2023	Delayed

Other important outputs

Erasmus+

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Digital Opportunity Traineeship	Number of participants	8 000	Too early to report
Women's participation in STEM and digital and entrepreneurial skills	Number of participating girls	10 000	Done

Creative Europe

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Expert group on understanding digital audiences in the context of cultural organisations	Expert work started (group set up via Voices of Culture dialogue) and produced first results	Q2 2022	Done – report delivered in June 2022
	Number of experts involved (2021-2022)	35	35

Specific objective 2.3: Through the Horizon Europe Marie Skłodowska-Curie Actions, promote excellence in research, generate innovation and strengthen skills, training and career development for researchers notably through excellent international doctoral networks

Related to spending programme(s): HE - MSCA / HE - EIT

Main outputs in 2022: To ensure an efficient and effective implementation of the programme

External communication actions

Horizon Europe - Marie Skłodowska-Curie Actions

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
MSCA Presidency Conference	Number of participants	150	630
MSCA Falling Walls Lab	Number of viewers	500	4 840
MSCA Social Media	Increase of social media users and interactions (impressions and interactions)	10% increase of followers both on Facebook and Twitter	+11% on Facebook and +18% on Twitter
Science is Wonderful!	Number of participants	4 000	Too early to report

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Effective implementation	Budget execution	100%	100%
	N° of calls published	4	4
	Cross-sector and cross-country circulation of researchers (MSCA) - Researchers	65 000 researchers cumulative 2021-2027	Too early to report
	Cross-sector and cross-country circulation of researchers (MSCA) - Ph.D	25 000 PhD candidates cumulative 2021-2027	Too early to report

Specific objective 2.4: As part of Horizon Europe, the EIT will further foster the integration of education, research and business strengthen innovation ecosystems that help to tackle global challenges and deliver concrete solutions aimed at mitigating the effects of the crisis and contributing to the recovery

Related to spending programme(s): HE - MSCA / HE - EIT

Main outputs in 2022: To ensure an efficient and effective implementation of the programme

Other important outputs

Horizon Europe - The European Institute of Innovation and Technology

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
2023-2025 EIT Single Programming Document (SPD)	Adoption of the Commission Opinion	Q3 2022	Done
Effective implementation	Budget execution	97% Q1, Q2, Q3, Q4 2022	Done
	Timely implementation of the 2022 Annual Work Programme	100% activities 2022 programming Q1, Q2, Q3, Q4 2022	Cancelled – responsibility of EIT
2021 discharge process	Acceptance of 2021 discharge	April 2023	Cancelled – responsibility of EIT
Organisation of NCP meetings	Number of meetings	2 meetings Q1, Q2, Q3, Q4 2022	Done
Monitoring activities performed by DG EAC at management level	Number of monitoring activities, including participation in the EIT body and advisory groups and formal regular meetings at management level (GB, ExCo, Rapporteur visits, AuditCo, EIT KIC Forum, MSRG)	24 activities Q1, Q2, Q3, Q4 2022	Done
Reporting of the EIT on the implementation of the Commission's opinions on the SPD	Implementation of the Commission recommendations on the SPD	1 report Q2 2022	Done
Political guidance to the EIT	Political guidance on FS, outreach etc.	Q1, Q2, Q3, Q4 2022	Done
Execution of financial transactions	Timely implementation	100% Q1, Q2, Q3, Q4 2022	Done

General objective 3: An economy that works for people

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

Related to spending programme(s): European Semester

Main outputs in 2022:**New policy initiatives**

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
European Semester – Country reports and country-specific recommendations	Contribution to the preparation of country reports and country-specific recommendations	Q1-Q2 2022	Done

Other important outputs**Creative Europe**

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Open Method of Coordination expert group on multilingualism and translation	Publication of final report	January 2022	Done
Open Method of Coordination expert group on working conditions of artists	Number of participants (EU Member States experts and sector representatives) involved	50	50

General objective 4: A stronger Europe in the world**Specific objective 4.1:** Promote and strengthen International cooperation in the fields of education, training, youth, sport, culture, and research and innovation*Related to spending programme(s): Erasmus+ / HE-MSCA / European Solidarity Corps / Creative Europe***Erasmus+****Main outputs in 2022: To ensure an efficient and effective implementation of the programme****Erasmus+ International****Other important outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Higher Education	N° of international Student and Staff Mobility	40 000 (H2) 46 100 (H6)	Too early to report (H2) 49 970 (H6)
	N° of international students in Erasmus Mundus Joint Masters (EMJM)	2 400	155
	N° of international HEIs consortia in EMJM	27	30
	Number of EMDM (Erasmus Mundus Design Measures) Projects	42	62
	N° of capacity building in Higher Education projects	170	145
Bologna Process	Selection of projects under the Erasmus+ European Higher Education Call	Q1 2022	Done
Jean Monnet activities	N° of actions ¹¹ supported in Higher Education	300	361
	N° of actions supported in other level of education and training	200	43
Youth	N° of capacity building in youth projects	35	57
Erasmus+ Virtual Exchanges	N° of Erasmus+ Virtual Exchanges projects	11	13
	N° of participants in Erasmus+ Virtual Exchanges projects	28 000	13
Vocational Education & Training	N° of capacity building in VET projects	76	54
Sport	N° of capacity building in sport projects	3	Too early to report

¹¹ Counted as beneficiaries

Erasmus+ Sport			
Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Participation of the Eastern Partnership countries in the European Week of Sport	Number of countries taking part in the European Week of Sport	5	5
Horizon Europe - MSCA			
Main outputs in 2022: To ensure an efficient and effective implementation of the MSCA part of the Horizon Europe work programme 2022			
Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Attractiveness of the programme to third-country nationals	Percentage of third-country nationals participating in the programme	35%	Too early to report
	Percentage of third-country participations in MSCA / total third country participations in Horizon Europe	40%	50%
European Solidarity Corps			
Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
	The number of activities in third countries that contribute to strengthening local actors and local communities and complementing volunteering under the European Voluntary Humanitarian Aid Corps	10	Too early to report
Creative Europe			
Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Effective implementation of the Creative Europe 2022 Annual Work programme (Culture Strand)	The number and scale of transnational partnerships created with the support of the Programme, including the country of origin of the beneficiary organisations - Partnerships	147	112
	The number and scale of transnational partnerships created with the support of the Programme, including the country of origin of the beneficiary organisations - Organisations	861	395
	Qualitative evidence of success stories in the artistic, business and technological innovation fields due to Programme support	qualitative	Too early to report

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
	The number of projects supported by the Programme involving organisations from third countries	64	50
	The number of people who have accessed European audiovisual works supported by the Programme from countries other than their own	No Target for 2022	Required
	The number, budget and geographical origins of co-productions developed, created and distributed with the support of the Programme and co-productions with partners from countries with different audiovisual capacities - Co-Productions	No Target for 2022	Required
	The number, budget and geographical origins of co-productions developed, created and distributed with the support of the Programme and co-productions with partners from countries with different audiovisual capacities - Budget	No Target for 2022	Required
	The number and scale of transnational partnerships formed (composite indicator for the 'creative innovation lab' action and cross-cutting actions that support the news media sector) - Partnerships	No Target for 2022	Required
	The number and scale of transnational partnerships formed (composite indicator for the 'creative innovation lab' action and cross-cutting actions that support the news media sector) - Organisations	No Target for 2022	Required

General objective 5: Promoting our European way of life

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

Related to spending programme(s): European Education Area

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
HLG Coordination Board	The HLG Coordination Board jointly coordinated by the Council Presidency and the Commission starts operating	4 meetings in 2022	5
Commission expert group on quality investment in education and training	The expert group will present a final report that will entail proposals for a methodology to analyse and evaluate the impact of investment policies on the quality of education.	Second half of 2022	Done
EEA progress report	To take stock of progress toward achieving the European Education Area by 2025, set out following steps and give fresh impetus	Q4 2022	Done
Education for Climate Coalition	Co-creation and implementation of the first 5 community challenges and establishment of the first 5 national coalitions.	To be presented at the 2 nd Education for Climate Day (November 2022).	Done
European Education Area Portal	Establishment/regular upgrading/continuous improvement of the European Education Area portal as a public gateway to EEA actions and services	2022	Done

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Study on state and effectiveness of performance-based funding of higher education	Finalisation	1st semester 2022	Done
Study on Road towards a European degree identifying opportunities and investigating the impact and feasibility of different approaches	Finalisation	September 2022	Done

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Study on the implementation of the Council recommendation on automatic recognition and the feasibility of a quality assurance and recognition system	Finalisation	Q1 2023	Done
Study "Towards a legal status for European Universities alliances"	Finalisation	Q4 2022	On track
Study on Brain circulation	Finalisation	15 July 2022	Done
Study "Methodological Support for the European Higher Education Sector Observatory"	Finalisation	Q2 2022	On track
Study "Analysis of new unit costs in the Erasmus+ 2021-2027 programme"	Finalisation	12 June 2023	On track

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
European Education Summit	Number of online viewers	320 000	823 000 views via Social Media

Other important outputs

Education and Training External

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Education and Training Monitor	Publication 2022	December 2022	Done
	Webpage visits during 3 months after the launch date	>13 500	On track

Higher Education

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on a European Strategy for Universities 	Adoption by the College	18 January 2022	Done
Proposal for a Council recommendation on building bridges for effective European higher education cooperation 	Adoption by the College	18 January 2022	Done
Proposal for a Council recommendation on micro-credentials for lifelong learning and employability	Take up by the Council of the proposal for a Council recommendation	Q4 2022	Done
European Universities	Number of European Universities supported under Erasmus+	44	44
European Student Card Initiative: Erasmus Without Paper Network	Number of higher education institutions using the Erasmus Without Paper Network	3 600	2 700
European Student Card Initiative: Co-branding students cards with the European Student Card elements	Number of European Student Cards produced by higher education institutions/student card issuers	1 million	1 520 000
European Student Card Initiative: Erasmus+ Mobile App	Number of times the Erasmus+ Mobile App has been downloaded	150 000	210 000
European Degree	Proposal for a pathway towards a European degree by 2025	Q1 2022	Done
Develop a European graduate tracking mechanism	Launch an up-scaled pilot in 2022 for Eurograduate tracking surveys to monitor the study and employment outcomes of higher education graduates.	Q4 2022	Done
Quality Assurance	Finalisation of the ongoing Erasmus+ EuniQproject on quality assurance	Q4 2022	Done
Promotion of automatic	Study on the implementation of automatic recognition and on the feasibility of European recognition and quality assurance system	First results of the study in Q4 2022	Done

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
mutual recognition	Report on the implementation of automatic recognition to the Council	Q1 2023	On track
	Launch of the Erasmus+ NARIC Call	Q4 2022	Done

School Education

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Proposal for a Council recommendation for Pathways to School Success	Adoption by the College	Q2 2022	Done
Commission Expert Group on supportive learning environments and well-being at school	Publication of call, selection and set-up of Expert Group	Q1 2023	Delayed - CAB to validate the results of the call, first meeting foreseen 30/3/2023.

Early childhood education and care system (ECEC)

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
ECEC Working Group	Set-up of new working group following up the Council Recommendation on Quality ECEC	Q1 2022	Done

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

Related to spending programme(s): Erasmus+ Education and Training

Main outputs in 2022: Effective implementation of the Erasmus+ 2022 Annual Work programme

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Evaluation EU Youth Strategy 2019-2027	Launched	Q4 2023	On track
Final evaluation 2014-2020 and interim evaluation 2021-2027	Launched	Q4 2022	Done
European Solidarity Corps: final evaluation 2018-2020 and interim evaluation 2021-2027	Launched	Q4 2024	On track

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Erasmus+ Annual report	Launch of the Erasmus+ Annual report 2021 report (including publication, press release, social media)	July / November 2022	Done
	Number of 2020 downloads from the OP website	2 000	3 218

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Effective implementation	Budget execution	100%	98.6%
	N° of contribution agreements with National Agencies (NAs)	55	55
Key Action 1 Learning mobility	HE learners	332 000	392 125
	VET learners	150 000	161 601
	School learners	125 000	148 673
	Adult learners	7 500	5 527
	HE staff	60 000	109 717
	VET staff	31 000	32 280
	School staff	60 000	83 578
Adult staff	31 000	15 956	

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Key Action 1 Learning mobility	Percentage of Erasmus+ participants in long-term mobility declaring that they have increased their language skills	HE: 79%	Too early to report
	HE fewer opportunities	10%	Learners: 11.3% Staff: 1.0% Total: 8.0% Targets under revision.
	VET fewer opportunities	10%	Learners: 11.2% Staff: 0.6% Total: 9.8% Targets under revision.
	School fewer opportunities	10%	Learners: 12.0% Staff: 0.9% Total: 5.3% Targets under revision.
	Adult fewer opportunities	10%	Learners: 78.6% Staff: 1.6% Total: 8.4% Targets under revision.
	Number of participants in virtual learning activities under key action 1 of the Education and Training strand	4%	5.5%
	Share of participants that consider they have benefited from their participation in learning mobility activities under key action 1 of the Education and Training strand	95%	Too early to report
	Share of participants that consider they have an increased European sense of belonging after participation in activities under key action 1 of the Education and Training strand	60%	Too early to report
	Number of newcomer organisations and institutions taking part in the Programme	6 000	13 058
	Number of organisations and institutions taking part in the Programme for the Education and training strand	60 000	41 115
Key Action 2	Centres of Vocational Excellence	12	On track - 13 Cove selected under call 2021; call 2022 ongoing with deadline in Q3 2023
	Erasmus Teacher Academies	5	16 - Evaluation process with EACEA is coming to an end, results will be announced end March/early April 2023
	Innovative Teaching Award	1	1

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
	Partnerships for Innovation Alliances	35	32
	Number of small-scale partnerships supported under key action 2 of the Education and Training strand	900	1 749
	Number of users of virtual cooperation platforms supported under key action 2 of the Education and Training strand	SEG: 128 000	129 193
		EPALE: 140 000	122 000
		eTwinning: 1 130 000	1 077 059
Number of organisations and institutions taking part in the Programme for the Education and training strand	15 000	22 454	
Key Action 2	Number of newcomer organisations and institutions taking part in the Programme	1 000	3 396
	Share of organisations and institutions that consider they have developed high-quality practices as a result of their participation	65%	Too early to report
Key action 3	Number of organisations and institutions taking part in the Programme for the Education and training strand	2 000	665
Education and Training strand	The share of organisations and institutions that consider that the procedures for taking part in the Programme are proportionate and simple for the Education and Training strand	60%	Too early to report

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

Related to spending programme(s): Erasmus+ Youth

Main outputs in 2022: Effective implementation of the Erasmus+ 2022 Annual Work programme

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Study: 'Assessment of the existing Support, Advanced Learning and Training Opportunities structures' effectiveness and relevance to date within the overall landscape of the Erasmus+ governance and the existing structures supporting the implementation of the programme (including National Erasmus+ Offices)*	Finalisation	Q3 2022	Done

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
European Year of Youth – Communication campaign 	Number of activities across member states associated with the European Year of Youth and posted on the European Youth Portal	3 000	12 500
European Year of Youth – Communication campaign	Number of people participating in activities published on the European Youth Portal	250 000	140 437 200
	Social media outreach in X million impressions	45 000 000	172 000 000

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Effective implementation	Budget execution	100%	27% Based on awarded projects only. Final call in October therefore NAs are still committing from 2022 budget.

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Key Action 1 Learning mobility	Youth Learners	140 000	190 143
	The number of people with fewer opportunities taking part in activities under key action 1 of the Youth strand	55 000	Learners: 35 502 Staff: 10 102 Total: 45 604
	The number of participants in virtual learning activities under key action 1 of the Youth strand	3 600	Too early to report
	The share of participants that consider they have benefited from their participation in learning mobility activities under key action 1 of the Youth strand	90%	Too early to report
	The share of participants that consider that they have an increased European sense of belonging after participation in activities under key action 1 of the Youth Strand	60%	Too early to report
	The number of organisations and institutions taking part in the Programme for Youth activities	25 000	17 831
	The number of newcomer organisations and institutions taking part in the Programme	2 500	3 088
Key Action 2	The number of small-scale partnerships supported under key action 2 of the Youth strand	Cooperation: 600	505
		Small scale partnerships: 500	516
	The number of organisations and institutions taking part in the Programme for Youth activities	10 000	4 770
	The number of newcomer organisations and institutions taking part in the Programme	600	844
	The share of organisations and institutions that consider they have developed high-quality practices as a result of their participation	65%	Too early to report
Key Action 2	The number of users of virtual cooperation platforms supported	1 000 000	Done
Key Action 3	The number of organisations and institutions taking part in the Programme for Youth activities	90	361
Erasmus+ Youth	The share of organisations and institutions that consider that the procedures for taking part in the Programme are proportionate and simple for the Youth strand	60%	Too early to report

Preparatory actions			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
DiscoverEU: Free travel pass for Europeans turning 18	N° of travel passes attributed following Open competition October 2021	60 000	60 950
	N° of travel passes attributed following Open competition in 2022	65 000	82 716
	N° of travel passes attributed following Open competition in 2022 - Inclusion action	4 000	Too early to report

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

Related to spending programme(s): European Solidarity Corps

Main outputs in 2022: Effective implementation of the European Solidarity Corps 2022 Annual Work programme

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Commission proposal for a Council recommendation on mobility of young volunteers across the European Union – Update of the EU framework	Adoption of a proposal for a Council recommendation by the College	Q1 2022	Done
Effective implementation	Budget execution	100%	43% As the last call of 2022 closed in October, NAs are still committing projects.
Engagement in solidarity activities	Participants in volunteering solidarity activities	15 000	18 730
	Participants in Solidarity Projects	9 000	7 007
	Participants in humanitarian aid related solidarity activities	550	5
Promoting social inclusion and equal opportunities	The share of participants with fewer opportunities	30%	53.2%
	The number of participants who are young people with fewer opportunities	8 000	9 969
Effective implementation of the European Solidarity Corps 2022 Annual Work programme	The number of organisations holding a quality label	3 000	2 944
	The share of participants reporting positive learning outcomes	90%	Too early to report

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Effective implementation of the European Solidarity Corps 2022 Annual Work programme	The share of participants whose learning outcomes have been documented through a Union transparency and recognition tool such as Youthpass, Europass or a national tool	80%	Too early to report
	The overall satisfaction rate of participants with regard to the quality of activities	90%	Too early to report
	The degree of satisfaction of volunteers deployed in the humanitarian aid field and of participating organisations with regard to the effective humanitarian contribution of the activities on the ground	50%	Too early to report

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

Related to spending programme(s): Erasmus+ Sport

Main outputs in 2022: Effective implementation of the Erasmus+ 2022 Annual Work programme

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Study "Mapping of available EU funds to promote a healthy lifestyle and collection of best practices at grassroots level"	Finalisation	Q3 2023	Delayed
Study on "Strengthening the recovery and the crisis resilience of the sport sector during and in the aftermath of the COVID-19 pandemic"	Finalisation	Q3 2023	Delayed
Study on "Eligible costs of learning mobility of sport staff in Erasmus+"	Finalisation	Q1 2022	Cancelled

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
#BeActive social media campaign	Number of impressions	40 million	34.8 million
	Number of followers / fans / subscribers	+10% followers on twitter @EUSport	No Target - The figure is stable
8 th European Week of Sport	Number of participants	6 million	13.8 million

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
2021 #BeInclusive EU sport awards	Number of impressions	5 million	6 million
HealthyLifestyle4All initiative	Number of pledges received following campaign launch	40 pledges	94 pledges
	Number of posts	20 posts	24 posts
Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Key Action 2	Number of organisations and institutions taking part in the Programme	820	908
	Share of organisations and institutions that consider they have developed high-quality practices as a result of their participation	NEW INDICATOR (no baseline) Only possible to check at final report stage (after 2/3 years)	Too early to report
	Number of newcomer organisations and institutions taking part in the Programme	180	311
	Number of small-scale partnerships supported	120	249
	N° of cross-border projects to enhance social inclusion	60	94
	N° of cross-border projects promoting healthy lifestyles	15	86
Key Action 3	Number of organisations and institutions taking part in the Programme for the Sport strand	42	33
People and planet	Selection of the projects	Q4 2023	On track – selection of reports is ongoing
Grassroots sports programmes and infrastructure innovation	Selection of the projects	Q4 2023	On track – selection of reports is ongoing
Erasmus+ Sport strand	The share of organisations and institutions that consider that the procedures for taking part in the Programme are proportionate and simple for the Sport strand	60%	Too early to report

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

Related to spending programme(s): Creative Europe Programme

Main outputs in 2022: Effective implementation of the Creative Europe 2022 Annual Work programme (Culture Strand)

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Effective implementation	N° of grant agreements signed	Not defined in the AWP 2022	190
Transnational cooperation	Number of European cooperation projects/partnerships	147	112
	Number of European Networks	36	36
	Number of European Platforms	15	15
	Number of Book circulation projects	40	40
Support to transnational circulation of artists and professionals	The number of artists and operators in the cultural and creative sectors that have moved beyond national borders due to Programme support, indicating the country of origin and the proportion of women ¹² - Artists	47 934	Too early to report
Support to transnational circulation of artists and professionals	The number of artists and operators in the cultural and creative sectors that have moved beyond national borders due to Programme support, indicating the country of origin and the proportion of women ¹³ - Proportion of Women	No Target for 2022	Too early to report
Audience development	The number of people who have accessed European cultural and creative works supported by the Programme, including works from countries other than their own ¹⁴	155 million	Too early to report
Support to social inclusion through culture	The number of projects supported by the Programme addressed to socially marginalised groups	42	18

¹² This indicator is a projection because projects signed in 2021 will not have final figures before 2023 or later. In 2021 this projection includes cooperation projects, platforms, networks and the mobility scheme.

