



Annual activity report

Annexes

SECRETARIAT-GENERAL

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

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

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, June 2023

{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, June 2023

{signed}

Michael Wimmer

Director Strategy, Better Regulation and Corporate Governance

¹ C(2017)2373 of 19.04.2017

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, June 2023

{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 (2030)	Latest known results (2021)
-23%	-20%	-55% of net GHG emissions	- 30% 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 SG.D2			
<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 (2020)	Interim Milestone (2021)	Target (2024)	Latest known results (2022)
47%	100%	100%	100%

Main outputs in 2022:			
New policy initiatives			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
REPowerEU Communication COM(2022) 108	Adoption by the Commission	n/a	Adopted on 8 March 2022
Communication on Energy Emergency - preparing, purchasing and protecting the EU together COM(2022) 553	Adoption by the Commission	n/a	Adopted on 18 October 2022

² Net GHG emissions (i.e. including the Land Use, Land Use Change and Forestry (LULUCF) sector)


General objective 2 : A Europe fit for the digital age**Impact indicator:** Aggregate score in the Digital Economy and Society Index (DESI)³**Source of the data:** [The Digital Economy and Society Index \(DESI\) \(archive-it.org\)](https://archive-it.org)

Baseline (2019)	Interim Milestone	Target (2024)	Latest known results (2021)
	(2022)		
43.1	Increase	Increase	52.3

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 **SG.D1***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)

Baseline (2020)	Interim Milestone	Target (2024)	Latest known results (2022)
	(2021)		
84%	100%	100%	67% ⁴

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

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
 Roadmap on security and defence technologies COM(2022) 61	Adoption by the Commission	Q1 2022	Adopted on 15 February 2022

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 (2021)
	(2022)		
1.8%	Increase	Increase	5.4%

³ EU28 data. EU27 data not available.⁴ Proposals not yet adopted require further preparatory work

Impact indicator: Investment share of GDP

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

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
21.49%	Increase	Increase	22.4%

Specific objective 3.1: Sound public finances are ensured, excessive macroeconomic imbalances are prevented, structural reforms in line with country-specific recommendations are pursued **SG.RECOVER A2, SG.D3**

Related to spending programme(s): NO

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 (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
9% fully addressed, 17% substantial progress, 44% some progress, 25% limited progress, 5% no progress	Improved take up of CSRs	Improved take up of CSRs	1% fully addressed, 11% substantial progress, 51% some progress, 34% limited progress, 3% no progress ⁵ .

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Annual Sustainable Growth Survey	Adoption by the Commission	Q4 2022	Adopted on 22 November 2022

⁵ It is difficult to compare the rate of progress towards the implementation of the CSRs relative to the baseline of 2018 since the surveillance procedures in the context of the European semester for analyzing the progress have significantly changed with the roll-out of the Recovery and Resilience Facility. The CSR assessment presented in 2022 now takes into account the degree of implementation of the measures included in the RRP and of those done outside of the RRP at the time of assessment in Spring 2022. RRP measures foreseen which were not yet adopted but considered as credibly announced warranted "limited progress". Once implemented according to the country-specific implementation timeline these measures can lead to "some/substantial progress" or "full implementation". Therefore, considerable additional progress in addressing structural CSRs is expected in the years to come with the further implementation of the RRP.

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

Related to spending programme(s): NO

Result indicator: EU progress towards the Sustainable Development Goals

Source of the data: Eurostat, Sustainable Development in the EU – Monitoring Report 2022 edition

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
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	Significant progress on SDG 1 on poverty, SDG 8 on the economy and the labour market, SDG 7 on energy, and SDG 9. on industry, innovation and infrastructure Negative trend on SDG 15 on biodiversity. Moderate progress for other SDGs. NB indicators do not yet fully reflect impact of COVID-19 pandemic.

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
27 staff working documents / Country reports accompanying the Commission proposals for Council country-specific recommendations	Publication by the Commission	Q2 2022	Published on 23 May 2022.

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
SG.RECOVER

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 (2024)	Latest known results (2022)
Agreed milestones and targets in the Council Implementing Decisions adopted (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 in the Council Implementing Decisions adopted due by Q4 2024.	By Q4 2022, Member States have reported on the fulfilment ⁶ of 538 and the completion of 783 milestones and targets due until this point in time. There are 2,012 milestones and targets due until Q4 2022

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
27 Operational Arrangements	Decision of the College authorising their signature	90% of the operational arrangements done by Q4 2022	78% of the operational arrangements done by Q4 2022. ⁷

⁶ 'Completion' is based on Member States self-reporting, while 'fulfilment' means that the milestone or target has been assessed by the Commission as completed

⁷ There is no formal deadline for Member States to conclude their operational arrangements. Due to the impact of Russia's war of aggression against Ukraine on nearly all policy areas and the resulting policy initiatives and negotiations in the context of REPowerEU, some Member States decided to finalise their operational arrangement in 2023, also taking into account new measures embedded in REPowerEU chapters.

Specific objective 3.4: The multiannual financial framework for 2021-2027 is finalised and efficiently implemented **SG.A3**

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 (2022)
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	The MFF Regulation, the Own Resources Decision entered into force. 50 out of 51 programmes tabled by the Commission were adopted. Implementation of all these programmes has started. Reflections started for the mid-term review of the MFF 2021-2027 and of EU programmes.

General objective 4: A stronger Europe in the world

Impact indicator: Percentage of citizens considering that the European Union's voice counts in the world⁸

Source of the data: Standard Eurobarometer 95 (Printemps 2021)

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

⁸ This indicator shows the percentage of EU citizens that tend to agree that the EU's voice counts in the world.

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 **SG.G1**

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 (2022)
70% of the initiatives on strategic external policy issues from the Commission Work Programme 2020 were implemented	100% of the initiatives on strategic external policy issues from the Commission Work Programme 2022 are implemented	100% of the initiatives on strategic external policy issues from the Commission Work Programme 2024 are implemented	100% of the initiatives on strategic external policy issues from the Commission Work Programme 2022 were implemented

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 **SG.G2**

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 (2022)
0%	100%	100%	75% ⁹

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
 Commission contribution to European defence COM(2022)60	Adoption by the Commission	Q1 2022	Adopted on 15 February 2022

⁹ One out of 4 initiatives planned in CWP 2022 were not delivered (Amendment of the blocking statute Regulation) due to higher priority given to files connected to the Russian war of aggression

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
 Defence investment gaps analysis and way forward COM(2022)24	Adoption by the Commission and the High Representative	Q2 2022	Adopted on 18 May 2022

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 (2020)
28.97%	Increase	Increase	17.72%

Impact indicator: Victims of terrorist attacks

Source of the data: The Europol Te-Sat report

Baseline (2017)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
32 people died as a result of terrorist attacks 157 people were injured	Decrease	Decrease	2 died as a result of terrorist attacks in the EU. 17 people were injured.

Specific objective 5.1: The Security Union is consolidated with a view to ensuring a coordinated EU response to existing and emerging threats **SG.E2**

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 (2022)
85%	100%	100%	50% ¹⁰

¹⁰ Out of two planned initiatives, one was adopted the Commission in 2022 and the other is delayed to 2023. This was due to priority given to files related to the war of aggression against Ukraine (e.g. Temporary Protection Directive).

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 **SG.G3**

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 (2022)
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	Delivery was postponed due to final lessons learnt for the COVID pandemic and the Russian war of aggression

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Coordination of crisis management exercises and participation to selected strategic exercises, including with NATO	Updated programme of crisis management exercises	Q4 2022	Programme updated
New crisis management training framework	Proposal for a permanent programme submitted and pilot courses delivered	Q4 2022	Completed
Design and development of a new ARGUS Crisis Dashboard to improve decision-making through a common situational awareness picture.	Interservice consultations with relevant Commission departments and Agencies. Pilot with selected IT solution.	Pilot: Q2–Q4 2022	Target date was revised to allow services and agencies to use a more in-depth pilot/testing phase of the selected solution.

General objective 6: A new push for European democracy

Impact indicator 1: Citizens agreeing that their voice counts in the European Union¹¹

Source of the data: [Eurobarometer](#)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
42% (EU 27) ¹²	Increase	Increase	47% (EU27)

Impact indicator 2: Citizens satisfied with how democracy works in the European Union¹³

Source of the data: [Standard Eurobarometer 97](#)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
52% ¹⁴ (EU 27)	Increase	Increase	58% (EU27)

Impact indicator 3: Transparency of interest representation- discarded¹⁵

Source of the data: [Transparency International](#)

Baseline (2015)	Interim Milestone (2022)	Target (2024)	Latest known results (XX)
48	>50	Increase	discarded

Impact indicator 4: Valid European Citizens' initiatives¹⁶

Source of the data: [European citizens' initiative register](#)

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
4	8	12	7

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 (2020)
14.4%	Decrease	Decrease	13%

¹¹ This indicator measures the percentage of Europeans who tend to agree with the statement 'their voice counts in the EU'

¹² Correction retrospectively : 48% before

¹³ This indicator measures the percentage of citizens satisfied with how democracy works in the European Union. It indicates the percentage of respondents that are very or fairly satisfied with the way democracy works in the European Union

¹⁴ Correction retrospectively : 54% before

¹⁵ This impact indicator was discarded as it was initially based on the Transparency International's Report 'Lobbying in Europe' issued in 2015. Unfortunately no successive reports on this topic were published, which rendered this indicator not measurable.

¹⁶ EU27 data

Specific objective 6.1: A preventive approach on the rule of law is developed in the EU through a dedicated cycle **SG.E1**

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 (2022)
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.	The preventive function of the rule of law cycle combined with reform tools such as the resilience and recovery plans has contributed to positive developments in Member States and values-based infringements and procedures have remained focused on a limited number of cases

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
2022 report on the situation of the rule of law in the EU	Adoption by the Commission	Q3 2022	Adopted on 13 July 2022

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 **SG.E1**

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 (2022)
All 6 benchmarks fulfilled in accordance with the original Decisions establishing the CVM for Bulgaria, with outstanding specific commitments from Bulgaria in the conclusions of the 2019 CVM report	N/A	There is a political objective that progress in Bulgaria would be sufficient by 2020 to justify the conclusion of the mechanism	Progress in 2022, but one important outstanding specific commitment from the conclusions of the 2019 CVM report remains. The CVM is still formally in place as the situation in Bulgaria did not yet justify that the Commission repealed its Decision establishing this mechanism. Given the nature of the changes still to be done, a closing of the CVM could be considered in 2023.

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 (2022)
2019 Commission Report concluded that no benchmark was fulfilled in accordance with the original Decisions establishing 4 benchmarks for Romania	2020 Commission report	Progress has been hindered by the COVID-19 pandemic and the target to conclude the mechanism was moved to 2021	The Commission's CVM report of November 2022 concluded that the situation has seen a positive trend and that Romania has now fulfilled the 4 CVM Benchmarks. Specific commitments from the government on CVM and on the rule of law still need to be translated into concrete positive steps. Given the nature of the changes still to be done, a closing of the CVM could be considered in 2023.

