



Annual Activity Report 2023

annexes

SECRETARIAT-GENERAL

Contents

ANNEX 1: Statement of the Director in charge of Risk Management and Internal Control.....	3
ANNEX 2: Performance tables.....	5
ANNEX 3: Draft annual accounts and financial reports	40
ANNEX 4: Financial scorecard.....	56
ANNEX 5: Materiality criteria.....	59
ANNEX 6: Relevant Control System(s) for budget implementation (RCSs).....	60
ANNEX 7: Specific annexes related to "financial management".....	64
ANNEX 8: Specific annexes related to "assessment of the effectiveness of the internal control systems" (not applicable).....	70
ANNEX 9: Specific annexes related to "Control results" and "Assurance: Reservations"	71
ANNEX 10: Reporting – Human resources, digital transformation and information management and sound environmental management.....	73
ANNEX 11: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission (not applicable).....	78
ANNEX 12: EAMR of the Union Delegations (not applicable)	79
ANNEX 13: Decentralised agencies and/or EU Trust Funds (not applicable).....	80
ANNEX 14: Reporting on the Recovery and Resilience Facility	81
ANNEX 15: European Fiscal Board	92
ANNEX 16: Regulatory Scrutiny Board.....	94

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.

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, 16 May 2024

{signed}

Tatjana Verrier

Director Transparency, Efficiency and Resources

I hereby certify that the information provided in section 1 of the present annual activity report and in its annexes – with the exception of information relating to the Recovery and Resilience Taskforce which is covered separately by the statement of the Head of the Task Force below – is, to the best of my knowledge, accurate and complete. Services have been made aware of the importance to continue to provide reliable performance information, and to report cases where the reliability may not be at the desired level.

Brussels, 14 May 2024

{signed}

Michael Wimmer

Director Strategy, Better Regulation and Corporate Governance

⁽¹⁾ C(2017)2373 of 19.04.2017.
sg_aar_2023_annexes

I hereby certify that the information relating to the Recovery and Resilience Task Force in the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete.

Brussels, 27 May 2024

{signed}

Céline Gauer

Director-General, Head of the Recovery and Resilience Task Force

ANNEX 2: Performance tables

General objective 1: 'European Green Deal'			
Impact indicator: Greenhouse gas emissions			
Source of the data: European Environmental Agency (Eurostat online data code: sdg_13_10)			
Baseline (2018)	Interim Milestone (2020)	Target (year 2030)	Latest known results (2022)
-23% of net GHG emission compared to 1990 levels	-20%	-55%	-32.5% (provisional estimate) ⁽²⁾

Specific objective 1.1: The initiatives presented in the roadmap annexed to the Communication on A European Green Deal (COM(2019) 640 final) are delivered during the mandate of President von der Leyen			
<i>Related to spending programme(s): No</i>			
Result indicator: Annual implementation rate of Green Deal Commission Work Programme initiatives			
Source of the data: Secretariat-General (VISTA/Decide)			
Baseline (2019)	Interim Milestone (2021)	Target (2024)	Latest known results (2023)
0%	100%	100%	77 ⁽³⁾ %

⁽²⁾ The Governance Regulation ((EU) 2018/1999) requires Member States to annually report approximated greenhouse gas inventories by 31 July. A Union approximated greenhouse gas inventory is annually compiled on the basis of the Member States' approximated greenhouse gas inventories or, if a Member State has not communicated its approximated inventories by that date, on the basis of own estimates. In 2021, the final estimate of net GHG emissions was -30%, including LULUCF and international aviation (Eurostat online data code [sdg_13_10](#)).

⁽³⁾ 2 out of 9 CWP 2023 proposals were not adopted. For the 'Sustainable food systems' proposal, it was decided to first launch a strategic dialogue on the future of agriculture in the EU, where new initiatives can be discussed and further developed. As to the 'Greening of corporate fleets', a public consultation has been launched in 2024.

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
 Coordination of all major initiatives on the European Green Deal as in the Commission Work Programme for 2023	Adoption by the Commission	100%	77%
Voluntary Review on the implementation of the 2030 Agenda for Sustainable Development	Adoption by the Commission	July 2023	Presented on 19 July 2023 at the United Nations

General objective 2 : A Europe fit for the digital age

Impact indicator: Aggregate score in the Digital Economy and Society Index (DESI) ⁽⁴⁾

Source of the data: [The Digital Economy and Society Index \(DESI\) \(archive-it.org\)](https://archive-it.org)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
43,1	Increase	Increase	N/A ⁽⁵⁾

Specific objective 2.1: The initiatives specified under the Europe fit for the digital age priority are delivered during the mandate of President von der Leyen

Related to spending programme(s): NO

Result indicator: Annual implementation rate of Commission Work Programme initiatives for a Europe fit for the digital age

Source of the data: Secretariat-General (VISTA/Decide)


⁽⁵⁾ As of 2023, with the publication of the first State of the Digital Decade Report, DESI as composite index does not exist any longer. It is replaced by a dashboard of digital indicators including most of the key performance indicators of the 2030 Digital Decade Policy Programme plus some other relevant indicators. No update is available for this part of the table. Additional information in the DESI 2023 methodological note: <https://digital-strategy.ec.europa.eu/en/library/desi-methodological-note-digital-decade-report-2023>.

⁽⁵⁾ As of 2023, with the publication of the first State of the Digital Decade Report, DESI as composite index does not exist any longer. It is replaced by a dashboard of digital indicators including most of the key performance indicators of the 2030 Digital Decade Policy Programme plus some other relevant indicators. No update is available for this part of the table. Additional information in the DESI 2023 methodological note: <https://digital-strategy.ec.europa.eu/en/library/desi-methodological-note-digital-decade-report-2023>.

Baseline (2019)	Interim Milestone	Target (2024)	Latest known results (2023)
	(2021)		
0%	100%	100%	75% ⁽⁶⁾

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
 Coordination of all major initiatives on “Europe fit for digital age” headline ambition in the Commission Work Programme for 2023	Adoption by the Commission	100%	75%

General objective 3: An economy that works for people

Impact indicator: Real GDP growth rate

Source of the data: Eurostat (Eurostat online data code: TEC00115)

Baseline (2019)	Interim Milestone	Target (2024)	Latest known results (2022)
	(2022)		
1.8%	Increase	Increase	3.4%

Impact indicator: Investment share of GDP

Source of the data: Eurostat (Eurostat online data code: sdg_08_11)

Baseline (2018)	Interim Milestone	Target (2024)	Latest known results (2022)
	(2022)		
21.49%	Increase	Increase	22.9%

Specific objective 3.1: Sound public finances are ensured, excessive macroeconomic imbalances are prevented, structural reforms in line with country-specific recommendations are pursued

Related to spending programme(s): No

⁽⁶⁾ 9 out of 12 CWP proposals were adopted in 2023. The findings of the review of the Radio Spectrum Policy Programme are reflected in the white paper “Building Europe’s digital infrastructure of tomorrow”, to be adopted in February 2024. For hyperloops, preparatory works are delayed. For the asbestos initiative, the Commission is advanced in its internal preparatory process (including consultation activities and impact assessment) and is looking at the most appropriate way forward.

Result indicator: Rate of progress towards the implementation of the country-specific recommendations (CSRs)

Source of the data: CeSar database (Commission’s services) and National Reform Programmes

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
6% fully addressed, 16% substantial progress, 46% some progress, 27% limited progress, 5% no progress	Improved take up of CSRs	Improved take up of CSRs	2% fully addressed, 12% substantial progress, 54% some progress, 30% limited progress, 2% no progress

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
 Coordination of all major initiatives on “An economy that works for people” headline ambition in the Commission Work Programme for 2023	Adoption by the Commission	100%	85% ⁽⁷⁾
Annual Sustainable Growth Survey	Adoption by the Commission	Q4 2023	Adopted as part of the autumn package on 21 November 2023
27 staff working documents / Country reports accompanying the Commission proposals for Council country-specific recommendations, in the context of the European Semester	Publication by the Commission	Q2 2023	Published as part of the spring package on 24 May 2023

⁽⁷⁾ The adoption of the reinforced framework for traineeships is foreseen in Q1 2024 and on airport slots a fitness check is planned for 2024.

Specific objective 3.2: The Sustainable Development Goals (SDGs) are integrated into the European Semester

Related to spending programme: Recovery and Resilience Facility

Result indicator: EU progress towards the Sustainable Development Goals

Source of the data: Eurostat, SDG EU indicators set

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
Substantive progress on SDG 1,3 and 8 Negative trends for SDG 9 and 13 Moderate progress for all others SDGs	N/A	Positive trends on all SDGs	Substantive progress on SDG 8, 1 and 5. Moderate movement away for SDG 17, 15 and 13. Moderate progress for all other SDGs

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
27 staff working documents / Country reports accompanying the Commission proposals for Council country-specific recommendations, in the context of the European Semester	Publication by the Commission	Q2 2023	Published as part of the spring package on 24 May 2023

Specific objective 3.3: National Recovery and Resilience Plans are fully aligned with the challenges faced by the Member States and the green and digital transitions

Related to spending programme(s): YES

Result indicator: Progress towards the agreed milestones and targets

Source of the data: Recovery and Resilience Task Force

Baseline (2020)	Interim Milestone (2022)	Target (2026)	Latest known results (2023)
------------------------	---------------------------------	----------------------	------------------------------------

Agreed milestones and targets in the Council Implementing Decisions (Recovery and Resilience Plans)	Implementation of the milestones and targets for 70% of the overall amount of the Facility	Implementation of the milestones and targets for the entirety of the Facility	18% of all milestones and targets assessed by the Commission as satisfactorily fulfilled (additionally, 20% more of milestones and targets are reported by Member States as completed and will be assessed by the Commission in upcoming payment requests)
---	--	---	--

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
27 proposals for Council Implementing Decisions approving Recovery and Resilience Plans including REPowerEU Chapters	Adoption by the Commission of the proposal	Q4 2023	All 27 Member States have submitted a request to modify their RRP and 23 have also submitted a REPowerEU chapter

Specific objective 3.4: The multiannual financial framework for 2021-2027 is finalised and efficiently implemented

Related to spending programme(s): YES


Result indicator: Rate of progress in the finalisation and implementation of the multiannual financial framework and accompanying sectoral legislation

Source of the data: European Commission

Baseline (2020)	Interim Milestone (2021)	Target (2024)	Latest known results (2023)
Adoption of multiannual financial framework	Sectoral legislation related to the multiannual financial framework is in place and programme implementation is starting	Mid-term evaluations; reflection process begins for future financial framework	Reflection process on the post-2027 Multiannual Financial Framework launched with the Performance Week organised in November 2023 in preparation of the MFF Spending Review.

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
 Review of the Multiannual Financial Framework	Adoption by the Commission	Q2 2023	Review concluded and revision proposed with the adoption of the revision package of the Multiannual Financial Framework on 20 June 2023

General objective 4: A stronger Europe in the world

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

Source of the data: [Eurobarometer – Public opinion in the European Union \(europa.eu\)](https://ec.europa.eu/eurobarometer/)

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

Specific objective 4.1: Commission services are well coordinated to ensure a coherent EU position on strategic external policy issues and at G7/G20 summits

Related to spending programme(s): NO


Result indicator: Annual implementation rate of Commission Work Programme initiatives on strategic external policy issues

Source of the data: Secretariat-General

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
70%	100%	100%	100%

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
 Coordination of all major strategic external policy initiatives in the Commission Work Programme for 2023	Adoption by the Commission	100%	100%

Joint Communication on the European Economic Security Strategy	Adoption by the Commission	100%	Adopted on 20 June 2023
Joint Communication on the State of play of EU-Türkiye political, economic and trade relations	Adoption by the Commission	100%	Adopted on 29 November 2023

Specific objective 4.2: The policy-making and implementation process is efficiently steered and coordinated in order to ensure that the priorities of the President in the field of foreign, security and defence policy are delivered on time and in a collegial way
Related to spending programme(s): NO

Result indicator: Annual implementation rate of Commission Work Programme initiatives in the field of foreign, security and defence policy

Source of the data: Secretariat-General

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
0%	100%	100%	100%

General objective 5 : Promoting our European way of life

Impact indicator: Return of migrants with no right to stay

Source of the data: Eurostat (Eurostat online data code: migr_eirtn / migr_eiord)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
29%	Increase	Increase	18.5%

Impact indicator: Victims of terrorist attacks

Source of the data: [EU Terrorism Situation & Trend Report \(Te-Sat\) | Europol \(europa.eu\)](#)

Baseline (2017)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
32 people died as a result of terrorist attacks 157 people were injured	Decrease	Decrease	4 died as a result of terrorist attacks in the EU 3 people were injured ⁽⁸⁾

Specific objective 5.1: The Security Union is consolidated with a view to ensuring a coordinated EU response to existing and emerging threats

Related to spending programme(s): NO


Result indicator: Implementation rate of CWP initiatives consolidating the Security Union

Source of the data: Secretariat-General

Baseline (2020)	Interim milestone (2022)	Target (2024)	Latest known results (situation on 31/12/2023)
85%	100%	100%	50% ⁽⁹⁾

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
 Coordination of all initiatives on the Security Union in the Commission Work Programme 2023	Adoption by the Commission	Q4 2023	50%

⁽⁸⁾ The 2024 TE-SAT with data for 2023 will be available around June 2024. Therefore only 2022 data available

⁽⁹⁾ The revision of the combating child sexual abuse directive was adopted in February 2024.

Other important outputs

Communications on EU response to external developments affecting migration	Adoption by the Commission	Q4 2023	Letters on migration by the Commission President ahead of all 2023 European Council meetings
--	----------------------------	---------	--

Specific objective 5.2: An effective and efficient crisis mechanism system is in place that allows the EU to respond effectively to major crises and emerging threats

Related to spending programme(s): NO

Result indicator: Compared with the 2006 Commission crisis management framework, the revised crisis management system is comprehensive and clearer in terms of responsibilities, procedures and tools in order to be more effective and coherent in case of crisis

Source of the data: Secretariat-General

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
Existing structure and process based on ARGUS Decision of 2006	Draft proposal for revised and improved system is prepared	Revised and improved system is validated and implemented	Implementation of lessons learnt ongoing; inventory of Commission crisis management tools updated, mapping and analysis of new crisis management tools prepared

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Guidelines on major exercises for crisis preparedness to steer and synergise work of relevant departments and EU Agencies.	Finalisation	Q4 2023	Draft prepared and submitted

Specific objective 5.2: An effective and efficient crisis mechanism system is in place that allows the EU to respond effectively to major crises and emerging threats

Related to spending programme(s): NO

Result indicator: Compared with the 2006 Commission crisis management framework, the revised crisis management system is comprehensive and clearer in terms of responsibilities, procedures and tools in order to be more effective and coherent in case of crisis

Source of the data: Secretariat-General

Baseline (2020)	Interim Milestone		Target (2024)	Latest known results (2023)
	(2022)			
Updated programme of crisis management exercises	Finalisation		Q4 2023	Programme updated
New training framework for crisis management and crisis communication	Programme launched and courses delivered		Q4 2023	Six training courses successfully delivered, with good participation rate

General objective 6: A new push for European democracy			
Impact indicator 1: Citizens agreeing that their voice counts in the European Union			
Source of the data: Eurobarometer			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
48%	Increase	Increase	42% (EU 27)
Impact indicator 2: Citizens satisfied with how democracy works in the European Union			
Source of the data: Eurobarometer			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
54%	Increase	Increase	55% (EU27)
Impact indicator 3: Transparency of interest representation ⁽¹⁰⁾			
Source of the data: Lobbying In Europe: Hidden Influence, Privileged... - Transparency.org pg. 27			
Baseline (2015)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
48	>50	Increase	Indicator discarded in 2022 ⁽¹¹⁾
Impact indicator 4: : Valid European Citizens' initiatives ⁽¹²⁾			
Source of the data: European citizens' initiative register			
Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
4	8	12	Indicator discarded ⁽¹³⁾
Impact indicator 5: : Gender pay gap (unadjusted)			
Source of the data: Eurostat (Eurostat online data code: sdg_05_20)			
Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
14.4%	Decrease	Decrease	12.7%

⁽¹⁰⁾ EU28 data. EU27 data not available

⁽¹¹⁾ This impact indicator was discarded as it was initially based on Transparency International's Report 'Lobbying in Europe' issued in 2015. No successive reports on this topic were published, which rendered this indicator not measurable.