¹³ This indicator is a projection because projects signed in 2021 will not have final figures before 2023 or later. In 2021 this projection includes cooperation projects, platforms, networks and the mobility scheme.

¹⁴ This indicator is a projection and should include cooperation projects, platforms, sectorial actions, special actions with a broad geographical coverage.

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
	The number of participants in learning activities supported by the Programme who have assessed that they have improved their competences and increased their employability, indicating the proportion of women - Participants	2 260	Required
	The number of participants in learning activities supported by the Programme who have assessed that they have improved their competences and increased their employability, indicating the proportion of women - Proportion of Women	55%	Required
	The number of audiovisual works in lesser-used languages developed, produced and distributed with the support of the Programme	410 works	Required
	The number of people reached by Business to Business promotional activities in major markets	220 000	Required
	The number of events or activities promoting the Programme organised by the Programme desks	400	Required
	The number of participants in the 'creative innovation lab' action and cross-cutting actions that support the news media sector, indicating the proportion of women - Participants	50	Required
	The number of participants in the 'creative innovation lab' action and cross-cutting actions that support the news media sector, indicating the proportion of women - Proportion of Women	50%	Required

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Study on "The importance of citizens' participation in culture for civic engagement and democracy policy lessons from international research"	Finalisation	Q1 2023	On track

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Study on "Mapping the funding opportunities for culture across EU programmes for 2021-2027: a new user-friendly funding guide for cultural stakeholders"	Finalisation	Q2 2022	Done - 23 linguistic versions available

External communication actions			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Creatives Unite platform	Number of online visits	50 000 users	60 100 users
	Number of posts on the platform	1 200	1 520 posts
OMC Group on Culture and Sustainable Development	Number of meetings	Min. 2	2
'European Houses of Culture'	Kick off meeting of Phase 3	January 2022	Done
	Final reporting of Phase 2	15 February 2023	On track
Finance, Learning, Innovation and Patenting for Cultural and Creative Industries (PA - FLIP for CCI-3)	Reporting Phase 3	April & October 2022	Done
	Final reporting Phase 2	Q1 2023	On track
Bottom-up Policy Development for Culture & Well-being in the EU	Implementation	31 March 2023	On track
Protecting the Jewish Cemeteries of Europe. A full mapping process with research and monitoring and individual costed proposals for protection	Implementation phase 3	Q1, Q2, Q3, Q4 2022	On track
Jewish Digital Cultural Recovery Project	Kick off meeting Phase 2	March 2022	Done
Measuring the cultural and creative industries in the Union	Final report	December 2022	Done
'Music Moves Europe': Boosting European music diversity and talent	Final reports (2019 calls)	Depending on duration of projects, reports from 2019 calls due from February to December 2022	On track - The vast majority of projects are closed. 2 projects are open
	Implementation of 2020 call	Q1, Q2, Q3, Q4 2022	On track - 2 rounds of calls to third-parties launched and projects selected

General objective 6: A new push for European democracy**Specific objective 6.1:** Provide European young people opportunities to participate in civic society and democratic life*Related to spending programme(s): Traineeship office / Creative Europe***Culture and democracy****Evaluations and fitness checks**

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Study on the links between participation in culture and democracy	Study report	Q4 2022	On track

Traineeships**Other important outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Organisation of pre-selections for the traineeship (information, online module, organisation/supporting EC evaluators, communication, etc.)	Number of evaluations	54 000	54 000
	Number of appeals	Max 5	0
Events and trainings for trainees Guidance and support to trainees, advisors and coordinators	Satisfaction of trainees	95 %	96%

ANNEX 3: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG EAC - Financial Year 2022

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

Table 16 : Commitments co-delegation type 3 in 2022

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2022 (in Mio €) for DG EAC					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	2.21	1.81	81.99 %
	01 02	Horizon Europe	420.52	393.90	93.67 %
Total Title 01			422.73	395.71	93.61 %
Title 02 European Strategic Investments					
02	02 02	InvestEU Fund	0.00	0.00	0.00 %
Total Title 02			0.00	0.00	0.00 %
Title 06 Recovery and Resilience					
06	06 05	Union Civil Protection Mechanism (rescEU)	0.00	0.00	0.00 %
Total Title 06			0.00	0.00	0.00 %
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	80.95	75.92	93.78 %
	07 02	European Social Fund PLus (ESF+)	15.00	15.00	100.00 %
	07 03	Erasmus	2,917.12	2,771.66	95.01 %
	07 04	European Solidarity Corps	136.57	130.50	95.56 %
	07 05	Creative Europe	27.07	27.07	100.00 %
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	3.07	3.00	97.68 %
Total Title 07			3,179.79	3,023.16	95.07 %
Title 08 Agriculture and Maritime Policy					
08	08 03	European Agricultural Fund for Rural Development (EAFRD)	0.00	0.00	0.00 %
Total Title 08			0.00	0.00	0.00 %
Title 09 Environment and Climate Action					
09	09 02	Programme for the Environment and Climate Action (LIFE)	0.00	0.00	0.00 %
Total Title 09			0.00	0.00	0.00 %
Title 10 Migration					
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0.00	0.00	0.00 %
Total Title 10			0.00	0.00	0.00 %
Title 14 External Action					
14	14 01	Support administrative expenditure of the 'External Action' cluster	7.96	7.52	94.51 %
	14 02	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	205.22	165.93	80.85 %

Total Title 14			213.18	173.44	81.36 %
Title 15 Pre-accession Assistance					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	1.84	1.76	95.75 %
	15 02	Instrument for Pre-accession Assistance (IPA III)	45.49	38.39	84.38 %
Total Title 15			47.33	40.15	84.82 %
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	18.50	15.18	82.10 %
	20 04	Information and communication technology related expenditure	0.73	0.64	87.65 %
Total Title 20			19.23	15.83	82.31 %
Total Excluding NGEU			3,882.26	3,648.29	93.97 %
Total DG EAC			3,882.26	3,648.29	93.97 %

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

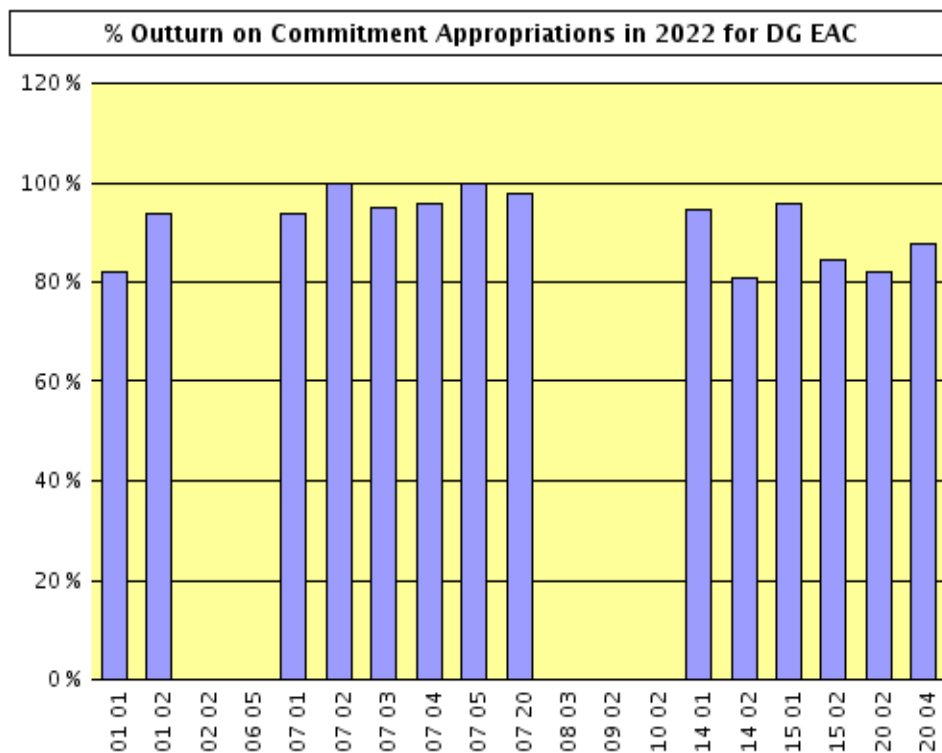


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2022 (in Mio €) for DG EAC					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	3.25	1.38	42.46 %
	01 02	Horizon Europe	464.14	436.75	94.10 %
Total Title 01			467.40	438.13	93.74%
Title 02 European Strategic Investments					
02	02 02	InvestEU Fund	0.00	0.00	0.00 %
Total Title 02			0.00	0.00	0.00%
Title 06 Recovery and Resilience					
06	06 05	Union Civil Protection Mechanism (rescEU)	0.00	0.00	0.00 %
Total Title 06			0.00	0.00	0.00%
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	89.65	70.74	78.91 %
	07 02	European Social Fund Plus (ESF+)	0.00	0.00	0.00 %
	07 03	Erasmus	3,032.51	2,764.59	91.16 %
	07 04	European Solidarity Corps	138.93	118.79	85.50 %
	07 05	Creative Europe	15.18	15.18	100.00 %
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	29.64	29.57	99.76 %
Total Title 07			3,305.92	2,998.88	90.71%
Title 08 Agriculture and Maritime Policy					
08	08 03	European Agricultural Fund for Rural Development (EAFRD)	0.00	0.00	0.00 %
Total Title 08			0.00	0.00	0.00%
Title 09 Environment and Climate Action					
09	09 02	Programme for the Environment and Climate Action (LIFE)	0.00	0.00	0.00 %
Total Title 09			0.00	0.00	0.00%
Title 10 Migration					
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0.00	0.00	0.00 %
Total Title 10			0.00	0.00	0.00%
Title 14 External Action					
14	14 01	Support administrative expenditure of the 'External Action' cluster	9.30	7.37	79.28 %

	14 02	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	175.11	139.07	79.42 %
Total Title 14			184.41	146.45	79.41%
Title 15 Pre-accession Assistance					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	2.21	1.76	79.77 %
	15 02	Instrument for Pre-accession Assistance (IPA III)	41.95	33.06	78.80 %
Total Title 15			44.16	34.82	78.85%
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	23.05	12.45	54.02 %
	20 04	Information and communication technology related expenditure	1.23	0.66	54.09 %
Total Title 20			24.28	13.12	54.02%
Total Excluding NGEU			4,026.17	3,631.40	90.19%
Total DG EAC			4,026.17	3,631.40	90.19 %

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

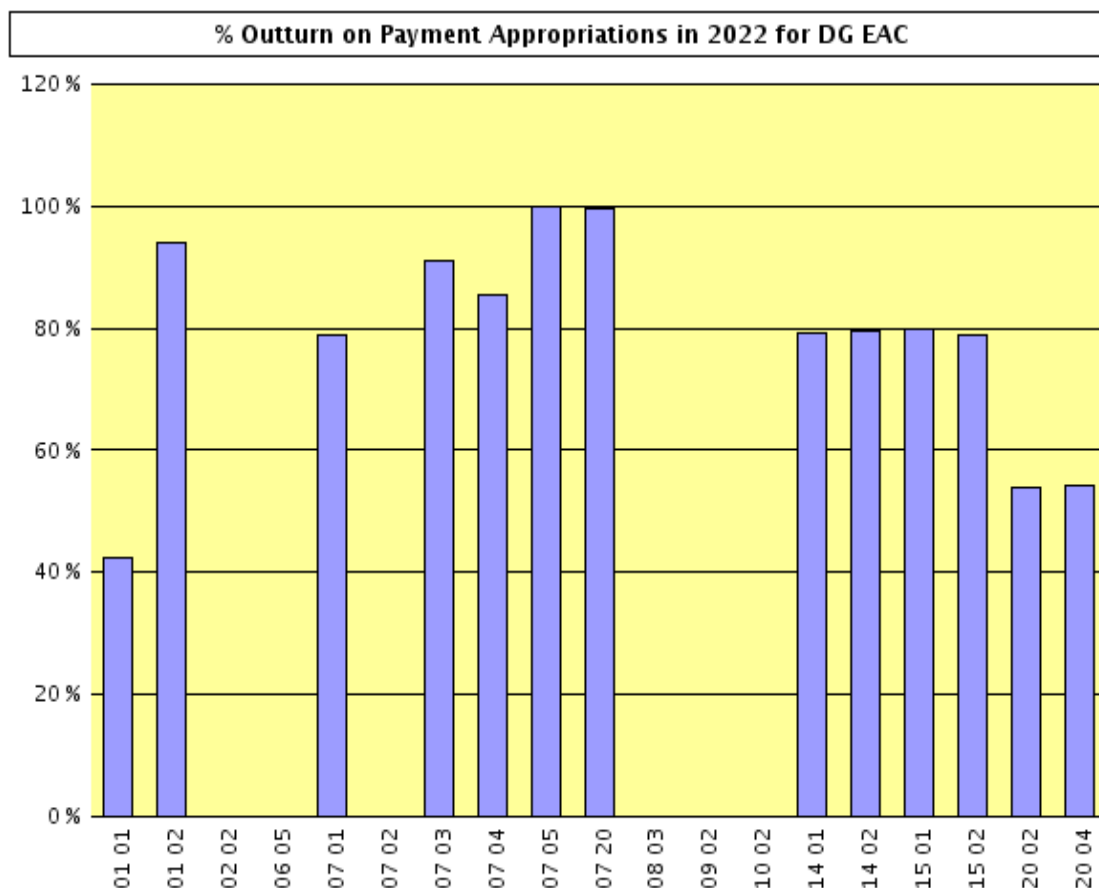


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	1.81	0.35	1.47	80.75%	0.00	1.47	1.04
	01 02	Horizon Europe	393.90	317.24	76.66	19.46%	2.96	79.62	156.46
Total Title 01			395.71	317.59	78.12	19.74%	2.96	81.08	157.50

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

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
02	02 02	InvestEU Fund	0.00	0.00	0.00	0.00%	0.20	0.20	0.20
Total Title 02			0.00	0.00	0.00	0.00%	0.20	0.20	0.20

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

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7

06	06 05	Union Civil Protection Mechanism (rescEU)	0.00	0.00	0.00	0.00%	0.50	0.50	0.50
Total Title 06			0.00	0.00	0.00	0.00%	0.50	0.50	0.50

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

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	75.92	62.20	13.72	18.08%	0.00	13.72	9.96
	07 02	European Social Fund PPlus (ESF+)	15.00	0.00	15.00	100.00%	2.78	17.78	2.78
	07 03	Erasmus	2,771.66	2,256.24	515.42	18.60%	384.28	899.70	903.64
	07 04	European Solidarity Corps	130.50	94.18	36.32	27.83%	89.79	126.11	115.02
	07 05	Creative Europe	27.07	8.05	19.03	70.28%	6.17	25.20	13.89
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	3.00	2.40	0.60	20.00%	10.99	11.59	39.05
Total Title 07			3,023.16	2,423.07	600.09	19.85%	494.00	1,094.10	1,084.34

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

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			

Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
08	08 03	European Agricultural Fund for Rural Development (EAFRD)	0.00	0.00	0.00	0.00%	0.45	0.45	0.45
Total Title 08			0.00	0.00	0.00	0.00%	0.45	0.45	0.45
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC									
			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
09	09 02	Programme for the Environment and Climate Action (LIFE)	0.00	0.00	0.00	0.00%	0.34	0.34	0.34
Total Title 09			0.00	0.00	0.00	0.00%	0.34	0.34	0.34
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC									
			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0.00	0.00	0.00	0.00%	0.25	0.25	0.25
Total Title 10			0.00	0.00	0.00	0.00%	0.25	0.25	0.25

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

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
14	14 01	Support administrative expenditure of the 'External Action' cluster Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	7.52	6.30	1.22	16.23%	0.00	1.22	1.37
	14 02	Support administrative expenditure of the 'External Action' cluster Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	165.93	135.57	30.36	18.29%	18.35	48.70	21.95
Total Title 14			173.44	141.87	31.58	18.20%	18.35	49.92	23.32

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

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster Instrument for Pre-accession Assistance (IPA III)	1.76	1.43	0.33	18.61%	0.00	0.33	0.37
	15 02	Support administrative expenditure of the "Pre-accession Assistance" cluster Instrument for Pre-accession Assistance (IPA III)	38.39	27.92	10.47	27.28%	20.16	30.63	26.17
Total Title 15			40.15	29.35	10.80	26.90%	20.16	30.95	26.54

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

Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	15.18	9.69	5.49	36.18%	0.00	5.49	4.56
	20 04	Information and communication technology related expenditure	0.64	0.17	0.47	73.63%	0.00	0.47	0.50
Total Title 20			15.83	9.86	5.97	37.70%	0.00	5.97	5.05
Total Excluding NGEU			3,648.29	2,921.73	726.55	19.91%	537.21	1,263.76	1,298.50
Total for DG EAC			3,648.29	2,921.73	726.55	19.91 %	537.21	1,263.76	1,298.50

