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TO THE EUROPEAN PARLIAMENT, THE COUNCIL AND THE COURT OF AUDITORS

Annual Management and Performance Report for the EU Budget - Financial Year 2022
Annual Management and Performance Report for the EU Budget

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Annual Management and Performance Report for the EU Budget

Financial year 2022

Volume I
The Annual Management and Performance Report for the EU Budget – Financial year 2022, together with its annexes, is the Commission’s main contribution to the annual discharge procedure (1) by which the European Parliament and the Council of the European Union monitor the implementation of the EU budget. It fulfils the Commission’s obligations under the Treaty on the Functioning of the European Union (2) and the financial regulation (3). Implementing the EU budget is a shared responsibility, where the Commission works hand in hand with the Member States and with other partners and organisations.

The report is composed of three volumes.

- Volume I provides the key facts and achievements in relation to budgetary management for 2022.
- Volume II presents a more comprehensive picture of the implementation of the EU budget. Annex I provides an overview of the performance of the EU budget in 2022 in delivering the six Commission priorities for 2019-2024. Annex 2 provides a high-level overview of the internal control and financial management procedures. Annex 3 covers the performance and compliance aspects of the Recovery and Resilience Facility, the instrument at the heart of the EU’s EUR 807 billion (4) NextGenerationEU recovery programme.
- Volume III contains technical annexes supporting the report. It includes Annex 4, with detailed programme-by-programme performance information in the ‘Programme performance statements’.

This report is part of the broader integrated financial and accountability reporting package (5), which also includes the consolidated annual accounts (6), a long-term forecast of future inflows and outflows covering the next 5 years (7), the report on internal audits (8) and the report on the follow-up to the discharge of the previous year (9).

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(1) The annual discharge procedure is the procedure through which the European Parliament and the Council give their final approval on the budget implementation for a specific year and hold the Commission politically accountable for the implementation of the EU budget (https://ec.europa.eu/info/about-european-commission/eu-budget/how-it-works/annual-lifecycle/assessment/parliaments-approval_en).
(2) Article 318 of the Treaty on the Functioning of the European Union.
(3) Articles 247(1)(b) and 247(1)(e) of the financial regulation.
(4) EUR 807 billion in current prices, EUR 750 billion in 2018 prices.
(5) Article 247 of the financial regulation.
(6) Article 246 of the financial regulation.
(7) Article 247(1)(c) of the financial regulation.
(8) Article 118(8) of the financial regulation.
(9) Article 261(3) of the financial regulation.
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A strong European Union response to unprecedented crises

In 2022, just as the global economy was beginning to bounce back from the COVID-19 pandemic, **Russia launched on 24 February a war of aggression against Ukraine, unleashing devastation on its people, with the tragic toll in human lives and destruction continuing to mount.** Apart from creating a humanitarian crisis, Russia’s atrocities triggered the worst energy crisis in Europe since the 1970s. This led to an increase in food prices across the world, further exacerbating global food insecurity.

**The EU stepped up its provision of political, humanitarian and financial support for Ukraine.** In a spirit of solidarity, in 2022 the EU adopted more than 200 measures in response to the invasion. Its approach followed three tracks: wide-ranging support for Ukraine; isolating Russia by imposing an unprecedented set of sanctions designed to cause severe consequences for Russia’s economy and thwart its ability to continue its war of aggression; and holding Russia accountable for the war of aggression, invasion and international humanitarian law violations.

**The EU mobilised substantial financial resources to support Ukraine and the Member States in their response to the consequences of Russia’s war of aggression against Ukraine and the massive inflow of Ukrainian citizens fleeing to neighbouring countries.** The EU budget has provided crucial political, humanitarian and financial support to Ukraine in the form of macro-financial assistance and budget support, emergency assistance, crisis response and humanitarian aid, not least through reprioritisations under EU spending programmes. In addition, the EU budget has provided support to Member States, for instance through payment flexibilities in several programmes. In 2022, overall assistance from the EU budget to Ukraine and its people as well as EU Member States amounted to EUR 15.4 billion as illustrated in the following graph. Multiple measures were implemented to improve Ukraine’s access to the EU’s single market, establishing the EU–Ukraine ‘Solidarity Lanes’, providing humanitarian aid and supporting the repairs of installations for the production and distribution of energy.
Various angles of the EU budget work together to help Ukraine and Member States to face the consequences of the war:

Committed allocations to Ukraine and Member States to face the consequences of the war from the EU budget and outside the EU budget for the European Peace Facility in 2022 (in EUR).