⁽¹²⁾ EU28 data. EU27 data not available

⁽¹³⁾ This impact indicator was discarded as it was initially based on Transparency International's Report 'Lobbying in Europe' issued in 2015. No successive reports on this topic were published, which rendered this indicator not measurable.

Specific objective 6.1: A preventive approach on the rule of law is developed in the EU through a dedicated cycle

Related to spending programme(s): NO

Result indicator: Degree of establishment of the mechanism in line with the Political Guidelines

Source of the data: Commission services' analysis and information from Member States (missions, on-the-spot analysis, input from other stakeholders)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
Decision to establish a rule of law cycle covering all Member States	n/a	Solutions to national rule of law issues are found in the rule of law cycle and there is a decrease of values-based infringements and procedures.	While rule of law concerns remain in some EU Member States, the report has become a key driver for change and positive reforms. In fact, 65% of the 2022 recommendations have been, fully or partially, addressed. This shows that important efforts are ongoing in Member States to follow up on the previous year's recommendations

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
2023 report on the situation of the rule of law in the EU	Adoption by the Commission	Q3 2023	Adopted on 5 July 2023

Specific objective 6.2: The rule of law is consolidated in Bulgaria and Romania through achieving the goals of the Cooperation and Verification Mechanisms

Related to spending programme(s): NO

Result indicator 1: Degree of respect of the conditions set in the November 2019 CVM Report for Bulgaria

Source of the data: Commission services' analysis and information from Member States (missions, on-the-spot analysis, input from other stakeholders)

Baseline (2019)	Interim Milestone (2020)	Target (2020)	Latest known results (2023)
6 benchmarks fulfilled so far in accordance with the original Decisions establishing 6 benchmarks for Bulgaria	N/A	There is a political objective that progress in Bulgaria would be sufficient by 2020 to justify the conclusion of the mechanism	On 15 September 2023, the Commission adopted Commission Decision (EU) 2023/1785, which reiterated that Bulgaria had satisfactorily met all the benchmarks under the CVM, and formally put an end to the mechanism.

Result indicator 2: Progress towards the benchmarks set in 2007 in respect of judicial reform and anticorruption measures in Romania.

Source of the data: Commission services' analysis and information from Member States (missions, on-the-spot analysis, input from other stakeholders)

Baseline (2019)	Interim Milestone (2020)	Target (2021)	Latest known results (2023)
2019 Commission Report: 0 benchmarks fulfilled so far in accordance with the original Decisions establishing 4 benchmarks Romania	2020 Commission report	Progress has been hindered by the COVID-19 pandemic and the target to conclude the mechanism was moved to 2021	On 15 September 2023, the Commission adopted Commission Decision (EU) 2023/1786, which reiterated that Romania had satisfactorily met all the benchmarks under the CVM, and formally put an end to the mechanism

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Review of concluding the Cooperation and Verification Mechanism for Bulgaria and Romania and continuing the monitoring of justice and corruption issues under the general rule of law report	Adoption by the Commission	Q2/Q3 2023	The conclusion of the Cooperation and Verification Mechanism for both Romania and Bulgaria took place on 15 September (see Commission Decisions above), and their monitoring continues under the Rule of Law Cycle, with the latest Commission report published on 5 July 2023.

Specific objective 6.3: The Conference on the Future of Europe is successfully launched and followed-up and a high level of citizen engagement is ensured

Related to spending programme(s): NO

Result indicator 1: Percentage of events organised outside the capitals

Source of the data: Data by the Joint Secretariat of the Conference and the Digital Platform on the Conference

Baseline (2020)	Interim Milestone (2021)	Target (2022)	Latest known results (2022)
n/a	Increase in the number of events organised outside the capitals	Increase in the number of events organised outside the capitals	1213 events (60% ⁽¹⁴⁾ of events registered on the platform).

Result indicator 2: European citizens' panels with a balanced and diverse representation of various socioeconomic backgrounds: age, (% of younger [between 16 and 25 years] vs older participants), gender [% male vs female], level of education and EU27 nationalities:

Source of the data: Data by the Joint Secretariat of the Conference and the Digital Platform on the Conference

Baseline (2020)	Interim Milestone (2021)	Target (2022)	Latest known results (2022)

⁽¹⁴⁾ Since 2022 was the second year of COFE, with the cut off data in the beginning of the year, in general less events were organized in total, but still 60 % target was reached for events organized outside of the capitals.

n/a	Increase in diversity composition of European citizens' panels	Diversity in composition of European citizens' panels	No change compared to 2021 ⁽¹⁵⁾ .
Result indicator 3: Percentage of attendees of Conference on the Future of Europe events declaring that their voice counts:			
Source of the data: Eurobarometer (COMM.C3) and data from the event organisers, possibly the Joint Secretariat of the Conference			
Baseline (2020)	Interim Milestone (2021)	Target (2022)	Latest known results (2022)
N/A	70%	80%	80%
Objective completed in 2022			

Specific objective 6.4: Regulatory tools are applied systematically throughout the legislative cycle to improve policy-making

Related to spending programme(s): NO

Result indicator 1: Proportion of Commission Work Programme legislative initiatives accompanied by impact assessments:

Source of the data: Secretariat-General

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
N/A	Positive trend	100% (all CWP legislative initiatives with significant economic, social and environmental impacts should be accompanied by an impact assessment, according to the better regulation guidelines)	83% (35 of 42 legislative initiatives of the CWP 2023 accompanied by impact assessments)

⁽¹⁵⁾ Diversity cannot increase, as the selection criteria was set in advance of the start of the panels and is the same for all. Additionally, no new panels were launched under CoFE in 2022, only the implementation of those launched in 2021 continued.

Result indicator 2: Proportion of impact assessments of legislative revisions preceded by evaluation

Source of the data: Secretariat-General, RSB

Baseline (2018)	Interim Milestone	Target (2024)	Latest known results (2023)
	(2022)		
78%	Positive trend	100% (all legislative revisions should respect the evaluate first principle, according to the better regulation guidelines)	78% (25 of 32 impact assessments for which an evaluation was needed, respected the evaluation first principle)

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Opinions on impact assessments, fitness checks and selected major evaluations issued in 2023 – support to the Regulatory Scrutiny Board	Timely delivery of draft RSB opinions issued on all cases submitted by the Commission services	100%	100%

Specific objective 6.5: The EU legislation is ‘fit for purpose’, delivering its benefits by least cost

Related to spending programme(s): NO

Result indicator 1: Proportion of Commission legal proposals (with impact assessment) analysing sufficiently simplification and burden reduction

Source of the data: Secretariat-General

Baseline (2019)	Interim Milestone	Target (2024)	Latest known results (2023)
	(2022)		

N/A	Positive trend	100% (all impact assessments of legal proposals should analyse simplification and burden reduction, where relevant, according to better regulation guidelines)	52% (26 of 50 impact assessments had sufficient analysis on simplification)
-----	----------------	--	---

Result indicator 2: Proportion of legislative initiatives (with impact assessment) with quantification of costs and/or benefits

Source of the data: Secretariat-General

Baseline (2019)	Interim Milestone	Target (2024)	Latest known results (2023)
	(2022)		
N/A	Positive trend	100% (as a rule, the Commission impact assessments for legislative initiatives should provide quantitative analysis, where feasible and proportionate)	94% (47 of 50 impact assessments with quantification or partial quantification of benefits and/or costs)

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
2023 Annual work programme – Fit for Future Platform	Adoption	Q1 2023	Adopted in January 2023
'One in-one out' implementation	Offsetting administrative costs of relevant Commission proposals in the preceding year 2022	≤ 0	- 7.3 billion euro
FAQ document for 'One-in, one-out' network	Finalisation	Q1 2023	Q2 2023
Annual Burden Survey	Publication of the survey	Q2 2023	Published in September 2023

Specific objective 6.6: The public has easy access to high-quality information on contacts with stakeholders through the Transparency Register

Related to spending programme(s): NO

Result indicator: 1 Number of checks performed on applications/ registrations in the Transparency Register ⁽¹⁶⁾

Source of the data: Transparency Register back-office application

Baseline (2014)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
900	More than 2,000	More than 3,000	3,609

Result indicator: 2 Percentage of registrants whose data quality is deemed 'optimal'

Source of the data: Transparency Register back-office application

Following the adoption of a new registration form adapting to the 2021 Interinstitutional Agreement on the mandatory transparency register, this indicator can no longer be measured as such. All new applications for registration are checked for establishing the eligibility of the applicant and for their satisfactory data quality before being published on the register. This entailed a change in the scoring system in the Transparency Register back-office application in 2022.

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Screening of amended registrations submitted during the transition phase after the entry into force of the 2021 Interinstitutional Agreement on the mandatory transparency register.	Adequate data quality of amended registrations	100% of registrations by Q4 2023 (referring to the SG share as agreed by the interinstitutional Secretariat of the Transparency Register)	85% ⁽¹⁷⁾

⁽¹⁶⁾ This indicator is adjusted to measure the number of checks performed by the SG. The overall number of checks carried out by the interinstitutional Secretariat of the Transparency Register is reported in the [annual reports](#) on the functioning of the Transparency Register. After the entry into force of the 2021 Interinstitutional Agreement on the mandatory transparency register, all new applications for registration are checked for the eligibility of the applicant and their satisfactory data quality before being published on the register. Therefore, for purposes of this indicator, 'checks' includes both the screening checks of new applications for registration and targeted quality checks on registrations.

⁽¹⁷⁾ 100% will be achieved by the end of February 2024.

Specific objective 6.7: The Commission’s policy-making cycle is open to participation from public and stakeholders

Related to spending programme(s): NO

Result indicator 1: Better Regulation Portal (BRP) number of feedback/contributions submitted

Source of the data: SAS Web analytics for websites, BRP (https://ec.europa.eu/info/law/better-regulation/haveyour-say_en)

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
1 042	33 000	75 000	67 402 contributions were submitted in 2023 on the Better Regulation Portal (better known as Have Your Say), out of which 32 381 instances of feedback and 35 021 contributions to public consultations.

Result indicator 2: Proportion of public consultations with a factual summary report published by the Commission on the Better Regulation Portal

Source of the data: Better Regulation Portal

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
N/A	70%	100% (as a general rule a factual summary report on each public consultation is published within 8 weeks of its closure)	78% ⁽¹⁸⁾ of public consultations closed in 2023 published a factual summary report on the Better Regulation Portal.

Result indicator 3: Proportion of public consultations with contributions from national Parliaments, regional and local authorities

Source of the data: Better Regulation Portal

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)

⁽¹⁸⁾ There is a long lead-in time for evaluation work preceding impact assessment and adoption of proposals. Some priority or urgent initiatives may continue to be presented without full evaluation backing

N/A	Positive trend	Positive trend (increase outreach of public consultations to national parliaments, regional and local authorities)	95% of public consultations received contributions from national Parliaments, regional and local authorities.
-----	----------------	---	---

Specific objective 6.8: An independent ethics body common to all EU institutions is established to ensure the application of the highest ethical standards by all EU institutions

Related to spending programme(s): NO

Result indicator: Progress reached in the interinstitutional negotiations and creation of the ethics body

Source of the data: Meeting reports and officially adopted documents of the different institutions involved

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
N/A	Progress on reaching interinstitutional agreement	Establishment of an interinstitutional independent ethics body	Interinstitutional discussions ongoing

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Annual Report on the application of the new Code of Conduct for Commissioners	Adoption by the Commission	Q2 2023	Adopted on 18 April 2023

Specific objective 6.9: The European Citizens' initiative is successfully implemented and a high level of citizen engagement in policy-making is ensured

Related to spending programme(s): YES

Result indicator 1: Number of registered initiatives

Source of the data: European citizens' initiative public register: <https://europa.eu/citizens-initiative>

Baseline	Interim Milestone	Target	

(2019)	(2022)	(2024)	Latest known results (31/12/2023)
70	Increase	Increase	107 (compared to 96 in 2022)

Result indicator 2: Percentage of valid initiatives compared with the number of registered initiatives

Source of the data: European citizens' initiative public register: <https://europa.eu/citizens-initiative>

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2023)
6%	Increase	Increase	9% (by the end of 2023, 10 initiatives were declared valid as compared to a total of 107 registered initiatives)

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Commission decisions on requests for registration of citizens' initiatives	Adoption of registration decisions within the required legal deadlines	100%	100%
Commission's response to successful citizens' initiatives	Communications in reply to the successful citizens' initiative within the legal deadlines	100%	100%

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Trainings and webinars raising citizens' awareness about the European citizens' initiative	Delivery	2	2
Social media multi-lingual campaigns	Delivery	2	2

Regular European Citizens' Initiative newsletter	Publication	10	11
--	-------------	----	----

Specific objective 6.10: The equality dimension is mainstreamed in all stages of policy design in all EU policy areas

Related to spending programme(s): NO

Result indicator: Degree of implementation of gender equality strategy

Source of the data: Secretariat-General

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (situation on 31/12/2023)
0	40% of the measures listed are launched and/or implemented	90% of the measures listed are launched and/or implemented	80%

Main outputs in 2023:

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Union of Equality high-level conference	Organisation of the conference	November 2023	The conference was not organised

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Training on equality and equality mainstreaming (online module)	Organisation and wide promotion	Q1 2023	The online module will be launched in first half of 2024.
	Number of training sessions held	6 trainings	6 online training sessions
	Number of staff trained	300 members of staff	175 members of staff were trained
Updated Commission internal equality mainstreaming toolbox	Toolbox is updated and disseminated in the Commission	At least once a year	An updated toolbox was published in October 2023 and promoted.

Specific objective 6.11: Foresight is embedded into the Commission’s work

Related to spending programme(s): NO

Result indicator: Proportion of impact assessments with foresight adequately considered. impact assessments with foresight adequately considered

Source of the data: Regulatory Scrutiny Board ⁽¹⁹⁾

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
0	46% (18 of 39 impact assessments with foresight adequately considered, when foresight was relevant)	Further increase	55% (21 of 38 impact assessments)

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Strategic Foresight Report 2023	Adoption by the Commission	Q2 2023	Adopted on 6 July 2023

⁽¹⁹⁾ The source and description of this indicator was replaced to be consistent with the tracking of the Regulatory Scrutiny Board on foresight in impact assessments.