Breakdown of Commitments Remaining to be Settled (in Mio EUR) in 2022 EAC

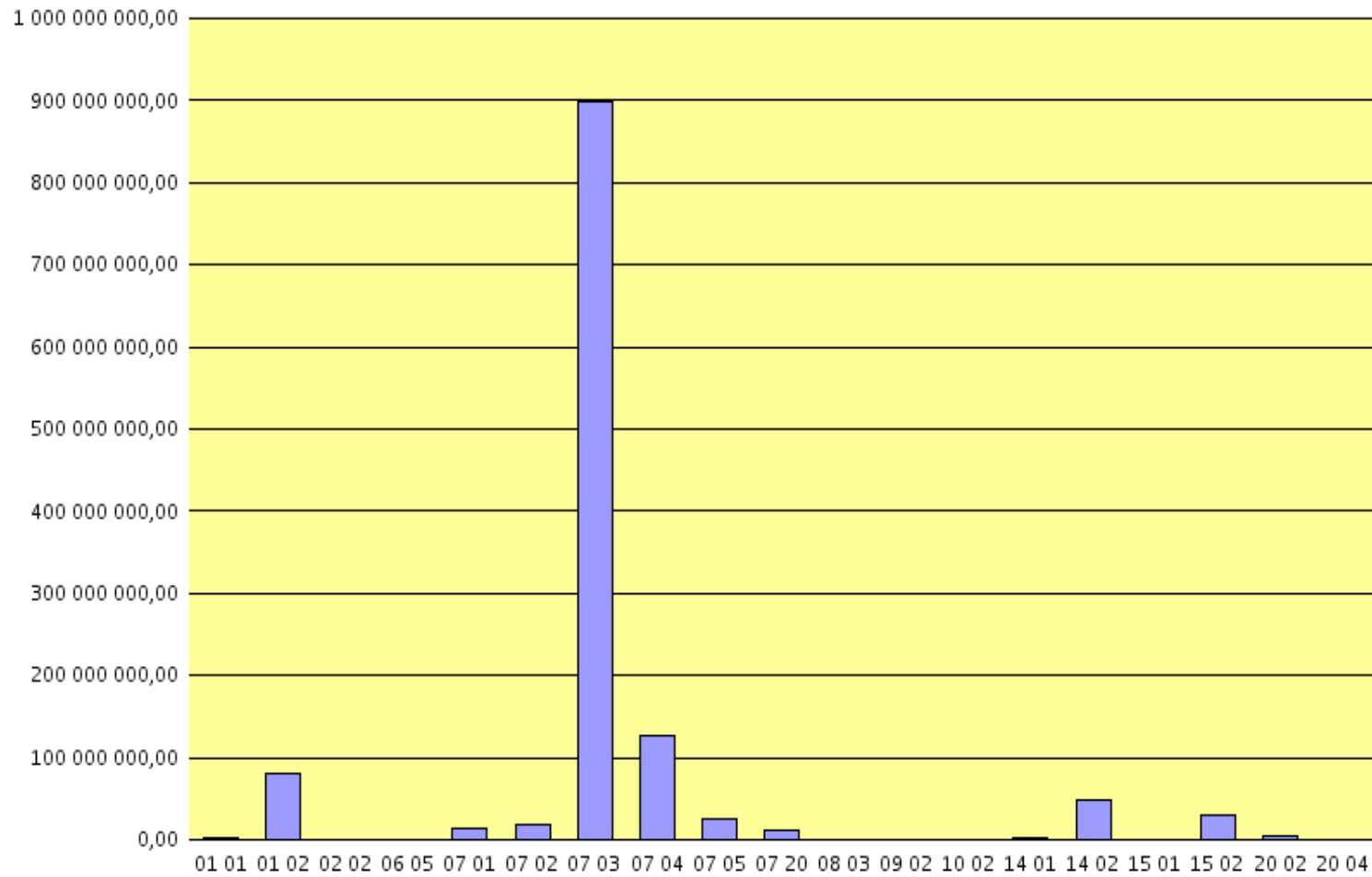


TABLE 4 : BALANCE SHEET for DG EAC

BALANCE SHEET	2022	2021
A.I. NON CURRENT ASSETS	1,430,790,737.42	1,619,134,721.05
A.I.1. Intangible Assets	26,983,166.21	20,674,834.34
A.I.5. Non-Current Pre-Financing	1,403,807,571.21	1,598,459,886.71
A.II. CURRENT ASSETS	2,582,709,797.32	2,153,634,712.88
A.II.1. Current Financial Assets	1,001,567.00	999,671.00
A.II.2. Current Pre-Financing	2,577,316,179.98	2,147,840,236.26
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	1,946,328.34	2,224,350.62
A.II.6. Cash and Cash Equivalentents	2,445,722.00	2,570,455.00
ASSETS	4,013,500,534.74	3,772,769,433.93
P.I. NON CURRENT LIABILITIES		0.00
P.I.2. Non-Current Provisions		0.00
P.II. CURRENT LIABILITIES	-33,564,546.73	-25,076,983.76
P.II.2. Current Provisions		0.00
P.II.3. Current Financial Liabilities	-563,849.00	-1,695,752.00
P.II.4. Current Payables	-789,559.85	-3,236,406.98
P.II.5. Current Accrued Charges & Defrd Income	-32,211,137.88	-20,144,824.78
LIABILITIES	-33,564,546.73	-25,076,983.76
NET ASSETS (ASSETS less LIABILITIES)	3,979,935,988.01	3,747,692,450.17
P.III.2. Accumulated Surplus/Deficit	17,033,444,962.80	14481589239

Non-allocated central (surplus)/deficit*	-21,013,380,950.81	-18,229,281,689.65
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TOTAL DG EAC	0.00	0.00
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It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

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

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG EAC

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	-149,410,739.50	-130,721,950.61
II.1.1. NON-EXCHANGE REVENUES	-148,215,610.78	-129,836,431.00
II.1.1.6. RECOVERY OF EXPENSES	-1,993,364.78	-1,985,736.00
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-146,222,246.00	-127,850,695.00
II.1.2. EXCHANGE REVENUES	-1,195,128.72	-885,519.61
II.1.2.1. FINANCIAL INCOME	-2,715,144.52	-1,481,502.93
II.1.2.2. OTHER EXCHANGE REVENUE	1,520,015.80	595,983.32
II.2. EXPENSES	3,332,937,825.40	2,682,577,673.93
II.2. EXPENSES	3,332,937,825.40	2,682,577,673.93
II.2.10. OTHER EXPENSES	92,739,564.48	72,859,029.89
II.2.2. EXP IMPL BY COMMISS&EX.AGENC. (DM)	58,768,873.26	43,321,504.72
II.2.3. EXP IMPL BY OTH EU AGENC&BODIES (IM)	432,105,815.86	399,244,154.00
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)	6,752,414.63	612,489.68
II.2.5. EXP IMPL BY OTHER ENTITIES (IM)	2,744,033,147.40	2,166,889,838.83
II.2.6. STAFF AND PENSION COSTS	-946,020.00	-1,044,270.00
II.2.8. FINANCE COSTS	-515,970.23	694,926.81
STATEMENT OF FINANCIAL PERFORMANCE	3,183,527,085.90	2,551,855,723.32

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 EAC

OFF BALANCE	2022	2021
OB.1. Contingent Assets	0.00	0.00
GR for pre-financing	0.00	0.00
OB.2. Contingent Liabilities	-2,476,520.00	-3,833,424.17
OB.2.1. Guarantees given for EU FI	-2,476,520.00	-3,833,424.17
OB.3. Other Significant Disclosures	-1,280,565,972.73	-1,280,565,972.73
OB.3.2. Comm against app. not yet consumed	-1,280,565,972.73	-1,280,565,972.73
OB.4. Balancing Accounts	1,283,042,492.73	1,284,399,396.90
OB.4. Balancing Accounts	1,283,042,492.73	1,284,399,396.90
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.

Table 6 -Payment Times

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	11,715	11,691	99.80 %	8.74	24	0.20 %	48.88	15,994,140.51	1. %
45	6	6	100.00 %	16.83				0.00	0. %
60	382	365	95.55 %	23.98	17	4.45 %	71.41	1,289,109.48	0. %
90	37	35	94.59 %	43.83	2	5.41 %	95.00	39,370.00	1. %

Total Number of Payments	12,140	12,097	99.65 %		43	0.35 %		17322619.99	0. %
Average Net Payment Time	9.479736409			9.30			59.93		
Average Gross Payment Time	9.688467875			9.453914			75.6744186		

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	15	167	1.38 %	12,140	150,102,341.29	4.13 %	3,630,696,052.09

Late Interest paid in 2022			
DG	GL Account	Description	Amount (Eur)
EAC	65010100	Interest on late payment of charges New FR	2,995.77
			2,995.77

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

TABLE 7: SITUATION ON REVENUE AND INCOME in 2022 for DG EAC

Chapter		Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	
33	Other administrative revenue	2,327,635.07	0.00	2,327,635.07	2,327,635.07	0.00	2,327,635.07	0.00
40	Revenue from investments and accounts	2,094,392.21	20,485.86	2,114,878.07	2,093,117.90	20,485.86	2,113,603.76	1,274.31
41	Default interest	22,585.31	21.37	22,606.68	20,665.04	21.37	20,686.41	1,920.27
42	Fines and penalties	36,000.00	45,400.00	81,400.00	36,000.00	45,400.00	81,400.00	0.00
60	Single market, innovation and digital	497,660.06	0.00	497,660.06	497,660.06	0.00	497,660.06	0.00
61	Cohesion, resilience and values	40,971,742.71	2,033,520.70	43,005,263.41	39,195,665.72	2,033,520.70	41,229,186.42	1,776,076.99
65	Neighbourhood and the world	169,146,767.25	59,982.00	169,206,749.25	169,146,767.25	59,982.00	169,206,749.25	0.00
66	Other contributions and refunds	242,934.68	0.00	242,934.68	131,706.68	0.00	131,706.68	111,228.00
67	Completion for outstanding recovery orders prior to 2021	0.00	96,249.14	96,249.14	0.00	9,080.92	9,080.92	87,168.22
Total DG EAC		215,339,717.29	2,255,659.07	217,595,376.36	213,449,217.72	2,168,490.85	215,617,708.57	1,977,667.79

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

EX-ANTE CONTROLS	Irregularity	Total undue payments recovered
NON ELIGIBLE IN COST CLAIMS	221,511.11	221,511.11
CREDIT NOTES	541,537.33	541,537.33
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total	763,048.44	763,048.44

EX-POST CONTROLS	Irregularity	Total undue payments recovered
INCOME LINES IN INVOICES		
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	64,469.78	64,469.78
Sub-Total	64,469.78	64,469.78
GRAND TOTAL (EX-ANTE + EX-POST)	827,518.22	827,518.22

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

	Number at 01/01/2022	Number at 31/12/2022	Evolution	Open Amount (Eur) at 01/01/2022	Open Amount (Eur) at 31/12/2022	Evolution
2003	1	1	0.00 %	18,667.00	18,667.00	0.00 %
2005	2	2	0.00 %	33,241.28	33,241.28	0.00 %
2008	1	1	0.00 %	35,259.94	35,259.94	0.00 %
2019	1		-100.00 %	9,080.92		-100.00 %
2021	28		-100.00 %	2,159,409.93		-100.00 %
2022		7			1,890,499.57	
	33	11	-66.67 %	2,255,659.07	1,977,667.79	-12.32 %

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

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

TABLE 11 : Negotiated Procedures in 2022 for DG EAC

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

TABLE 12 : Summary of Procedures in 2022 for DG EAC

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Open procedure (FR 164 (1)(a))	6	332,986,851.00
Total	6	332,986,851.00

TABLE 13: BUILDING CONTRACTS in 2022 for DG EAC

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

TABLE 14 : CONTRACTS DECLARED SECRET in 2022 for DG EAC

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

TABLE 15 : FPA duration exceeds 4 years - DG EAC**TABLE 16 : Commitments co-delegation type 3 in 2022 for DG EAC**

Annex 3 Financial Reports - for EDF - Financial Year 2022 for DG EAC

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2022 (in Mio €) for DG EAC						
EDF N°	Fund Source	Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2022	%
		1		2		3=2/1
11	11			52,62	-1,13	
				52,62	-1,13	

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2022 (in Mio €) for DG EAC								
EDF N°	Fund Source	Budget item		Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2022	%
				1		2		3=2/1
11	11	Cotonou	Implementation costs			1,50	0,00	
11	11	Cotonou	Intra-ACP allocations			51,12	-1,13	
Total						52,62	-1,13	

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS until 2022 (in Mio €) for DG EAC						
EDF N°	Fund Source	Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2022	%
		1		2		3=2/1
11	11			50,83	0,31	
				50,83	0,31	

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS until 2022 (in Mio €) for DG EAC								
EDF N°	Fund Source	Agreement	Instrument	Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2022	%
				1		2		3=2/1
11	11	Cotonou	Implementation costs			1,38	0,11	
11	11	Cotonou	Intra-ACP allocations			49,45	0,19	
						50,83	0,31	

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC									
EDF N°	Fund Source	Commitments outstanding at the end of previous				Commitments of the current year			Total commitm. outstanding at the end of the year
		Commitm. carried forward from previous year	Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	Commitm./ Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7=5-6	
11	11	3,22	-1,13	0,31	1,78				1,78
		3,22	-1,13	0,31	1,78				1,78

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €)									
EDF N°	Fund Source	Commitments	Contracted	Payments	% to be settled	to be settled at end 2022	to be settled at end 2021	RAL Evolution	
		1	2	3	4 = 3/1	5 = 1-3	6	5-6	(5-6)/5
11	11	52,62	51,68	50,83	96,61%	1,78	3,22	-1,43	-44,57%
		52,62	51,68	50,83	96,61%	1,78	3,22	-1,43	55,43%

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG EAC											
EDF N°	Fund Source	Agreement	Instrument	Commitments	Contracted	Payments	% to be settled	to be settled at end 2022	to be settled at end 2021	RAL Evolution	
				1	2	3	4 = 3/1	5 = 1-3	6	5-6	(5-6)/5
11	11	Cotonou	Implementation costs	1,50	1,50	1,38	92,31%	0,12	0,23	-0,11	-49,56%
11	11	Cotonou	Intra-ACP allocations	51,12	50,19	49,45	96,74%	1,67	2,99	-1,32	-44,19%
				52,62	51,68	50,83	96,61%	1,78	3,22	-1,43	55,43%

TABLE 4 : BALANCE SHEET for EDF

BALANCE SHEET	2022	2021
A.I. NON CURRENT ASSETS	828.181.225,72	1.095.697.295,52
A.I.4. Non-Current Financial Assets	65.293.559,65	39.048.105,65
A.I.5. Non-Current Pre-Financing	503.974.182,71	670.770.211,46
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	258.913.483,36	385.878.978,41
A.II. CURRENT ASSETS	2.444.807.551,70	2.481.445.171,18
A.II.1. Current Financial Assets	3.371.374,00	0,00
A.II.2. Current Pre-Financing	1.387.957.148,51	1.452.877.654,92
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	25.274.261,70	35.025.135,02
A.II.6. Cash and Cash Equivalents	1.028.204.767,49	993.542.381,24
ASSETS	3.272.988.777,42	3.577.142.466,70
P.I. NON CURRENT LIABILITIES	-7.159.412,78	-7.000.648,06
P.I.2. Non-Current Provisions	-1.026.590,89	-102.067,89
P.I.3. Non-Current Financial Liabilities	-6.132.821,89	-6.898.580,17
P.III. NET ASSETS/LIABILITIES	-4.518.158.125,12	-5.034.808.563,92
P.III.1. Reserves	-67.352.434.624,76	-64.894.934.624,76
P.III.2. Accumulated Surplus / Deficit	62.834.276.499,64	59.860.126.060,84
P.II. CURRENT LIABILITIES	-1.555.959.792,93	-1.509.483.693,52
P.II.4. Current Payables	-424.977.158,89	-501.317.036,35
P.II.5. Current Accrued Charges & Defrd Income	-1.130.982.634,04	-1.008.166.657,17
LIABILITIES	-6.081.277.330,83	-6.551.292.905,50
NET ASSETS (ASSETS less LIABILITIES)	-2.808.288.553,41	-2.974.150.438,80
Non-allocated central (surplus)/deficit*	2.808.288.553,41	2974150439
TOTAL EDF	0,00	0,00

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

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

TABLE 5: STATEMENT OF FINANCIAL PERFORMANCE for EDF

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	-96.021.539,54	-75.310.857,91
II.1.1. NON-EXCHANGE REVENUES	-18.122.906,00	-27.300.951,42
II.1.1.5. RECOVERY OF EXPENSES	-18.122.906,00	-27.300.951,42
II.1.2. EXCHANGE REVENUES	-77.898.633,54	-48.009.906,49
II.1.2.1. FINANCIAL INCOME	-813.634,70	25.508.038,31
II.1.2.2. OTHER EXCHANGE REVENUE	-77.084.998,84	-73.517.944,80
II.2. EXPENSES	2.904.310.091,98	3.049.461.296,60
II.2.1. EXPENSES	2.904.310.091,98	3.049.461.296,60
II.2.1.11 OTHER EXPENSES	120.294.723,78	145.495.299,67
II.2.1.5 EXP IMPLM BY OTHER ENTITIES (IM)	1.033.548,84	
II.2.1.6 EXP IMPLEMENTED BY EDF	2.779.090.768,54	2.883.611.853,32
II.2.1.9 FINANCE COSTS	3.891.050,82	20.354.143,61
STATEMENT OF FINANCIAL PERFORMANCE	2.808.288.552,44	2.974.150.438,69

TABLE 5bis : OFF BALANCE SHEET for EDF

OFF BALANCE	2022	2021
OB.1. Contingent Assets	38.459.111,88	63.417.734,94
GR for Financial Instruments	242.789,77	8.928.632,00
GR for performance	762.785,25	10.900.808,90
GR for pre-financing	37.199.953,86	43.588.294,04
OB.1.34. CA Other	253.583,00	
OB.2. Contingent Liabilities	-29.540.627,62	-6.670.296,74
OB.2.1. CL Guarantees given	-11.939.806,00	-6.554.646,74
OB.2.6. CL Other	0,00	0,00
OB.2.7. CL Amounts relating to legal cases	-17.600.821,62	-115.650,00

OB.3. Other Significant Disclosures	-4.850.272.667,71	-6.355.358.508,07
OB.3.2. Comm against app. not yet consumed	-4.850.272.667,71	-6.355.358.508,07
OB.4. Balancing Accounts	4.841.354.183,45	6.298.611.069,87
OB.4. Balancing Accounts	4.841.354.183,45	6.298.611.069,87
OFF BALANCE	-0,00	-0,00

TABLE 6: AVERAGE PAYMENT TIMES in 2022 for EDF DG EAC

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	3	2	66,67 %	25,50	1	33,33 %	32,00
45	1	1	100,00 %	12,00			
60	2	2	100,00 %	14,00			

Total Number of Payments	6	5	83,33 %		1	16,67 %	
Average Net Payment Time	20,50			18,20			32,00
Average Gross Payment Time	20,50			18,20			32,00