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Review of concluding the Cooperation and Verification Mechanism for Bulgaria and continuing the monitoring of justice and corruption issues under the general rule of law mechanism.	Adoption by the Commission	Q4 2022	Target moved to Q3 2023 (see above)
Report on the progress of Romania towards the objectives of the Cooperation and Verification Mechanism.	Adoption by the Commission	Q3 2022	Adopted in November 2022. Review of concluding the Cooperation and Verification Mechanism for Romania and continuing the monitoring of justice and corruption issues under the general rule of law mechanism envisaged in Q3 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 **SG.A5**

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	2783 events (60% of events registered on the platform)	Increase in the number of events organised outside the capitals	1213 events (60% ¹⁷ of events registered on the platform).

¹⁷ 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.

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	Target (2022)	Latest known results (2022)
	(2021)		
n/a	Increase in diversity composition of European citizens' panels	Diversity in composition of European citizens' panels	No change compared to 2021 ¹⁸ .

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, notably the Joint Secretariat of the Conference

Baseline (2020)	Interim Milestone	Target (2022)	Latest known results (2022)
	(2021)		
N/A	85%	80%	80%

¹⁸ 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.

Main outputs in 2022:

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Ensuring citizen engagement on the digital platform	Number of participants in Conference events (digital, hybrid or physical if the pandemic allows)	500 000	721 487
	Number of visits on the online platform by the end of the Conference	5 million	5 million
	Number of interactions (contributions, reactions likes, shares) on the online platform.	100 000	113 940

Specific objective 6.4: Regulatory tools are applied systematically throughout the legislative cycle to improve policy-making **SG.A2**

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 (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
90%	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)	94% (46/49 CWP legislative initiatives)

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

Source of the data: Secretariat-General, RSB

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
78%	Positive trend	100% (all legislative revisions should respect the evaluate first principle, according to the better regulation guidelines)	88% ¹⁹

¹⁹ 44/50 revisions analysed by the RSB, in 2022, were preceded by an evaluation when an evaluation was due.

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Opinions on impact assessments, fitness checks and selected major evaluations issued in 2021 – support to the Regulatory Scrutiny Board	Timely delivery of draft opinions issued on all cases submitted by the Commission services	100%	100%
Trainings on updated better regulation guidelines and toolbox	Delivery	6 trainings	6 trainings delivered

Specific objective 6.5: The EU legislation is 'fit for purpose', delivering its benefits by least cost **SG.A2**

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: RSB

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
N/A	Positive trend (compared to 22% recorded in 2020)	100%	50% ²⁰ (35 of the 70 cases assessed by the RSB in 2022 sufficiently analysed simplification and burden reduction)

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

Source of the data: RSB

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
85%	Positive trend	100% (as a rule, the Commission impact assessments for legislative initiatives should provide quantitative analysis, where feasible and proportionate)	92% ²¹ (61 of the 66 cases assessed by the RSB in 2022 with quantification of costs and/or benefits, including partial quantification)

²⁰ The indicator may have to be verified when the RSB 2022 annual report is published (April 2023)

²¹ The indicator may have to be verified when the RSB 2022 annual report is published (April 2023)

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Fit for Future Platform 2022 annual work programme	Approval by the Platform based on a proposal and in agreement with Secretariat-General	Q1 2022	Approved in January 2022
	Adoption of the Platform's opinions as planned in the 2022 Annual Work Programme	100%	100%
Full implementation of the approach for the One In – One Out system	Collecting and reporting all relevant data in the One In – One Out online calculator	100% of data are collected and reported	100%
One In – One Out implementation	All relevant Commission Work Programme 2022 initiatives with an impact assessment to apply One In – One Out approach	100%	100%
Training of services on the One In – One Out approach	Number of training sessions held	3 trainings	4 trainings delivered
	Number of staff trained	150 members of staff plus better regulation network members	227 members of staff plus better regulation network members trained

Specific objective 6.6: The public has easy access to high-quality information on contacts with interest representatives through the Transparency Register **SG.C1,**

Related to spending programme(s): NO

Result indicator: Number of quality checks performed on data reported in the Transparency Register

Source of the data: Transparency Register back-office application

Baseline (2014)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
900	More than 3000	More than 6000	7727 ²²

²² This refers to the total number of checks performed by the interinstitutional Secretariat of the Transparency Register. Certain registrants may be checked more than once in a year, as necessary.

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

Source of the data: Transparency Register back-office application

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (09/2020)
Following the adoption of a new registration form resulting from the 2021 Interinstitutional Agreement, this indicator cannot be measured anymore. All new applications for registration are checked for their adequate data quality before being published. New automatic quality check rules applied in 2022 changed the scoring system which entails that all 'checked' and accepted applications and registrations are now on the 'green' side, namely deemed to be adequate in terms of data quality.			

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Enhancing the security of the Transparency Register IT platform	Incorporation of EU Login authentication	Q2 2022	Completed in Q4 2022
Monitoring data quality in the Transparency Register (eligibility and quality checks)	Screening and activation of new applications for registration	Screen 100% of applications for registration.	100% ²³
	Screening of amended registrations of existing registrants ²⁴	Screen 100% of amended registrations.	100% ²⁵

Specific objective 6.7: The Commission's policy-making cycle is open to participation from public and stakeholders **SG.B4**

Related to spending programme(s): NO

Result indicator 1: Better Regulation Portal ('Have Your Say) number of feedback/contributions submitted

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

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
1042	33000	75000	589 809 contributions were submitted in 2022 via Have Your Say, out of which 491 815 instances of feedback and 97 994 contributions to public consultations.

²³ This refers to the SG share for 2022 of applications/ registrations as agreed by the interinstitutional Secretariat of the Transparency Register.

²⁴ More than 11 000 registrants amended their registration to satisfy the information requirements resulting from a new registration form during a transition period that ended on 30 April 2022.

²⁵ This refers to the SG share for 2022 of applications/ registrations as agreed by the interinstitutional Secretariat of the Transparency Register.

Result indicator 2: Proportion of public consultations with a factual summary report published by the Commission on the Better Regulation Portal ('Have Your Say')

Source of the data: Better Regulation Portal

Baseline (2019)	Interim Milestone	Target (2024)	Latest known results (2022)
	(2022)		
N/A	70%	100% (as a general rule a factual summary report on each public consultation is published within 8 weeks of its closure)	68% ²⁶ (67/98) of public consultations closed in 2022 published a factual summary report in 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	Target (2024)	Latest known results (2022)
	(2022)		
N/A	Positive trend	Positive trend (increase outreach of public consultations to national Parliaments, regional and local authorities)	95% (94/98) of the public consultations closed in 2022 received contributions from national Parliaments, national, regional or local authorities

²⁶ To be reviewed as factual summaries are due 8 weeks after the closure of the public consultation

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 SG.C2

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	Target (2024)	Latest known results (2022)
	(2022)		
N/A	Progress on reaching interinstitutional agreement	Establishment of an interinstitutional independent ethics body	The European Parliament adopted a resolution on 'Strengthening transparency and integrity in the EU institutions by setting up an independent EU ethics body' on 16 September 2021 (P9_TA(2021)0396). The Commission replied to the European Parliament on 18 February 2022. President von der Leyen wrote subsequently in March 2022 to the Presidents of all EU institutions (Article 13 TEU) in view of their interest to participate in possible discussions. The Secretariat-General organised a technical meeting with the interested institutions in September 2022.

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Implementation of the new Code of Conduct for Commissioners	Handling of post term of office professional activities of former Members of European Commission still falling under the notification obligation	All requests completed	Completed
Annual Report on the application of the Code of Conduct for Commissioners	Adoption	Q2 2022	Adopted on 31 May 2022

Specific objective 6.9: The European Citizens' initiative is successfully implemented and a high level of citizen engagement in policy-making is ensured **SG.A1**

Related to spending programme(s): YES

Result indicator 1: Number of registered initiatives (cumulative, since 2012)

Source of the data: European citizens' initiative public register:

<https://europa.eu/citizens-initiative>

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2022)
70 initiatives registered since 2012	Increase in total number of registered initiatives	Increase	96 initiatives registered since 2012, compared to 86 in 2021)

Result indicator 2: Percentage of valid initiatives out of total number of registered initiatives (cumulative since 2012)

Source of the data: European citizens' initiative public register:

<https://europa.eu/citizens-initiative>

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2022)
6%	Increase	Increase	7,3% By the end of 2022, 7 initiatives were declared valid as compared to a total of 96 registered initiatives.

Main outputs in 2022:

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Awareness raising through communication activities (social media campaigns, online promotion and events)	Number of average monthly visits to the European Citizens' Initiative (ECI) website	10% increase in number of average monthly visits compared to 2021	20% increase as compared to 2021 (120,000 average monthly visits in 2022 vs 100,000 in 2021)
	Number of registrations on the ECI forum	20% increase in number of registrations compared to 2021	43% increase in the number of registrations on the Forum compared to 2021
	Number of average monthly visits to the ECI Forum	10% increase in number of average monthly visits compared to 2021	11% increase (10,580 average monthly visits in 2022 compared to 9,500 in 2021)

Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2022)
User-friendliness of IT tools	Feedback of signatories and organisers on their experiences with the Commission's online collection system	80% satisfaction rate for signatories	93% rated as good or very good (source: ECIs collecting throughout 2022)

Specific objective 6.10: The equality dimension is mainstreamed in all stages of policy design in all EU policy areas **SG.E1**

Related to spending programme(s): NO

Result indicator: Degree of implementation of gender equality strategy (percentage of the measures implemented)

Source of the data: Secretariat-General

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (situation on 31/12/2022)
0	40% of the measures listed are launched and/or implemented	90% of the measures listed are launched and/or implemented	60%

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Training on equality and equality mainstreaming	Availability in training catalogue for all	Q2 2022	Available from Q2 2022
	Number of training sessions held	6 training sessions	6 training sessions
	Number of staff trained	300 members of staff trained	365 members of staff trained
Commission internal equality mainstreaming toolbox	Updated toolbox finalised and made available via communication channels and Equality Coordinators	Q3 2022	Updated toolbox published in May 2022

Specific objective 6.11: Foresight is embedded into the Commission’s work **SG.A5**

Related to spending programme(s): NO


Result indicator: Number of initiatives that include a foresight dimension in their impact assessment

Source of the data: Secretariat-General sources based on the work of the Strategic Foresight Network

Baseline (2019)	Interim Milestone	Target (2024)	Latest known results (2022)
	(2022)		
0	Increase	Further increase	In 2022, at least 7 impact assessments of new initiatives were prepared directly using a dedicated foresight tool from the updated Better Regulation toolbox.