General objective 7: 'A modern, high-performing and sustainable European Commission'

Impact indicator 1: Image of the European Union (percentage of Europeans who have a positive image about the European Union)

Source of the data: Eurobarometer

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
43%	Increase	Increase	44%

Impact indicator 2: Staff engagement index in the Commission

Source of the data: Eurobarometer

Baseline (2018)	Interim Milestone (2021)	Target (2024)	Latest known results (2023)
69%	Increase	Increase	72.8%

Impact indicator 3: Environmental performance in the Commission

Source of the data: ES_2022_Results_2021_Corporate_Summary (europa.eu)

Baseline (2019)	Interim Milestone (2021)	Target (2023 and 2030)	Latest known results (2022)
Commission Carbon footprint (tonnes CO ₂ e) ³⁶ : 219 801	- 40%	-38% in 2030	- 32%
Energy consumption of buildings (MWh / person): 10.4	- 14%	-12% in 2023 (- 22% in 2030)	- 28%
Water use (m ³ / person): 18.0	- 36%	-5% in 2023 (- 10% in 2030)	- 38%
Office paper consumption (sheets / person / day): 18.7	- 74%	-15% in 2023 (- 29% in 2030)	- 75%
Non-hazardous waste generation (tonnes / person): 0.21637	- 45%	- 11% in 2023 (- 16% in 2030)	- 54%

Specific objective 7.1: The policy-making process is efficiently steered and coordinated in order to ensure that the six headline ambitions of the Commission are delivered on time in a collegial way

Related to spending programme(s): NO

Result indicator: Annual implementation rate of CWP annex 1 initiatives

Source of the data: SG

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2023) ⁽²⁰⁾
83% of initiatives delivered	74% of initiatives delivered	100% of initiatives delivered	2023 CWP: 76% ⁽²¹⁾ Work has continued to implement the work programmes of previous years which brought the adoption rate of the 2020 CWP to 98%, the 2021 CWP to 94% and the 2022 CWP to 90%

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Commission work programme 2024	Adopted by the Commission	Q4 2023	Adopted on 17 October 2023

Specific objective 7.2: High-quality and timely political intelligence is provided regularly to senior hierarchy and the political level

Related to spending programme(s): NO

Result indicator: Number of briefings which are considered by Cabinets to be incomplete and/or delivered late (where request was sent at least 10 working days ahead of deadline without topic updates and DGs' contributions were delivered on time)

Source of the data: Secretariat-General

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
0	0	0	0

⁽²⁰⁾ The percentages reflect the implementation rate of new initiatives announced in Commission work programmes by 31 December of the year concerned.

⁽²¹⁾ 39 out of 51 new initiatives announced in the 2023 Commission work programme were adopted by the end of 2023. Delays were mainly due to the response to the continued Russian war of aggression against Ukraine as well as to ensure respect for better regulation principles.

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Briefing files and reports for meetings with interlocutors from outside the institution, with other institutions and bodies. Coordination of briefings for COREPER I and II.	Timely delivery of briefings and reports	100%	100%
Safeguarded information: Handling of EUCI within the Commission, with other EU institutions, Member States, third states and international organisations fully in line with applicable rules	The absence of security breaches in handling EUCI	No security breaches	No security breaches
Safeguarded information: Ensure the correct and timely delivery of EU classified information (EUCI) to the Commissioners, their Cabinets, SG and other users.	Absence of disruptions in the delivery of EUCI Fully functional and compliant EUCI Registry	No disruptions	No disruptions

Specific objective 7.3: A strong performance management framework is implemented in order to deliver efficiently on the Commission’s political ambitions

Related to spending programme(s): NO

Result indicator: Percentage of Secretariat-General recommendations addressed to Commission services implemented by Commission services

Source of the data: Secretariat-General

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
80%	Increase	Increase	95% ⁽²²⁾ for 2023 Management Plans 85% for 2022 Annual Activity Reports

Main outputs in 2023

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Instructions for the preparation of the 2024 Management Plans and 2024 Annual Work Programmes of executive agencies	Instructions signed and communicated to Commission services	Q3 2023	Signed on 20 September 2023
Instructions for the preparation of the 2023 Annual Activity Reports	Instructions signed and communicated to Commission services	Q4 2023	Signed on 21 November 2023
2022 Annual Management and Performance Report for the EU budget	Adoption by the Commission	June 2023	Signed on 20 June 2023

⁽²²⁾ For the 2023 Management Plans, 507 recommendations were made by the Secretariat General, out of which 484 were implemented in the final document (95 %). On the 2022 Annual Activity Reports, 323 suggestions were reported by the SG, out of which 276 were reported as implemented in the final document.

Specific objective 7.4: Commission services respect the right to protection of personal data

Related to spending programme(s): NO

Result indicator: Degree of implementation by Commission Services of the Data Protection Action Plan

Source of the data: DPO organised surveys via Data Protection Coordinators to monitor the degree of implementation of the Data Protection Action Plan ⁽²³⁾. The results will form the basis for annual reporting to the Management Bodies together with the recommendations of the DPO

Baseline (2019)	Interim Milestone (2022)	Target ⁽²⁴⁾ (2024)	Latest known results (2023)
not applicable	> 60% aggregated	>80%	89%

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Surveys and review monitoring the implementation of the Commission's Data Protection Action Plan and its Review	Number of surveys Number of reviews	1-2 1	1 annual survey on departments' compliance (launched in 12/2023, finalised in 1/2024) Annual review of records of processing operations.

⁽²³⁾ The parameters for monitoring relate to aspects of record keeping, agreements with external processors, the existence of procedures for data subjects to exercise their rights and the existence of resources in the departments to fulfil the Data Protection Coordination role.

⁽²⁴⁾ The chosen parameters – each contributing with 25 % of the aggregated score – are:

- a) **Record keeping** (ratio of published records/(published records + pending, not published records));
- b) **Agreements with external processors** (number of processing agreements with external processors which, according to the assessment of Commission services, are compliant with Regulation (EU) 2018/1725);
- c) **Clear procedures for data subjects to exercise their rights** (number of Commission services that have in place a clear procedure for the exercise by data subjects of their rights compared to total number of services);
- d) **Resources** at the level of each Commission service (allocation of sufficient resources to Data Protection Coordinator compared to their identified needs).

Report, including the DPO's recommendations, to the EC corporate management (based on the DPO's monitoring activities)	Delivery	Q1 2023 for 2022 (to CMB) Q4 2023 for 2023 (to GDR)	In Q1 2023, the CMB received the acting DPO's 2023 Work Programme and 2022 Annual Report (no oral report was required by the CMB). In Q3 2023, the new DPO presented to the CMB and GDR an assessment of the state of play of data protection in the EC and the way forward. Since the reporting period was changed in order to cover the full year 2023, the DPO will report to the CMB and GDR in Q1-Q2 2024 (for 2023).
Awareness raising about data protection in the Commission	Number of training courses: - general: - specific:	15 10	14 general courses 9 specific courses

Specific objective 7.5: Digitally transformed and simplified business continuity procedures make the Commission resilient to business disruptions

Related to spending programme(s): NO

Result indicator: Number of exercises to simplify and improve business continuity arrangements and procedures and adapt them to the new digital solutions in the Commission

Source of the data: Secretariat-General

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
1/year	2/year	3/year	2

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)

Corporate business continuity exercises	Number of exercises conducted	2	2
---	-------------------------------	---	---

Specific objective 7.6: The Commission has strong governance arrangements and policies, ensuring its full digitalisation, allowing wide use of information while preserving high security

Related to spending programme(s): NO

Result indicator 1: Percentage of assessments of IT investments on which the Information Technology and Cybersecurity Board expresses a ‘positive opinion’ without conditions or remarks

Source of the data: Minutes of the Information Technology and Cybersecurity Board

Baseline (2020)	Interim Milestone (2021)	Target (2024)	Latest known results (Situation on 31/12/2023)
32%	40%	50% (adoption by the services of the European Commission Digital Strategy principles is a constant endeavour, and also requires upfront guidance by the IT domain leader, the Directorate-General for Informatics)	56%. (the new methodology of the Board includes the “positive opinion with remarks” are included, the indicator stands at 56%)

Result indicator 2: Percentage of active Commission information systems for which an IT security risk assessment has been performed and is maintained

Source of the data: Annual IT security risk report

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2023)
10%	25%	60%	79%

Result indicator 3: Percentage of Commission key data assets for which corporate principles for data governance have been implemented

Source of the data: Reporting from Commission DGs / services on local level implementation of these principles (see related indicator in part 2 of the Strategic Plan)

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)

50%	50%	80% (implementation of data governance is a constant endeavour, evolving requirements and changing assets require a target close to but not at 100%)	65%
-----	-----	---	-----

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
IT implementation plan 2024	Approval by the Information Technology and Cybersecurity Board	Q2 2022	Approved in the meeting of April 2023
IT security strategy 2023-2024	Approval by the Information Technology and Cybersecurity Board	Q2 2022	Approved in the meeting of February 2023
Staff satisfaction survey on document management	Delivery	Q4 2023	Launched in December 2023
Deployment of Archives Management System	Start of operation	Q3 2023	Delayed

Specific objective 7.7: The decision-making process is further streamlined, improved and digitalised

Related to spending programme(s): NO

Result indicator 1: Degree of digitalisation of the decision-making process

Source of the data: Decide, BRP, Decide annual workplan

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
+/- 70% of the main steps of the decision-making process are covered by Decide: planning, interservice consultation and adoption	+/- 90% of the main steps are covered by Decide, by the further digitalisation of the handling of procedures by the Registry including the use of e-signature and the extension to the interinstitutional step.	100% coverage of the decision-making process including efficient links between Decide and relevant IT systems	93% coverage of the decision-making process with the extension to the interinstitutional steps (developments finalised in 2023- launch planned for January 2024) and with the link to ePoetry.
+/- 33% of replies to interinstitutional requests are handled in Decide (Parliamentary Questions and Ombudsman's inquiries)	+/- 66% of replies to interinstitutional requests are handled in Decide by the inclusion of Petitions and Opinions of national Parliaments	100% of replies to interinstitutional requests are handled in Decide with the inclusion of Opinions of Consultative committees and EP resolutions	70% of replies to interinstitutional requests are handled in Decide with the inclusion of opinions of national Parliaments since April 2023.

Result indicator 2: Percentage of preparatory meetings leading to College meeting managed through the dedicated IT application 'e-College'

Source of the data: Secretariat General

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
------------------------	---------------------------------	----------------------	------------------------------------

Introduction of new functionalities to the application to improve user satisfaction and preparation of a complete revamp to introduce a modernised application.	Following the complete revamp of the application in 2021, 100% of College and Hebdo meetings should be supported by the dedicated IT application	All documents related to the College meeting, including notes and briefings are available in a user-friendly way in e-College. Agendas and documents of previous College meetings can be accessed in e-College	Previous College agendas and documents are available in the tool. Further improvements have been introduced to the lay out of the Commission agendas on the application.
---	--	--	--

Result indicator 3: Reduction of paper consumption

Source of the data: Secretariat General

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
7.250.000 pages (as printed by the Registry's printshops)	>50% compared to baseline	>70% compared to baseline	Reduction of 74% compared to the baseline. (1.860.773 pages).

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
New Decide Replies for handling national Parliaments' opinions	Delivery	Q3 2023	Commission replies to opinions of national Parliaments are handled in Decide Replies since April 2023.

Specific objective 7.8: Procedures are well-designed, information and guidance are provided to Commission staff and collaboration is enhanced

Related to spending programme(s): NO

Result indicator 1: Number of visits to GoPro

Source of the data: Europa analytics

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
160 000	Positive trend	Positive trend	212 086 ⁽²⁵⁾

Result indicator: 2: Number of consultations via the procedural helpdesk

Source of the data: SG Helpdesk procedures statistics

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
3000 yearly requests	Positive trend	Positive trend	5692 incoming calls and mails

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Revamping of GoPro, the guide to Commission's procedures	Delivery	Q4 2024	GoPro has been redesigned to take into account users' feedback. The opening of the new platform for Commission staff and EEAS is planned for Q1 2024.
Information sessions on the handling of sensitive information in Decide	Delivery to all policy DGs	Q4 2023	Several information sessions were delivered to Decide coordinators, decision-making managers and policymakers.
Guidance for the application of guidelines on the correspondence to the Secretary-General, President and Vice-Presidents	Delivery to all DGs and Cabinets	Q4 2023	Several general (7) and ad-hoc trainings (7) to DGs and new cabinets on dedicated mail handling procedure; three correspondents' network meetings, including an exchange of best practices; daily support to cabinets and DGs on questions concerning the application of the guidelines

⁽²⁵⁾ Visitors may choose not to allow tracking their visits and that the number of visits will be affected by the many content owners who have contributed to updating the information on the platform in 2023.

ANNEX 3: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG SG - Financial Year 2023

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

Table 16 : Commitments co-delegation type 3 in 2022

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2023 (in Mio €) for DG SG					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
Title 02 European Strategic Investments					
02	02 04	Digital Europe programme	0,00	0,00	0,00 %
Total Title 02			0,00	0,00	0,00 %
Title 03 Single Market					
03	03 02	Single Market Programme	0,93	0,92	98,78 %
Total Title 03			0,93	0,92	98,78 %
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0,07	0,07	100,00 %
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster excluding PMO transactions	0,00	0,00	N/A
Total Title 06			0,07	0,07	100,00 %
Total Title 06 without PMO transactions			0,00	0,00	N/A
Title 07 Investing in People, Social Cohesion and Values					
07	07 06	Citizens, Equality, Rights and Values	0,99	0,99	100,00 %
Total Title 07			0,99	0,99	100,00 %
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	2,97	2,97	100,00 %
	20 03	Administrative Operating expenditure	2,64	2,64	100,00 %
	20 04	Information and communication technology-related expenditure	4,88	3,84	78,64 %
Total Title 20			10,50	9,46	90,06 %
Total Excluding NGEU			12,49	11,43	91,56 %
Total Excluding NGEU excluding PMO transactions			12,42	11,36	91,47 %

Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	1,21	1,17	96,54 %
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster excluding PMO transactions	0,06	0,01	17,82 %
Total Title 06			1,21	1,17	96,54 %
Total Title 06 excluding PMO transactions			0,06	0,01	17,82 %
Total NGEU Only			1,21	1,17	96,54 %

Total NGEU Only excluding PMO transactions	0,06	0,01	17,82 %
Total DG SG	13,70	12,60	92,00 %
Total DG SG excluding PMO transactions	12,48	11,37	91,11 %

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

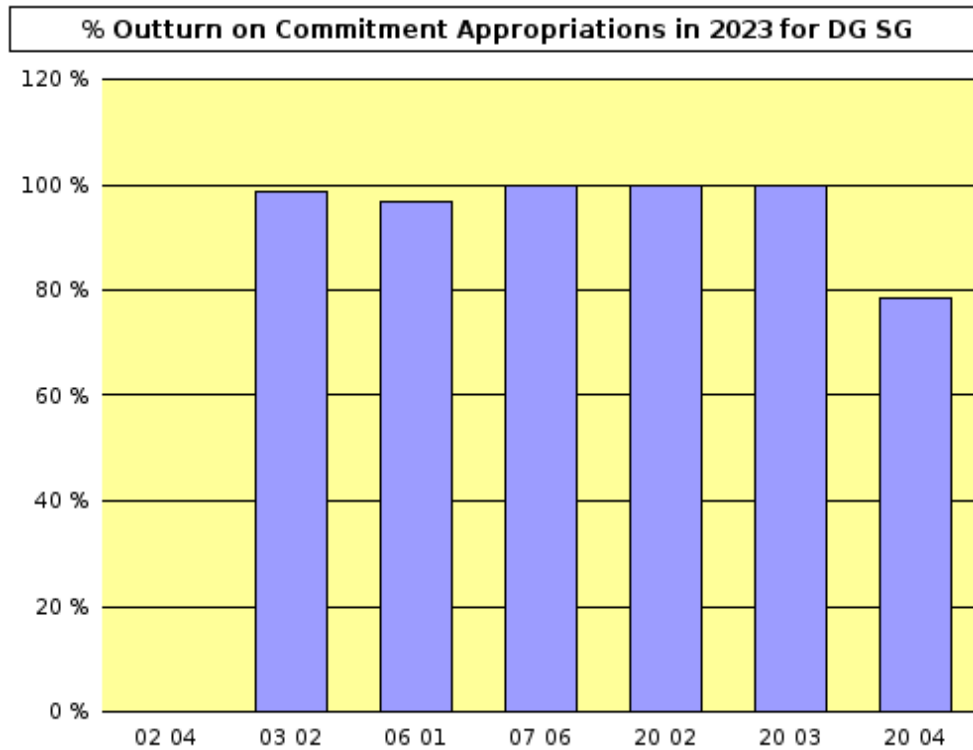


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2023 (in Mio €) for DG SG					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 02 European Strategic Investments					
02	02 04	Digital Europe programme	0,25	0,25	100,00 %
Total Title 02			0,25	0,25	100,00%
Title 03 Single Market					
03	03 02	Single Market Programme	1,76	0,61	34,85 %
Total Title 03			1,76	0,61	34,85%
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0,07	0,07	100,00 %
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster excluding PMO transactions	0,00	0,00	N/A
Total Title 06			0,07	0,07	100,00%
Total Title 06 excluding PMO transactions			0,00	0,00	N/A
Title 07 Investing in People, Social Cohesion and Values					
07	07 06	Citizens, Equality, Rights and Values	0,66	0,66	99,97 %
Total Title 07			0,66	0,66	99,97%
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	4,65	2,51	54,11 %
	20 03	Administrative Operating expenditure	2,90	2,62	90,58 %
	20 04	Information and communication technology-related expenditure	7,23	3,54	49,04 %
Total Title 20			14,77	8,68	58,78%
Total Excluding NGEU			17,52	10,28	58,69%
Total Excluding NGEU excluding PMO transactions			17,45	10,21	58,51%
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	1,20	0,97	81,28 %
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster excluding PMO transactions	0,59	0,09	15,91 %
Total Title 06			1,20	0,97	81,28%
Total Title 06 excluding PMO transactions			0,59	0,09	15,91 %
Total NGEU Only			1,20	0,97	81,28%
Total NGEU Only excluding PMO transactions			0,59	0,09	15,91 %
Total DG SG			18,71	11,25	60,14 %
Total DG SG excluding PMO transactions			18,04	10,30	57,10 %

* 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).