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
				6			306.007,10

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2022 for FEDF

Revenue Type	RO created during 2022			RO created before 2022			Total		
	Issued	Cashed	Open amount	Open amount at the beginning of the year	Cashed	Open amount	Issued	Cashed	Open amount
	1	2	3 = 1 - 2	4	5	6 = 4 - 5	7 = 1 + 4	8 = 2+5	9 = 3 + 6
Extraordinary gains	14,81	5,58	9,23	22,71	0,01	22,70	37,52	5,59	31,93
Revenue Decreasing Consumption	59,27	54,45	4,82	55,94	17,14	38,80	115,21	71,60	43,61
Uncalled Capital - DE	504,45	504,45	0,00	185,22	0,00	185,22	689,67	504,45	185,22
Uncalled Capital - SI	5,61	5,61	0,00	2,02	0,00	2,02	7,63	5,61	2,02
Uncalled Capital - SP	195,80	195,80	0,00	71,39	0,00	71,39	267,19	195,80	71,39
Uncalled Capital - FIN	37,09	37,09	0,00	13,58	0,00	13,58	50,67	37,09	13,58
Uncalled Capital - LV	2,90	2,90	0,00	1,05	0,00	1,05	3,95	2,90	1,05
Uncalled Capital - CY	2,79	2,79	0,00	1,00	0,00	1,00	3,80	2,79	1,00
Interest on prefinancement	0,00	0,00	0,00	3,16	0,00	3,16	3,17	0,00	3,16
Interest EIB				0,00		0,00	0,00		0,00
Uncalled Capital - PT	29,50	29,50	0,00	10,77	0,00	10,77	40,27	29,50	10,77
Uncalled Capital - NL	117,17	117,17	0,00	42,99	0,00	42,99	160,17	117,17	42,99
Uncalled Capital - SK	9,40	9,40	0,00	3,39	0,00	3,39	12,79	9,40	3,39
Contribution cofinancement - IT				0,00		0,00	0,00		0,00
Uncalled Capital - SE	72,30	72,30	0,00	26,45	0,00	26,45	98,76	72,30	26,45
Uncalled Capital - FR	434,87	434,87	0,00	160,31	0,00	160,31	595,18	434,87	160,31
Uncalled Capital - LU	6,25	6,25	0,00	2,30	0,00	2,30	8,55	6,25	2,30
COF-Payable-Canada				0,00		0,00	0,00		0,00
Uncalled Capital - BE	79,55	79,55	0,00	-868,79	0,00	-868,79	-789,24	79,55	-868,79
Uncalled Capital - RO	17,95	17,95	0,00	6,46	0,00	6,46	24,42	17,95	6,46
Bank Interests to allocate				-2,49		-2,49	-2,49		-2,49
To allow regularisation of open items by DG DEVCO (Ares (2011) 754001				-2,82	0,00	-2,82	-2,82	0,00	-2,82
Uncalled Capital - BG	5,46	5,46	0,00	0,00	0,00	0,00	5,46	5,46	0,00
Uncalled Capital - AT	58,80	58,80	0,00	21,58	0,00	21,58	80,38	58,80	21,58
Virements à reimputer				-0,41		-0,41	-0,41		-0,41
Uncalled Capital - DK	48,59	48,59	0,00	17,82	0,00	17,82	66,42	48,59	17,82
Uncalled Capital - IT	307,86	307,86	0,00	112,77	0,00	112,77	420,63	307,86	112,77

Uncalled Capital - EE	2,16	2,16	0,00	0,78	0,00	0,78	2,94	2,16	0,78
Uncalled Capital - LT	4,52	4,52	0,00	1,63	0,00	1,63	6,15	4,52	1,63
Uncalled Capital - IE	23,23	23,23	0,00	8,46	0,00	8,46	31,70	23,23	8,46
COF-Payable-LU				0,00		0,00	0,00		0,00
Uncalled Capital - PL	50,18	50,18	0,00	18,07	0,00	18,07	68,25	50,18	18,07
Bank interests Stabex to allocate				-0,76		-0,76	-0,76		-0,76
Uncalled Capital - MT	0,95	0,95	0,00	0,34	0,00	0,34	1,29	0,95	0,34
COF-Payable-SE	1,91	1,91	0,00	0,00	0,00	0,00	1,91	1,91	0,00
Default Interest on Claims				-4,09	0,00	-4,09	-4,09	0,00	-4,09
Contribution cofinancement - FR				0,00		0,00	0,00		0,00
Contribution cofinancement - NL				0,00		0,00	0,00		0,00
Contribution cofinancement - SE				0,00		-0,00	0,00		-0,00
Uncalled Capital - HU	15,36	15,36	0,00	5,53	0,00	5,53	20,90	15,36	5,53
Interest on late payments Contribution				1,78		1,78	1,78		1,78
Uncalled Capital - GR	37,15	37,15	0,00	13,57	0,00	13,57	50,71	37,15	13,57
Interest Recovery				2,31		2,31	2,31		2,31
COF-Payable-FIN				0,00		0,00	0,00		0,00
COF-Payable-UK				0,00		0,00	0,00		0,00
Manual liaison account BG32/FEDF				0,00	0,00	0,00	0,00	0,00	0,00
Uncalled Capital - CZ	19,94	19,94	0,00	7,18	0,00	7,18	27,11	19,94	7,18
COF-Payable-DK				0,00		-0,00	0,00		-0,00
Uncalled Capital - UK	361,51	361,51	0,00	132,11	0,00	132,11	493,62	361,51	132,11
COF-Payable-BE				0,00		0,00	0,00		0,00
Contribution cofinancement - BE				0,00		0,00	0,00		0,00
COF-Payable-FR				0,00	0,00	0,00	0,00	0,00	0,00
Contribution cofinancement - ES				0,00		0,00	0,00		0,00
Bank Intere Secu Stabex				0,76		0,76	0,76		0,76
COF-Payable-CH				0,00		0,00	0,00		0,00
Losses on realisation of trade debtors				-0,20		-0,20	-0,20		-0,20
Uncalled Capital - Croatia	5,63	5,63	0,00	2,03	0,00	2,03	7,66	5,63	2,03
EU flight contributions from other EU bodies				0,00		0,00	0,00		0,00
COF-Payable-PT				0,00		0,00	0,00		0,00
Miscellaneous income				2,45		2,45	2,45		2,45
COF-Payable-NL				0,00		0,00	0,00		0,00
Bk Intere Spe Congo Fund				0,02		0,02	0,02		0,02

Bank Interest				2,49		2,49	2,49		2,49
COF-Payable-CZ				0,00		0,00	0,00		0,00
COF-Payable-DE	1,42	1,42	0,00	0,00	0,00	0,00	1,42	1,42	0,00
Bank interests Congo to allocate				-0,02		-0,02	-0,02		-0,02
Contribution cofinancement - DK				0,00		0,00	0,00		0,00
PF Not Migrated - Initial Upload				0,00		0,00	0,00		0,00
COF-Payable-AT				0,00		0,00	0,00		0,00
COF-Payable-IT				0,00		0,00	0,00		0,00
Recettes diverses à imputer				-0,07		-0,07	-0,07		-0,07
Contribution cofinancement - PL				0,00		0,00	0,00		0,00
COF-Payable-RO				0,00		0,00	0,00		0,00
Co-financing Contribution Payable ST-USAID				0,00		0,00	0,00		0,00
Différences constatées lors de l'encaissement d'OR				0,00	0,00	0,00	0,00	0,00	0,00
Current Account-DG BUDG-SWIFT				0,00		0,00	0,00		0,00
COF-Payable-Australia				0,00		0,00	0,00		0,00
Co-financing Contribution Payable ST-EIB				0,00		0,00	0,00		0,00
Contribution cofinancement - DE				0,00		0,00	0,00		0,00
EX Diff/Ajustement Realised (gains)				-8,23	0,00	-8,23	-8,23	0,00	-8,23
EX Diff/Ajustement Realised (losses)				5,06	0,00	5,06	5,06	0,00	5,06
Manual liaison account EEAS/FEDF	5,41	5,41	0,00				5,41	5,41	0,00
Total DG FEDF	2.539,82	2.525,78	14,04	77,61	17,15	60,45	2.617,43	2.542,94	74,50

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

EX-ANTE CONTROLS		Total undue payments recovered
NON ELIGIBLE IN COST CLAIMS		
CREDIT NOTES		
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total		

EX-POST CONTROLS		Total undue payments recovered
INCOME LINES IN INVOICES		
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING		
Sub-Total		
GRAND TOTAL (EX-ANTE + EX-POST)		

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

	Number at 01/01/202	Number at 31/12/2022	Evolution	Open Amount (Eur) at 01/01/202	Open Amount (Eur) at 31/12/2022	Evolution

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

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

Total DG EAC	
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Number of RO waivers	
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There are no waivers below 60 000 €

ANNEX 4: Financial scorecard

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2022, 10 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes)¹⁵:

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

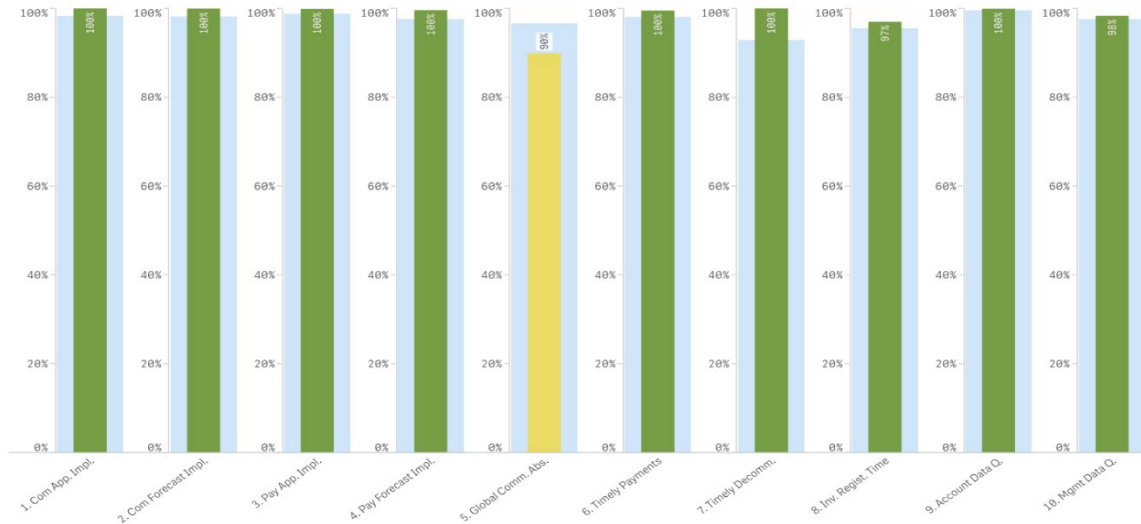
80 – 0% of the target: dark red

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.

¹⁵ If the EC service did not perform any transaction in the area measured by the indicator or the information is not available in the central financial system, the indicator is not calculated (i.e. displayed as “-“) in this Annex.

EAC Indicator Scores for 2022 12



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

Indicator	Objective	Comment ¹⁶	EAC Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	98%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		100%	98%
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		100%	98%
5. Global Commitment Absorption ¹⁷	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		90%	97%

¹⁶ 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%.

¹⁷ 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.

6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	As illustrated in Annex 4, the Final Scoreboard , in 2022 DG EAC has executed 12.140 payments (including the payments to the trainees) an increase of 14% compared to 2021. Only 43 were paid late (0,35%) which shows a significant improvement compared to previous years. The total amount paid corresponds to EUR 3.630.696.052,09, this being +/- 1B€ EUR more compared to 2021. Out of these payments 43 for a value of 17.322.619,99 EUR (0%) were paid late compared to 145 payments for value of EUR 6.086.287,43 (0%) in 2021. Late payments 4 (6 in 2021) have generated late interest for a total amount of 2.995,77 EUR (13.709,16 EUR in 2021).	100%	98%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	Thanks to the hard work done by all the units in DG EAC we have managed to achieve again in 2022 a score of 100% for this indicator compared to an EC Score of 93%. DG EAC will continue do its utmost to maintain this excellent score in the years to come.	100%	93%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC	In 2022, DG EAC registered 2.176 invoices (2.126 in 2021). In 2022, 78 invoices were registered late (3,6%). which is the same number as in 2021 (3,7%). This confirms the positive effect of the introduction of the electronic workflows since the start of the COVID-19 period.	97%	95%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts	DG EAC has managed to achieve a score of 100% (99,4% in 2021) for this indicator thanks to the close follow up and execution of the accounting controls as foreseen in DG EAC's accounting programme for 2022.	100%	100%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	Following the request of DG BUDG DG EAC has done its utmost to close, with the technical assistance of the colleagues of DG BUDG, already as many as possible the open Legal Commitments in order to be ready to start working in SUMMA as from the budget 2024 (current planning). The remaining open Legal Commitments represent 90% of the outstanding tests at the end of 2022. DG EAC will continue to close as much as possible the remaining Legal Commitments in 2023 and the other failed tests also linked to the dates to be introduced/corrected completed as indicated under the indicator 9. Accounting quality	98%	98%

ANNEX 5: Materiality criteria

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

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

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

As the DG implements its budget through different implementation modes (see section 2), which have different risk profiles and which each have their own control and supervision arrangements, it is considered that observed quantified weaknesses should be assessed against the part of the budget spent in each specific implementation mode. As the Directors of the executive agencies are Authorising Officers by Delegation for the parts of the programmes delegated to them, they take responsibility for this spending in their declaration of assurance in the AARs of the executive agencies. Consequently, the operational spending through executive agencies is not part of the declaration of assurance of the Director General of the parent DGs, only the subsidy for the EA's operating budget.

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

In order to better capture the multi-annual nature of programmes and control activities, a multi-annual approach to the calculation of error rates is followed. The error rate for Erasmus+ is based on error rates established by the National Agencies on the collected checks on beneficiaries available relating to the entire period 2014-2020 (and the European Solidarity Corps for 2018-20), which will continue to be performed until the last delegation agreement is closed. The error rate for the 2021-27 period will become progressively available from AAR 2023 onwards. Cashed recoveries (at the level of the National Agencies) related to the audit findings (no 'extension/ extrapolation' of audit findings due to systemic errors is possible in the context of DG EAC's beneficiary

population) are deducted to arrive at the residual error rate. Based on the error rates per National Agency, an amount at risk for the National Agencies is defined based on flat rates according to the level of assurance of the National Agencies (see Annex 7). If the amount at risk surpasses 2% of the budget for a specific implementation mode during the multiannual reporting period, a reservation should be considered.

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

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

Analyse the effectiveness of the control system of each NA/NAU combination and conclude, based on all available information (audits, visits, Declarations of Assurance, reporting...), if the system gives acceptable, partial or no assurance.

Identify the part of the budget that has been executed through systems with acceptable, partial and no assurance.

Deduct any relevant suspensions of payments and any financial corrections to obtain the maximum open exposure.

As an approximation for the potential exposure, consider that 20% of the calculated maximum open exposure is at risk for NA/NAUs with no assurance; 5% of the exposure for NA/NAUs with partial assurance; the observed error rate in random testing for NA/NAUs with reasonable assurance.

Since 2019¹⁸, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity reports reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

¹⁸ Agreement of the Corporate Management Board of 30/4/2019.

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

Two significant segments and related Relevant Control Systems are defined in DG EAC: the indirect budget managed for Erasmus+ and the European Solidarity Corps by National Agencies and the budget entrusted to EIT. All other budget areas and are less than 5% of total budget management and are related to different subsegments: EACEA, Direct management managed by DG EAC, Creative Europe, Traineeships, MSCA HE and H2020, Pilot Projects and Preparatory Actions, House of European History managed by European Parliament.

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

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

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

	<p>management of the funds by the NAs, on the functioning of their control system and on the probity of the accounts presented in the Yearly NA Reports.</p> <p>DG EAC has set minimum standards of control and procedures for the NAs (Guide for National Agencies, updated annually) and issued Guidelines for National Authorities in relation to the responsibilities of the Independent Audit Body.</p> <p>Negotiation of legal base with the Legislative Authority, following which the designation of the National Authority, National Agency and Independent Audit Body.</p>		
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NAs Stage 2 – Ex-ante (re)assessment of the entrusted entity’s financial and control framework (towards “budget autonomy”; “financial rules”).

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost- Effectiveness indicators (three E's)
The financial and control framework deployed by the National Agency is not fully mature to guarantee achieving all 5 ICOs (<i>legality and regularity, sound financial management, true and fair view reporting, safeguarding assets and information, anti-fraud</i>)	Erasmus+ Programme (2014-2020 and 2021-2027): Guidance documents on the designation of National Agencies under Erasmus+, on the ex-ante Compliance Assessments and on the	Coverage/frequency: 100% of National Agencies for Erasmus+ and Youth National Agencies for European Solidarity Corps Depth: all ex-ante assessment (Erasmus+) and all readiness	Effectiveness: Positive performance of stakeholders achieved. Benefits: The potential error in the

<p><i>strategy</i>).</p> <p>For the Erasmus+ programme (2021-2027):</p> <ul style="list-style-type: none"> - Ex-ante Compliance Assessments for the new National Agencies are of poor quality <p>For the European Solidarity Corps programme (2021-2027):</p> <ul style="list-style-type: none"> - Readiness assessments for the Youth National Agencies are of poor quality 	<p>transition/handover between National Agencies</p> <p>Ex-ante assessment, conditional to sign a Contribution Agreement with the new National Agency</p> <p>European Solidarity Corps Programme (2014-2020 and 2021-2027):</p> <p>Guidance documents on the readiness check to be done by national authorities.</p> <p>Readiness confirmation by national authorities conditional to sign a Contribution Agreement with the Youth National Agency.</p> <p>Guidance to Independent Audit Bodies (for both programmes)</p> <p>Hierarchical validation by the AOSD of the Directorate competent for the NA coordination.</p>	<p>checklists (European Solidarity Corps) are analysed with the same depth, independently of the level of decentralised funds that will be entrusted to the National Agency.</p>	<p>(average annual) total budget avoided.</p> <p>Efficiency: Timeliness of process (guidance is clear and properly applied by stakeholders)</p> <p>Economy (costs): estimation of cost of staff involved in both the ex-ante assessment process (Erasmus+) and readiness assessment (ESC) (which includes missions).</p>
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NAs Stage 3 – Operations: monitoring, supervision, reporting (“representation” / “control around the entity”).

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

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Due to weak "modalities of cooperation, supervision & reporting", the Commission is not (promptly) informed of relevant management issues encountered by the National Agency, and/or does not (promptly) react upon notified issues by mitigating them or by making a critical observation and recommendation for them – which may reflect negatively on the Commission's governance reputation and quality of accountability reporting.</p>	<p>The Delegation Agreement (for 2021-27 Contribution Agreement) (Erasmus+ and European Solidarity Corps) specifying the control, accounting, audit, publication, etc. related requirements – incl. the modalities on reporting back relevant and reliable control results.</p> <p>Analysis and assessment of yearly Management Declarations, including yearly NA reports, of National Agencies.</p> <p>Analysis of ad hoc reports submitted by National Agencies throughout the year on new cases of irregularities and (potential) fraud.</p> <p>Instructions for NAs on prevention, detection and reporting on irregularities and fraud.</p> <p>Ad hoc analytical reviews of data encoded by NAs in EPlusLink.</p> <p>Analysis and assessment of yearly audit opinions of Independent Audit Bodies on the yearly NA Management Declarations.</p> <p>Analysis and assessment of the yearly reports of National Authorities on their monitoring and supervision activities (October reports).</p> <p>Risk-based supervisory visits to National Agencies and National Authorities</p> <p>Financial audits on yearly</p>	<p>Coverage: 100% of the National Agencies are monitored/supervised. 100% of the audit opinions provided by the Independent Audit Bodies are supervised.</p> <p>Frequency: annually</p> <p><u>In case of operational and/or financial issues</u>, measures are being reinforced.</p> <p>The depth is the same for all National Agencies.</p>	<p>Effectiveness: Conclusions reached on the basis of annual reports and Management Declarations are confirmed by monitoring visits, audits and other supervisory activities.</p> <p>Benefits: Assurance on the budget amount entrusted to the National Agency.</p> <p>Efficiency: Timeliness of delivery of Management Declarations, annual NA reports, annual audit opinions and annual reports of National Authorities</p> <p>Economy (costs):</p> <ul style="list-style-type: none"> - estimation of cost of staff involved in the actual (regular or reinforced) monitoring and supervising the National Agencies (which includes missions) - cost of externalised financial audits of Contribution Agreements of National Agencies

	<p>selection of National Agencies.</p> <p>Regular reporting to Senior Management and in AAR of the supervision results.</p> <p>Regular NA meetings, webinars and training of NA staff.</p> <p>Yearly seminar/webinar with National Authorities and Independent Audit Bodies and regular updates and improvements of guidelines for them.</p> <p><u>If appropriate/needed:</u></p> <ul style="list-style-type: none"> - monitoring visits to National Agencies to support and provide advice - individual targeted follow-up of critical recommendations - precautionary measures - intervention, e.g. via own audits on-the-spot, - referral to OLAF 		
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NAs Stage 4 – Commission contribution: payment or suspension/interruption.