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
 Annual Strategic Foresight Report 2022	Adoption by the Commission	Q3 2022	Adopted on 29 June 2022

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

Impact indicator 1: Image of the European Union²⁷

Source of the data: Eurobarometer

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

²⁷ This indicator is based on the question ‘In general, does the EU conjure up for you a very positive, fairly positive, neutral, fairly negative or negative image?’ The indicator gives the share of positive and fairly positive views on this question

Impact indicator 2: Staff engagement index in the Commission²⁸

Source of the data: Eurobarometer

Baseline (2018)	Interim Milestone (2021)	Target (2024)	Latest known results (2021)
69%	Increase	Increase	72%

Impact indicator 3: Outdated Impact indicator: Environmental performance in the Commission [new impact indicator 4 see below]

Explanation: This indicator looks at percentage reductions compared to 2014 levels. It gives the weighted average for eight Commission sites participating in the Eco-Management and Audit Scheme (EMAS) on specific core parameters. The sites are Commission buildings in Brussels and Luxembourg, as well as JRC sites Geel (Belgium), Petten (the Netherlands), Seville (Spain), Karlsruhe (Germany), and Ispra (Italy), along with DG SANTE at Grange (Ireland).

Source of data: [ES 2021 Results 2020 Corporate Summary \(europa.eu\)](#) (Page 17)

Baseline (2018)	Interim Milestone (2020)	Target (2024)	Latest known results (2020)
Energy consumption of buildings (MWh / person): 11.6	-5.2%	-21% or 9.1 (MWh / person)	8.9
Water use (m ³ / person): 21.7	-5.4%	-21% or 17 (m ³ / person)	13.5
Office paper consumption (sheets / person / day): 30.2	-34%	-47% or 16 (sheets / person / day)	6.8
CO ₂ emissions from buildings (tonnes / person): 1.9	-5.1%	-33% or 1.3 (tonnes / person)]	1.3
Non-hazardous waste generation (tonnes / person): 0.24	-9.7	-26% or 0.17 (tonnes / person)	0.10

²⁸ Staff engagement measures staff's emotional, cognitive and physical connection to the job, organisation and the people within it

Impact indicator 4: Environmental performance in the Commission

Explanation: This indicator looks at percentage reductions compared to 2019 levels. It gives the weighted average for eight Commission sites participating in the Eco-Management and Audit Scheme (EMAS) on specific core parameters. The sites are Commission buildings in Brussels and Luxembourg, as well as JRC sites Geel (Belgium), Petten (the Netherlands), Seville (Spain), Karlsruhe (Germany), and Ispra (Italy), along with DG SANTE at Grange (Ireland).

Source of data: ES_2022_Results_2021_Corporate_Summary (europa.eu) [link - Europa available around end of March 2023].

Baseline²⁹ (2019)	Interim Milestone	Target (2023 and 2030)	Latest known results³⁰ (2021)
	(2020)		
Commission Carbon footprint (tonnes CO ₂ e) ³¹ : 234 177 [new]	- 44%	- 38% in 2030	- 43%
Energy consumption of buildings (MWh / person): 10.4	- 13%	- 12% in 2023 (-22% in 2030)	- 14%
Water use (m ³ / person): 18.0	- 25%	- 5% in 2023 (-10% in 2030)	- 36%
Office paper consumption (sheets / person / day): 18.7	- 64%	- 15% in 2023 (-29% in 2030)	- 74%
Non-hazardous waste generation (tonnes / person): 0.217	-53%	- 11% in 2023 (-16% in 2030)	- 48%

²⁹ Baseline, interim milestone and target update for the 2022 AARs according to the Communication on Greening the Commission [C(2022) 2230 final], representing percentage reductions compared to the new baseline 2019 levels [before 2014 levels].

³⁰ Data for 2020 and 2021 are heavily impacted by the COVID pandemic conditions. New normal conditions expected from 2022 results and onwards.

³¹ Data subject to technical adjustment in the future because of changes in calculation methodologies and or knowledge improvements.

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 **SG.A1**

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	Target (2024)	Latest known results (2022) ³²
	(2022)		
83% of initiatives delivered	74% of initiatives delivered	100% of initiatives delivered	2022 CWP: 74 % ³³ Work has continued for the adoption of CWP of last year to bring the adoption rate of 2020 CWP to 98% and of 2021 CWP to 91%

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
 Commission Work Programme for 2023	Adoption by the Commission	Q4 2022	Adopted on 18 October 2022

Specific objective 7.2: High-quality and timely political intelligence is provided regularly to senior hierarchy and the political level **SG.A4/SG.G3**

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	Target (2024)	Latest known results (2022)
	(2022)		
0	0	0	0

³² The percentages reflect the implementation rate of new initiatives announced in the 2020 and 2021 Commission work programmes by 31 December 2021.

³³ 31 out of 42 new initiatives announced in the 2022 CWP were adopted by the end of 2022. The remainder of the initiatives is planned for adoption in 2023. Delays were mainly due to the response to the Russian invasion of Ukraine, which has put additional strain on the Commission's resources and required reprioritisation, as well as to ensure respect for better regulation principles.

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Safeguarded information: Handling of EU classified Information (EUCI) within the Commission, with other EU institutions, Member States, third states and international organisations fully in line with applicable rules	Number 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.	Number 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 **SG.A3**

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 (2021)
80% of the SG recommendation were addressed by the services	Increase	Increase	94% for 2022 Management Plans 88% for 2021 Annual Activity Reports ³⁴

³⁴ For the 2022 Management Plans, 501 recommendations were made by the SG, out of which 472 were implemented in the final document (94 %). On the 2021 Annual Activity Reports, 315 suggestions were made by the SG, out of which 277 were implemented in the final document.

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Instructions for the preparation of the 2023 management plans and 2023 annual work programmes of executive agencies	Instructions signed and communicated to Commission services	Q3 2022	Completed on 19 September 2022
Instructions for the 2022 annual activity reports	Instructions signed and communicated to Commission services	Q4 2022	Completed on 17 November 2022
2022 Annual Management and Performance Report for the EU budget	Adoption by the Commission	Q2 2022	Adopted on 7 June 2022

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

Related to spending programme(s): NO

Result indicator: Degree of implementation by Commission Services of the Data Protection Action Plan (percentage of actions implemented)

Source of the data: DPO organised surveys via Data Protection Coordinators to monitor the degree of implementation of the Data Protection Action Plan³⁵. 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)	Target³⁶ (2024)	Latest known results (2022)
not applicable	>60% aggregated	>80%	75%

³⁵ 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.

³⁶ 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).

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Surveys to monitor the implementation of the Commission Data Protection Action Plan	Number of surveys	Up to 2	1 annual survey on EC departments' compliance with the Data Protection Action Plan and its Review
Report, including Data Protection Office recommendations, on survey results to Management Bodies	Delivery	Q4 2022	DPO 2021 Annual Report and 2022 Work Programme presented to the Corporate Management Board in May 2022. Report to the Group of Resources Directors on the state of play of data protection in the Commission in December 2022
Introductory courses to the new data protection Regulation (EU) 2018/1725 by external provider	Number of courses	10	20 courses

Specific objective 7.5: Digitally transformed and simplified business continuity procedures make the Commission resilient to business disruptions **SG.A6**

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 (2022)
1/year	2/year	3/year	2

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Finalisation of the review of the Corporate Framework for business continuity taking account of the recommendations of the European Court of Auditors' audit on resilience and the lessons learnt from the internal management of the COVID-19 pandemic crisis.	Report on lessons learnt, including presentation of the new approach, endorsed by the Corporate Management Board	Q4 2022	The Corporate Management Board endorsed the report on the lessons learnt in October 2022.
Corporate business continuity exercises, based on conclusions of lessons learnt exercises.	Number of exercises conducted	2 exercises conducted in 2022	Two exercises were conducted: - Instant message cascades - Relocation (secondary site)

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 **SG.C5, SG. C1, SG.A6**

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 31/12/2022)
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)	49% The thorough review of projects submitted to the ITCB led to a higher number of conditions or remarks than expected.

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: 2nd intermediate IT Security and Risk Report 2022

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31/08/2022)
10%	25%	60%	45%

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	Target (2024)	Latest known results (2022)
	(2022)		
50%	60%	80% (implementation of data governance is a constant endeavour, evolving requirements and changing assets require a target close to but not at 100%)	60%

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Guidelines to address preservation aspects of new information systems from the design phase	Adoption of guidelines	Q2 2022	Expected for Q1 2023 ³⁷
Revised common Commission-level retention list for European Commission files	Approval by the Secretary-General and distribution via Decide	Q4 2022	Completed Q4 2022
Staff satisfaction survey on document management	Participation rate	Participation rate of 20-30 %	13% ³⁸
Archive Management System	Delivery of a Minimum Viable Product for users' testing	Q4 2022	Postponed for Q4 2023 ³⁹
IT implementation plan 2023	Adopted by the Information Technology and Cybersecurity Board	Q2 2022	Adopted in March 2022
Revised European Commission digital strategy, updating C(2018)7118	Endorsement by the Information Technology and Cybersecurity Board	Q4 2022	Endorsed in April 2022, adopted by the College on 30 June 2022 as C(2022) 4388
Twice-yearly updates of the Rolling Action Plan for data, information and knowledge management	Endorsement by the Information Management Steering Board	July and December 2022	Endorsed after written consultation

³⁷ Due to heavy workload and because of additional steps to validate the guidelines at IT-governance level, the achievement of this task was delayed. It was completed in February 2023.

³⁸ Ratio of responses from the document management community

³⁹ Only a partial development could be achieved, and some user tests have been organised. The main reasons for the delay are the following: the external contractor (main development team) was not well-organised and fully operational during the first part of the project; and the relative underestimation of the business complexity, as the project is being developed in an agile way.

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

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 (situation on 31.12.2022)
+/- 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	+/- 90% of the main steps of the decision-making process are covered in Decide with the further digitalisation of the validation workflow by senior managers at planning stage
+/- 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 with the inclusion of Petitions	100% of replies to interinstitutional requests are handled in Decide with the inclusion of Opinions of Consultative committees and EP resolutions	+/- 66 % of replies to interinstitutional requests are now handled in Decide.

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 (situation on 31.12.2022)
Introduction of new functionalities to the application to improve user satisfaction and preparation of a complete revamp to introduce a modernised application.	100% of preparatory 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	Considering the complexity of the integration with RUE-X and the limited number of EU-Restricted documents on the agenda of the College, it was decided in 2022 not to proceed with this integration. Based on the feedback of users, an analysis was started on the historical part of the tool, allowing for access to previous College agendas and documents.