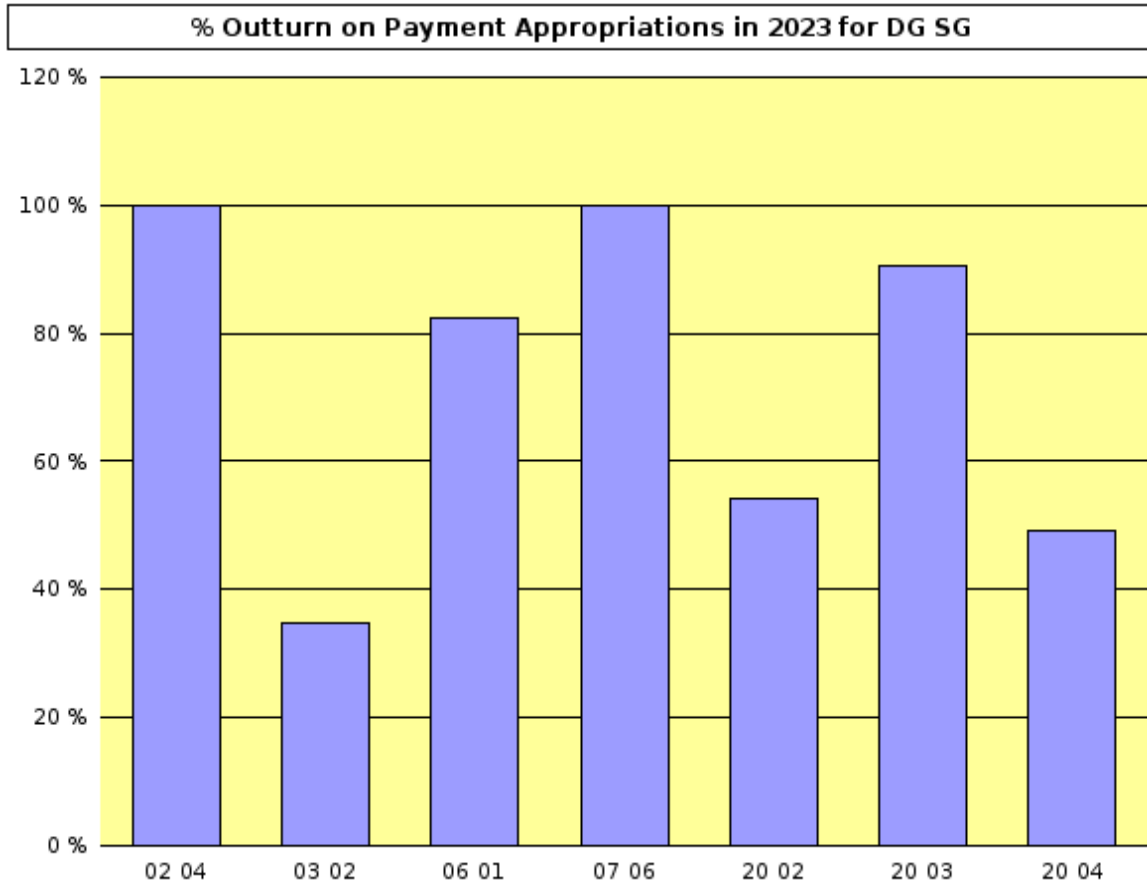


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG SG									
			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
02	02 04	Digital Europe programme	0,00	0,00	0,00	0,00%	0,00	0,00	0,25
Total Title 02			0,00	0,00	0,00	0,00%	0,00	0,00	0,25
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG SG									
			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
03	03 02	Single Market Programme	0,92	0,05	0,87	94,82%	0,27	1,14	0,97
Total Title 03			0,92	0,05	0,87	94,82%	0,27	1,14	0,97
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG SG									
			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0,07	0,07	0,00	0,00%	0,00	0,00	0,00

Total Title 06			0,07	0,07	0,00	0,00%	0,00	0,00	0,00
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG SG									
			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 06	Citizens, Equality, Rights and Values	0,99	0,60	0,39	39,21%	0,51	0,90	0,57
Total Title 07			0,99	0,60	0,39	39,21%	0,51	0,90	0,57
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG SG									
			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	2,97	0,85	2,12	71,33%	0,00	2,12	1,67
	20 03	Administrative Operating expenditure	2,64	2,38	0,26	10,00%	0,00	0,26	0,25
	20 04	Information and communication technology-related expenditure	3,84	1,20	2,64	68,70%	0,00	2,64	2,34
Total Title 20			9,46	4,43	5,02	53,13%	0,00	5,02	4,27
Total Excluding NGEU			11,43	5,15	6,28	54,94%	0,78	7,06	6,07
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG SG									

			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	1,17	0,91	0,25	21,72%	0,00	0,26	0,21
Total Title 06			1,17	0,91	0,25	21,72%	0,00	0,26	0,21
Total NGEU Only			1,17	0,91	0,25	21,72%	0,00	0,26	0,21
Total for DG SG			12,60	6,07	6,54	51,86 %	0,78	7,32	6,27

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

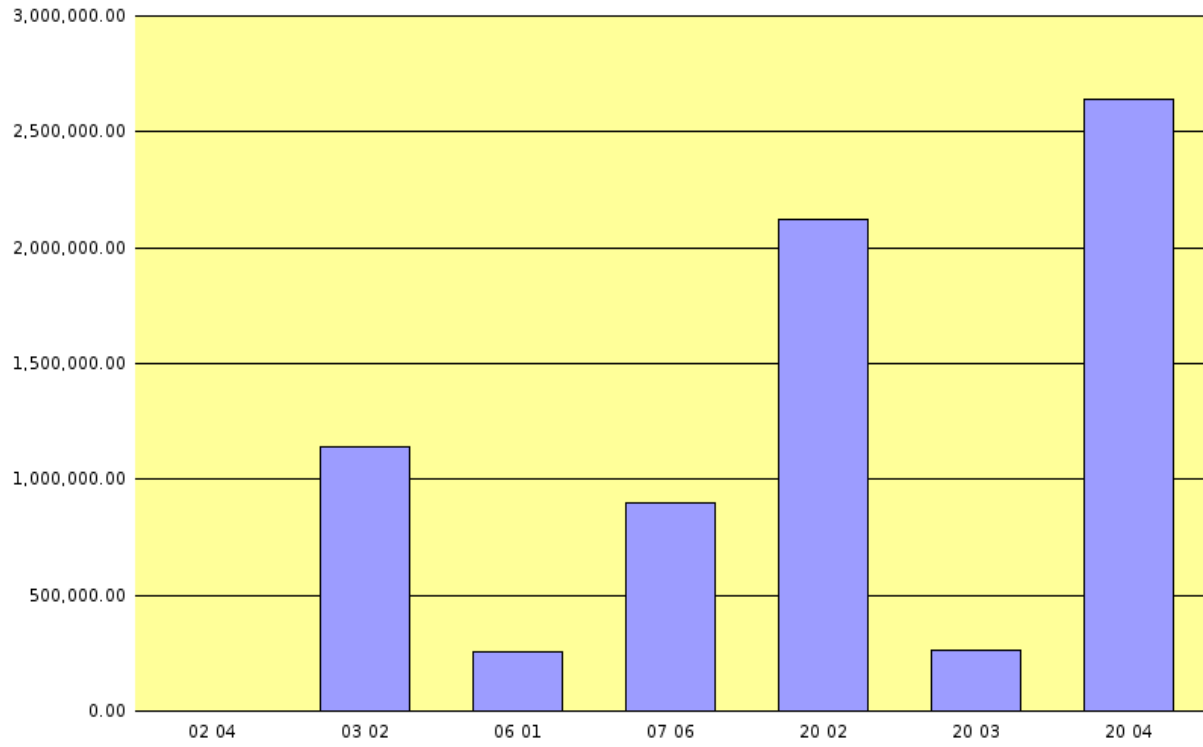


TABLE 4 : BALANCE SHEET for DG SG

BALANCE SHEET	2023	2022
A.I. NON CURRENT ASSETS	386.095,40	742.491,16
A.I.1. Intangible Assets	386.095,40	742.491,16
A.II. CURRENT ASSETS	2.724.914,71	2.807.654,71
A.II.2. Current Pre-Financing	2.713.005,00	2.805.745,00
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	11.909,71	1.909,71
ASSETS	3.111.010,11	3.550.145,87
P.II. CURRENT LIABILITIES	-152,50	0,00
P.II.4. Current Payables	-152,50	0,00
LIABILITIES	-152,50	0,00
NET ASSETS (ASSETS less LIABILITIES)	3.110.857,61	3.550.145,87
Non-allocated central (surplus)/deficit*	-80.059.197,55	-72.058.004,04

TOTAL DG SG	0,00	0,00
--------------------	-------------	-------------

P.III.2. Accumulated Surplus/Deficit	76.948.339,94	68507858,17
--------------------------------------	---------------	-------------

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 SG

STATEMENT OF FINANCIAL PERFORMANCE	2023	2022
II.1 REVENUES	-4.242.455,55	-3.413.584,42
II.1.2. EXCHANGE REVENUES	-4.242.455,55	-3.413.584,42
II.1.2.2. OTHER EXCHANGE REVENUE	-4.242.455,55	-3.413.584,42
II.2. EXPENSES	10.299.519,22	11.854.066,19
II.2. EXPENSES	10.299.519,22	11.854.066,19
II.2.11. OTHER EXPENSES	6.534.303,81	8.066.839,26
II.2.2. EXP IMPLM BY COMMISS&EX.AGENC. (DM)	3.764.291,57	3.787.226,93
II.2.8. FINANCE COSTS	923,84	0,00
STATEMENT OF FINANCIAL PERFORMANCE	6.057.063,67	8.440.481,77

TABLE 5bis : OFF BALANCE SHEET for DG SG

OFF BALANCE	2023	2022
OB.4. Balancing Accounts	0,00	0,00
OB.4. Balancing Accounts	0,00	0,00
OFF BALANCE	0,00	0,00

TABLE 6: AVERAGE PAYMENT TIMES for DG SG

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	762	688	90,29 %	8,00	74	9,71 %	42,55	54.047,96	1, %
60	4	4	100,00 %	11,75				0,00	0, %

Total Number of Payments	766	692	90,34 %		74	9,66 %		54047,96	1, %
Average Net Payment Time	11,35509138			8,02			42,55		
Average Gross Payment Time	11,84725849			8,56358382			42,55405405		

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	20	19	2,48 %	766	330.915,01	3,20 %	10.353.070,97

Legal Times									
Maximum Payment Time excluding PMO transactions (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	561	538	95,90%	7,52	23	4,10 %	42,39	14.028,50	0,14%
60	4	4	100,00 %	11,75				0,00	0, %

Total Number of Payments	565	542	95,93 %		23	4,07 %		14.028,50	0,14%
Average Net Payment Time	8,94			7,52			42,39		
Average Gross Payment Time	9,62			8,23			42,39		

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	20	19	3,36 %	565	330.915,01	3,24 %	10.221.084,41

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2023 for DG SG								
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	
32	Revenue from the supply of goods, services and work - assigned revenue	4.613.309,00	0,00	4.613.309,00	4.603.309,00	0,00	4.603.309,00	10.000,00
Total DG SG		4.613.309,00	0,00	4.613.309,00	4.603.309,00	0,00	4.603.309,00	10.000,00

TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in for DG SG		
EX-ANTE CONTROLS BY TRANSACTION	Irregularity	Total ex-ante amounts
NON ELIGIBLE IN COST CLAIMS		
CREDIT NOTES	20.180,47	20.180,47
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total	20.180,47	20.180,47
EX-POST CONTROLS BY TRANSACTION	Irregularity	Total ex-post amounts
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING		
INCOME LINES IN INVOICES		
Sub-Total		
GRAND TOTAL (EX-ANTE + EX-POST)	20.180,47	20.180,47

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

	Number at 1/1/2023 1	Number at 12/31/2023	Evolution	Open Amount (Eur) at 1/1/2023 1	Open Amount (Eur) at 12/31/2023	Evolution
2023		1			10.000,00	
		1			10.000,00	

Table 10: Recovery Order Waivers >= 60 000 € in 2023 for DG SG

No data to be reported for DG SG

Table 11: Negotiated Procedures

No data to be reported for DG SG

Table 12: Summary of Procedures

No data to be reported for DG SG

Table 13: Building Contracts

No data to be reported for DG SG

Table 14: Secret Contracts

No data to be reported for DG SG

TABLE 15 : FPA duration exceeds 4 years - DG SG

FPA Local Key (Root)	FPA In Force From Date	FPA Expiry Date	FPA Duration	Duration in Days	FPA Local Identifier	FPA User Reference	FPA Version Type	FPA Status Desc	FPA Type of Change
SI2.3513	17/03/2023	16/03/2028		1826	New partnership framework agreement for the management of the EU Historical Archives 2023	NEW PARTNERSHIP FRAMEWORK AGREEMENT FOR THE MANAGEMENT OF THE EU HISTORICAL ARCHIVES 2023	CURRENT	In Force	New Framework Partnership Agreement

Table 16: Commitments co-delegation type 3

No data to be reported for DG SG

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 2023, 11 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes) ⁽²⁶⁾:

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

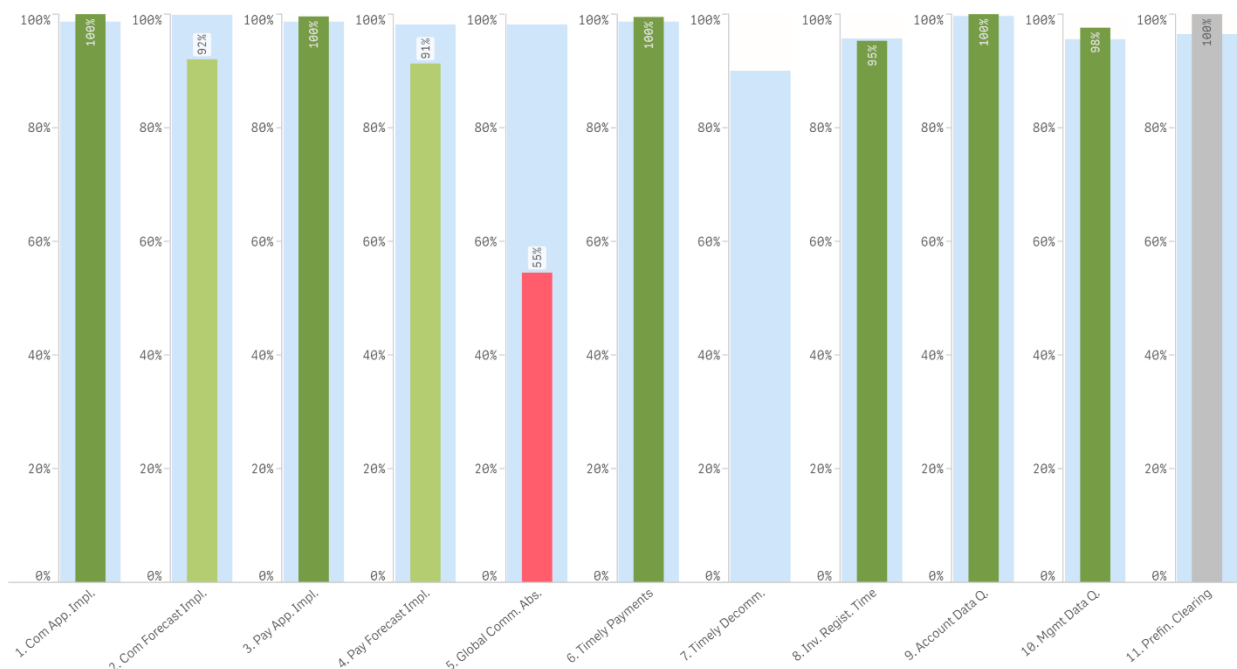
For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

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

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

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

SG Indicator Scores for 2023 12



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

Indicator	Objective	Comment ⁽²⁷⁾	SG Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	99%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		92%	100%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		100%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		91%	98%
5. Global Commitment Absorption ⁽²⁸⁾	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	The only global commitments used for this indicator are those that are not partly or fully cleared during 2023 or were from prior years i.e. not all global commitments. For SG this means only two global commitments form this percentage: one fully cleared and the other one entered into in December 2023 which obviously could not be cleared in 2023.	55%	98%
6. Timely Payments	Ensure efficient processing of	The financial scorecard shows that 100% of payments were made on time, which demonstrates the high	100%	99%

⁽²⁷⁾ 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%.

⁽²⁸⁾ 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.

	payments within the legal deadlines	level of professionalism of the Secretariat-General's staff and their close monitoring of payment deadlines. In addition, the use of invoicing is very effective to shorten the time-to-pay.		
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	The indicator is not applicable for DG SG in 2023 due to the lack of underlying transactions recorded by DG SG in 2023.	-	90%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		95%	96%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		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		98% 100%	96%
11. Timely Invoice PF clearing	Ensure efficient clearing by invoices of prefinancing payments within the invoice payment time limit			100%

ANNEX 5: Materiality criteria

Since 2019 (29), a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

The Secretariat-General uses the corporate guidelines for determining materiality as regards legality and regularity. According to these guidelines, only material reservations can be used to qualify the annual declaration. In the analysis leading to the decision to issue a reservation or not, the following steps are followed:

- a) Identifying a deficiency (e.g. a significant weakness of the control systems, insufficient audit coverage, a critical issue outlined by the European Court of Auditors, the Internal Audit Service and European Anti-Fraud Office;
- b) Determining if the deficiency falls within the scope of the Authorising Officer by Delegation's declaration (it relates to the reasonable assurance concerning the use of resources, sound financial management or legality and regularity of underlying transactions);

For deficiencies which are considered significant from a qualitative point of view, but their financial impact is lower than the 2 % threshold, the Secretariat-General takes into account the potential reputational consequences they may entail. A reservation would be made if such a reputational event were to occur and negatively impact on the image of the Commission. Such a reservation would be based on the nature of the impact on reputation, the breadth of awareness of the event, and the duration of impact of the reservation.

⁽²⁹⁾ Agreement of the Corporate Management Board of 30/4/2019.
sg_aar_2023_annexes

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

PROCUREMENT, GRANTS (without call for proposals) and ADMINISTRATIVE EXPENSES DIRECT MANAGEMENT

The Secretariat-General mainly concludes contracts for IT service providers based on framework contracts made available by the Directorate-General for Informatics; that way the tender procedure (framework contract) is not managed by the Secretariat-General itself. For occasional needs, the Secretariat-General uses negotiated procedures for low-value contracts (not exceeding EUR 60 000). The Secretariat-General itself manages a maximum of one or two open or restricted procedures per year for contracts exceeding EUR 60 000. Given that the Secretariat-General only has a single grant without calls for proposals, the control system is identical. The same logic applies to administrative expenditures.

Stage 1:

A. Planning

Main internal control objectives: Effectiveness, efficiency and economy.

Compliance (legality and regularity).

Main risks It may happen that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The needs are not well defined (operationally and economically) and that the decision to procure was inappropriate to meet the operational objectives.	Decisions discussed/taken at management meeting	100 % of the forecast procurements All key procurement procedures (> amounts and/or having significant impact on the objectives of the SG) are discussed at management meeting	Effectiveness: Number of projected tenders cancelled, Number of contracts discontinued due to lack of use (poor planning). Efficiency: time-to for the definition of needs within the planning adopted by the operational unit Economy: single Full Time Equivalent's indicator for all stages

B. Needs assessment & definition of needs

Main internal control objectives: Effectiveness, efficiency and economy.

Compliance (legality and regularity)

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The best offer/s are not submitted due to the poor definition of the tender specifications. ...	Authorising Officer by sub-delegation supervision and approval of specifications	100 % of the specifications are scrutinised. Depth may be determined by the amount and/or the impact on the objectives of the SG if it goes wrong	Effectiveness: N° of open procedures where only one or no offers were received. Efficiency: time-to for receiving an adequate number of offers within the planning adopted by the operational unit Economy: single Full Time Equivalent's indicator for all stages

C. Selection

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The most economically advantageous offer not being selected, due to a biased, inaccurate or 'unfair' evaluation process	Formal evaluation process: Opening committee and Evaluation committee, presence of SG.C.3	100 % of the offers analysed. Depth: all documents transmitted	Effectiveness: Numbers of 'valid' complaints or litigation cases filed.
	Opening and Evaluation Committees' declaration of absence of conflict of interests	100 % of the members of the opening committee and the evaluation committee	Efficiency: : time-to for the selection of the offer within the planning adopted by the operational unit
	Exclusion criteria documented	100 % checked. Depth: required documents provided are consistent	Economy: single Full Time Equivalent's indicator for all stages

	Standstill period, opportunity for unsuccessful tenderers to put forward their concerns on the decision	100 % when conditions are fulfilled	
--	---	-------------------------------------	--

Stage 2: Financial transactions

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The services foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions. Business discontinues because contractor fails to deliver.	Operational and financial checks in accordance with the financial circuits (100 % ex ante verification). Operation authorisation by the Authorising Officer by sub Delegation (AOSD) Management of sensitive functions	100 % of the contracts are controlled, including only value adding checks. High risk operations identified by risk criteria. Amount and potential impact on the SG operations of late or no delivery	Effectiveness: Number of 'refusal for correction/cancellation' sent to the contractors Efficiency: time-to-pay within the planning adopted by the operational unit Economy: single Full Time Equivalent's indicator for all stages

Stage 3: Supervisory measures

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
An error or noncompliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by ex ante control, prior to payment	<p>Ex post publication (possible reaction from tenderer / potential tenderer such as whistle blowing)</p> <p>Review of exceptions reported and Authorising Officer by sub Delegation reporting</p> <p>Review of the process after each procedure</p>	<p>Potentially 100%</p> <p>100% twice a year. Depth: look for any weakness in the procedures (procurement and financial transactions)</p> <p>100%. Depth: review any significant problem that occurred</p>	<p>Effectiveness: Amounts associated with errors detected after payment (related to fraud, irregularities and error).</p> <p>Efficiency: time-to-pay within the planning adopted by the operational unit</p> <p>Economy: single Full Time Equivalent's indicator for all stages</p>

ANNEX 7: Specific annexes related to "financial management"

Objective: The authorising officer by delegation has reasonable assurance that resources have been used in accordance with the principles of sound financial management, and that cost-effective controls are in place which give the necessary guarantees concerning the legality and regularity of underlying transactions

Indicator Estimated risk at closure

Source of data: Secretariat-General

Baseline 2019	Target 2024	Latest known results (situation on 31/12/2023)
0.7%	< 2% of relevant expenditure	0.5%

Main outputs in 2023:

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Effective controls: Legal and regular transactions	Risk at payment	Remains < 2 % of relevant expenditure	0.5%
	Estimated risk at closure	Remains < 2 % of relevant expenditure	0.5%
Effective controls: Safeguarded information: Handling of EUCI within the Commission, with other EU institutions, Member States, third states and international organisations fully in line with applicable rules	The absence of security breaches in handling EUCI	No security breaches	See Objective 7.2
Efficient controls	Timely payments	Remains > 99% of payments (in value) made on time	100%
Economy of controls	Overall estimated cost of controls	Remains < 15% of funds managed	11.3%

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy ⁽³⁰⁾ aimed at the prevention ⁽³¹⁾ and correction of fraud]

Indicator Implementation of the actions included in the Secretariat-General’s anti-fraud strategy over the whole strategic plan lifecycle (2020-2022)

Source of data: Secretariat-General’s annual activity report, Secretariat-General’s anti-fraud strategy, OLAF reporting

Baseline 2019	Target 2024	Latest known results (situation on 31/12/2023)
2019 action plan implemented	100% of action points implemented in time	100% (review of the certified correct for deliverables has been moved to 2024)

Main outputs in 2023:

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Awareness raising sessions for newcomers on ethics and antifraud	Percentage of newcomers invited to attend the sessions	100%	100%

Details to section 2.2 - ECA Special Reports in 2023:

Recommendations – implemented, where the Secretariat-General is co-lead DG:

- **ECA Special Report** on ‘EU’s financial landscape - A patchwork construction requiring further simplification and accountability’ (5/2023).

ECA recommendation 1a: The Commission should within the existing framework, ensure that any new instrument it proposes contains an assessment of the design chosen and the need to create that instrument inside or outside the EU budget.

Status of the recommendation: The Commission accepted the recommendation for actions that fall within its responsibilities under the Treaties and implemented the recommendation accordingly. The Commission ensures, within the existing framework, a prior assessment of proposals, along the lines recommended by the ECA. The framework, consisting of the interinstitutional agreements, the Financial Regulation and the Better Regulation Toolbox and guidelines, provides for guiding principles and standard processes. The most recent Commission’s proposal on

⁽³⁰⁾ Communications from the Commission ‘Commission Anti-Fraud Strategy: enhanced action to protect the EU budget’, COM(2019)176 and COM(2023)405 final and the accompanying action plan(s) SWD(2019)170 and SWD(2023)245 final

⁽³¹⁾ Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

establishing the Ukraine Facility (COM(2023)338 of 20 June 2023) demonstrates the functioning of the above framework.

ECA recommendation 1b: The Commission should share this good practice with the Council with a view to applying it to new instruments not proposed by the Commission.

Status of the recommendation: The Commission accepted the recommendation for actions that fall within its responsibilities under the Treaties and implemented the recommendation accordingly. When presenting its proposals to the Council, the Commission shares its good practice to prepare proposals in line with the existing framework (see reply to recommendation 1a). However, for instruments not proposed by the Commission, the Commission respects the prerogatives of other institutions and their own rules of procedures.

- **ECA Special Report** on the ‘Design of the Commission’s control system for the RRF - Assurance and accountability gap remains at EU level in the new delivery model, despite extensive work being planned’ (7/2023).

ECA recommendation 2: The Commission should develop guidance and procedures that address the reversal of a measure related to a previously fulfilled milestone and target to ensure consistent interpretation and implementation of it.

Status of the recommendation: The Commission accepted this recommendation and implemented it by developing internal guidance and procedures to this effect. See Annex 2 to its Report on the implementation of the RRF (COM(2023) 545 final) published on 19.9.2023.

ECA recommendation 3: The Commission should identify the measures required to address the assurance gap at EU level regarding RRF funded investment projects’ compliance with EU and national rules.

Status of the recommendation: The Commission accepted the recommendation for actions that fall within its responsibilities under the Treaties and implemented the recommendation accordingly. Following the recommendations received from the Parliament and the ECA, the Commission has extended the scope of its audit work, notably to examine systematically the audit and control work carried out by other Commission’s services (especially the Joint Audit Directorate for Cohesion) and national audit authorities. In addition, specific Commission audits and fact-finding missions to Member States gather evidence that the MS regularly and effectively check compliance with public procurement and State Aid rules.

ECA recommendation 4: The Commission should align RRF related fraud reporting and record RRF related cases of fraud and other illegal activities in the Irregularity Management System.

Status of the recommendation: The Commission accepted the recommendation for actions that fall within its responsibilities under the Treaties and implemented the recommendation accordingly. The Commission has already adapted the Irregularity Management System (IMS) for use in the RRF by the competent national authorities.

Recommendations – work in progress, where the Secretariat-General is associated:

- **ECA Special Report** on ‘The Recovery and Resilience Facility's performance monitoring framework - Measuring implementation progress but not sufficient to capture performance’ (26/2023).

ECA recommendation 1: When designing instruments based on financing not linked to costs, the Commission should address in its performance monitoring and evaluation framework the main policy areas and the most significant effects, including, where possible, results and impacts.

Status of the recommendation: The Commission accepted the recommendation for actions that fall within its responsibilities under the Treaties and respective work is ongoing.

ECA recommendation 2a: The Commission should in cooperation with the member states, improve the quality of the data reported for the common indicators, as these play an important role in performance reporting and evaluation.

Status of the recommendation: The Commission accepted the recommendation for actions that fall within its responsibilities under the Treaties and respective work is ongoing.

ECA recommendation 2b: The Commission should ensure that the data reported for the common indicators only includes RRF supported interventions once they are completed or, in the case of infrastructure, operational.

Status of the recommendation: The Commission accepted the recommendation for actions that fall within its responsibilities under the Treaties and respective work is ongoing.

ECA recommendation 3: The Commission should improve the information as well as the way in which it is presented and clearly indicate its limitations, in particular by explaining the underlying methodologies and explicitly stating, where applicable, that the data is estimated and/or not comparable across member states.

Status of the recommendation: The Commission accepted the recommendation and respective work is ongoing.

ECA recommendation 4 a: The Commission should when designing instruments based on financing not linked to costs, address the need for clear and consistent terminology, in particular on important matters such as reporting obligations, and the collection of the information needed to assess the efficiency of the programme.

ECA recommendation 4 b: The Commission should report on actual expenditure financed by the Facility under the six pillars, which forms the basis for the assessment of the efficient use of resources.

ECA recommendation 4 c: The Commission should in its annual reports, provide more detailed information on the implementation status of the RRP. For example, it should provide information on the pillars/policy areas with delayed milestones and

targets, possible reasons for these delays and their impact on implementation of the RRF.

ECA recommendation 4 d: The Commission should further develop the methodology for all country reports under the European Semester to ensure consistent reporting on RRFs' implementation progress, both overall and with respect to the milestones and targets.

Status of the recommendation 4a to 4d: The Commission accepted the recommendation for actions that fall within its responsibilities under the Treaties and respective work is ongoing.