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
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<p>The Commission pays out the (next) contribution to the National Agency, while not being aware of the management issues that may lead to financial and/or reputational damage.</p>	<p>The Delegation Agreement (for 2021-27 Contribution Agreement) (Erasmus+ and ESC) specifying the control, accounting, audit, publication, etc. related requirements.</p> <p>Management review of the supervision results.</p> <p>Ex-ante Operational Verification and Financial Verification, 'in-depth' as required.</p> <p>Hierarchical validation of contribution payment of operating grant and funds for decentralised actions and recovery of non-used funds for decentralised actions</p> <p><u>If appropriate/needed:</u> suspension or interruption of payments</p>	<p>Coverage: 100% of the contribution payments.</p> <p>Frequency: usually annually</p> <p>The depth is the same for all National Agencies.</p>	<p>Effectiveness: Appropriate information available to support payment or suspension decision.</p> <p>Benefits: the potential error in the (average annual) total budget avoided. In case of recovery or suspension/interruption: the amount and % value of budget recovered or not paid out.</p> <p>Efficiency: Timeliness of information and action when issues are noted.</p> <p>Economy (costs): estimation of cost of staff involved in the (in-depth) OV and FV of the contribution payments/recoveries to/from the National Agencies.</p>
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NAs Stage 5 – Audit and evaluation, Discharge for decentralised agencies

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

<p>Main risks <i>It may happen (again) that...</i></p>	<p>Mitigating controls</p>	<p>Coverage, frequency and depth of controls</p>	<p>Cost-Effectiveness indicators (three E's)</p>
<p>The Commission has not sufficient information from independent sources on the National Agencies' management achievements, which prevents conclusions being correctly drawn on the</p>	<p>The Delegation Agreement (for 2021-27 Contribution Agreement) (Erasmus+ and ESC) specifying the control, accounting, audit, publication, etc. related requirements – incl. independent audit function and</p>	<p>Coverage: sample as needed (random for financial audits, value-targeted, risk-based for supervisory visits).</p>	<p>Effectiveness: Assurance being provided via NA Management Declarations, audit opinions of Independent Audit Bodies and</p>

<p>assurance for the budget entrusted to the entity – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p>	<p>cooperation with IAS and ECA.</p> <p>Assessment of ex-post yearly audit opinions provided by Independent Audit Bodies on NA Management Declarations (including yearly reports).</p> <p>Assessment of ex-post yearly reports provided by National Authorities on monitoring and supervision activities.</p> <p>NAs include in their yearly reports the results of primary controls (controls carried out by or under the responsibility of the National Agency on the actions that it manages). Types and minimum requirements for controls are set out by DG EAC and are legally binding for the National Agencies.</p> <p>Own supervisory visits of National Agencies and/or National Authorities</p> <p>Yearly sample of selected National Agencies for financial audit.</p> <p>Referral to OLAF</p>	<p>Frequency: multiannual planning for financial audits; no pre-determined frequency for supervisory visits</p> <p>The depth for financial audits is the same for all National Agencies. For supervisory visits, the depth is adapted to identify risks.</p>	<p>reports of National Authorities and corroborated by other supervision data.</p> <p>Benefits: The potential error in the (average annual) total budget avoided. Budget value of the errors with the beneficiaries detected and subsequently corrected.</p> <p>Efficiency: Timeliness and administrative cost of process.</p> <p>Economy (costs): estimation of cost of staff involved in the coordination and execution of supervisory visits. Cost of the appointment of audit firms for the outsourced financial audits.</p>
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EIT Stage 1 – Establishment (or prolongation) of the mandate to the entrusted entity.

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

<p>Main risks <i>It may happen (again) that...</i></p>	<p>Mitigating controls</p>	<p>Coverage, frequency and depth of controls</p>	<p>Cost-Effectiveness indicators (three E's)</p>
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<p>The establishment (or prolongation) of the mandate of the EIT is affected by legal issues, which would undermine the legal basis for the management of the related decentralised EU funds (via the EIT).</p>	<p>The EIT is a TFEU body whose mandate is secured via a Regulation and a Decision¹⁹ of the European Parliament and of the Council²⁰, providing a legal basis for its activities.</p>	<p>Coverage/Frequency: 100%</p> <p>Depth: Full interservice and interinstitutional negotiation process</p>	<p>Effectiveness: Quality of the legal and policy work: number of control failures.</p> <p>Benefits: The potential error avoided which could affect the budget amount entrusted to the EIT, if significant (legal) errors would otherwise be detected.</p> <p>Efficiency: Timely conclusion of process.</p> <p>Economy: Estimation of cost of staff involved in the preparation, negotiation and adoption work.</p>
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EIT Stage 2 – Ex-ante (re)assessment of the entrusted entity’s financial and control framework (towards “budget autonomy”; “financial rules”).

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

<p>Main risks <i>It may happen (again) that...</i></p>	<p>Mitigating controls</p>	<p>Coverage, frequency and depth of controls</p>	<p>Cost-Effectiveness indicators (three E's)</p>
<p>The financial and control framework deployed by the EIT is not fully mature to guarantee achieving all</p>	<p>DG EAC has a full and transparent overview of the EIT’s control framework and is</p>	<p>Coverage/frequency: 100%</p>	<p>Effectiveness: Positive performance of stakeholders</p>

¹⁹ DECISION (EU) 2021/820 of the European Parliament and of the Council on the Strategic Innovation Agenda of the European Institute of Innovation and Technology (EIT) 2021-2027: Boosting the Innovation Talent and Capacity of Europe and repealing Decision No 1312/2013/EU

²⁰ REGULATION (EU) 2021/819 of the European Parliament and of the Council on the European Institute of Innovation and Technology (recast)

<p>5 ICOs (1. <i>legality and regularity</i>, 2. <i>sound financial management</i>, 3. <i>true and fair view reporting</i>, 4. <i>safeguarding assets and information</i>, 5. <i>anti-fraud strategy</i>).</p>	<p>consulted on changes both bilaterally in its role as parent DG and via its attendance in the Governing Board (GB) meetings, Executive Committee and the Audit Committee of the EIT. DG EAC also ensures close cooperation with the Common Implementation Centre on issues of legality.</p> <p>The European Court of Auditors gives its opinion on the true and fair view of the accounts including the assets recorded in the balance sheet.</p> <p>The EIT's anti-fraud strategy is agreed by the GB in line with Commission best practice.</p>	<p>Depth: In accordance with ECA's auditing standards.</p>	<p>achieved.</p> <p>Benefits: Avoiding the potential error in the (average annual) total budget.</p> <p>Efficiency: Timeliness of process (guidance is clear and properly applied by stakeholders).</p> <p>Economy (costs): Estimation of cost of staff involved and any additional procurement costs.</p>
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EIT Stage 3 – Operations: monitoring, supervision, reporting (“representation” / “control around the entity”).

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

<p>Main risks <i>It may happen (again) that...</i></p>	<p>Mitigating controls</p>	<p>Coverage, frequency and depth of controls</p>	<p>Cost-Effectiveness indicators (three E's)</p>
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<p>Due to weak modalities of cooperation, supervision and reporting, the Commission is not (promptly) informed of relevant management issues encountered by the EIT, and/or does not (promptly) react upon notified issues by mitigating them or by making a critical observation and recommendation for them – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p>	<p>The EIT must comply with extensive planning and reporting obligations to enable good governance by the GB.</p> <p>As parent DG, EIT informs DG EAC on an ongoing basis of issues as they arise and accompanies discussion on major issues pertaining to the EIT’s role in the Horizon Europe programme.</p> <p>DG EAC acts as an observer on the Audit Committee where key issues are brought to light and relevant action taken.</p> <p>DG EAC or the EIT can refer cases to OLAF in line with its anti-fraud strategy.</p>	<p>Coverage: 100%</p> <p>Frequency: annually</p> <p>In case of operational and/or financial issues, measures are being reinforced as issues arise.</p> <p>The depth is dependent on the nature of the issue.</p>	<p>Effectiveness:</p> <p>Conclusions reached in annual reports are confirmed by monitoring visits, audits and other supervisory activities, if required</p> <p>Benefits: Assurance on the budget amount entrusted to the EIT (as confirmed by the ECA).</p> <p>Efficiency:</p> <p>Timeliness of delivery of single planning document, of the consolidated annual activity report, strategic plan, etc.</p> <p>Economy (costs):</p> <p>Estimation of cost of staff involved in the actual monitoring as well as the costs of EIT itself.</p>
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EIT Stage 4 – Commission contribution: payment or suspension/interruption.

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

<p>Main risks <i>It may happen (again) that...</i></p>	<p>Mitigating controls</p>	<p>Coverage, frequency and depth of controls</p>	<p>Cost-Effectiveness indicators (three E's)</p>
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<p>The Commission pays out the (next) contribution to the EIT, while not being aware of the management issues that may lead to financial and/or reputational damage.</p>	<p>Operational Verification (OV) and Financial Verification (FV), 'in-depth' as required.</p> <p>Hierarchical validation of contribution payment of operating costs of EIT and its managed appropriations.</p> <p>If appropriate/ needed: suspension or interruption of payments is possible.</p>	<p>Coverage: 100% of the contribution payments.</p> <p>Frequency: usually annually</p> <p>The depth is based on the entire planning and reporting cycle of EIT.</p>	<p>Effectiveness: Appropriate information available to support payment or suspension decision.</p> <p>Benefits: the potential error in the (average annual) total budget avoided. In case of recovery or suspension/interruption: the amount and % value of budget recovered or not paid out.</p> <p>Efficiency: Timeliness of information and action when issues are noted.</p> <p>Economy (costs): Estimation of cost of staff involved in the (in-depth) OV and FV of the contribution payments/recoveries to/from the EIT.</p>
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EIT Stage 5 – Audit and evaluation, Discharge for statutory agencies

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

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The Commission has not sufficient information from independent sources on the EIT's management achievements, which prevents conclusions being</p>	<p>The EIT regulation, the EIT Financial Regulation along with the Framework Financial Regulation, Memorandum of Understanding, specifying the control, accounting, audit,</p>	<p>Coverage: sample as needed (random for financial audits, value-targeted, risk-based where</p>	<p>Effectiveness: Assurance being provided via EIT Management Declarations, audit opinions of ECA and</p>

<p>correctly drawn on the assurance for the budget entrusted to the entity – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p>	<p>supervision and monitoring requirements.</p> <p>IAS annual audits, if available.</p> <p>Assessment by the European Court of Auditors (opinion plus any points of emphasis) on the Management Declarations (including yearly reports).</p> <p>Ex-ante certificates on financial statements contracted by the EIT.</p> <p>Assessment of ex-post audit reports provided by external auditors.</p> <p>Own monitoring visits of EIT, if required.</p> <p>Referral to OLAF.</p>	<p>appropriate).</p> <p>Frequency: multiannual planning for financial audits; no pre-determined frequency for supervisory visits.</p> <p>The depth for financial audits is in line with International Auditing Standards to achieve the appropriate confidence level in a statistical manner.</p>	<p>certifying auditors and corroborated by other supervision data.</p> <p>Benefits: The potential error in the (average annual) total budget avoided. Budget value of the errors with the beneficiaries detected and subsequently corrected.</p> <p>Efficiency: Timeliness and administrative cost of process.</p> <p>Economy (costs): Estimation of cost of staff involved in the coordination and execution of monitoring visits. Cost of the appointment of audit firms for the outsourced financial audits.</p>
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ANNEX 7: Specific annexes related to "financial management"

1. Key sources relied on in the assurance methodology

The reports used are:

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

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

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

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

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

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

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

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

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

2. Effectiveness: control results and benefits

The objectives, indicators and assessments in this section cover all significant expenditure and revenue, financial instruments or other significant non-expenditure items²¹, and the overall conclusion (table below) demonstrates the completeness of the coverage by presenting the available main indicators per distinct control system.

Control objective	Result
Control effectiveness as regards legality and regularity	Controls are effective as regards legality and regularity; supervisory controls are effective as regards entrusted bodies; Multiannual residual error rate for the implementation through NAs of 1% or less for the 2014-20 Erasmus+ and European Solidarity Corps programmes; For 2021-27 programmes error rates will be progressively available from AAR 2023.
Other control objectives: A. safeguarding of assets and information, reliability of reporting	Entrusted funds appropriately safeguarded; Accounting and reporting is reliable; Budget execution in line with targets and close to 100%. NA management: Commitment and payment credits execution of 100%
B. Fraud prevention and detection	Suspected irregularities or fraud and ongoing investigations of OLAF had no impact on the assurance over the reporting period;
Efficiency and Cost-effectiveness (see details below)	DG EAC's total estimated cost of controls at Commission level is 1,53%. For the Erasmus+ and ESC Relevant Control System, the cost of control is 1,70% (incl all other direct management and

²¹ These include revenue operations (e.g. assigned revenue, fines, interest); assets (e.g. (in)tangible or financial assets, inventories, accounts receivable, treasury) and liabilities (e.g. guarantees offered, sickness and pensions schemes). These are covered in the AAR Annex 3 Tables 4, 5-bis, 7.

	<p>management of EACEA). For the EIT Relevant Control System, the cost of control is 0,31%.</p> <p>When considering the additional costs of control incurred at the level of National Agencies responsible for implementing Erasmus+ and ESC, the overall cost of control is estimated to be 8,47%.</p>
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Regarding the **legality and regularity** of the underlying transactions, the **key control objective** is to ensure that the multi-annual²² residual error rate does not exceed 2% in any management mode²³

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

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

DG EAC's main spending activity is the implementation of the Erasmus+ programme 2021-27 and the European Solidarity Corps 2021-2027 as well as the legacy of the previous MFF, through the National Agencies. Appropriations managed account for 88% of executed payments in 2022²⁴. Contribution to NA management costs by the Commission totalled EUR 146 million in 2022.

2.A.1. Governance

As a consequence of the multi-annual character of the projects and programmes, the underlying transactions treated by each control stage and reflected in the multi-annual residual error rates cover **the entire period of the current Erasmus+ programme 2014-20** to date. Error rates for the 2021-27 programmes will become progressively available from AAR 2023. The supervisory and control framework and annual declarations pertain to these programmes.

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

²² DG EAC assesses legality and regularity over each financial perspective.

²³ The residual risk of error is estimated by the residual error rate obtained from an examination of a representative sample of transactions less any corrections made resulting from the supervisory and control systems in place. DG Education, Culture, Youth and Sports aims to recover amounts due as a result of ex-post audits within 12 months from the completion of the audit, although these amounts are not normally material in the context of the budget as a whole.

²⁴ Direct management payments represent below 5% of the total payments. Therefore, the Erasmus+ and European Solidarity Corps payments contain indirect and direct management payments including the contribution payments to the running costs of EACEA. A separate calculation would insignificantly change the final result.

identify potential weaknesses in the control systems and non-compliance with the guidelines for NAs.

Under Erasmus+ and European Solidarity Corps, DG EAC operates an **integrated control system for management through National Agencies (NAs)**, under the supervision of the National Authorities (NAUs) of the participating countries as well as Independent Audit Bodies²⁵.

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

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

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

2.A.2. Building blocks

All individual management opinions for National Agencies are summarised yearly in overall management opinions by programme²⁶. The information was deemed reliable after additional information and clarifications were obtained in the context of the annual reports by National Authorities, received in the last quarter of the year.

The 2021 **NA Management Declarations and NA reports** confirmed in 2022 a **satisfactory level of quality and relevance**. 100% of all NA Declarations and Reports were received by 8 March 2022.

33 out of 56 NAs (59%) had submitted their yearly report by the legal deadline of 15 February 2022 (whereas 39 out of 56 NAs (71%) in the previous year).

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

²⁵ In line with the structure of indirect management in the Financial Regulation additional assurance is provided by an audit body functionally independent from the entrusted entity.

²⁶ The IT tool NA Lifecard facilitates follow-up all recommendations from the Management declarations and audit opinions.

As regards supervisory controls, DG EAC has conducted a number of **financial ex-post audits and supervisory visits**²⁷

As a result of the above, DG EAC considers it has reasonable assurance on the implementation of the programmes by the NAs. The management information reported by the NAUs and NAs for the year 2021, which was received in 2022, is sufficient to draw reasonable assurance conclusions, with some exceptions (see below).

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

The key supervision and control results for assurance in 2022 are:

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

(1) Primary and secondary control results

Due to the reporting cycle of NAs, the error which can be reported in a given year's AAR is composed of data drawn from reports received during the reference year which cover control results relating to the year before. Therefore, for the AAR 2022, **control results obtained in 2014-2020 and reported up to 2022 are used to calculate the error rate.**

For Erasmus+, data on primary checks is reported by NAs within the Epluslink reporting tool. On the basis of 14.508 closed random checks, 2.434 resulted in modification of the grant amount, with an overall error rate indicated of 0.78% which is less than 1%.

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

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

As regards the **supervisory review** of the submissions made to DG EAC by the National Agencies and National Authorities, the indicator set on the number of National Authorities and National Agencies with at least one outstanding **critical or very important recommendation** showed overall comparable results with regard to the previous reporting (end 2021).

²⁷ In 2022, 10 supervisory visits were carried out both at National Authority and National Agency level.

Compared to the situation of end 2021, at the end of 2022 the number of NAUs/NAs with at least one very important or critical observation has remained stable (21). The key control areas affected were mainly monitoring and supervision activities by National Authorities, management of grant agreements, and checks of grant beneficiaries²⁸.

An opinion of reasonable assurance could not be given in 2022 for the Agency in North Macedonia (partial assurance representing 0,06% of multi-annual entrusted amounts). The Commission in cooperation with the NAU ensure continued **reinforced monitoring on this Agency** to ensure appropriate measures are taken to achieve reasonable assurance.

All 55 remaining agencies are considered to have given reasonable assurance. **DG EAC’s methodology for defining the materiality criteria**²⁹, foresees the application of the following error rates for the different groups of NAs, which were identified in particular based on the reporting by Authorising Officers by sub-delegation on the use of resources³⁰.

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

Assurance level	Number of NAs/NAU concerned	%Error attributed by methodology
NAs/NAUs with no assurance:	0	20%
NAs/NAUs with partial assurance:	1	5%
NAs/NAUs with reasonable assurance: combined multi-annual residual error rate detected in financial audits and primary controls by NAs	55 ³¹	0,80% (0.78%primary controls by NAs ³² and 0.02% ADEC, see below)
Overall result		0,875%

In terms of the contribution to the residual error rate, 0,075% relates to the multiannual effect of NAs with partial or no assurance.

(3) ADEC audits by external auditors

ADEC audits (Action DECentralisée) are financial external ex-post audits of the National Authorities or of projects awarded directly by DG EAC. The objective of these financial

²⁸ Not all supervisory visit reports have been finished, this is the situation at 15/02/2023

²⁹ See Annex 5 on materiality criteria.

³⁰ For the multi-annual approach, NAs that were considered lacking reasonable assurance in the past are only included in the calculation of this year’s error rate if the observed past weaknesses have not been corrected yet.

³¹ Includes UK01 which is still active for the old programme

³² Control results stemming from Eplus Link IT follow-up tool of National Agencies.

audits is to obtain an assessment of the correctness of the annual report submitted by the targeted agencies, of the legality and regularity of financial transactions, of the compliance with the rules and requirements of the actions carried out and of the appropriate use of the funds. Every year, DG EAC contracts between 10 and 20 such external audits³³.

The results of the **supervisory controls** by DG EAC, which consist of "ADEC" financial audits carried out at EU level as mentioned above showed no additional errors at the level of the National Agencies. Approached from a multi-annual perspective³⁴ and taking into account the impact of recoveries, the results 2014-2020 show a 0,02% error rate.