Result indicator 3: Reduction of paper consumption**Source of the data:** Secretariat General

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (situation on 31.12.2022)
7.250.000 pages (as printed by the Registry's printshops)	Reduction of at least 50% compared to baseline	Reduction of at least 70% compared to baseline	Reduction of 81% compared to baseline (1364692 pages)

Main outputs in 2022:**Other important outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Introduction of electronic signature/seal in Decide for the adoption and post-adoption steps of Commission acts	Progressive delivery subject to compliance with legal constraints	Q4 2022	The introduction of electronic signature/seal in Decide requires changes to the Commission rules of procedures. In 2022, progress has been made for the e-notification of adopted acts and the simplification of transmission letters.
Further integration in Decide of replies to interinstitutional requests and streamlining of their handling	Delivery of further streamlining measures and launch of the analysis for the integration of new types of replies	Q4 2022	Developments were made in 2022 for the integration in Decide Replies of the Commission's answers to the opinions received from the national Parliaments which should be delivered in 2023.
Extension of Decide to the interinstitutional steps	Development of the back-office	Q4 2022	The analysis for the extension of Decide to the interinstitutional steps was finalised and the mockup screens were delivered.
Further developments of EdiT to take into account the results of the pilots and further integration of EdiT in Decide	Progressive delivery	Q4 2022	EdiT's drafting and collaboration features were further improved based on the users' feedback during pilots. EdiT was further integrated with Decide.

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

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 (2022)
160000	Positive trend	Positive trend	251059

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 (2022)
3000 yearly requests	Positive trend	Positive trend	6988 consultations of the SG Helpdesk Procedures in 2022

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Communication campaign for enhanced trainings to policy makers in the Secretariat-General, Directorates-General and cabinets	Delivery	Q3 2022	In 2022, information sessions on decision-making procedures, tools and services (GoPro, Decide, Helpdesk) were delivered to SG policy makers and managers.
Revamped and updated information on procedures for services and Cabinets in GoPro	Delivery	Q4 2022	New graphs that illustrate workflows and processes in a clear and attractive way are being added in GoPro. A full revamp of GoPro will be launched together with the update of My IntraComm.

ANNEX 3: Draft annual accounts and financial reports

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

Table 16 : Commitments co-delegation type 3 in 2022

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2022 (in Mio €) for DG SG					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
Title 02 European Strategic Investments					
02	02 04	Digital Europe programme	0,27	0,27	100,00 %
Total Title 02			0,27	0,27	100,00 %
Title 03 Single Market					
03	03 02	Single Market Programme	0,77	0,77	100,00 %
Total Title 03			0,77	0,77	100,00 %
Title 07 Investing in People, Social Cohesion and Values					
07	07 06	Rights and Values	0,80	0,80	99,99 %
Total Title 07			0,80	0,80	99,99 %
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	2,11	2,10	99,58 %
	20 03	Administrative Operating expenditure	2,55	2,54	99,64 %
	20 04	Information and communication technology related expenditure	3,86	3,46	89,71 %
Total Title 20			8,52	8,10	95,12 %
Total Excluding NGEU			10,35	9,93	95,99 %
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0,84	0,65	77,22 %
Total Title 06			0,84	0,65	77,22 %
Total NGEU Only			0,84	0,65	77,22 %
Total DG SG			11,18	10,58	94,58 %

* 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).

% Outturn on Commitment Appropriations in 2022 for DG SG

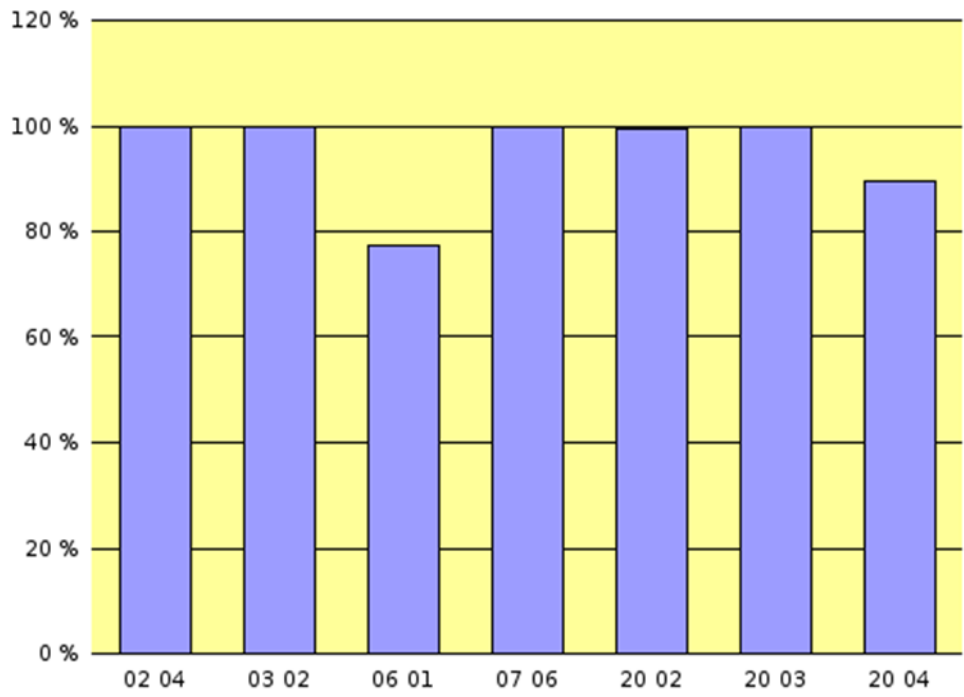


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2022 (in Mio €) for DG SG					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 02 European Strategic Investments					
02	02 04	Digital Europe programme	0,26	0,26	100,00 %
Total Title 02			0,26	0,26	100,00%
Title 03 Single Market					
03	03 02	Single Market Programme	1,47	0,50	33,92 %
Total Title 03			1,47	0,50	33,92%
Title 07 Investing in People, Social Cohesion and Values					
07	07 06	Rights and Values	1,03	1,03	99,99 %
Total Title 07			1,03	1,03	99,99%
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	3,77	2,08	55,13 %
	20 03	Administrative Operating expenditure	2,81	2,55	90,60 %
	20 04	Information and communication technology related expenditure	6,49	3,74	57,60 %
Total Title 20			13,07	8,36	63,99%
Total Excluding NGEU			15,83	10,15	64,14%
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0,84	0,44	52,67 %
Total Title 06			0,84	0,44	52,67%
Total NGEU Only			0,84	0,44	52,67%
Total DG SG			16,67	10,60	63,56 %

* 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).

% Outturn on Payment Appropriations in 2022 for DG SG

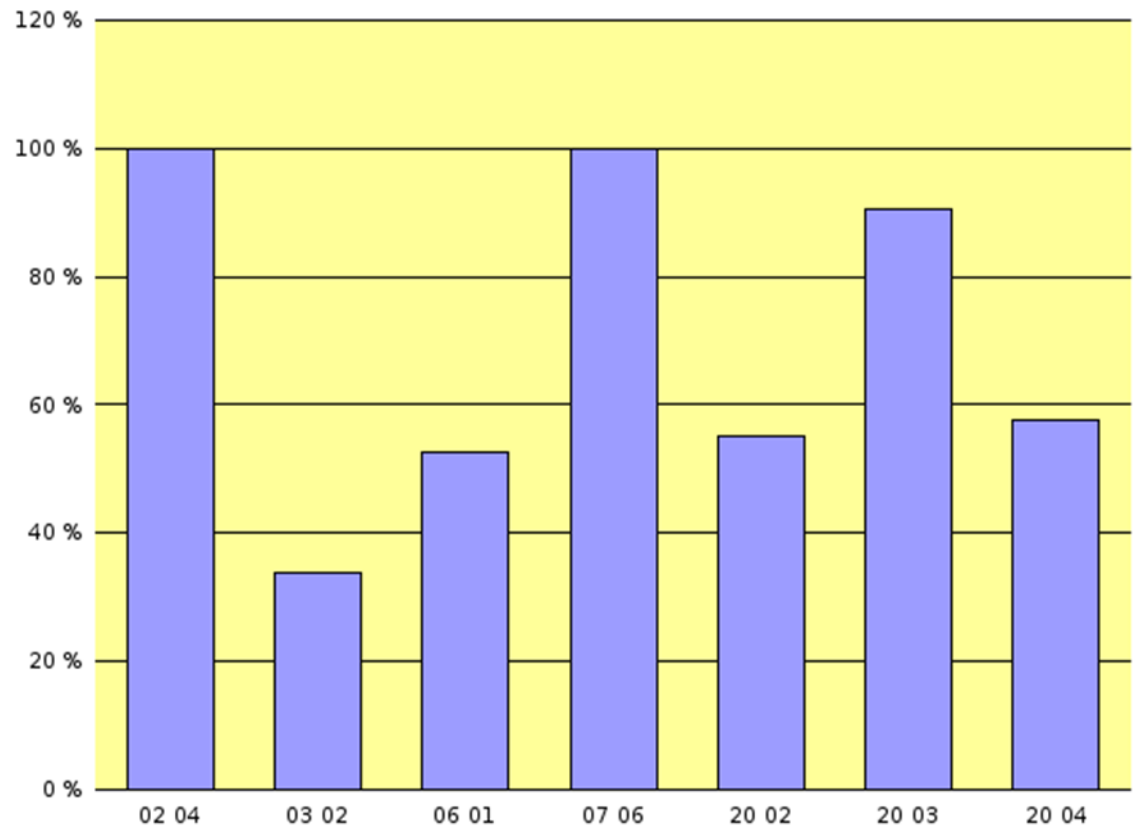


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG SG									
			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
02	02 04	Digital Europe programme	0,27	0,02	0,25	93,67%	0,00	0,25	0,24
Total Title 02			0,27	0,02	0,25	93,67%	0,00	0,25	0,24
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG SG									
			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
03	03 02	Single Market Programme	0,77	0,05	0,72	93,43%	0,25	0,97	0,76
Total Title 03			0,77	0,05	0,72	93,43%	0,25	0,97	0,76
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG SG									
			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7

07	07 06	Rights and Values	0,80	0,32	0,48	60,17%	0,10	0,57	0,83
Total Title 07			0,80	0,32	0,48	60,17%	0,10	0,57	0,83

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

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	2,10	0,43	1,67	79,70%	0,00	1,67	1,66
	20 03	Administrative Operating expenditure	2,54	2,28	0,25	10,00%	0,00	0,25	0,27
	20 04	Information and communication technology related expenditure	3,46	1,12	2,34	67,59%	0,00	2,34	2,63
Total Title 20			8,10	3,83	4,27	52,69%	0,00	4,27	4,55
Total Excluding NGEU			9,93	4,22	5,72	57,55%	0,35	6,07	6,38

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

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

			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0,65	0,44	0,20	31,52%	0,00	0,21	0,00
Total Title 06			0,65	0,44	0,20	31,52%	0,00	0,21	0,00
Total NGEU Only			0,65	0,44	0,20	31,52%	0,00	0,21	0,00
Total for DG SG			10,58	4,66	5,92	55,96 %	0,35	6,27	6,38