Details to section 2.2 - IAS Reports in 2023:

The Secretariat-General has planned different actions in order to address the recommendation and findings of the IAS in their audit on the protection of confidentiality of information at corporate level:

- drafting Guidelines and Frequently Asked Questions explaining how to lift encryption of sensitive non-classified documents before registering them in Ares.
- assessing the need for further technical controls in Ares for the proper management and use of security and distribution markings.
- written reminders to document management officers and meetings or workshops regarding the obligations of security markings management in Ares.
- awareness raising actions with DMOs and in coordination with DG.HR.

The action plan was sent to the IAS on the 16th of February and approved by them and all actions are proceeding as planned.

1. Overview of SG's estimated cost of controls at Commission level

- Overview of SG's estimated cost of controls at Commission (EC) level								
The absolute values are presented in EUR								
EXPENDITURE SG	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)
Procurement, grants without calls and administrative expenditures	1.285.913,00 €	11.345.969,00 €	11,33%	- €	- €	0,00%	1.285.913,00 €	11,33%
OVERALL total estimated cost of control at EC level for expenditure	1.285.913,00 €	11.345.969,00 €	11,33%	- €	- €	0,00%	1.285.913,00 €	11,33%

In addition, the costs of controls related to the Recover and Resilience Facility (RRF) amounts to EUR 19 838 100 and the corresponding amount of payments which can be found in DG ECFIN's AAR is EUR 82 102 018 150 (48 018 115 372 for grants and 34 083 902 778 for loans).

ANNEX 8: Specific annexes related to "assessment of the effectiveness of the internal control systems" (not applicable)

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

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

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

DG SG	Payments made (2023;MEUR)	minus new prefinancing [plus retentions made] (in 2023;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2023;MEUR)	Relevant expenditure (for 2023;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2023;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC; %)	Estimated future corrections [and deductions] (for 2023;MEUR)	Estimated risk at Closure (2023;MEUR)
-/	-2	-3	-4	-5	-6	-7	-8	-9	-10
Procurement, grant and administrative expenditures under direct management	11,25	- 2,40	2,49	11,35	0,00% - 0,50%	0,00 - 0,06	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,06
DG total	11,25	- 2,40	2,49	11,35		0,00 - 0,06	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,06
					Overall risk at payment in %	0,00% - 0,50%		Overall risk at closure in %	0,00% - 0,50%
						(7)/(5)			(10)/(5)

Notes to the table X

(1) Relevant Control Systems

(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-sub-delegations (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-sub-delegations.

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

(5) For the purpose of equivalence with the ECA's scope of the EC funds with potential exposure to legality & regularity errors (see the ECA's Annual Report methodological annex 1.1), our concept of "relevant expenditure" includes the payments made, subtracts the new pre-financing paid out and adds the pre-financing actually cleared. 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.

(8) The adjusted average recovery and corrections percentage is based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective measures each department applied over the past years as a result of ex post controls.

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

Human Resource management

Objective: The Secretariat-General employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission’s priorities and core business			
Indicator 1: Number and percentage of first female appointments to middle management positions			
Source of data: SEC(2020)146 and SEC(2023)200			
Baseline (12/2019)	Target (2023-2024)	Latest known results (31/12/2023)	
11 out of 37 (30%)	2 first female appointments	1 first female appointment	
Indicator 2: Secretariat-General’s staff engagement index ⁽³²⁾			
Source of data: Commission staff survey			
Baseline (2018)	Target (2024)	Latest known results (31/12/2023)	
69%	≥ 69%	73%	
Indicator 3: Staff satisfaction with EU Policymaking HUB learning offer			
Source of data: EULearn			
Baseline (2020)	Target (2024)	Latest known results (31/12/2023)	
N/A	Course attendants give at least 80% of positive evaluations on average	85.5%	
Main outputs in 2023:			
Description	Indicator	Target	Latest known results (Situation on 31/12/2023)
New corporate policymaking learning programme	All courses are developed and available for enrolments	End 2023	7 new learning packages were created and made available
SG Digital Etiquette	SG Digital Etiquette is revised and communicated to all staff	End 2023	Revision finalised in December 2023 and communication to staff performed on 23 January 2024
Training and welcome sessions organised for all newcomers	Number of sessions	3-4	3 sessions organised in 2023

⁽³²⁾ The index measures staff’s connection to the job, the organisation, and the people within it

Secretariat-General HR Report 2022	Delivery of the report	Q1 2023	Published on 30 March 2023
------------------------------------	------------------------	---------	----------------------------

Digital transformation and information management

Objective: The Secretariat-General 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: Progress in implementing the digital solutions modernisation plan (in %)

Source of data: Decide system for decision making

Baseline (2018)	Target (2024)	Latest known results (31/12/2023)
52%	86%	72%

Source of data: Hermes/Ares/NomCom system for document management

Baseline (2018)	Target (2024)	Latest known results (31/12/2023)
62%	82%	77%

Source of data: THEMIS system for EU Law monitoring

Baseline (2018)	Target (2024)	Latest known results (31/12/2023)
40%	86%	82%

Indicator 2: Percentage of the Secretariat-General's key data assets for which corporate principles for data governance have been implemented

Source of data:

Baseline (2020)	Target (2024)	Latest known results (31/12/2023)
50%	80%	65%

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

Source of data: Secretariat-General

Baseline (2020)	Target (2024)	Latest known results (31/12/2023)
20% aggregated	100% aggregated	80% aggregated

Main outputs in 2023

Digital transformation and information management

Description	Indicator	Target	Latest known results (Situation on 31/12/2023)
SG IT Clinic meetings	Number of meetings	12 per year	19
SG Digital Digests	Number of digests	12 per year	11
Migration to Welcome	Percentage of actual users in the Secretariat-General (and related bodies) migrated to Welcome.	95%	99%

Information and IT security

Description	Indicator	Target	Latest known results (31/12/2023)
IT security risk assessment of the Secretariat-General's active information systems	Percentage of SG information systems with an up-to-date IT Security plan.	80%	96%
Compliance of SG IT systems according IT security policies and standards owned and maintained by DG DIGIT as defined in the Commission Decision 2017/46 and its Implementation Rules	Percentage of the level of compliance of the IT systems	70%	89%

Data, knowledge & information management

Description	Indicator	Target	Latest known results (Situation on 31/12/2023)
Integration of the Register of Commission Documents with the Comitology Register	The documents from the Comitology Register are published in the Commission Register	Q4 2023	On-going
Statistics module in EASE (Electronic Access to EC Documents)	Statistical data can be generated in EASE	Q2 2023	In preparation – delivery Q1 2024

Improved and systematised working methods for appraising and transferring the Secretariat-General records stored in the Hermes electronic repository in order to comply with the rules governing records management and personal data protection	Number of Secretariat-General HAN files with an expired Administrative Retention Period (ARP) and awaiting a first review.	- 60% of the files, post ARP-action = elimination by Q4 2023 - 30% of files, post-ARP action = transfer by Q4 2023	60% elimination 89% transferred
Implementation of the corporate principles for data governance for Secretariat-General's key data assets	Percentage of implementation of the corporate principles for data governance for Secretariat General's key data assets	65%	65%

Data protection

Description	Indicator	Target	Latest known results (Situation on 31/12/2023)
Awareness raising activities on data protection compliance	Percentage of staff trained	20%	20%

EMAS

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

Main outputs in 2023:

Reducing CO₂, equivalent CO₂ and other atmospheric emissions

Priority action to support the Greening the Commission Communication and action plan

Description	Indicator	Target	Latest know results (Situation on 31/12/2023)
Participation in corporate energy saving actions, by optimising the temperature in EC buildings.	The Secretariat-General participates in the corporate efforts of comfort hours and comfort temperature optimisation	Yes	Yes

Optimise and gradually reduce CO ₂ emissions from missions (e.g. by reducing the number of participants in the same mission, promoting more sustainable travelling options, promoting videoconferencing/ virtual events as an alternative).	Signed the corporate pledge to reduce travel emissions CO ₂ (t) emissions from DG missions	Yes Reduce SG CO ₂ emissions from missions by 35 %, compared to 2019	Yes 10% reduction
--	--	--	--------------------------

Reducing and management of waste

Other recommended actions

Description	Indicator	Target	Latest know results (Situation on 31/12/2023)
Monitoring the Secretariat-General's waste generation, based on verified data from Commission's Environmental Statement (2019 data – per building)	Waste generation	Trend towards less waste produced compared to 2019	Sorted and unsorted waste reduction: - 57.31% (2023 compared to 2019) 173721 kg in 2023 406920 kg in 2019
	Waste sorting	Trend towards more waste sorted compared to 2019	Sorted waste as part of total waste (2023): 66.2% Sorted waste as part of total waste (2019): 54.31%
Awareness-raising actions about environmental responsibility and training offered by the Commission	Number of actions/trainings organised and/or communicated to staff	At least five actions/trainings organised and/or communicated yearly	Five actions organised and communicated in 2023

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

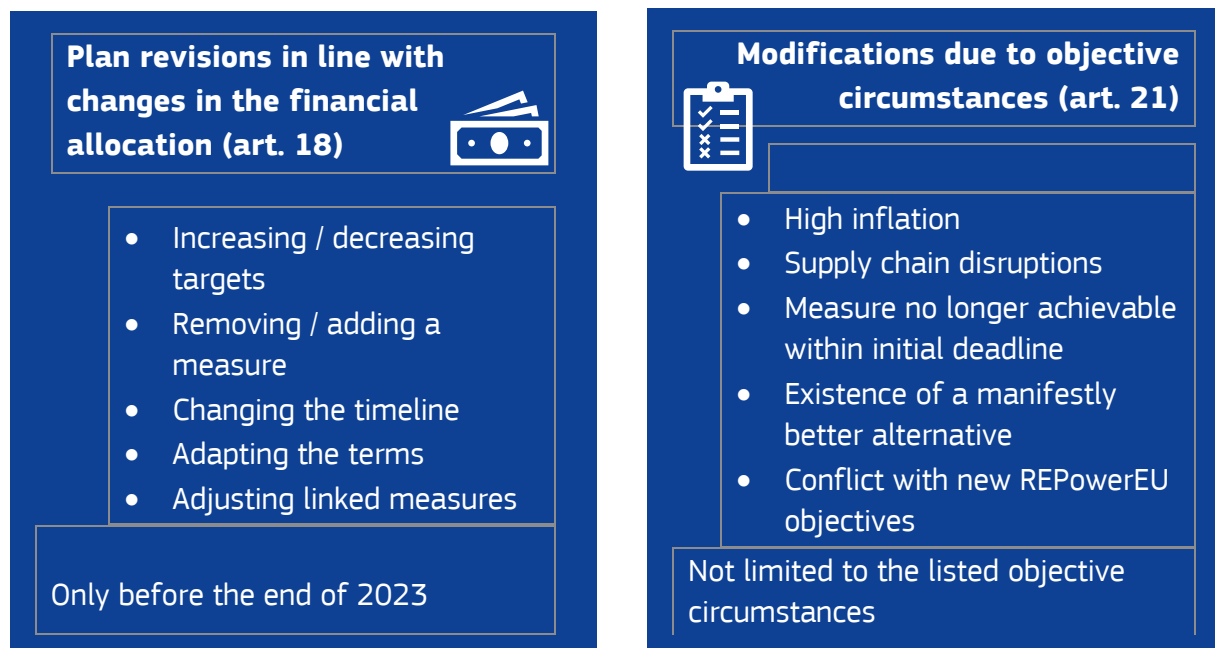
ANNEX 12: EAMR of the Union Delegations (not applicable)

**ANNEX 13: Decentralised agencies and/or EU Trust Funds
(not applicable)**

ANNEX 14: Reporting on the Recovery and Resilience Facility

Assessment and approval of revised Recovery and Resilience Plans

In 2023, all 27 Recovery and Resilience Plans (RRPs) underwent a revision process and subsequent approval by the Commission and the Council. SG RECOVER, jointly with DG ECFIN, led the assessment of a total 31 submitted plan revisions which take into account the update of the maximum financial contribution and 23 of which include new measures financed by REPowerEU resources. Member States also had the option to revise their plans and request additional loan support from the Recovery and Resilience Facility.



The proposals for Council Implementing Decisions (subsequently adopted by the Council) were accompanied by corresponding Staff Working Documents analysing the substance of the modifications proposed by Member States, focusing on new measures funded by new requests for loan support and REPowerEU. The Staff Working Documents included an analysis of the extent to which each plan complied with the 11 assessment criteria (13 for the plans including a REPowerEU chapter) and paid special attention to the objective circumstances put forward by Member States as reasons for amending measures in their original RRP, as per the updated RRF Regulation. All related financing and loan agreements were signed by the Commission and the Member States by 31 December 2023, and all documents related to these plans are made publicly available on the Commission's website.

The revised RRP³³ approved by the Council by end-2023 account for a total allocation of EUR 356.8 billion in non-repayable financing and EUR 290.9 billion in loans. They include reforms and investments that contribute to the six policy pillars as

⁽³³⁾ 27 RRP include a total of 4219 measures (1260 reforms and 2959 investments), and a total of 6266 milestones and targets to be fulfilled by 2026. Some have a concentration of milestones and targets rather at the beginning of the period, while others rather in the second half of the RRF timeline.

defined in Article 3 of the RRF Regulation. The latest information on the RRFs and their contribution to the six pillars, achievement of climate and digital targets and on social expenditure are available in the Recovery and Resilience Scoreboard³⁴.

Subsequently to the adoption of all revised RRFs, SG RECOVER and DG ECFIN began working with Member States to revise the plans' Operational Arrangements to reflect modifications made to the plans. By the end of 2023, Operational Arrangements have been concluded with 25 Member States. They include details on the frequency and format of exchanges of information, precise modalities for access to data, a list of monitoring steps, and indicative timeline of payment requests or further specification of milestones and targets including verification mechanisms.

SG RECOVER, together with DG ECFIN, had a leading role in all phases of the preparation, negotiation, and assessment of the plan revisions. As in previous years, SG RECOVER, jointly with DG ECFIN, provided guidance to Member States including by answering their questions and circulating guidance documents, and by organising virtual and in-person forums for sharing knowledge and best practices.

The revised plans continue to be of high quality and fulfil all the criteria of the Regulation while addressing implementation challenges identified since the start of implementation such as administrative bottlenecks, high inflation and supply chain disruptions. In addition, the REPowerEU chapters further strengthen the green dimension of the RRF by saving energy, substituting fossil fuels and addressing immediate security of supply needs, while reducing dependency on Russian fossil fuels.

Delivering on REPowerEU

SG RECOVER, jointly with DG ECFIN, delivered on the REPowerEU plan in the context of the unprecedented geopolitical challenge presented by Russia's war of aggression against Ukraine. **The amending regulation allowing to include REPowerEU chapters³⁵ in the recovery and resilience plans entered into force in February 2023.** This proposal has been part of a broader Commission Communication on the REPowerEU plan, whose objective is to rapidly reduce the EU's dependence on Russian fossil fuels by fast forwarding the clean energy transition and joining forces to achieve a more resilient energy system and a true Energy Union.

Throughout 2023, SG RECOVER, together with DG ECFIN and DG ENER, worked with the Member States towards the adoption of their plan revisions which included REPowerEU chapters. The Commission engaged in discussions with all relevant stakeholders and provided guidance to Member States in the preparation of the revised plans. This led to the successful assessment and adoption of 23 plans including REPowerEU Chapters. More than EUR 60 billion from the 23 approved REPowerEU chapters provide an additional contribution to saving

⁽³⁴⁾ Disbursements per pillar: [Recovery and Resilience Scoreboard \(europa.eu\)](https://european-council.europa.eu/media/e300042c-3250-4f20-9f1e-982d0764bd30/asset/document/20230411_rrf_scoreboard_en.pdf)

⁽³⁵⁾ Regulation(EU)2023/435

energy, substituting fossil fuels and addressing security of supply needs, while reducing dependency on Russian fossil fuels.