The coverage of the residual error rates observed by the financial (so-called ADEC) audits of NAs and by the NAs' primary controls is complementary and there is little overlap between the two. The main purpose of NA primary controls is to designed to detect errors from beneficiaries that were not detected by the *ex-ante* control system in the NA, financial audits (ADEC) focus on errors made by the NA (both *ex ante* and *ex post*)³⁵. It has therefore been decided to add both error rates when calculating the residual error rate under indirect management through NAs. The resulting **combined multi-annual residual error rate**³⁶ observed from controls (0.78%) and audits (0.02%) is 0,80% (0,73% in AAR 2021³⁷).

Management's factual conclusion on the control results:

- The aggregate 2014-2020 residual error rate for the implementation through NAs is estimated to be 0,80% (adjusting the 0,73% from AAR 2021 due to the incorporation of more control results). As a prudent approach, DG EAC uses 1.00 % instead of 0.8% as detected error rate in the Table in Annex 9.
- As this is below the 2% threshold, there is **no need to make a reservation for this management mode**.

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

Quantified benefits include: errors detected ex ante, cost claimed but not accepted, financial corrections and recoveries made based on outcome of ex post controls, Court cases (with damages claims) won. Examples of unquantified benefits are reduced risk of

³³ The value of the samples audited amounted to EUR 146.4 million (EUR 142.6 million indirect management and EUR 3.8 million direct management)

³⁴ 116 audits over 2013-22 have covered all of the currently functioning NAs

³⁵ While NA primary controls may also detect errors made by the NA (which would constitute an overlap with ADEC audits) this is not their primary objective and the number of cases can be assumed to be limited.

³⁶ Error rate combining the errors for the programme as a whole since its beginning, reduced by the amounts of recoveries enabled by the audit process.

³⁷ Although recoveries are made following audits of NAs, there is no material effect on the error rate on a multiannual basis so the residual and gross error rate are effectively the same. The error rate combining the results of financial audits and primary ex post controls is calculated combining the relative weights of the Youth budget versus the other parts of Erasmus+, due to the different risk profiles.

fraud, deterrent effect of controls, prevention of conflict of interests, favourable auditor's opinion on reporting/accounting, unqualified discharge and avoiding reputational damage.

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

EP034 Final report		
checks (ex ante) to 2022		
Delegation Agreement Year ³⁸	Rate	Number of checks = population
2014	-0,37%	19.713
2015	-0,47%	21.282
2016	-0,45%	22.807
2017	-0,44%	25.015
2018	-0,44%	27.557
2019	-0,45%	20.551
2020	-0.57%	6.627

An average of 0,44% or €37,5m were corrected via NA **ex ante controls** carried out in the period 2014-22. The amount of undue payments recovered with an “irregularity” recovery context are further quantifiable benefits (EUR 0.827 million in 2022) For further quantifiable benefits, this could be estimated using the hypothetical “no control” scenario, which would involve estimating the error which would result if all controls were taken away. A very prudent estimation, based on published research, is that an error rate in excess of 15% would be the minimum if the Commission or its intermediaries performed no controls at any stage. This in a general way shows that the control framework in place does not cost more than it “saves” in total.

Quantifiable benefits alone do not present the true situation with regard to the cost-effectiveness of controls. **Non-quantifiable benefits** resulting from deterrent effects of controls, the implementation of a sound management and control system, the positive reputational effect in the context of a substantial increase in the budget granted to DG EAC

³⁸ Controls on the contribution agreement for 2021 and 2022 are not yet due as the underlying grant agreements are still ongoing

with the 2021-2027 Multi-annual Financial Framework, have to be taken into account to reach an informed conclusion as to the relative cost- effectiveness of the controls. Lastly, DG EAC makes extensive use of the management information provided by its systems to demonstrate the outputs of its programmes with respect to the different target groups, which is a highly important intangible benefit for the feedback to policy improvements and adjustments to the programmes.

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

The draft assurance framework for the 2021-2027 programmes will be based on two kinds of checks:

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

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

DG EAC is the main parent DG of EACEA and has entrusted the Agency with the management of parts of Erasmus+, European Solidarity Corps and Creative Europe. As a consequence, DG EAC chairs the Steering Committee of the agency with the other parent DGs and has a supervision role over the agency.

In 2022, DG EACEA implemented a total amount of payments of EUR 1097 million for DG EAC. The operating subsidy paid to the agency was EUR 59.3 million.

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

The parent DGs' supervision of the work of the Executive Agencies shall not blur the respective responsibilities and, in particular, it shall not result in duplication or overlap with the tasks of the agency³⁹

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

The IAS performed three audits in 2022. The first one on the protection of personal data under the responsibility of EACEA, EISMEA, CINEA, REA, ERCEA and CIC. The audit has resulted in 5 recommendations. One of these recommendations is now ready for review by the IAS and the rest ongoing with deadlines for implementation by June 2023.

Other two audits are currently ongoing: Preparedness on MFF 21-27 – CERV (jointly with DG-JUST) and Audit on the preparedness of the management and control systems for new MFF programmes.

The IAS contribution to the 2022 Annual Activity Report process states that the internal control systems in place for the audited processes of the Agency are effective.

The Director of EACEA has accordingly made no reservation in EACEA's AAR 2022. DG EAC will continue to closely follow up the encouraging developments which are not yet complete, and work towards a new supervisory relationship once the new processes are at cruising speed.

Key indicators of EACEA have either met or surpassed target over the last four years. The total subsidy paid by EAC as parent DG was EUR 59,3 million (following the latest revision), (including contributions from other DGs managed by DG EAC such as CERV from DG JUST and EDF co-delegated to DG EAC): the EA has justified its use and any unused appropriations have been recovered by the parent Directorate-General.

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

2.B.1. Assessment

Overall, DG EAC considers that its supervision of the Executive Agency, whose Authorising Officer receives delegation directly from the Commission, has been effective and sufficient in 2022.

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

³⁹ Decision C(2014) 9109 of 2 December 2014 establishing guidelines for the establishment and operation of executive agencies financed by the general budget of the Union.

Therefore, no reservation is required by the parent DGs.

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

2.C.1. Control results

DG EAC is **one of the parent Directorates-General** of the **Research Executive Agency (REA)**, which is responsible for implementing the major part of the Marie Skłodowska Curie Actions (MSCA), DG Research and Innovation being the lead parent DG for REA.

The payments delegated to REA for MSCA amounted to EUR 655,01 million in 2022. No issues are noted regarding DG EAC's contribution to REA's operating costs, which has received a consistently positive opinion from the European Court of Auditors. A contribution to the operating costs of REA is paid by DG RTD on behalf of DG EAC, as the lead parent DG.

In its AAR 2022, **REA has not made a reservation regarding the MSCA part of the H2020 Programme supervised by DG EAC**, based on specific audits for this low-risk segment. Audited MSCA participations have an actual local representative residual error rate of 0,73 %. Given the non-representative number of audit findings, this error rate cannot be regarded as a statistically reliable estimate but corroborates the assessment of a low risk level of legality and regularity errors inherent to the programme. The financing modalities for researchers' mobility grants are based on an extensive use of unit costs and remain much simpler compared to other parts of H2020. The impact, in terms of ineligible, EU funding resulting from the main type of error (i.e. underpayment of researchers by the beneficiary) remains relatively low. The Director of REA confirms that he has reasonable assurance on the proper use of resources and that the available control procedures provide the necessary guarantees on the legality and regularity of underlying transactions for the programme managed for DG EAC.

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

No reservation is required on MSCA for 2022. As regards DG EAC's specific participation, **REA's 2022 Annual Activity Report showed no reservation on the MSCA.** This is due to the favourable design of the grant scheme, with greater use of flat rates and unit costs making errors less likely.

2.D. Supervision of the European Investment Fund

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

2.D.1. Governance

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

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

2.D.2. Building blocks

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

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

The agreed-upon-procedures report was provided by the EIF's external auditor in accordance with the Delegation Agreement on 15 March 2023. No issues were noted as a result of the procedures carried out. In 2021 the instrument has been wound up and is in legacy mode. No significant issues were identified during 2022.

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

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

The executed payments made by DG EAC to the EIT in 2022 represent 12% of the total EAC payments, or €435,8 million, of which € 8.4 million is the operating budget of the EIT itself.

2.E.1 Governance

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

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

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

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

2.E.2. Building Blocks

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

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

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

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

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

The control results of the EIT's *ex post* audits following the verification of 2022 grants showed a detected error rate of 0,66% and a residual error of 0,65%, both being below error rate of 2%. Therefore, no reservation was necessary in EIT's

2021 CAAR⁴⁰. The Declaration of Assurance given by the European Court of Auditors in its Annual report on EU agencies for the financial year 2021⁴¹ indicates that the EIT's accounts were true and fair and that the underlying transactions were legal and regular with no qualifications.

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

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

As reported in its annual activity report, the EIT performs the technical and financial assessment of all final reports to assess the adequacy of the implementation of Business Plans and to establish the final balances due. In line with its EIT's Grant Assurance Strategy, in terms of cost eligibility the EIT relies mostly on Certificates on Financial Statements (CFS) issued by independent auditors. Ineligible costs identified and corrected at the ex-ante stages during the verification of the 2020 grants are estimated to be 2,3% of the amounts claimed by KICS, as per the data available in EIT's 2021 CAAR.

DG EAC considers that its supervision responsibilities were fulfilled and in view of the positive assessment by the ECA, and that it has assurance for 2022 for the EIT.

2.F. Direct management

2.F.1. Governance

DG EAC has a **small remaining amount of direct expenditure** (<3% of executed payments during 2022) which is managed directly via centralised financial circuits.

2.F.2. Building blocks

As mentioned above, **financial initiation and verification tasks have been centralised** in a single financial sector in order to concentrate financial expertise and to benefit from economies of scale. **Ex post audits** of actions implemented by direct management by the DG through cost based grants (approximately 1,5% of executed payments) are carried out by an external audit firm and based on a random and risk

⁴⁰ Decision 24/2022 of the Governing Board of the European Institute of Innovation and Technology (EIT) on the assessment and adoption of the 2021 Annual Activity report of the authorising officer of the EIT, available at: [2022-24_20220621_gb72-24_eit_caar_2021.pdf \(europa.eu\)](#).

⁴¹ ECA Annual report on EU agencies for the financial year 2021, available at: [Annual report on EU agencies for the financial year 2021 \(europa.eu\)](#).

selection methods across all such transactions of the DG, which provides a sound and conservative basis for applying the results of the controls to the full sub-population. In addition to ex-post grant audits, **additional ex post controls** are carried out for (immaterial) additional categories of transactions such as expenditure under procurement contracts and corporate services (Traineeship Office).

2.F.3. Control results

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

The multi-annual residual error rate **for DG EAC's direct management by the DG is 1% over 2014-2020** (2021-27 error rates will become progressively available from 2023), which is below the 2% threshold. For the reasons above, it is considered that **DG EAC has reasonable assurance on direct management for 2022. A number of recoveries were carried out as a result of risk based financial audits, but this does not affect the error rate.**

3. Efficiency indicators

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

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

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

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

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

To ensure economies of scale, systems checks are performed when justified by the volume in activity (so-called "top receivers"). Factors which result in diseconomies of scale include the diversity of sectors covered, and the need for there to be National Agencies in every programme country, regardless of country size. In some programme countries NAs are also split into different sectors (e.g. Youth and VET), despite the fact that DG EAC encourages single NAs to be formed where possible. The programme also involves many communication and policy-development aspects which require additional resources.

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

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

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

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

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

3.B. Assessment of the control efficiency: EIT

Based on the information presented below, the *ex-ante* (2,25 %) corrective capacity of the EIT is proportional to its total costs of control (2,50%), which makes the control efficiency high. This is achieved by the systematic framework of externalisation achieved by the EIT. Further information on controls is detailed in EIT's annual activity report.

4. Cost of controls

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

4.A. Cost estimates and sources: National Agencies

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

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

For Commission costs, DG EAC has quantified the full-time equivalents (FTEs) allocated to the relevant functions/activities using the best available data collection tool(s) at their disposal (e.g. ATLAS⁴², Unit Management Plans, surveys or studies). DG EAC therefore uses ATLAS figures applicable for 2022.

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

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

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

The costs are as follows:

Total payments 2022 DG EAC (without EIT) ⁴³			3,195,872,927.75
NA Management Costs			
Commission FTE	315	53.865.000	
Commission Audits		411.120	
Total costs EC		54.276.210	
% Costs of control Commission			1.70%
NA Management Costs		146.150.141	
Costs of control NA paid by programme countries		70.384.299	

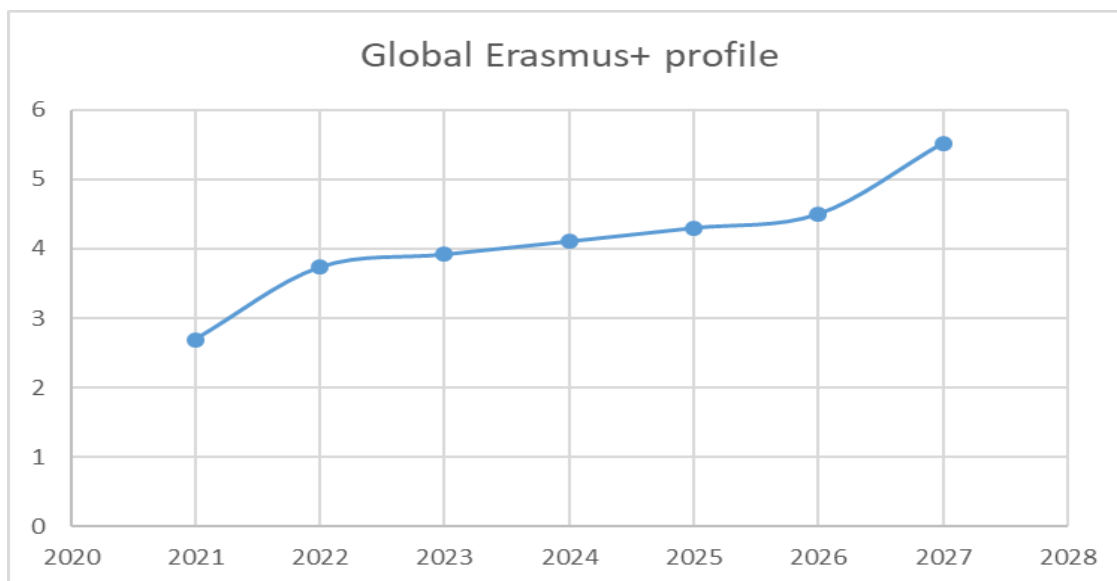
⁴² Activity and Task Logging for Allocated Staff (DG HR’s IT Tool in Sysper2).

⁴³ Direct management payments represent below 5% of the total payments. Therefore, the Erasmus+ and European Solidarity Corps payments contain indirect and direct management payments including the contribution payments to the running costs of EACEA. A separate calculation would insignificantly change the final result.

Global total		270.810.560	8.47%
Ex ante		6,5%	208,524,131
Ex post		1,9%	62.286.429

Percentage	Amount	Stage	Indicators (annual)	Description
8.47%	270.810.560	Overall indicator	Overall cost of control (EUR and %)	Total cost of controls of process out of total amounts managed during the year (payments made, revenues, assets, liabilities); amounts delegated or subject to a distinct discharge procedure are excluded from the total amounts managed
6,5%	208,524,131	All <i>ex ante</i> controls	Cost of <i>ex ante</i> controls (EUR and %)	Total cost related to <i>ex ante</i> controls out of total amounts managed
1,9%	62.286.429	<i>ex post</i>	Cost of control <i>ex post</i> verifications and/or audits (EUR and %)	Total cost related to <i>ex post</i> verifications and/or audits out of total verified and/or audited value

For comparison, the absolute value of costs in 2021 was 258,646,213 therefore the year-on-year increase is 4,7%.



Overall, the revised global DG EAC cost of control for NAs including an estimate of entrusted entity costs for 2022 is 8,47% of the budget managed (see table above) and is a prudent and conservative estimate.

4.B. Cost estimates and sources: European Institute of Innovation and Technology (EIT)

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

Total payments EIT			435.828.480,31	
EAC FTE	8	1.368.000		
% Costs of control Commission			0,31%	
EIT management costs		8.441.067		
EIT Audit certificates		941.138		
EIT ex post audit		160.600		
EIT costs total		9.542.805		
% Costs of control EIT			2.19%	
Global total		10.910.805	2,50%	
		Ex ante	2,25%	9.809.067
		Ex post	0,25%	1.101.738

Overall, the revised global DG EAC cost of control for **EIT** including an estimate of entrusted entity costs for 2022 is 2,50% of the budget managed (see table above) and is a prudent and conservative estimate. The structures in place are considered to be cost-effective.

4.C. Cost effectiveness of controls

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

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

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

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

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

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

Table - Overview of EAC's estimated cost of controls at Commission (EC) level

EXPENDITURE

The absolute values are presented in EUR

EAC	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Erasmus+ and European Solidarity Corps	53,865,000.00 €	3,195,872,927.75 €	1.69%	411,120.00 €	1,114,919,274.89 €	0.04%	54,276,120.00 €	1.70%
EIT Supervision	1,368,000.00 €	435,828,480.31 €	0.31%	- €	- €	0.00%	1,368,000.00 €	0.31%
OVERALL total estimated cost of control at EC level for expenditure	55,233,000.00 €	3,631,701,408.06 €	1.52%	411,120.00 €	1,114,919,274.89 €	0.04%	55,644,120.00 €	1.53%

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

Annex: Detailed control results for all National Agencies

2022 Detailed control results (error rate)

Maximum individual NA error rate correcting potential miscodings in a prudent manner, and therefore not confined solely to random checks. These are indicative figures taking into account that primary checks for many delegation agreements are still ongoing. For 2021 and 2022 no figures are mentioned as checks didn't start yet.