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

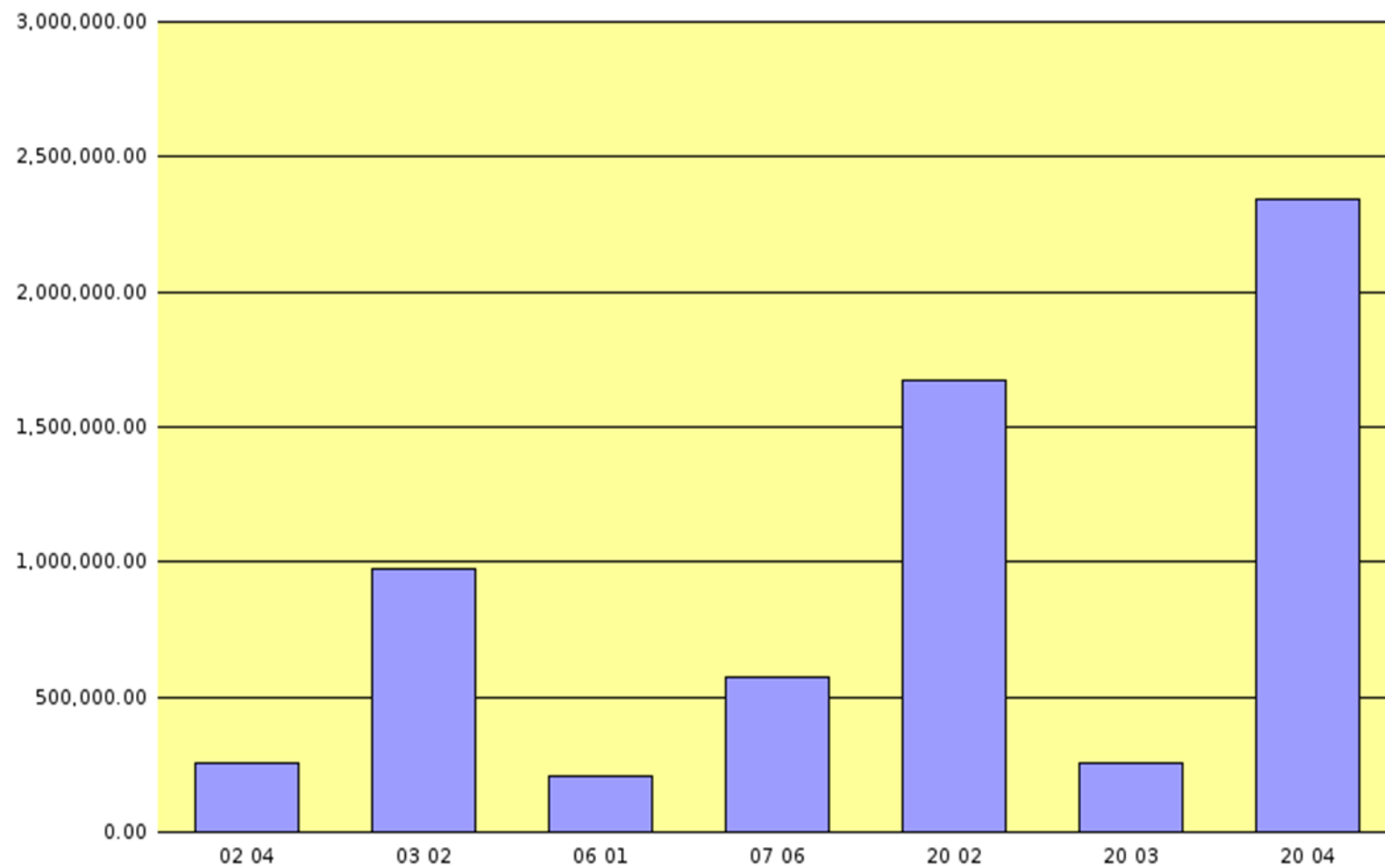


TABLE 4 : BALANCE SHEET for DG SG

BALANCE SHEET	2022	2021
A.I. NON CURRENT ASSETS	742.491,16	1.098.886,91
A.I.1. Intangible Assets	742.491,16	1.098.886,91
A.II. CURRENT ASSETS	2.807.654,71	2.728.362,86
A.II.2. Current Pre-Financing	2.805.745,00	2.690.828,15
A.II.3. Curr Exch Receiv &Non-Ex Recoverables	1.909,71	37.534,71
ASSETS	3.550.145,87	3.827.249,77
P.II. CURRENT LIABILITIES	0,00	0,00
P.II.4. Current Payables	0,00	0,00
LIABILITIES	0,00	0,00
NET ASSETS (ASSETS less LIABILITIES)	3.550.145,87	3.827.249,77
P.III.2. Accumulated Surplus/Deficit		68.507.858,17
Non-allocated central (surplus)/deficit*	-72.058.004,04	-64.256.889,01
TOTAL DG SG	0,00	0,00

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

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

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG SG

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	-3.413.584,42	-3.334.097,53
II.1.2. EXCHANGE REVENUES	-3.413.584,42	-3.334.097,53
II.1.2.2. OTHER EXCHANGE REVENUE	-3.413.584,42	-3.334.097,53
II.2. EXPENSES	10.126.555,47	11.412.316,46
II.2. EXPENSES	10.126.555,47	11.412.316,46
II.2.10. OTHER EXPENSES	6.339.328,54	8.184.937,07
II.2.2. EXP IMLEM BY COMMISS&EX.AGENC. (DM)	3.787.226,93	3.227.379,39
II.2.8. FINANCE COSTS	0,00	
STATEMENT OF FINANCIAL PERFORMANCE	6.712.971,05	8.078.218,93

TABLE 5bis : OFF BALANCE SHEET for DG SG

OFF BALANCE	2022	2021
OB.1. Contingent Assets		0,00
GR for pre-financing		0,00
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	612	589	96,24 %	8,28	23	3,76 %	47,00	258.717,84	3, %
60	17	17	100,00 %	9,24				0,00	0, %
120	1	1	100,00 %	8,00				0,00	0, %

Total Number of Payments	630	607	96,35 %		23	3,65 %		258717,84	3, %
Average Net Payment Time	9,722222222			8,31			47,00		
Average Gross Payment Time	9,793650794			8,38385502			47		

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	9	5	0,79 %	630	95.729,07	0,94 %	10.234.347,32

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2022 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	3.675.000,50	35.625,00	3.710.625,50	3.675.000,50	35.625,00	3.710.625,50	0,00
33	Other administrative revenue	6.622,76	0,00	6.622,76	6.622,76	0,00	6.622,76	0,00
Total DG SG		3.681.623,26	35.625,00	3.717.248,26	3.681.623,26	35.625,00	3.717.248,26	0,00

TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in for DG SG			
EX-ANTE CONTROLS	Irregularity	OLAF Notified	Total undue payments recovered
	Amount	Amount	Amount
NON ELIGIBLE IN COST CLAIMS			
CREDIT NOTES	52.820,34		52.820,34
RECOVERY ORDERS ON PRE-FINANCING			
Sub-Total	52.820,34		52.820,34

EX-POST CONTROLS	Irregularity	OLAF Notified	Total undue payments recovered
	Amount	Amount	Amount
INCOME LINES IN INVOICES			
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING			
Sub-Total			
GRAND TOTAL (EX-ANTE + EX-POST)	52.820,34		52.820,34

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

	Number at 1/1/2022	Number at 12/31/2022	Evolution	Open Amount (Eur) at 1/1/2022	Open Amount (Eur) at 12/31/2022	Evolution
2021	1		-100,00 %	77.625,00		-100,00 %
	1		-100,00 %	77.625,00		-100,00 %

Table 10: Recovery Order Waivers >= 60 000 € in 2022 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 in 2022 for DG SG

Internal Procedures > € 60,000		
Procedure Legal base	Number of Procedures	Amount (€)
Open procedure (FR 164 (1)(a))	1	1.038.150,00
Total	1	1.038.150,00

Table 13 : Building Contracts

No data to be reported for DG SG

Table 14 : Contracts declared Secret

No data to be reported for DG SG

Table 15 : FPA duration exceeds 4 years

No data to be reported for DG SG

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 2022, 10 standard financial indicators are presented below, each with its objective and result for the Commission service and for the ⁴⁰ (for benchmarking purposes)⁴¹:

<ul style="list-style-type: none"> - Commitment Appropriations (CA) Implementation - CA Forecast Implementation - Payment Appropriations (PA) Implementation - PA Forecast Implementation - Global Commitment Absorption 	<ul style="list-style-type: none"> - Timely Payments - Timely Decommitments - Invoice Registration Time - Accounting Data Quality - Management Data Quality
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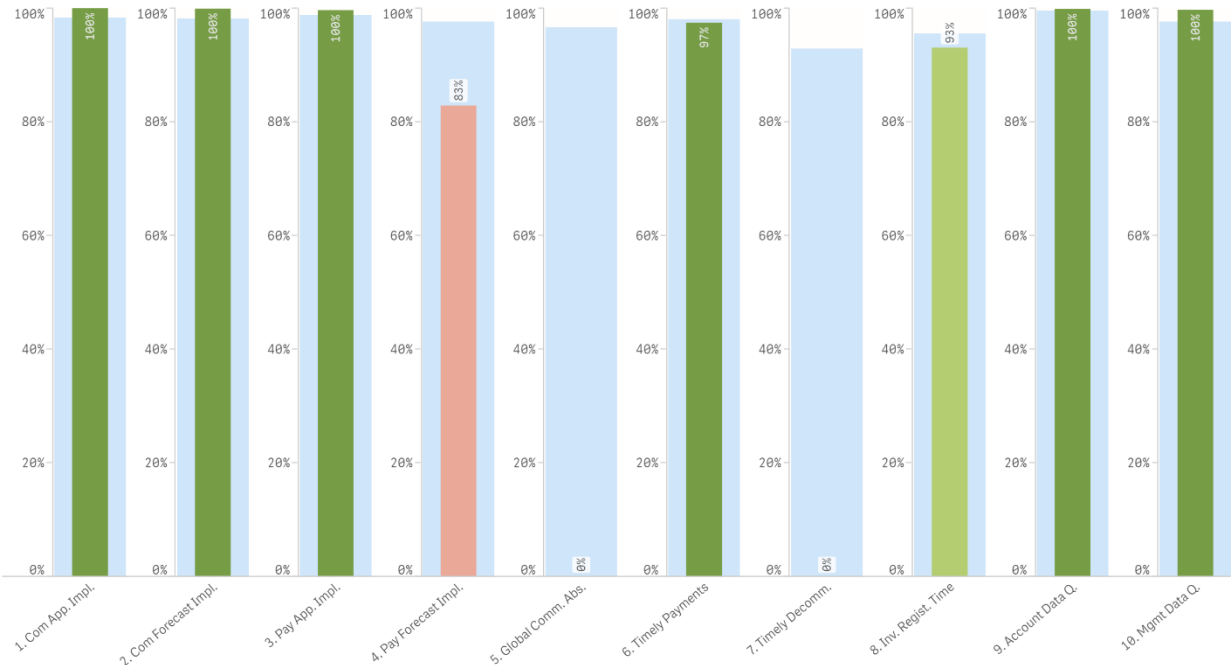
For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator’s value and the target is colour coded as follows:

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

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

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

SG Indicator Scores for 2022 12



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

Indicator	Objective	Comment ⁴²	SG Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	98%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		100%	98%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		100%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		83%	98%
5. Global Commitment Absorption ⁴³	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	The indicator is not applicable for DG SG in 2022 due to the lack of underlying transactions recorded by DG SG in 2022.	-	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines		97%	98%
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 2022 due to the lack of underlying transactions recorded by DG SG in 2022.	-	93%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central		93%	95%

⁴² 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%.