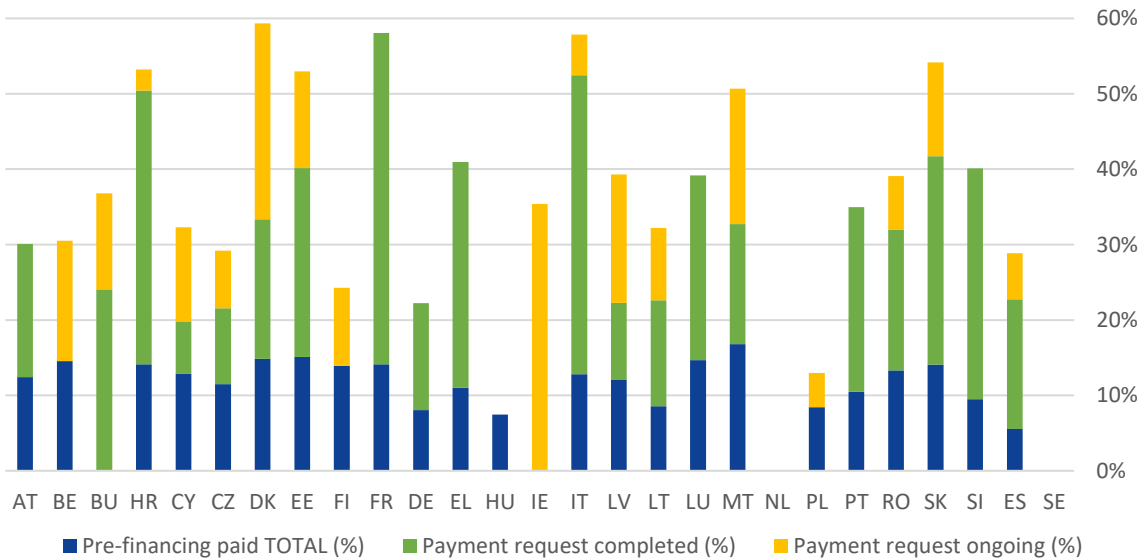
The 2023 plan revisions including the REPowerEU chapters approved by the Council by end-2023 added a total of EUR 147.2 billion in funding to the RRF, divided in EUR 21.6 billion in grants and EUR 125.5 billion in loans. This additional funding represents close to 23% of the total RRF envelope (EUR 647 billion). The REPowerEU chapters have further increased the ambitions in the green dimension of the Recovery and Resilience Facility. With the 27 revised RRFs including the 23 REPowerEU chapters, more than 42% (EUR 275 billion) of the total allocation will finance investments and reforms supporting the green transition, including energy efficiency, renewable energy, electricity grids and other green investments.

REPowerEU prefinancing has already been disbursed to France, Malta, Estonia, Slovakia, Slovenia, Portugal, Czechia, Lithuania, Austria, Denmark, Poland, and Hungary for a total of EUR 7 billion.

Payment requests and payments disbursed

In line with Article 24 (2) of the RRF Regulation, Member States may submit a request for payment to the Commission upon completion of relevant milestones and targets. SG RECOVER, jointly with DG ECFIN, continuously monitors the progress made with the implementation of measures in each plan in close contact with the national authorities. Once a payment request is submitted, the Commission has two months to assess the payment request, taking into account the information and justification provided by the Member State. It then adopts and shares its preliminary assessment with the Economic and Financial Committee, and eventually adopts the relevant payment decision through the comitology procedure (see Figure 2). As part of the assessment process, SG RECOVER, jointly with DG ECFIN, relies on documentary evidence provided by the Member States to establish whether the milestones or targets have been satisfactorily fulfilled.

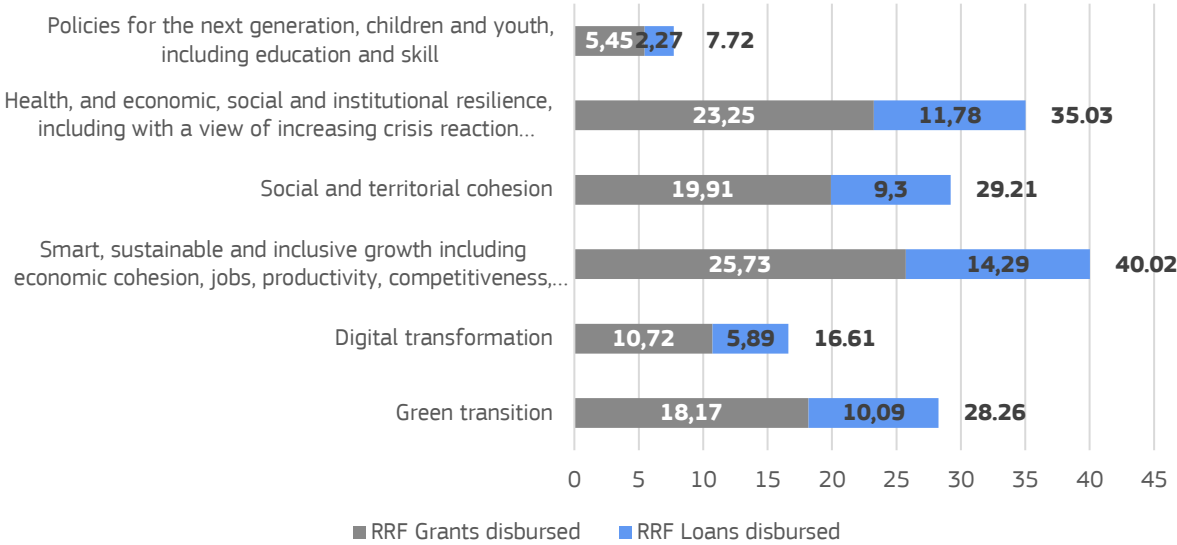
Figure 1 – Disbursements made as of end-2023(% total RRF allocation to each Member State)



Source: European Commission

In 2023, the Commission disbursed 22 payments to Member States for a total of EUR 74.4 billion (out of which EUR 28.7 billion in loans). This brings the total disbursements by the end of 2023 to EUR 220.5 billion, divided into 141.6 billion in grants (40% of total RRF envelope (EUR 357 billion)) and EUR 78.9 billion in loans (27% of total RRF envelope (EUR 291 billion)). This includes a total of EUR 57.7 billion in pre-financing that has been disbursed to Member States by the end of 2023.³⁶ The milestones and targets related to the disbursements pertain to a large scope of measures covering the six pillars of the RRF Regulation (Figure 3).

Figure 2 – Disbursements to Member States per pillar in 2023, EUR billion



Note: Each disbursement reflects progress in the implementation of the RRF, across the six policy pillars. This graph displays how disbursements under the RRF (excluding pre-financing) relate to policy pillars. The amounts were calculated by linking the milestones and targets covered by a given disbursement to the pillar tagging (primary and secondary) of their respective measures.

Source: [Recovery and Resilience Scoreboard](#)

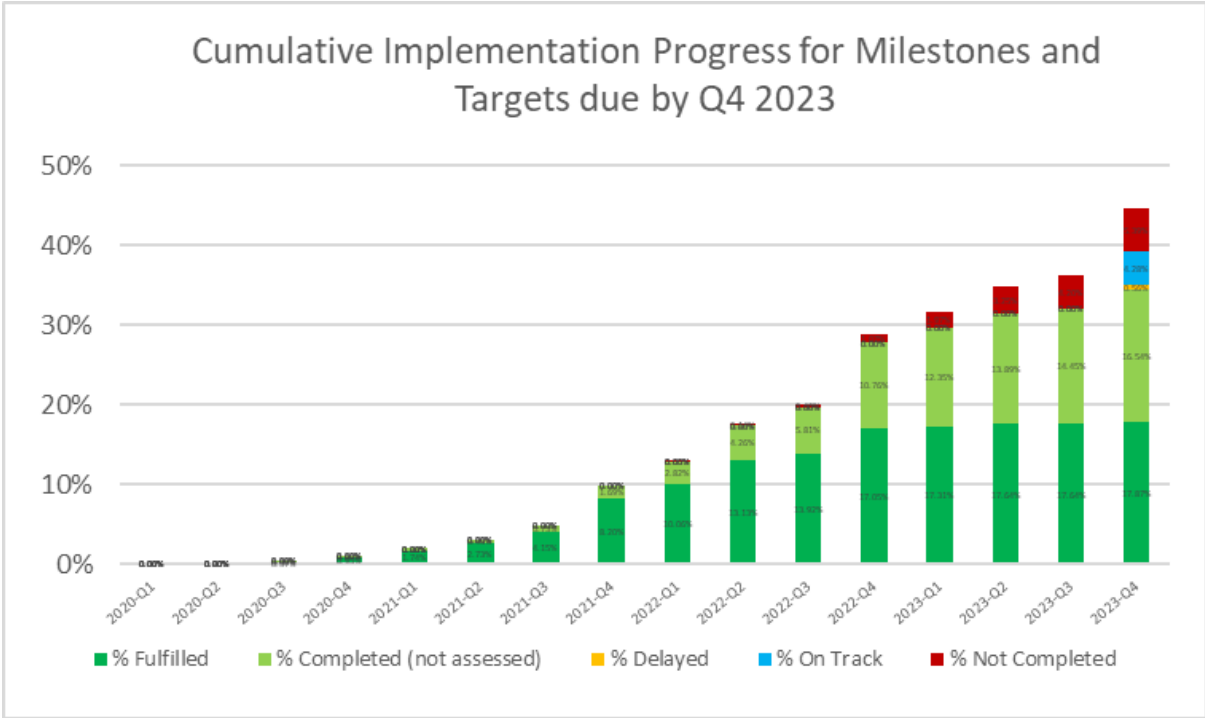
27 payment requests were submitted by Member States over the course of the year. The Commission adopted all but two positive preliminary assessments of these payment requests. Three assessments were partially positive due to the non-fulfilment of two milestones in Lithuania’s first payment request and two milestones in Romania’s second payment request. Three milestones in Portugal’s third payment request could not be positively assessed due to a lack of information on their fulfilment. In order to be able to carry out comprehensive assessments, the Commission had requested additional information from Member States in most cases. All assessments of payment requests in 2023 were published on the dedicated Recovery and Resilience website³⁷.

The rate at which Member States submitted payment requests slowed due to the parallel work on plan revisions. Once all revisions were adopted, however, the number of submissions increased rapidly, bringing the implementation of the Recovery and Resilience back on track as of end-2023, with progress on most milestones and targets in line with

⁽³⁶⁾ The figure doesn’t include pre-financing paid for REPowerEU
⁽³⁷⁾ [Recovery and Resilience Facility - European Commission \(europa.eu\)](#)

expectations. The vast majority of the milestones and targets planned to be achieved by the end of 2023 have either been assessed as fulfilled by the Commission (40%) or reported by the Member States to be completed by end-2023 (37%). At the time of reporting, 83% of the milestones and targets planned to be achieved up to the third quarter of 2024 were reported by the Member States as being on track for timely implementation. Only a minority were marked as delayed (17%).

Figure 3 – Status of milestones and targets due by end-2023



Note: In percent of total milestones and targets in all revised plans due by Q3 2026 (6452). The figures are based on the Commission assessment (fulfilled milestones) and the bi-annual reporting of Member States (other states). Only the Milestones marked as fulfilled have been positively assessed by the Commission. Milestones marked as completed have been reported as completed by Member States but are yet to be assessed by the Commission as part of a payment request.

Reporting under the RRF

Bi-annual reporting. As stipulated by Article 27 of the RRF Regulation, Member States are required to report twice a year on the progress made in the achievements of their RRP. This is done by submitting the relevant information - regarding the state of implementation of past and upcoming milestones and targets and monitoring steps in FENIX³⁸. The biannual reporting data provided the Commission with an overview of the progress in the implementation of each plan and of the RRF as a whole and informed dialogue with each Member State and discussions on potential obstacles and risks of delays.

Recovery and Resilience Scoreboard. In line with Article 30 of the RRF Regulation, on 15 December 2021 the Commission established a Recovery and Resilience Scoreboard

⁽³⁸⁾ Commission Delegated Regulation (EU) 2021/2106 establishes that such reporting shall take place, as a rule, by 30 April and 15 October of each year.

displaying the progress of the implementation of the recovery and resilience plans of the Member States in each of the six policy pillars defined in Article 3³⁹.

In 2023, the Commission has published methodological notes on the Scoreboard to transparently explain the pillar tagging methodology and the methodology to calculate disbursements per pillar.

Reporting on common indicators. Commission Delegated Regulation (EU) 2021/2106 of 28 September 2021 establishes that the Member States shall report biannually (by 28 February and 31 August respectively) on a set of 14 common indicators across all six policy pillars. The common indicators data allow the Commission to report on the progress achieved by all Member States towards the objectives of the RRF. While this data may inform discussions with the Member States, it is not used to monitor individual RRFs.

SG RECOVER, jointly with DG ECFIN, verified the consistency and robustness of the data, if needed requesting checks and corrections. SG RECOVER, jointly with DG ECFIN, regularly updated the Recovery and Resilience Scoreboard with the most recent data common indicators as well as all other content that is accessible on the Scoreboard. As of end-2023, the data submitted by Member States in the fourth round of reporting in August 2023 underwent last verification before the publication in January 2024. SG RECOVER, together with DG ECFIN, also prepared the annual Recovery and Resilience Facility Report which was published on 19 September 2023. The Annual Report takes stock of the progress made in the implementation of the Facility. A novelty of the 2023 report is that it showcases examples of implemented reforms and investments which already showcase tangible positive impact ‘on the ground’.

Figure 4 – State of progress towards the common indicators

(1) Savings in annual primary energy consumption Total: 28.282.262 MW/year	(2) Additional operational capacity installed for renewable energy Total: 54.204 MW (hydrogen 0 MW)	(3) Alternative fuels infrastructure (refuelling/recharging points) Total: 531.995
(4) Population benefitting from protection measures against floods, wild fires, and other climate related natural disasters Total: 8.976.469	(5) Additional dwellings with internet access provided via very high capacity networks Total: 5.605.735	(6) Enterprises supported to develop digital products, services and application processes Total: 587.398
(7) Users of new and upgraded public digital services, products and processes Total: 308.728.697	(8) Researchers working in supported research facilities Total: 17.551	(9) Enterprises supported (of which: small – including micro, medium, large) Total: 1.959.338
(10) Number of participants in education or training Total: 8.701.973	(11) Number of people in employment or engaged in job searching activities Total: 1.311.931	(12) Capacity of new or modernised health care facilities Total: 45.788.233
(13) Classroom capacity of new or modernised childcare and education facilities Total: 246.037	(14) Number of young people aged 15-29 years receiving support Total: 5.779.581	

⁽³⁹⁾ Commission Delegated Regulation (EU) 2021/2106 of 28 September 2021 further defines the specific content of the scoreboard.

Source: [Recovery and Resilience Scoreboard](#)

Transparency on final recipients. The REPowerEU Regulation, which entered into force in the beginning of 2023, added to the RRF Regulation Article 25a requiring Member States to create an easy-to-use portal containing data on the 100 final recipients receiving the highest amount of funding for the implementation of measures under the Recovery and Resilience Facility. Final recipients are to be understood as the last entity receiving funds that is not a contractor or sub-contractor. This is to be distinguished from the beneficiaries, which under the direct management set-up of the Facility are the Member States.

SG RECOVER, jointly with DG ECFIN, began to monitor this obligation and implemented a new section into the Recovery and Resilience Scoreboard. It displays the data reported by Member States on the 100 final recipients receiving the highest amount of funding under the RRF, incl. links to their own national portals where the data is available. By the end of 2023, all Member States had published their lists of 100 largest final recipients.