NA	2014	2015	2016	2017	2018	2019	2020	Global
AT01	-0,64%	-0,51%	-0,68%	-0,26%	-0,10%	-0,03%	0,00%	-0,48%
AT02	-0,34%	0,00%	-0,30%	-1,46%	-3,35%	-1,45%	n/a	-0,44%
BE01	-0,03%	-0,44%	-0,39%	-0,20%	-0,10%	-0,40%	0,00%	-0,37%
BE02	-0,94%	-1,29%	-1,10%	-1,83%	-0,12%	0,00%	0,00%	-2,05%
BE03	0,00%	-58,71%	0,00%	-1,29%	-8,37%	-0,50%	-0,16%	-1,84%
BE04	-0,28%	0,49%	-1,16%	-0,53%	0,00%	0,00%	0,00%	-0,23%
BE05	0,00%	0,00%	0,00%	-1,11%	-0,10%	0,37%	0,00%	-0,05%
BG01	0,00%	-3,14%	-1,24%	-0,13%	-0,24%	-0,00%	-0,05%	-0,09%
CY01	-0,10%	-0,58%	-0,47%	-0,25%	-0,14%	-0,95%	0,00%	-0,02%
CY02	0,00%	-0,25%	-0,38%	0,00%	-0,23%	0,00%	0,00%	-0,21%
CZ01	-0,05%	0,00%	-0,02%	0,00%	-0,02%	0,00%	0,00%	-0,02%
DE01	-0,67%	-0,65%	-0,02%	-0,35%	-0,02%	-0,00%	0,00%	-0,27%
DE02	-0,19%	-1,20%	-0,80%	0,02%	-0,28%	-1,14%	0,00%	-0,73%
DE03	-2,12%	-5,84%	-3,44%	-2,07%	-0,36%	0,86%	0,00%	-1,12%
DE04	-5,46%	-1,02%	-2,37%	-0,28%	-0,11%	-0,32%	0,00%	-0,67%
DK01	-0,62%	-2,54%	-1,53%	-0,68%	-2,22%	0,32%	0,00%	-0,83%
EE01	0,00%	-0,07%	-0,23%	-1,04%	-0,35%	-0,02%	-0,57%	-0,29%
EL01	-0,77%	-0,06%	-0,22%	-0,35%	-0,81%	0,00%	0,00%	-0,28%
EL02	-7,01%	n/a	-0,23%	-0,01%	-0,02%	-0,20%	0,00%	-0,04%
ES01	-0,60%	-2,53%	-1,85%	-2,19%	-1,95%	-2,11%	n/a	-1,73%

ES02	0,00%	-0,09%	-0,44%	0,00%	-0,05%	0,43%	-1,22%	-0,06%
FI01	-0,34%	-0,26%	-3,49%	-0,48%	-0,93%	-0,61%	-0,19%	-0,38%
FR01	-1,71%	-1,66%	-1,44%	-1,07%	-1,04%	-1,44%	-0,08%	-0,69%
FR02	-5,84%	-1,33%	1,24%	-2,44%	-4,62%	2,57%	-2,03%	-1,41%
HR01	-0,31%	-0,30%	-0,27%	-0,31%	-0,06%	-0,27%	-0,01%	-0,25%
HU01	-0,92%	-0,03%	-0,27%	-0,31%	-0,55%	-0,12%	0,00%	-0,32%
IE01	-1,08%	-2,64%	-2,26%	-0,97%	-3,09%	-4,83%	0,00%	-0,80%
IE02	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
IS01	-0,07%	-7,18%	-0,40%	-0,66%	-0,30%	-0,08%	0,00%	-0,18%
IT01	0,00%	-0,42%	0,00%	0,00%	0,00%	0,00%	n/a	-0,00%
IT02	-0,35%	-0,09%	-0,33%	-0,84%	-0,42%	-0,39%	0,00%	-0,25%
IT03	-6,13%	-2,27%	1,66%	-2,59%	-1,74%	-0,58%	0,00%	-1,59%
LI01	-0,59%	-0,40%	-1,06%	-0,41%	-2,65%	0,00%	0,00%	-0,30%
LI02	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	n/a	-0,042%
LT01	-0,21%	-0,10%	-0,07%	-0,02%	-0,01%	-0,03%	0,00%	-0,05%
LT02	0,00%	0,00%	0,00%	-0,08%	0,00%	0,00%	0,00%	-0,00%
LU01	-6,51%	-4,70%	-1,10%	-1,46%	-0,47%	-0,43%	0,00%	-1,31%
LU02	0,00%	-0,17%	-0,48%	n/a	n/a	n/a	n/a	-0,18%
LV01	-0,53%	-0,02%	-0,85%	0,00%	-0,25%	-1,41%	-0,45%	-0,31%
LV02	-0,51%	0,07%	-0,03%	-0,10%	0,00%	0,00%	0,00%	-0,06%
MK01	-0,55%	-0,33%	-0,01%	-0,10%	-0,08%	-0,00%	0,00%	-0,01%
MT01	-0,65%	-0,42%	-0,26%	-0,60%	-0,39%	-1,65%	n/a	-0,04%
NL01	-0,02%	-0,55%	-1,23%	-0,58%	-0,43%	-0,15%	0,00%	-0,34%
NL02	-0,40%	0,00%	-0,09%	-2,37%	-3,72%	0,00%	0,00%	-0,37%
NO01	-0,82%	-0,25%	-1,53%	-0,47%	-1,33%	0,00%	0,00%	-0,43%
NO02	-13,55%	-1,38%	-1,94%	-2,18%	-0,06%	0,10%	0,00%	-1,15%
PL01	-0,38%	-0,48%	-0,22%	-0,10%	-0,17%	-0,05%	0,23%	-0,25%

PT01	-2,03%	-0,82%	0,07%	-0,99%	-1,62%	-0,50	0,00%	-0,85%
PT02	-0,85%	-0,12%	0,02%	-0,13%	-0,74%	n/a	n/a	-0,26%
RO01	0,54%	-0,01%	-0,19%	-0,08%	-0,32%	0,00%	0,00%	0,13%
RS01	n/a	n/a	n/a	0,00%	-0,24%	0,00%	-0,00%	-0,00%
SE01	-4,15%	-0,92%	-0,44%	-1,23%	-0,86%	-1,08%	0,00%	-1,27%
SE02	0,00%	0,00%	0,00%	-0,12%	-1,10%	0,00%	-0,50%	-0,03%
SI01	-1,13%	-0,60%	-0,04%	-0,90%	-0,89%	0,04%	0,30%	-0,28%
SI02	-6,18%	-3,48%	-3,93%	-9,76%	-0,47%	-0,02%	-0,30%	-3,87%
SK01	-0,08%	0,00%	0,00%	-0,12%	0,00%	0,00%	0,00%	-0,03%
SK02	-0,75%	-1,45%	-0,66%	-3,82%	-0,32%	-0,13%	0,00%	-0,70%
TRO1	-1,06%	-1,63%	-0,56%	-1,09%	-0,26%	-0,18%	-0,96%	-0,62%
UK01	-1,55%	-1,20%	-0,46%	-0,36%	-0,94%	-0,85%	-0,24%	-0,51%
Grand Total	-1,03%	-1,08%	-0,68%	-0,64%	-0,69%	-0,45%	-0,25%	-0,77%

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

1. Audit observations and recommendations

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

IAS audits in EAC

As of December 2022, DG EAC has a total of three open audit recommendations: one very important ('Transfer of personal data to third countries') and two important ('IT governance roles and practices' and 'Information to Erasmus+ participants during personal data collection') on 2 audits from the IAS audits 'IT governance and project management in DG EAC' and 'Effectiveness of the protection of personal data of beneficiaries of and participants in the Erasmus+ and European Solidarity Corps programmes managed by DG EAC'. The three recommendations are expected to be closed in the first half of 2023. These recommendations have incidence on the Internal Control Principle ICP 13 (data protection) and ICP 11 (IT). Once these recommendations will be closed, they will positively impact these Internal Control Principles as mentioned in part 2 below.

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

The most recently completed audit was finalised on November 2022: 'Audit on the preparedness of DG EAC's management and control systems for the implementation of the 2021-2027 Erasmus+ programme'. During this engagement, the IAS auditors performed a desk review and analysis of relevant documentation such as legal bases, internal procedures, guidance, instructions, minutes of meetings, checklists and deliverables of national authorities, national agencies and independent audit bodies in relation to DG EAC's internal control and management systems of the 2021-2027 Erasmus+ programme.

The IAS concluded that DG EAC has designed and put in place efficient and effective processes to ensure the preparedness of the management and control systems for the implementation of the 2021-2027 Erasmus+ programme. The IAS identified the following strengths:

- clear allocation of roles and responsibilities for the implementation of the 2021-2027 Erasmus+ programme within DG EAC;
- existence of a comprehensive set of guidance documents for the preparation, programming, implementation and review of the 2021-2027 Erasmus+ programme, including aspects related to horizontal priorities and anti-fraud measures;
- existence of a comprehensive set of internal procedures for the assessment of the deliverables of the national authorities, national agencies and independent audit bodies;
- extensive involvement of the national agencies in the preparation and programming of the 2021-2027 Erasmus+ programme (co-creation); and

- expertise of DG EAC's staff involved in the preparation, programming, implementation and review of the 2021-2027 Erasmus+ programme.

IAS audits in EACEA

During 2022, the IAS has concluded the audit on the protection of personal data under the responsibility of EACEA, EISMEA, CINEA, REA, ERCEA and CIC – REA.

As of December 2022, EACEA has a total of five open audit recommendations (four of them have been considered implemented by EACEA and are ready for review by the IAS).

A new audit on the preparedness of the management and control systems for new MFF program was launched in December 2022.

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

The 2021 Annual Report from the Court of Auditors (ECA) was published in the end of 2022 and is overall positive for the programmes managed by DG EAC. No recommendations were raised by the ECA to DG EAC in its Annual report on the implementation of the EU budget for the 2021 financial year.

The Erasmus+ programme is included under chapter 5 'Cohesion, resilience and values'. As it has been in previous years, Erasmus+ is among the low-risk expenditure programmes and the ECA conclude that the estimate level of error is below the materiality threshold of 2,0%.

A small number of recommendations have been raised by the European Parliament in the context of the 2020 discharge; many were closed or are closely followed up in the DG, together with those from previous discharge processes.

DG EAC is involved in following up as main or associated DG in a number of performance audits' recommendations.

Special Report No 35 2018 "Transparency of EU funds implemented by NGOs more effort needed". The European Court of Auditors concluded that the Commission was not sufficiently transparent regarding the implementation of EU funds by NGOs, and that more efforts are needed to improve it.

Special Report 08/2020 "*EU Investments in cultural sites: a topic that deserves more focus and coordination*" published in April 2020. This audit involved both DG REGIO and DG EAC and covered mainly two aspects: suitability of the EU cultural policy framework and coordination with funding arrangements and the implementation of the ERDF funding and synergies with other EU funds.

Special report 10/2021: "*Gender mainstreaming in the EU budget: time to turn words into action*". This report covers several funds such as ESF, EAGF, ERDF and Erasmus.

- Overall, there are three recommendations open where DG EAC is the main address of the recommendations: One important recommendation (2020/AUD/0032) issued

by the European Court of Auditors in relation to the Special Report No 08 2020 “EU investments in cultural sites a topic that deserves more focus and coordination”. The implementation of this recommendations is ongoing.

- One important recommendation (2020/PAR/0365) issued by the European Parliament in the context of the 2020 discharge. The implementation of this recommendations is ongoing.
- One additional important recommendation (2019/PAR/0473) issued by the European Parliament in the context of the 2019 discharge. The implementation of this recommendations is ongoing.

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

The European Court of Auditors adopted its Annual Audit Report for 2021 on EU Agencies, including the EIT on 27 October 2022, issuing an unqualified (clean) opinion stating that all expenditure and revenue presented in the EIT's 2021 accounts are legal and regular in all material respects. The Discharge 2020 for the EIT was granted on 4 May 2022 and the Discharge 2021 for the EIT is still awaiting Committee decision. As mentioned in the sections above, ECA included in its 2021 report an observation on the EIT's management and control systems, following the detection of two audited payments for which the EIT had authorised the related budgetary commitments only after the contracts were signed.

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

The IAS finalised its audit on human resource management (HRM) on 26 May 2021 and the EIT Director adopted an action plan on 30 June 2021. This audit has three findings rated important and two issues for consideration. The discussion of the IAS audit on HRM in the Audit Committee was postponed at IAS's request. The IAS also adopted its 2019-2021 Strategic Audit Plan for the EIT in July 2019, however this planning needs revision in view of the transition of the EIT's Internal Audit Capability (IAC) into a KIC monitoring body. Currently, the IAS is carrying out an audit on expert management in the EIT.

The IAC audit on external communications, stakeholder relations and dissemination was finalised and accepted by the EIT Director, who also drew up an action plan to implement the report's findings

The EIT's Internal Control Coordinator (ICC) issued multiple reports on 30 September 2021 on the status of the 29 open recommendations due by 30 June 2021. The report was linked to the concept paper on improved EIT audit environment and transition of the IAC 2020-2022, which mentioned as a condition for the transition the closure of the 'list of all critical, very important and important recommendations due by 30 June 2021 that fall under the remit of the EIT'. The original 29 open recommendations included one critical, 6 very important, 21 important and a desirable issue. A first report by the ICC on the status of the 29 open recommendations was issued on 30 September 2021, then a Follow-up to IAC Recommendations issues on 29 April 2022, and then an Internal Control follow-up report on open recommendations on 31 October 2022. The latest report shows that all critical and very important issues have been closed, while 4 important issues and 18

desirable issues remain open out of the 29 open recommendations. It is to be noted that 20 issues have been downgraded over the time, which is why there are now many more desirable issues, most of which remained open.

Although EAC has expressed its negative advice regarding the IAC transition for as long as the condition stated in the concept paper on improved EIT audit environment and transition of the IAC 2020-2022 on the closure of all critical, very important and important recommendations was not met, the Audit Committee has endorsed the transition, which took place in the second half of 2022.

2. Assessment of the effectiveness of internal control systems

2.A. Methodology of DG EAC's annual assessment of internal control systems in 2022

The 2022 annual assessment of the functioning of the internal control system is performed according to the methodology established in the 'Implementation Guide of the Internal Control Framework of the Commission'⁴⁴

This assessment was based on:

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

(2) the assessment of the implementation of DG EAC's internal control monitoring criteria for 2022.

(3) secondary sources such as assessment of exceptions and non-compliance events and mitigating measures in 2022, ongoing monitoring of the implementation of control and anti-fraud strategies, AOSD reports, and state of play of internal control actions implemented in during the year (DG EAC Internal Control Action plan as part of continuous internal control monitoring), indicators in DG EAC's Strategic Dashboard and results of the corporate indicators in the Annex 4, the internal control assessment results and risks of DG EAC's Agencies.

In January and February 2023, desk reviews, written consultations and bilateral meetings on the assessment outcome of each principle took place, followed by discussions with units responsible for the implementation and coordination of internal control in DG EAC to consolidate the draft assessment at DG EAC level prior to validation by senior management.

⁴⁴ https://myintracomm.ec.europa.eu/budgweb/EN/man/icrm/Documents/icf_implementation_guide.pdf

The results of this assessment are reported here below. The final validation by senior management of the assessment by principle including actions for improvement in 2022 took place in March 2023.

2.B. Continuous internal control monitoring in DG EAC

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

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

Exceptions and non-compliances are continuously monitored. These deviations, including the state of play of mitigating measures were assessed and any deficiencies have been communicated, corrected and reported to senior management as part of the internal control assessment exercise in the context of the AAR⁴⁵. In terms of **reporting to senior management**, the annual and mid-term reporting on internal control was complemented by two quarterly reports on the functioning of internal control and management systems and focus on the follow-up of critical items identified during specific and continuous monitoring of the performance of internal control. To strengthen internal control accountability, **4 training sessions for heads and deputy heads of unit** were organised. This virtual platform for exchange on internal control brought internal control knowledge and awareness closer to units in DG EAC. Topics were carefully selected according to EAC's needs. The different topics in the workshops were dealing with ethics, the results of the Staff Opinion Survey, Mediation Service, Financial Management, filing effectiveness in ARES, data management and Access to data.

2.C. Assessment of the functioning of DG EAC's internal control systems in 2022

DG EAC has assessed its internal control system during the reporting year and **has concluded that it is partially effective as regards internal control principle 13** in relation to:

- ICF 13 Information and document management. Information systems process relevant data, captured from both internal and external sources, to obtain the

⁴⁵ Exceptions and non-compliance events registered in 2022 do not have a material impact on the implementation of the budget and have no bearing on the Director-General's declaration of assurance. Overall, the existing controls are sufficient. Some additional mitigating actions were followed up with the authorising officers concerned, in order to avoid similar situations in the future.

required and expected quality information, in compliance with applicable security, document management and data protection rules.

This principle is partially present and functioning based on the recommendations which have been issued as part of the 2020 audit of the IAS as regards compliance with the internal data protection regulation (IDPR) (EU) 2018/1725, in particular for transfers outside the EU/EEA, where the newly defined transfer tool for 3rd country personal data transfer has not yet been authorised by EDPS.

ICF 13 is selected as the data is primarily collected in order to provide detailed information on the achievement of programme objectives. This could have a significant impact on the assurance.

As the main operational objective of international actions is sending participants outside the EU/EEA, this issue regarding data protection and the surrounding legal context must be resolved to enable these successful operational activities to continue.

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

As main **remedial measure**, a **DG EAC internal task force** has continued to meet throughout the year to address the audit findings and recommendations as a matter of priority and ensuring an appropriate response to the developing legal context considering European Court of Justice' Schrems II judgement and EDPS guidelines that followed it, in good collaboration with the IAS and data protection governance instances (DG JUST, LS, DPO).

DG EAC's internal task force achieved the implementation of 5 out of 6 recommendations of the 2020 IAS audit action plan. Effective processes, procedures, systems continued to be put in place and updated the contractual framework in Erasmus+ programme (Contribution Agreement template, Guide for NAs, model grant agreement, participant's agreement) considering the changing legal background especially on international personal data transfers (Schrems II judgement, EDPS guidelines). DG EAC also continued to ensure the implementation of the Commission's Data Protection Action Plan (DPAP) (C (2018) 7432 final).

Furthermore, following actions have been implemented with overall satisfactory progress:

- Agreement has been reached with DG JUST, LS and DPO on the draft of the Annex on data protection to the Contribution Agreements with Turkey, Serbia and North Macedonia based on the corporate contractual clauses. The final version has been informally shared with EDPS before the authorisation is requested for each of the annexes. Once authorised by EDPS, this new tool should ensure appropriate safeguards for these transfers in the future, as required by art. 48 of Regulation 2018/1725.

- The development of a methodology in view of establishing the inventory on all data categories, data flows, recipients and instructions within each program where international transfers occur of data on people, living in the EU/EEA, that are being transferred by DG EAC or its processors - mainly NAs - to other processors in third (non-EU/EEA) countries.
- The inventory of processing activities requested in the Commission's Data Protection Action Plan (DPAP) was updated, and an approach and action plan prepared by EAC's DPC to raise knowledge and awareness of staff was presented and is since then being implemented. Several meetings of the newly created EAC data protection network took place. A meeting with unit representatives on a topic chosen by them also took place. Brief announcements/flushes were published in the news section of MyEAC on trainings, latest developments etc. Online interactive activities (e.g. quiz, etc.) were organised for the Data Protection Day, updates on data protection were provided in the context of meetings with the National Agencies, data protection webinars are organised with staff of National Agencies.
- The inventory on all data categories, data flows, and recipients was substantially completed by end 2021 and updated in 2022.

This task force jointly elaborated and is monitoring the action plan to address the IAS audit recommendations, liaise with the DPO and other Commission central services to ensure a corporate approach to the various steps of the implementation of the actions, monitor these and report regularly on the status of the actions to senior management. As mentioned above, the final action on the transfer tool for 3rd countries is waiting formal authorisation by the EDPS.

2.D. Risk Assessment regarding data transfers to 3rd countries

For international data transfers to 3rd countries, the nature, scope, context and purposes of the processing has been examined to establish whether it is likely to result in a high risk to the rights and freedoms of natural persons, by analogy with Article 39 of Regulation (EU) 2018/1725. This assessment has been carried out in alignment with generalised guidance from the DPO's office.

Participants in international transfers generally physically travel (except for virtual mobilities, which have recently increased due to the COVID pandemic) by choice, and have also chosen to attend an education, training, or youth institution in the 3rd country to which their data is being transferred.

It is important to note that the international transfers of data, especially for participants are limited and **does not involve any of the high-risk cases specified in the regulation** which are:

- A systematic and extensive evaluation of personal aspects relating to natural persons which is based on automated processing, including profiling, and on which decisions are based that produce legal effects concerning the natural person or similarly significantly affect the natural person;

- Processing on a large scale of special categories of data referred to in Article 10, or of personal data relating to criminal convictions and offences referred to in Article 11; or
- A systematic monitoring of a publicly accessible area on a large scale.

The transfers made in the context of DG EAC's programmes are necessary and proportional for the purposes of carrying out the mobilities under the respective Erasmus+ and European Solidarity Corps actions.

Transfers to 3rd countries vary in magnitude. In particular the transfers to 3rd countries participating in the programme (Turkey, North Macedonia, Serbia), which make up 60% of international transfers, are governed by contractual safeguards, monitoring and audit by an Independent Audit Body. For other 3rd countries where transfers are smaller in number for each individual country, read-only access to the Commission reporting database is provided in order to ensure accuracy of the data. While it would be possible for the Commission to restrict access to this data by the 3rd country institution, doing so would result in the data being transmitted via other, less secure, less transparent, heterogeneous and ad hoc processes, which would be likely to pose a greater risk to the rights and freedoms of the data subjects participating in the action. These arrangements therefore frame the type and number of data transfers to 3rd countries and limit the risks to the rights and freedoms of natural persons.