⁴³ 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.

	accounting system ABAC			
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		100%	98%

ANNEX 5: Materiality criteria

Since 2019⁽⁴⁴⁾, 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);
- c) 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.

⁴⁴ Agreement of the Corporate Management Board of 30/4/2019.

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 maximum 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 and no 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)
<p>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.</p> <p>Business discontinues because contractor fails to deliver.</p>	<p>Operational and financial checks in accordance with the financial circuits (100 % ex ante verification).</p> <p>Operation authorisation by the Authorising Officer by sub Delegation (AOSD)</p> <p>Management of sensitive functions</p>	<p>100 % of the contracts are controlled, including only value adding checks.</p> <p>High risk operations identified by risk criteria. Amount and potential impact on the SG operations of late or no delivery</p>	<p>Effectiveness: Number of 'refusal for correction/cancellation' sent to the contractors</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>

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)
<p>An error or non-compliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by ex ante control, prior to payment</p>	<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 31/12/2022)
0.7%	< 2% of relevant expenditure	0,5%

Main outputs in 2022:

Description	Indicator	Target	Latest known results (situation on 31/12/2021)
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%
Efficient controls	Time-to-pay	Remains within the various limits set by the financial regulation	Within the various limits set by the financial regulation
Economical controls	Overall estimated cost of controls	Maintain 13% of funds managed	10.85%

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy⁴⁵ aimed at the prevention⁴⁶ 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 31/12/2022)
2019 action plan implemented	100% of action points implemented in time	100% of action points implemented in time with the exception of a single action postponed to 2023

Main outputs in 2022

Description	Indicator	Target	Latest known results (situation on 31/12/2022)
Updated local anti-fraud strategy with corporate actions	Adoption	2022	Completed in February 2023
Anti-fraud awareness raising sessions for newcomers	Number of training sessions for newcomers organised	A minimum of two per year	Minimum achieved
Monitoring meetings with directorates-general on OLAF’s financial and administrative recommendations	Number of meetings	A minimum of two per year	Minimum achieved

⁴⁵ Communication from the Commission ‘Commission Anti-Fraud Strategy: enhanced action to protect the EU budget’, COM(2019) 176 of 29 April 2019 – ‘the CAFS Communication’ – and the accompanying action plan, SWD(2019) 170 – ‘the CAFS Action Plan’

⁴⁶ Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

Table Y:**- Overview of SG's estimated cost of controls at Commission (EC) level****EXPENDITURE**

The absolute values are presented in EUR

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)
Procurements, Grants without calls and administrative expenses	1.150.000,00 €	10.595.210,00 €	10,85%	- €	- €	0,00%	1.150.000,00 €	10,85%
OVERALL total estimated cost of control at EC level for expenditure	1.150.000,00 €	10.595.210,00 €	10,85%	- €	- €	0,00%	1.150.000,00 €	10,85%

Critical or very important recommendations from the IAS

IAS audit on the reliability of performance information on EU financial programmes:

The final report from the Internal Audit Service on **the Commission's control system in relation to the reliability of performance information on EU financial programmes** was issued to the Secretariat-General and DG Budget at the end of January 2023. The objective of the audit was to assess whether there is an adequate control system in place that supports the Commission in building assurance on the reliability of performance information on its financial programmes. The audit report included 1 very important recommendation to the central services related to gaps and inconsistencies in the guidance and the Annual Activity Report instructions in relation to assessing the reliability of performance information, as well as weaknesses in the implementation of control activities at central level. The report recommended to further strengthen existing corporate guidance in relation to reliability controls by clarifying (e.g. in the instructions for the Annual Activity Reports and/or in other forms of guidance) the operational services' responsibility to report on their reliability controls which support the Statement of the Director(s) in charge of RMIC. SG and DG BUDG should also verify, through central quality controls, that the strengthened guidance is adequately implemented by the operational services, and steer these services in order to strengthen the Commission control approach on the reliability of performance information on EU financial programmes. A joint action plan has been prepared and accepted by the IAS, and that the implementation of the actions is ongoing.

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"

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

Table X : Estimated risk at payment and at closure

- Estimated risk at payment and at closure

DG SG	Payments made (2022;MEUR)	minus new prefinancing [plus retentions made] (in 2022;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2022;MEUR)	Relevant expenditure (for 2022;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2022;MEUR)	Adjusted Average Recoveries and Corrections (<i>adjusted</i> ARC; %)	Estimated future corrections [and deductions] (for 2022;MEUR)	Estimated risk at Closure (2022;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Procurements, Grants without calls for proposals and administrative expenditures	10,60	- 2,66	2,55	10,48	0,50% - 0,50%	0,05 - 0,05	0,00% - 0,00%	0,00 - 0,00	0,05 - 0,05
DG total	10,60	- 2,66	2,55	10,48		0,05 - 0,05	0,00% - 0,00%	0,00 - 0,00	0,05 - 0,05
					Overall risk at payment in %	0,50% - 0,50% (7) / (5)		Overall risk at closure in %	0,50% - 0,50% (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.

(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).

(4) Pre-financing actually cleared during the financial year

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

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

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

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

any ex-ante elements, one-off events, (partially) cancelled or waived Recovery Orders, and other factors from the past years that would no longer be relevant for the current programmes or that corresponded to exceptional situations in order to come to the best and most conservative estimate of the ex-post future corrections to be applied to the reporting year's relevant expenditure for the current programmes. On that basis, the best estimate is to consider that no future corrections will be brought as these are not significant because the SG operates in a well regulated environment.

Reservations

Not applicable for the Secretariat-General

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

Baseline (12/2019)	Target (2022+2024 ⁴⁷)	Latest known results (31/12/2022)
11 out of 37(30%)	2022: 1 first female appointment	+2 appointments in 2022, SG reaching 45% females in its middle management team

Indicator 2: Secretariat-General’s staff engagement index⁴⁸

Source of data: Commission staff survey

Baseline (2018)	Target (2024)	Latest known results (31/12/2022)
69%	≥ 69%	74% (2021 Staff Survey)

Indicator 3: Staff satisfaction with EU Policymaking HUB learning offer

Source of data: EULearn

Baseline (2020)	Target (2024)	Latest known results (31/12/2022)
N/A	Course attendants give at least 80% of positive evaluations on average	87%

Main outputs in 2022:

Description	Indicator	Target	Latest known results (Situation on 31/12/2022)
Secretariat-General local HR Strategy	Delivery	Q2 2022	Completed on 5 May 2022
Secretariat-General HR Report 2021	Delivery	Q1 2022	Completed on 3 February 2022
Gender equality in middle management functions	% of female middle managers	More than 40%	45%

⁴⁷ The target will be revised and extended for the period 2023-2024 by January 2023.

⁴⁸ The index measures staff’s connection to the job, the organisation, and the people within it

Gender equality in senior management functions	% of female senior managers	More than 40%	45%
Long-term competence development model for the Commission's policymakers	Delivery	Q4 2022	Delivered

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 (31/12/2022)
52%	86%	72%

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

Baseline (2018)	Target (2024)	Latest known results (31/12/2022)
62%	82%	72%

Source of data: THEMIS system for EU Law monitoring

Baseline (2018)	Target (2024)	Latest known results (31/12/2022)
40%	86%	72%

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 (31/12/2022)
50%	80%	60%

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 (31/12/2022)
20% aggregated	100% aggregated	75% aggregated

Main outputs in 2022

Digital transformation, information and IT security rules

Description	Indicator	Target	Latest known results (Situation on 31/12/2022)
Optimisation and digitalisation of corporate processes in the domains of decision-making, document management and EU Law monitoring	Degree of implementation of the digital strategy principles by the most important IT solutions of the Secretariat-General: (Decide, Hermes/Ares/NomCom and Themis)	Decide:72% Hermes/Ares/NomCom: 72% Themis:72% ⁴⁹	Decide:72% Hermes/Ares/NomCom: 72% Themis:72% ⁵⁰
IT security risk assessment of the Secretariat-General's active information systems	Percentage of active Secretariat-General information systems for which an IT security risk assessment has been performed and maintained	75%	67%
The information systems of the Secretariat General are constantly checked by static code analysis to detect potential security vulnerabilities	Percentage of active Secretariat-General's information systems which are regularly scanned and updated	30%	50%

Data, information and knowledge management

Description	Indicator	Target	Latest known results (31/12/2022)
Promotion of collaborative working, knowledge and information sharing	Number of new Microsoft 365, MyIntraComm, Wiki and CIRCABC collaborative sites created	More than 10 new collaborative sites or solutions	18

⁴⁹ Following the EC Digital Strategy (ECDS) maturity model for information systems established by DIGIT, the SG measures the degree of implementation of the digital strategy principles in SG IT systems by giving a score of 0, 1 or 2 for each of 11 such principles. 72% signifies that a score of 16 out of (a maximum) of 22 points was obtained.

⁵⁰ Following the EC Digital Strategy (ECDS) maturity model for information systems established by DIGIT, the SG measures the degree of implementation of the digital strategy principles in SG IT systems by giving a score of 0, 1 or 2 for each of 11 such principles. 72% signifies that a score of 16 out of (a maximum) of 22 points was obtained.

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	50% by Q4 2022	60%
Paperless e-signatory	Percentage of registered documents with a fully approved e-signatory (no paper circulation in parallel) ⁵¹	Interim milestone by 2022: 71% 2021 result: 93,08%	96%
Publishing new document types on the Register of Commission Documents and integrating it with Comitology Register	Full implementation	100%	Completed – publication of new types of documents; On-going – integration with other registers (Comitology Register)
Roll-out and improvement of a new system for submitting and handling of application for access to documents (EASE)	Full implementation	100%	Completed on 27 September 2022

Data protection			
Description	Indicator	Target	Latest known results (Situation on 31/12/2022)
Awareness raising activities on data protection compliance	Percentage of Secretariat-General staff attending	20% every year	25% (75% aggregated since 2020)
Major compliance findings following targeted inspections and audits	Continuous assessment between (a) the number of personal data breaches occurred and (b) the number of personal data breaches notified to the European Data Protection Supervisor (EDPS) in time (if necessary) and whose management has been accepted by the Data Protection Office (DPO) or the EDPS ⁵²	No objection by European Data Protection Supervisor and Data Protection Office: 100%	100%

⁵¹ See also Part 2. E – Sound environmental management (page 29)

⁵² In practice this is equivalent to the absence of an objection by the DPO or EDPS to the conclusive risk assessment (personal data breach notification) provided to them.