Mid-term evaluation of the Facility. The RRF Regulation (Article 32) requires the Commission to provide, by 20 February 2024, the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions with an independent evaluation report on the implementation of the Facility.

SG RECOVER and DG ECFIN first published a call for evidence (closed in January 2023), followed by a 12-week open public consultation (from March to June 2023). Subsequently, SG RECOVER, jointly with DG ECFIN, commissioned an independent study carried out by a consortium of external consultants led by CEPS/ECORYS. The consultants carried out an extensive literature review, targeted surveys and interviews, desk research on the implementation of the RRF in all Member States, macroeconomic modelling and eight case studies focusing on each of the six pillars of the RRF, as well as one on cross-border projects and one a comparison between the RRF and Cohesion policy. At the end of the study, SG RECOVER and DG ECFIN organised a 'validation workshop' (October 2023) with the consortium of consultants to discuss the findings of the external study with relevant stakeholders.

SG RECOVER and DG ECFIN drafted a Staff Working Document, presenting the Commission's own findings on the implementation of the RRF at the half-way point, that was published in February 2024 together with a Communication.

Control environment

➤ Member States

As per Article 22(1) of the RRF Regulation, all Member States, as beneficiaries or borrowers of funds under the Facility, must take appropriate measures to protect the financial interests of the Union, and ensure that the use of funds in relation to measures supported by the Facility complies with the applicable Union and national law, in particular regarding the prevention, detection and correction of fraud, corruption and conflicts of interests. Member

States are required to do so by ensuring that an effective and efficient audit and control framework is in place.

Regarding the achievement of the milestones and targets, the Member States must check that the pre-defined milestones and targets are completed and that the evidence submitted to the Commission is completed and accurate. This forms the basis for the **management declaration** to be submitted by the Member States for each payment request. In the management declaration, the Member States must confirm that the control systems in place give the necessary assurances that the funds were managed in accordance with all applicable rules, in particular rules on avoidance of conflict of interest, fraud prevention, corruption, and double funding in accordance with the principle of sound financial management.

In addition, the **Member States' audit bodies** should implement all the audit work necessary to provide assurance on the proper functioning of the internal control system implementing the recovery and resilience plan, resulting in an **audit summary** accompanying each payment request and considered for the Management declaration. This document should contain the summary of audits they conducted during the implementation period, particularly on the assessment of the impact of the identified weaknesses and the adequacy of the corrective action taken. This is in line with the obligations of the Member States as provided in the RRF Regulation:

- Firstly, Member States are responsible to check that the financing provided has been properly used in accordance with all applicable national and EU rules. Audit work carried out by national audit authorities is key in providing assurance that Member States comply with this obligation.
- Secondly, Article 22(2) of the RRF Regulation, as well as the Key Requirements of the Member State's control system contained in the relevant Financing Agreement and Loan Agreement, identify as a priority the prevention, detection and correction of fraud, corruption and conflicts of interests. Whilst such issues need to be addressed by measures wider than only audits, audits are a key aspect of providing assurance that the Member State systems to prevent, detect and correct fraud, corruption and conflicts of interests are functioning. Furthermore, in terms of content to be covered by audits related to the protection of the financial interests of the Union, Article 4(2) of the Financing Agreement provides an obligation on Member States to ensure that no double funding takes place.
- Finally, audits related to the effective functioning of Member State systems in terms of collecting, storing, verifying and certifying reliable and accurate data on the achievement of milestones and targets are part of the assurance framework that support the management declaration. Whilst not necessarily linked to the data that underpins a payment request, these audits provide assurance to the authority signing off on the management declaration that the applicable rules have been complied with.

If a Member State detects any specific irregularities, it must take action to correct them and inform the Commission of these irregularities, notably in the management declaration. If a Member State does not undertake the necessary corrections in case of fraud, corruption or double funding, the Commission will recover funds from the Member State instead (Article 22(5) RRF Regulation). Moreover, if a Member State seriously breaches its obligations, the

Commission can apply a flat-rate correction of either 5%, 10%, 25% or 100% of that Member State's RRF funds, as provided by the Financing Agreement and Loan Agreement.

➤ Commission

The Commission's control framework for the RRF includes several layers of controls, aiming to ensure that the Commission can develop reasonable assurance on (i) the legality and regularity of payments made to Member States, (ii) the adequate protection of the financial interests of the Union in line with Article 22 of the RRF regulation, including (iii) the respect by Member States of their obligation to comply with public procurement and state aid rules as set out in Article 22(2)(a) of the RRF Regulation.

On this basis, the control framework at Commission's level includes the following elements (in a chronological order):

- Assessment of the plans

SG RECOVER, jointly with ECFIN, lead the assessment of recovery and resilience plans submitted by Member States as regards their relevance, effectiveness, efficiency and coherence. **The assessment includes amongst others the check of the robustness of the Member States' control systems. This check is a pass or fail mark.**

- Specific milestones on audit and control

Reflecting the requirement that the Member States, as beneficiaries or borrowers of funds under the Facility, take appropriate measures to protect the financial interests of the Union, including on fraud, corruption and conflicts of interests, the Commission only approved the RRFs that included an adequate control system, in line with the RRF assessment criterion No. 10. Where the Commission detected weaknesses in the control systems, which could be addressed, it proposed to add to the CIDs of the relevant Member States specific **milestones on audit and control** that are necessary for complying with the requirements stemming from Article 22 RRF Regulation. These milestones have to be attained before the first disbursement can be made (except for pre-financing). In the initial RRFs, 72 audit and control milestones were part of 21 plans. As of end 2023, the fulfilment of audit and control milestones for six Member States (BE, HU, IE, NL, PL and SE) still had to be assessed. During the revision of RRFs in 2023, 10 new additional audit and control milestones were added for 8 Member States (DK, PT, AT, CY, BE, FI and IE). These milestones will need to be fulfilled before these Member States can make their next payment request.

- Ex-ante controls at the payment stage
 - Assessment of the satisfactory fulfilment of the milestones/targets

Upon receiving a payment request, SG RECOVER, jointly with DG ECFIN, checks the documentation provided as supporting evidence for the completion of milestones and targets. The Member State needs to provide due justifications that the milestone or target has been fulfilled, specifying their reasoning, and providing the underpinning evidence. During the

preliminary assessment of the payment request, the Commission will also consider whether it has any evidence that milestones and targets have been reversed by the Member State. In line with Article 24(3) of the RRF Regulation⁶³, in case the Commission considers that a measure related to a previously satisfactorily fulfilled milestone or target has been reversed by the Member State, no further milestone or target will be considered as satisfactory fulfilled, until the reversal is addressed.

As a rule, the documentation underpinning the payment request should be sufficiently detailed for the Commission to be able to assess that all relevant requirements laid down in the Council Implementing Decision (CID), and the further specifications included in the annex to the Operational Arrangements, have been complied with and primary evidence should be submitted as supporting data.

In relation to the description of the measure, elements that are directly or indirectly linked to the milestone/target under assessment should be considered as requirements of that milestone/target unless they use non-obligatory language. Elements that are not directly or indirectly linked to that milestone/target should not be considered as requirements. If there are elements of the description of the measure that are not directly or indirectly linked to any milestone/target under that measure, they are explicitly mentioned in the context of the preliminary assessment of the final milestone/target. While these elements were first specified in an internal guidance, the Commission adopted its framework for assessing milestones and targets under the RRF Regulation on 21 February 2023 as an annex of a dedicated Communication on the RRF.

The Commission checks the underlying evidence, where relevant, by using sampling methods. It then establishes, based on the due justifications provided by the Member State, whether a specific milestone or target has been satisfactorily fulfilled. In a limited number of circumstances and in line with the application of the de minimis principle, minimal deviations linked to the amounts (where a minimal deviation is defined as around a 5% or less deviation), formal requirements, timing or substance can be accepted.

The evidence considered and the rationale followed by the Commission for each milestone and target assessment is systematically recorded in specific assessment fiches to ensure an audit trail of the key contributions and evidence. The payment request checklist, which is recorded for each request, also ensures that all essential steps of the assessment process have been completed and recorded. An interservice-consultation takes place on the preliminary assessment, followed by a college decision and consultation of the Economic and Financial Committee (EFC). Taking into account the EFC opinion, the draft Commission decision for payment is again consulted through inter-service consultation, and subject to a comitology procedure, adopted by the College.

The Commission's controls are targeted to verify the evidence provided is conducive to establishing that the milestones and targets have been satisfactorily completed. It may ask for additional information and may decide to carry out additional controls in order to obtain the necessary complementary assurance on the achievement of the milestones and targets before making the payment.

If the milestones and targets have not been satisfactorily fulfilled, payments will first be partially or fully suspended, as per Article 24(6) of the RRF. The Member State concerned may present its observations within one month of the communication of the Commission's assessment. As per Article 24(8), where the Member State concerned has not taken the necessary measures to ensure a satisfactory fulfilment of the milestones and targets within a period of six months from the suspension, the Commission shall proportionately reduce the amount of the financial contribution and, where applicable, of the loan, after having given the Member State concerned the possibility to present its observations. In February 2023⁴⁰, the Commission adopted its methodology for determining the suspension of payments together with its framework for assessing milestones and targets under the RRF Regulation. Based on the methodology, payment suspension decisions were taken by the Commission following the non-fulfilment or the partial fulfilment of 2 Milestones and Targets in the Lithuanian plan, 2 Milestones and Targets in the Romanian plan, and 3 Milestones and Targets in the Portuguese plan.

- Assessment of the milestones on audit and control

Milestones on audit and control are assessed during the assessment of the first payment request after their adoption. No payment can be made under the RRF unless these milestones have been satisfactorily fulfilled.

In the context of the assessment of these milestones, the authorities of certain Member States made certain commitments in order to **ensure continuous respect of the audit and control milestone**. The implementation of these commitments is monitored by the Commission and assessed once the specific timeline by which they should be implemented has elapsed, to ensure that the original milestone is continuously respected, also taking into account the Member States' obligations stemming from the financing and loan agreements.

As further detailed in DG ECFIN's own annual activity report, additional checks are conducted by DG ECFIN (analysis of the management declarations and audit summaries, ex-post audits, system audits, audits of the national audit authorities, assessment of checks carried out by the Member States on compliance with public procurement and State aid rules) to provide the Commission with further assurance on the legality and regularity of commitments and payments and ensure the adequate protection of the financial interests of the Union in line with Article 22 of the RRF regulation, including the respect by Member States of their obligation to comply with public procurement and State aid rules as set out in Article 22(2)(a) of the RRF Regulation.

⁽⁴⁰⁾ COM(2023) 99 final of 21.2.2023: COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL - Recovery and Resilience Facility: Two years on – A unique instrument at the heart of the EU's green and digital transformation.

ANNEX 15: European Fiscal Board

Since 2016, the European Fiscal Board (EFB) provides to the Commission an independent assessment of fiscal policymaking in the EU and, in particular, an independent evaluation of the implementation of the EU's Stability and Growth Pact (SGP). In 2023, the EFB, together with all independent national fiscal Councils, continued to face a particular challenge as the Commission and the Council continued to apply the severe economic downturn clause, as provision of the SGP. The extensive interpretation of the clause de facto implied a suspension of most of the fiscal rules commonly agreed by EU Member States.



Niels Thygesen, the Chair of the EFB, meets President von der Leyen and Commissioner Gentiloni ahead of a College meeting

The EFB lived up to the challenge by offering a very careful in-depth analysis, pioneered in recent years, of fiscal developments in the EU and its Member States, highlighting strengths and weaknesses of the current fiscal framework. The EFB also continued to cooperate with independent national fiscal councils. The two regular reports published in 2023 also included substantive elements of advice on how to strengthen and complete the EU's fiscal framework. Following established practice, the findings and conclusions of its assessments were presented to the College of Commissioners, the Economic and Financial Affairs Council (ECOFIN) committees, the European Parliament and the network of independent fiscal institutions. As in past years, the relevance and quality of EFB reports have been acknowledged by many stakeholders and its clear and independent analysis has become an important reference for a large community of observers.

Specific objective: Sound public finances are supported by independent assessments and advice on the implementation and future evolution of the EU fiscal framework

Related to spending programme(s): NO

Result indicator: Number of assessment reports prepared by the European Fiscal Board

Source of the data: Secretariat General, European Fiscal Board

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
2 assessment reports	Maintain the number of regular assessment reports	Maintain the number of regular assessment reports	Two full assessment reports

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Report to the Commission on the prospective fiscal stance appropriate for the euro area	Publication	June 2023	Published on 23 June 2023
Assessment report on the implementation of the EU fiscal framework	Publication	October 2023	Published on 24 October 2023

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Conference with national independent fiscal councils and other key stakeholders	Organisation	January 2023	Conference organised on 11 May 2023

ANNEX 16: Regulatory Scrutiny Board

2023 was another year of high workload for the Regulatory Scrutiny Board. The Board scrutinised 50 impact assessments and 8 major evaluations. The rate of negative opinions for initial submissions of impact assessments was 42% (compared to 34% in 2022). Of the 21 impact assessments that received an initial negative opinion in 2023, 15 received a second opinion during the year: 1 of these received a positive opinion - and 14 positive opinions with reservations. The Board also scrutinised 11 resubmissions from 2022, giving 3 positive opinions and 8 positive opinions with reservations. All in all the Board issued 69 opinions in 2023.

In line with the Commission’s return to the office Board members returned to the Berlaymont and Board meetings came back in presence, but upstream meetings and several outreach events continued to take place on-line. Per well-established practice for Board meetings, Commission services were invited – if they wished – to submit written responses to the quality checklists issued by the Board. This facilitated discussions and Board deliberations.

The practice of the Board holding ‘upstream meetings’ with the services to provide targeted advice at early stages of elaboration of the impact assessments and evaluations resulted in 16 meetings with different DGs. The continued high demand for these meetings indicates that services find them very helpful and consider them as an essential element in their policy preparation process.



The members of the Board in 2023

Throughout 2023 the Board remained below full strength at six members with the mandate of two members (one external, one internal) being extended. The recruitment decisions for two external members were finalised in December 2023.

Specific objective 6.4: Regulatory tools are applied systematically throughout the legislative cycle to improve policy-making

Related to spending programme(s): NO

Result indicator 1: Percentage of impact assessments improved at least to a substantial extent between the last opinion of the Regulatory Scrutiny Board and the launch of the interservice consultation

Source of the data: Secretariat-General, Regulatory Scrutiny Board

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
36%	Maintain/exceed 2018 level	Maintain/exceed 2022 level	41% representing major and substantial improvements (overall, 93% of the impact assessments presented at least some improvements)

Main outputs in 2023:

Impact Assessments and Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Opinions on impact assessments, fitness checks and major evaluations issued in 2023	Number of impact assessments, fitness checks and evaluations reviewed each year	60	69
	On time delivery of the opinions on impact assessments, fitness checks and evaluations and improvement of the quality of impact	100% in accordance with article 9.1 of Regulatory Scrutiny Board's Rules of Procedure	All opinions were delivered in 2 or, exceptionally, 3 days when Board meetings were held weekly
	Improvement of the quality of impact assessments, fitness checks and evaluations prepared by Commission services after interaction with the Regulatory Scrutiny Board, based on a set of 13 standard quality criteria established by the Board	90% of cases to see improvement in average score after first opinion of the Regulatory Scrutiny Board	93% of the cases saw improvement of the quality of impact assessments, fitness checks and evaluations (some improvement – 52%, substantial and major improvement – 41%) ⁽⁴¹⁾

⁽⁴¹⁾ Based on 27 impact assessments, 0 evaluations and 0 fitness checks that were scrutinised in 2023 and where statistics on the interservice consultation phase are finalised.

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Annual report on the activities of the Regulatory Scrutiny Board in 2022	Publication of the Regulatory Scrutiny Board 2022 Annual Report	Q2 2023	Published in May 2023