In the context of the IAS audit, DG EAC, following interservice consultation, has identified the potential legal 'transfer tool', for the third countries with National Agencies, as a legally binding annex to their existing contribution agreements. Following consultation with the central services, DG EAC does not consider the data transfers need to be stopped.

2.E. Information systems

For the **principle 11 as regards selecting and developing general control activities over technology, some improvements are needed.** The remaining audit recommendation from the 2019 IAS audit on information technology governance and project management was the creation of a new DG EAC IT Strategy (2022 - 2027). The new EAC IT Strategy has been approved by the 13/12/2022 DB (please see Ares (2022) 8854034) to help DG EAC to further follow-up (via KPIs) and to focus on delivering sophisticated digital solutions by further applying the dual-pillar approach etc.

Potential security-related shortcomings have been identified with the set-up and update (approved by DSC of 19/05/2022) of the IT Security Plan. The EAC IT Landscape security of systems will be upgraded gradually and where needed, focus will be on:

- Implementing MFA for SNC systems by end-2023 and for all other IT systems by end-2024;
- Updating the IT Security Plans for EplusLink, Mobility Tool+ (IT Systems having served the implementation of the previous generation of EAC programmes) and the new STAGE systems for the Traineeship Office;

- Creating IT Security Plans for OEET (for which DG EAC has just taken over ownership from EACEA), ORS (previous PDM/URF and for which DIGIT is the supplier) and Selfie@Schools (system that does not process personal data) by end-2023;
- Implementing for the EAC IT Landscape related IT systems throughout 2023 and 2024 Audit events (excl. non-repudiation), timely maintenance (code review, penetration and vulnerability tests);
- Creating an Action Plan for the implementation of controls identified as “non-compliant” for the IT Systems of the EAC IT landscape, including requesting exceptions for controls which cannot be implemented.

Special focus will be on access to IT tools in the context of the data protection regulation. (e.g. by analysing feasibility to set-up, a standard, more automated process reviewing access rights (via DIGIT’s EU Access reports) for both groups of users (EAC users and NA user). These improvements have high priority for 2023 and 2024, also in the context of the mitigation of DG EAC’s high risk in relation to the availability of well-functioning IT business solutions that satisfactorily support the implementation of DG EAC's programmes.

Next to the completion and further improvements of the EAC IT landscape in 2023, DG EAC needs also to reinforce alignment with corporate IT governance and other advisory mechanisms within DG EAC for other IT systems outside the EAC IT landscape such as European Student Card initiative (including Erasmus Without Paper) and other collaboration tools or other policy initiatives. New initiatives might require new IT applications or new developments of existing IT Modules wherefore also will be drawn on expertise and synergies from Commissions’ horizontal services and other DGs for specialised knowledge, skills and partnerships for the establishment of these initiatives. This involves an intensive analysis of related activities in case of unforeseen and/or unplanned events to show technical dependencies amongst involved IT Modules, potential workloads for their implementation, overall feasibility, the IT security and data protection specific impact, etc.

2.F. Conclusion

DG EAC has assessed its internal control system during the reporting year and has concluded that it is partially effective, as the principle 13 is partially present and functioning. Due to the comprehensive actions described above, as well as the risk analysis regarding the 5% of mobilities affected by the issue on 3rd country data transfers, the assessment of partial effectiveness during 2023 does not justify a reservation.

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

DG EAC	Payments made (2022;MEUR)	minus new prefinancing [plus retentions made] (in 2022;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2022;MEUR)	Relevant expenditure (for 2022;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2022;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC; %)	Estimated future corrections [and deductions] (for 2022;MEUR)	Estimated risk at Closure (2022;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Erasmus Indirect	2 904.91	-2 904.84	1 241.45	1 241.52	1.00% - 1.00%	12.42 - 12.42	0.02% - 0.02%	0.20 - 0.20	12.22 - 12.22
Erasmus Direct	42.52	- 6.04	4.99	41.47	1.00% - 1.00%	0.41 - 0.41	0.00% - 0.00%	0.00 - 0.00	0.41 - 0.41
European Solidarity Corps Indirect	116.78	-116.78	12.82	12.82	1.00% - 1.00%	0.13 - 0.13	0.00% - 0.00%	0.00 - 0.00	0.13 - 0.13
European Solidarity Corps Direct	2.01	- 3.77	0.25	- 1.50	1.00% - 1.00%	- 0.01 - - 0.01	0.00% - 0.00%	0.00 - 0.00	- 0.01 - - 0.01
EIT Indirect	435.83	- 435.83	397.58	397.58	2.00% - 2.00%	7.95 - 7.95	0.00% - 0.00%	0.00 - 0.00	7.95 - 7.95
Creative Europe	11.68	- 8.05	2.91	6.55	1.00% - 1.00%	0.07 - 0.07	0.00% - 0.00%	0.00 - 0.00	0.07 - 0.07
Other Direct	58.35	- 4.50	5.57	59.42	1.00% - 1.00%	0.59 - 0.59	0.00% - 0.00%	0.00 - 0.00	0.59 - 0.59
EDF	0.31	- 0.31	4.52	4.52	2.00% - 2.00%	0.09 - 0.09	0.00% - 0.00%	0.00 - 0.00	0.09 - 0.09
Total without contribution to EA's operating budget	3 572.39	- 3 480.10	1 670.09	1 762.38		21.64 - 21.64	0.01% 0.01%	0.20 - 0.20	21.44 - 21.44
					Overall risk at payment in %	1.23% - 1.23% (7) / (5)		Overall risk at closure in %	1.22% - 1.22% (10) / (5)
EACEA	59.31	- 59.31	48.97	48.97	0.50% - 0.50%	0.24 - 0.24	0.00% - 0.00%	0.00 - 0.00	0.24 - 0.24
Sub-total contributions (if more than one)	59.31	- 59.31	48.97	48.97		0.24 0.24		0.00 0.00	0.24 0.24
Total DG (with contributions to EAs)	3 631.70	- 3 539.41	1 719.06	1 811.35					

EAC	Payments made (2022;MEUR)	minus new prefinancing [plus retentions made] (in 2022;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2022;MEUR)	Relevant expenditure (for 2022;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2022;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC; %)	Estimated future corrections [and deductions] (for 2022;MEUR)	Estimated risk at Closure (2022;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Total EDF	0.31	- 0.31	4.52	4.52	2.00% - 2.00%	0.09 - 0.09	0.00% - 0.00%	0.00 - 0.00	0.09 - 0.09

Notes to the table

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

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

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

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

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

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

(6) In this column, we disclose the detected error rates or equivalent estimates.

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

(8) The adjusted average recovery and corrections percentage is to some extent based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective capacity of the ex-post control systems implemented by the DG over the past years. This has been adjusted on a prudential basis to take into account the fact that future recoveries may not necessarily be in line with the current level. The estimated future corrections for Erasmus Indirect are conservatively rated at 0,016%. This is estimated in line with the Historic Average rate of Recoveries and Corrections of 0.0158229%. For Direct Erasmus, European Solidarity Corps, EIT indirect, Creative Europe and other, future corrections are expected to be 0, as they are negligibly small amounts and, historically, corrections were very rarely seen. This also stems from a prudent approach aiming at not to overestimate future corrections.

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

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

Objective: DG EAC employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business			
Indicator: Number and percentage of first female appointments to middle management positions			
Source of data: SEC(2020) 146			
Baseline (female representation in management) 2019	Target 2022 ⁵⁰ : 3 (50%) 2024: to be defined	Latest known results (2022) Done - Target reached already in 2021	
6 female middle managers (35%)		3 (50%)	
Actions to maintain the level of female middle-managers: <ul style="list-style-type: none"> - Promotion of the Female Talent Development Programme - Upon departure of a female Head of Unit, the post was not immediately published; instead, the Deputy HoU who is also female was asked to be acting HoU so as to let her gain further experience in management. 			
Indicator 2: DG EAC staff engagement index			
Source of data: Commission staff survey 2018 and 2021			
Baseline 2018	Target 2024	Latest known results (2022)	
66%	At least 66%	69%	
Main outputs in 2022:			
Description	Indicator	Target	Latest known results (2022)
Revamp HR Strategy in line with the corporate HR Strategy	EAC's local HR Strategy in place	Adoption of the HR Strategy by EAC's Directors-Board	Done - Updated strategy adopted by the Directors Board on 10/10/2023 (Ares(2022)7094108)
Devise a HR Annual Plan with actions needed to implement the HR strategy in 2022	HR Annual Plan in place	Adoption of the HR Strategy by EAC's Directors-Board	Done - The preliminary HR annual plan (adopted on 14/03/22, Ares(2022)1865290) was updated together with the HR Strategy (see above) and covers the remainder of 2022 and the whole 2023
Implementation of the HR Annual Plan	Level of implementation	95% of actions fully implemented	Done - 95% of Actions due by 2022 implemented. Some continue into 2023.

Objective: DG EAC targets 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. Main outputs in 2021: Digital transformation and information management Output Indicator Target 2021 Implementation of the Single Entry Point % of IT Modules accessible via Single Entry Point 90% Implementation of Compass Corporate workflows Number of workflows fully automated per business process 90% Implementation of EU Access Number of IT Modules using EU Access 90% Implementation of HERMES/ ARES for Records' management Number of IT Modules using Hermes/Ares 95% Data Analytics & AI modernisation Rate of realisation of the 20 data modernisation projects 2020-2022 2021: 70% Implementation of Data Governance Minimum percentage of DG EAC key data assets for which corporate principles for data governance have been implemented 20%

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

Indicator 1: Degree of implementation of the digital solutions modernisation plan

Source of data: DG EAC

Baseline	Target	Latest known results
2019	2022	31/12/2022
EAC IT Landscape 20%	>60%	(90% of 60%) = 54%
Data Analytics & AI 20%	36%	(75% of 36%) = 27%
Traineeship Office system 15%	55%	(90% of 55%) = 50%

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

Source of data: DG EAC

Baseline	Target	Latest known results
2019	2022	31/12/2022
0%	50%	50%

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

Source of data: DG EAC

Baseline	Target	Latest known results
2018	2022	31/12/2022
Newcomers: 0%	100%	100%
Other staff: 0%	50%	50%

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

Baseline	Target	Latest known results
2018	2022	31/12/2022
30%	60% of staff	(70% of 55%) = 42%

Main outputs in 2022:

Description	Indicator	Target 2022	Latest known results
Implementation of the corporate	Percentage of	50%	Done

principles for data governance for DG EAC's key data assets	implementation of the corporate principles for data governance for DG EAC's key data assets		
Delivery of digital solutions in alignment with EC Digital Strategy principles	Degree of implementation of the digital solutions modernisation plan - EAC IT Landscape	>60%	(90% of 60%) = 54%
	Degree of implementation of the digital solutions modernisation plan - Traineeship Office System	55%	(90% of 55%) = 50%
List of key actions on information management and data protection	Completion of actions regarding new information systems and identification and adoption of appropriate transfer tool for activities outside the EU-EEA	100% completion	Done
Raising staff awareness activities in the field of data protection	Number of awareness raising activities (meetings of data protection network, coffee meetings, intranet publications, data protection quizzes): Meetings	4 meetings	4 meetings
	Number of awareness raising activities (meetings of data protection network, coffee meetings, intranet publications, data protection quizzes): Publications	10 publications	Done
Implementation of data rules/policies decisions from the Data Management Committee	Number of meetings of the data management committee	4 meetings planned in 2022	2 meetings - due to workload, only two DMCs could be organised

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

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

Main outputs in 2022:

Description	Indicator	Target 2022	Latest known results
Staff awareness actions to reduce energy use in the framework of EMAS corporate campaigns and/or awareness actions about DG's total energy consumption in collaboration with OIB/OIL where appropriate	Number of actions	Continuous flow of info on the ongoing Commission actions on EMAS initiatives through EAC Intranet	9 posts
	% of staff informed/ participated	100 % of staff informed via continuous flow of info on the ongoing Commission actions on EMAS initiatives through EAC Intranet	100%
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	Percentage of DG buildings participating	100 % of DG buildings closed	100%
Staff awareness actions to reduce water use (for example ensuring that staff use the technical services hotline to report leaks in the framework of EMAS corporate campaigns and/or awareness raising actions	Number of actions	1	Too early – too little staff at premises
	% of staff informed/participated	100 % of staff informed via continuous flow of info	Too early – too little staff at premises

about DG's water consumption in collaboration with OIB/OIL where appropriate		on the ongoing Commission actions on EMAS initiatives through EAC Intranet	
Paperless working methods at DG level (such as paperless working: e-signatories, financial circuits, collaborative working tools) and staff awareness actions to reduce office paper use in the framework of EMAS corporate campaigns and/or raise awareness about DG's office paper use in collaboration with OIB/OIL where appropriate	Number of actions	1	1
	% of staff informed/participated	100 % of staff informed via continuous flow of info on the ongoing Commission actions on EMAS initiatives through EAC Intranet	100%
	Number of new actions introduced	1	1

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

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

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

1. **Programmes concerned:** Erasmus+ (2021-2027 and European Solidarity Corps (2021-2027).
2. **Annual budgetary amount entrusted to these bodies in 2021:** EUR 2.945,9 million for Erasmus+ and EUR 126,3 million for European Solidarity Corps which is in total EUR 3.072,2 million (see table for breakdown by national agency).
3. **Duration of the delegation:** 2021-2027 (Erasmus+) and 2021-2027 (European Solidarity Corps)
4. **Justification of the recourse to indirect management:** the recourse to national agencies and their appointment by the Member States/participant countries are set in the legal bases of the Erasmus+ programme and of the European Solidarity Corps programme.⁴⁶
5. **Justification of the selection of the bodies (identity, selection criteria, possible indication in the legal basis, etc.):** see point 4 above.
6. **Summary description of the implementing tasks entrusted to these bodies:**
 - i. Management of the project life cycle of the decentralised actions of the Erasmus+ and European Solidarity Corps programmes: Information and publicity at national level on the Programme and, where applicable, the calls for proposals; Information and counselling of potential applicants; Receipt and evaluation of grant applications; Establishment and supervision of evaluation committees; Decision on the award of grants; Publication of information on supported projects; Commitment of funds for projects and signing of contracts with project beneficiaries; Pre-financing payments to beneficiaries; Monitoring projects, including visits to projects and thematic monitoring meetings; Analysis and control of final activity and final financial reports; Balance payments and recovery of funds; On-the-spot checks on projects; Reporting to the Commission and to the National authority.

⁴⁶ OJ L 189, 28.5.2021, p. 1–33 and OJ L 202, 8.6.2021, p. 32 respectively

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

National Agency Code	National Agency Name	Erasmus+	European Solidarity Corps
BE03	Jugendburo der Deutschsprachigen Gemeinschaft VoG	2.668.428	202.399
BE01	Agence francophone pour l'Education et la Formation tout au long de la vie – AEF - Europe	31.931.992	-
BE04	BIJ-Bureau International Jeunesse	4.085.508	1.487.804
BE02	EPOS vzw	42.065.901	-
BE05	JINT vzw	6.196.588	2.097.266
BG01	Human Resources Development Centre - HRDC	57.204.847	3.115.587
CZ01	Czech National Agency for International Education and Research (Dům zahraniční spolupráce)	78.686.075	3.242.014
DK01	Danish Agency for Higher Education and Science	48.146.293	2.050.170
DE01	Nationale Agentur für Erasmus+-Hochschulzusammenarbeit im Deutschen Akademischen Austauschdienst	198.085.155	-
DE02	Nationale Agentur Bildung für Europa beim Bundesinstitut für Berufsbildung	102.732.889	-
DE03	Nationale Agentur Erasmus+ Schulbildung	68.378.535	-
DE04	Jugend für Europa	39.733.806	16.766.030
EE01	Education and Youth Board (Haridus-Ja Noorteamet -HARNO)	30.764.085	1.496.519
IE01	Léargas	26.257.749	1.904.048
IE02	Higher Education Authority	18.813.293	-
EL01	IKY - State Scholarships' Foundation	66.223.055	-
EL02	Youth and Lifelong Learning Foundation (INEDIVIM)	8.489.836	3.031.795
ES01	Servicio español para la Internacionalización de la Educación	244.126.986	-
ES02	Agencia Nacional Española para la Juventud	24.284.776	11.630.102
FR01	Agence Erasmus+ France / Education Formation	300.928.908	-
FR02	Agence Nationale Erasmus+ France Jeunesse & Sport - Agence du service civique	28.935.148	13.075.089
HR01	Agency for Mobility and European Union Programmes	38.715.173	2.057.716
IT02	Agenzia Nazionale Erasmus + - INDIRE	207.355.686	-
IT01	Istituto per l'analisi delle politiche pubbliche (INAPP)	63.250.940	-
IT03	Agenzia Nazionale per i Giovani	26.090.269	11.913.262
CY01	Foundation for the Management of European Lifelong Learning Programmes	13.808.002	-
CY02	Youth Board of Cyprus	4.778.240	1.228.774
LV01	Valsts izglītības attīstības aģentūra	29.491.398	-

National Agency Code	National Agency Name	Erasmus+	European Solidarity Corps
LVO2	Jaunatnes starptautisko programmu aģentūra	5.808.903	1.548.080
LT01	Education Exchanges Support Foundation	37.610.426	-
LT02	Agency for Youth Affairs	5.937.148	1.894.664
LU01	Anefore a.s.b.l	12.080.332	909.536
HU01	Tempus Public Foundation	73.212.341	3.330.008
MT01	European union Programmes Agency	12.880.329	957.777
NL01	National Agency Erasmus+ Education and Training	93.408.885	-
NL02	Nederlands Jeugdinstuut Erasmus+ Youth and European Solidarity Corps	10.198.570	4.107.848
AT01	OeAD-GmbH – Agentur für Bildung und Internationalisierung	66.036.593	2.923.752
PL01	Erasmus+ and European Solidarity Corps National Agency (Foundation for the Development of the Education System)	211.045.657	9.704.213
PT01	Agência Nacional para a Gestao do Programa Erasmus+ Educação e Formação	71.639.117	-
PT02	Erasmus+ Juventude/Desporto e Corpo Europeu de Solidariedade	9.852.143	3.816.581
RO01	Agentia Nationala pentru Programe Comunitare in Domeniul Educatiei si Formarii Profesionale	120.187.027	5.616.424
SI01	CMEPIUS “Center Republike Slovenije za mobilnost in evropske programe izobraževanja in usposabljanja”	28.477.574	-
SI02	Institute Institute for Development of Youth Mobility - MOVIT	5.851.935	1.883.116
SK01	Slovak Academic Association for International Cooperation	44.910.632	-
SK02	National Institute for Education and Youth	7.064.217	2.272.020
FI01	Finnish National Agency for Education - EDUFI	56.764.794	2.459.215
SE01	Swedish Council for Higher Education	59.514.210	-
SE02	Swedish Agency for Youth and Civil Society (MUCF)	8.445.989	2.776.288
IS01	Landskrifstofa Erasmus+	13.942.460	830.241
LI01	Agentur für Internationale Bildungsangelegenheiten (AIBA)	5.630.187	337.226
NO01	Norwegian Directorate for Higher Education and Skills - HKDIR	37.190.136	-
NO02	BUFDIR- Barne- ungdoms og familiedirektoratet	6.298.968	-
TR01	The Centre for European Union Education and Youth Programmes	113.750.380	5.547.197
MK01	National agency for European Educational Programmes and Mobility	6.720.168	94.221
RS01	Fondacija Tempus – Foundation Tempus	9.249.142	-
		2.945.937.824	126.306.982

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

ANNEX 13: Decentralised agencies and/or EU Trust Funds

Policy area concerned	Contribution to the Operating (administrative) budget	Contribution to the Operational Budget
European Institute of Innovation and Technology (policy area: innovation)	€8.4m	€427.4m

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