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 2022:

Description	Indicator	Target	Latest know results (Situation on 31/12/2022)
Paperless working methods at DG level (such as paperless working: e-signatories, financial circuits, collaborative working tools) and staff awareness actions to reduce office paper use in the framework of the Eco-Management and Audit Scheme's corporate campaigns and/or raise awareness about DG's office paper use	Percentage of paperless e-signatories ⁵³	Interim milestone for 2022: 71% of registered documents with a fully approved e-signatory (no paper in parallel)	96%
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	Less waste produced - 66% compared to 2019 based on OIB data. Waste in 2022 represents one third of 2019 waste in kg
	Waste sorting	Trend towards more waste sorted	More waste sorted from 54.4% in 2019 to 62.5% in 2022, based on OIB data
Awareness-raising actions about environmental responsibility and training offered by the Commission	Number of actions/trainings communicated to staff	At least 5 actions /trainings communicated yearly	5 actions /trainings communicated in 2022
Gradual increase of meeting rooms with videoconferencing	Number of new meeting rooms	More than 2	All SG meeting rooms are AV equipped

⁵³ See also Part 2.D- Data, information and knowledge management (pages 28-30)

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)**

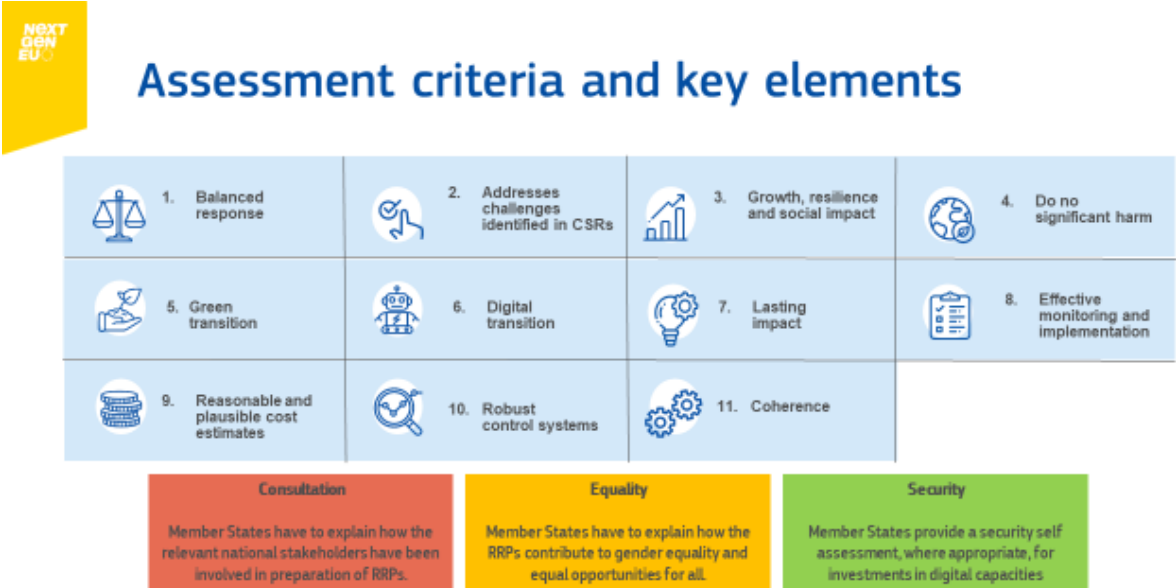
ANNEX 14: Reporting on the Recovery and Resilience Facility

Assessment and approval of Recovery and Resilience Plans

All 27 Recovery and Resilience Plans (RRPs) had been approved by the end of 2022, as the Commission endorsed the 5 RRP of Bulgaria, Sweden, Poland, the Netherlands and Hungary in 2022. The proposals for Council Implementing Decisions (subsequently adopted by the Council) are accompanied by corresponding Staff Working Documents analysing the substance of the respective plans and include an analysis of the extent to which each plan complied with the 11 assessment criteria of the RRF Regulation including how the plan addressed the relevant country-specific recommendations. All related financing and loan agreements were signed by the Commission and the Member States and all documents related to these plans are made publicly available on the Commission’s website.

In addition, SG RECOVER, jointly with DG ECFIN, also led the assessment of the revised RRP submitted by Luxembourg to take into account the update of the maximum financial contribution; the updated plan was endorsed by the Commission on 9 December 2022. By end-2022, the Commission was also assessing the amended plan submitted by Germany on 8 December 2022.

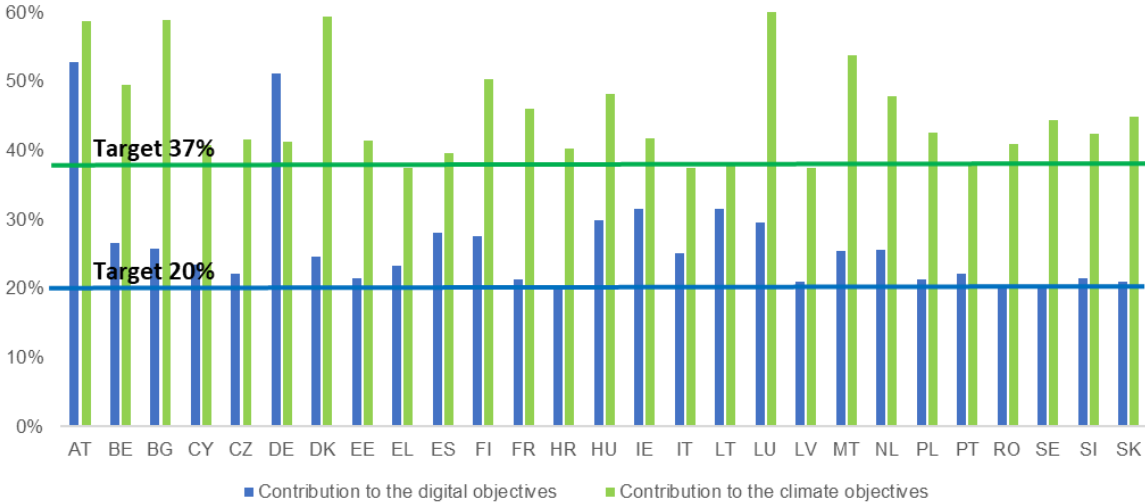
Moreover, the Commission has made publicly available the sixteen Operational Arrangements agreed with Member States in 2022, covering detailed aspects of the implementation until 2026. The Operational Arrangements include details on the frequency and format of exchange of information, precise modalities for access to data, a list of monitoring steps, an indicative timeline of payment requests or further specification of milestones and targets including verification mechanisms.



SG RECOVER, jointly with ECFIN, had a leading role in all phases of the preparation, negotiation and assessment of these plans. As in 2021, SG RECOVER, jointly with ECFIN, provided guidance to Member States including by answering questions asked by national authorities through the RRF Q&A platform, and preparing and circulating comprehensive guidance documents.

The 27 RRP⁵⁴ approved by the Council by end-2022 account for a total allocation of EUR 335.1 billion in non-repayable financing and EUR 165.4 billion in loans. The RRP^s approved by the Commission in 2022 include reforms and investments that contribute to the six policy pillars as defined in Article 3 of the RRF Regulation. Similarly, and as is the case for all RRP^s, the plans approved in 2022 dedicate at least 37% of their total allocation to measures contributing to climate objectives and at least 20% of the total allocation to measures contributing to digital objectives. With all RRP^s now adopted, it appears that Member States have exceeded this ambition (see Figure 1). The latest information on the RRP^s and their contribution to the six pillars, achievement of climate and digital targets and on social expenditure are available in the Recovery and Resilience Scoreboard.

Figure 1 - Share of RRP^s estimated expenditure towards climate and digital objectives



Note: Climate expenditure amounts to about 40% and digital expenditure to about 26%.

Source: [Recovery and Resilience Scoreboard](#)

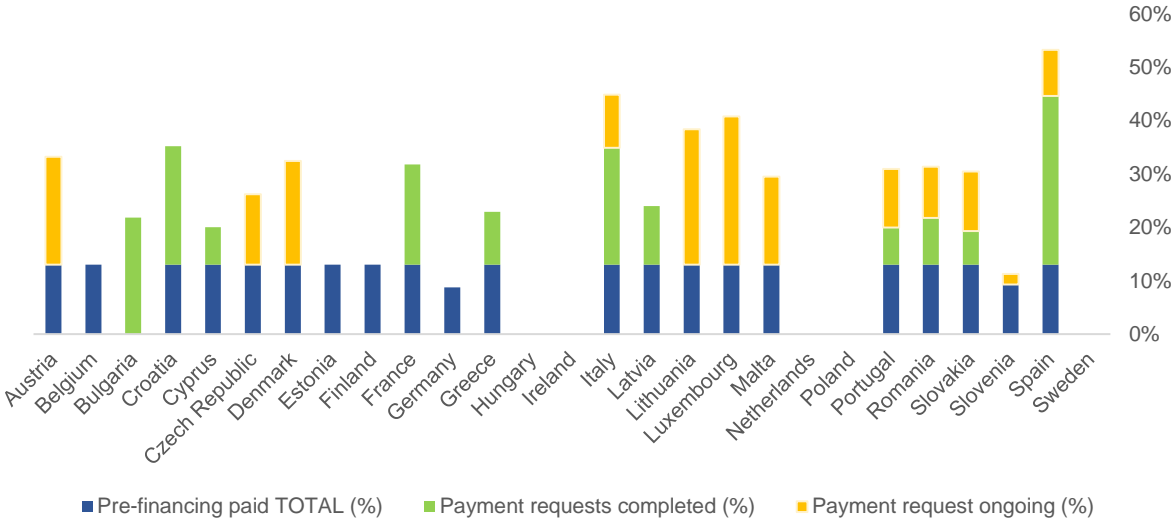
Payment requests and payments disbursed

In line with Article 24 (2) of the RRF Regulation, Member States submit a request for payment to the Commission upon completion of relevant milestones and targets. SG RECOVER, jointly with DG ECFIN, monitors on a continuous basis the progress made with the implementation of the measures in each plan in close contact with the national authorities. When a payment request is submitted, the Commission has then two months to assess the payment request, taking into account the information and justification provided by the Member State. It then adopts and share its preliminary assessment with the Economic and Financial Committee, and eventually launches the comitology procedure leading to the

⁽⁵⁴⁾ 27 RRP^s include a total of 2557 measures (around one third reforms and two third investments), and a total of 6237 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.

adoption of the payment decision (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.

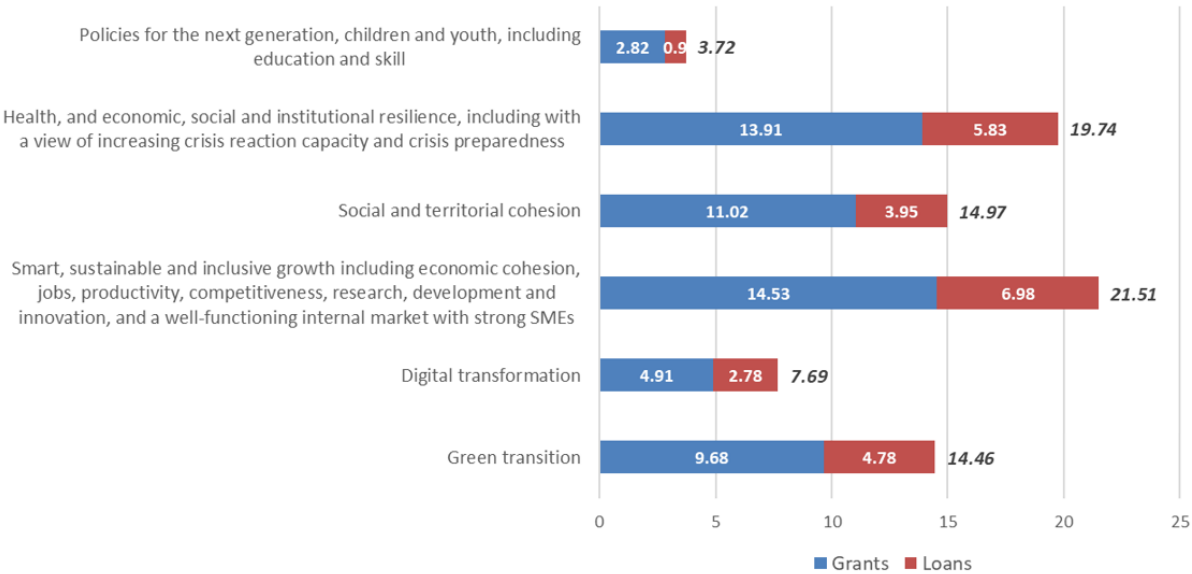
Figure 2 – Disbursements made as of end-2022 (% total RRF allocation to each Member State)



Source: European Commission

In 2022, the Commission disbursed 13 payments to Member States for a total of EUR 72.2bn (out of which EUR 25.2bn in loans) for the satisfactory fulfilment of 366 milestones and targets. In addition, for 2 plans adopted at the end of 2021 (FI and RO – loan part), the prefinancing was paid at the beginning of 2022 for a global amount of EUR 2.2 bn. 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 3 – Disbursements to Member States per pillar in 2022, EUR bn



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 the 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](#)

23 payment requests were submitted by Member States over the course of the year. In many cases, the Commission had to seek additional information to enable a comprehensive assessment, but all assessments of payment requests were concluded positively in 2022 and were published on the dedicated RRF website.

The implementation of the Recovery and Resilience Plans was broadly on track as of end-2022, with progress on most milestones and targets in line with initial expectations. During the October 2022 bi-annual reporting, Member States reported on the implementation of the milestones and targets planned to be implemented up to end-September 2023. The vast majority of milestones and targets with indicative implementation dates up to the third quarter of 2022 were either fulfilled (27%) or reported as completed⁵⁵ (55.5%), with only a minority marked as not yet completed (17.5%). At the time of reporting, the milestones and targets planned to be achieved up to the third quarter of 2023 were mostly reported as being on track (81%) for timely implementation or already completed (10%), with only a small minority identified by Member States as “delayed” (9%).

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 RRFs. This is done by submitting the relevant information - regarding the state of implementation of past and upcoming milestones and targets and monitoring steps in FENIX⁵⁶. 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 the 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, the Commission established on 15 December 2021 a Recovery and Resilience Scoreboard 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 3⁵⁷.

⁽⁵⁵⁾ Reported as completed by Member States in the Scoreboard, but not yet assessed by the Commission as fulfilled.

⁽⁵⁶⁾ 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.

⁽⁵⁷⁾ Commission Delegated Regulation (EU) 2021/2106 of 28 September 2021 further defines the specific content of the scoreboard.

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 allows 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, updated the recovery and resilience scoreboard on 30 September 2022 with the first set of common indicators. As of end-2022, the data submitted by Member States in the second round of reporting in August 2022 was under verification. The content of the Recovery and Resilience Scoreboard was updated regularly and as relevant throughout 2022 to inform about the implementation status of the recovery and resilience plans. SG RECOVER, together with DG ECFIN, also prepared the annual Recovery and Resilience Facility Report which was published on 1 March 2022 and the Recovery and Resilience Facility Review report, published on 29 July 2022. The Annual Report takes stock of the progress made in the implementation of the Facility, from the adoption of the Recovery and Resilience Facility Regulation in February 2021 to the disbursement of the first regular payment in December 2021 and the contribution of the recovery and resilience plans to the climate and digital targets and expenditure under the six pillars of Article 3 of the Recovery and Resilience Facility Regulation. Similarly to the annual RRF Report, the Recovery and Resilience Facility Review Report confirms that major progress has been made in the implementation of the RRF and that the reform and investment agenda of Member States is well on track. It details numerous examples of the investments and reforms supported by the Recovery and Resilience Facility in the 25 national recovery and resilience plans that were adopted by that date.

Reporting framework regarding RRF support and other sources of EU funding. As stipulated in Articles 9 and 22 of the RRF Regulation, Member States are under the obligation to avoid double funding when implementing the RRF and need to report, as part of the bi-annual reporting rounds, on other EU funding received in relation to the RRF measures. SG RECOVER, jointly with DG ECFIN and in close collaboration with other DGs responsible for large funding instruments (BUDG, REGIO, EMPL, ENER), developed an approach aimed at defining the concept of double funding under the RRF. Discussions were held with Member States to explain the approach while a specific reporting module was developed in FENIX to allow Member States to report on the support received from other EU funds by any measures supported under the RRF. A first reporting round was held in November 2022.

Mid-term evaluation of the Facility. SG RECOVER and DG ECFIN started preparing the evaluation report on the implementation of the Facility, which is due by February 2024, according to Article 32 (1) of the RRF Regulation. The Commission has published the call for evidence, which was available for comments on the Better Regulation Portal until 6 December 2022. SG RECOVER jointly with ECFIN co-chaired the first meeting of the inter-service group on the RRF mid-term evaluation.

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 RRF Financing 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.

➤ 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 22⁵⁸ 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) lit.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

Under the RRF, SG RECOVER, jointly with ECFIN, lead the assessment of the Recovery and Resilience Plans submitted by Member States as regards their relevance, effectiveness, efficiency and coherence. **The assessment foresees 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, must take appropriate measures to protect the financial interests of the Union, including on fraud, corruption and conflicts of interests, the Commission only approved

⁽⁵⁸⁾ Please see footnote 63.

the RRFs that included an adequate control system, in line with the RRF assessment criterion 10. Should the Commission detect weaknesses in the control systems, which can be addressed, it proposes 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).

- 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 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.

As a rule, the documentation underpinning the payment request should be sufficiently detailed for the Commission to be able to assess that all elements outlined 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 preferred as supporting data.

In relation to the description of the measure, elements that are directly or indirectly linked to that specific milestone/target 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 States, 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 process, adopted by the College.

The Commission's controls are targeted to prevent, detect, and correct errors and irregularities in the evidence that is provided to establish 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. As of end-2022, the Commission was still developing its methodology for determining the suspension of payments. Until end-2022, no milestone or target had been assessed as not satisfactorily met and hence such methodology was not yet needed. The Commission has adopted its methodology on 21.02.2023⁵⁹, together with its framework for assessing milestones and targets under the RRF Regulation

- Assessment of the milestones on audit and control

The specific milestones on audit and control included in the first payment requests are assessed during the assessment of the first payment request. No payment can be made under the RRF unless these milestones have been satisfactorily achieved.

When assessing these milestones in the context of Member States' payment requests, 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 would be implemented has been reached, 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

⁵⁹ 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.

the Member States on compliance with public procurement and State aid rules) to provide the Commission with further assurance over the legality and regularity of commitments and payments and ensure the adequate protection of the financial interests of the Union in line with Article 22⁶⁰ 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) lit.a of the RRF regulation.

⁽⁶⁰⁾ Please see footnote 63.

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 2022, the EFB, together with all independent national fiscal Councils, faced 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 of fiscal developments in the EU and its Member States, highlighting strengths and weaknesses of the current fiscal framework. The EFB also continued to enhance cooperation with independent national fiscal councils.

The two regular reports published in 2022 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 (2022)
2 assessment reports	Maintain the number of regular assessment reports	Maintain the number of regular assessment reports	Two full assessment reports

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2021)
Report to the Commission on the prospective fiscal stance appropriate for the euro area	Publication	June 2022	Published on 22 June 2022
Assessment report on the implementation of the EU fiscal framework	Publication of report to the Commission	October 2022	Published on 14 October 2022

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2021)
Conference with national independent fiscal councils and other key stakeholders	Organisation	February 2022	Conference organised on 25 February 2022

ANNEX 16: Regulatory Scrutiny Board

2022 was another year of high workload for the Regulatory Scrutiny Board. The Board scrutinised 70 impact assessments and 8 major evaluations, including one fitness check. The rate of negative opinions for initial submissions of impact assessments was 34% (compared to 37% in 2021). Of the 24 impact assessments that received an initial negative opinion in 2022, 14 received a second opinion during the year: 4 of these received a positive opinion – and 10 positive opinions with reservations. The Board also scrutinised 13 resubmissions from 2021, giving 3 positive opinions and 7 positive opinions with reservations and 3 negative opinions.

By and large and in line with the Commission's return to the office and hybrid working plans, Board members returned to the Berlaymont but Board meetings, upstream meetings and a number of 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 50 meetings with different DGs. The high demand for these meetings indicates that services find them very helpful and consider them as an essential element in their policy preparation process.

In 2022, two internal (including the Chair) and one external Board member(s) were appointed. In December 2022 the President took a decision to strengthen the Board with the addition of two extra members (one internal, one external) and to further enhance the Board's scrutiny capacity, including in relation to impacts on competitiveness.



Regulatory Scrutiny Board (starting from the left): Bernard Naudts, Member of the Board; Michael Gremminger, Member of the Board; Dorota Denning, Member of the Board, Rytis Martikonis, Chair; Antonio Nicita, Member of the Board; James Morrison, Director

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 (2022)
36%	Maintain/exceed 2018 level	Maintain/exceed 2022 level	39%

Main outputs in 2022:

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Opinions on impact assessments, fitness checks and major evaluations issued in 2022	Number of impact assessments, fitness checks and evaluations reviewed each year	45	78
	On time delivery (max. 3 days after the meeting) 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
Improved quality of impact assessments, fitness checks and evaluations prepared by Commission services	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	80 % of the cases saw improvement of the quality of impact assessments, fitness checks and evaluations ⁶¹

⁶¹ Based on 30 impact assessments, 4 evaluations and 1 fitness checks that were scrutinised in 2022 and where statistics on the interservice consultation phase are finalised.

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Business Plan 2022	Publication	Q1 2022	Q2 2022
Provision of advice to Directorates-General	Number of upstream contacts with Directorates-General	20	50
Annual report on the activities of the Regulatory Scrutiny Board in 2021	Publication	Q2 2022	Q2 2022