The amounts in this overview do not include the EUR 13.6 billion of flexibility offered through the Cohesion’s Action for Refugees in Europe and Flexible Assistance to Territories which is described further below.

(1) Support provided via emergency assistance (2021-2027 programmes), mainly in 2022 but also in 2023.

(2) Horizon Europe, Connecting Europe Facility, EU4Health, European Instrument for International Nuclear Safety Cooperation, common foreign and security policy.

Source: European Commission.

In 2023, the EU will provide up to EUR 18 billion in macro-financial assistance to Ukraine in the form of highly concessional loans with a maturity of up to 35 years and a 10-year grace period. This is a clear expression of the EU’s continued solidarity with the people of Ukraine. This stable and predictable financial assistance will help cover a significant part of Ukraine’s 2023 funding needs, to pay wages, pensions and maintain the running of essential public services, such as hospitals, schools, and housing for relocated people. It will also allow Ukraine’s macroeconomic stability to be ensured and critical infrastructure destroyed by Russia in its war of aggression to be restored, such as energy infrastructure, water systems, transport networks, roads and bridges. The EU may also offer to cover the interest rate costs of these loans, supported where needed through additional payments by Member States into the EU budget.

Russia’s unprovoked invasion of Ukraine led to a commodity price hike and a risk to food security around the world. While the resilience and self-sufficiency of the EU food system have ensured that the availability of food in the EU is not at risk, the Commission continues to take measures to prepare for and respond to potential threats to global food supply and food security. As was the case for many other areas that required urgent support, the EU budget was instrumental in bringing relief, both inside the EU and beyond. Taking a Team Europe approach, the EU pooled resources and expertise with its Member States and financial institutions to address the global food crisis, while fully acknowledging the need to work in a multilateral manner in cooperation with international partners.
As part of the response to global food insecurity, the Commission significantly increased humanitarian food and nutrition assistance in 2022 to more than an estimated EUR 1 billion (over 80% more than in 2021), and helped develop a ‘Team Europe’ Response strategy adopted by the EU and its Member States in June 2022. On 24 September 2022 the EU earmarked EUR 600 million to support the most vulnerable African, Caribbean and Pacific countries hit by the food crisis and on 14 November 2022, it announced a new humanitarian aid package of EUR 210 million for the 15 countries most affected by the devastating effects of rising food insecurity.

The EU acted with speed and solidarity to support Member States as they welcomed those fleeing Ukraine, providing EUR 3.5 billion in the form of additional pre-financing from the Recovery Assistance for Cohesion and the Territories of Europe initiative for allocation under the 2014-2020 programmes. Through the Cohesion’s Action for Refugees in Europe initiative adopted in April 2022, Member States had the possibility to extend 100% co-financing for the 2021-2022 accounting years for 2014-2020 programmes, whose effect in increased levels of claims totalled EUR 6.6 billion. Furthermore, Member States and their regions were also provided the opportunity to redirect remaining funding under this programming period to a new priority to support the immediate needs and integration of refugees, which also benefits from 100% co-financing with no time limitation.

To further extend this support, in June 2022 the Commission presented the Flexible Assistance to Territories proposal to help Member States in their provision of support to refugees. In total, EUR 13.6 billion is available as additional liquidity under Cohesion’s Action for Refugees in Europe and the Flexible Assistance to Territories. The sum comprises EUR 3.5 billion in additional pre-financing for 2021-2027 that allows for the temporary possibility of a 100% co-financing rate for a priority dedicated to the socioeconomic integration of non-EU nationals until 30 June 2024. To facilitate the implementation of funds, the package includes a simplified cost option allowing for the reimbursement of costs at a predetermined rate of EUR 100 per refugee per week for a maximum of 26 weeks. These packages contributed to mitigating the combined adverse effects of COVID-19 and the high energy costs, shortage of raw materials and labour force shortage caused by the war on the implementation of EU-funded projects. Member States will report on the achievements of the Cohesion’s Action for Refugees in Europe and Flexible Assistance to Territories for the first time in mid-2023.

Flexible Assistance to Territories: cohesion policy support for territories and partners receiving Ukrainian refugees.

- Full flexibility and simplification of cohesion policy funds (10).
- 30% of funding to go to local authorities and civil-society organisations.
- Flexibility to implement projects delayed by shortage of raw materials and workforce.
- Simplified support of EUR 100 per refugee per week for 26 weeks.
- Additional EUR 3.5 billion cohesion pre-financing in 2022 and 2023.

The implementation period for the 2014-2020 Home Affairs funds was prolonged by 1 year to make use of unspent funding. Additionally, Member States will have access to funding under the Asylum, Migration and Integration Fund and the Instrument for Financial Support for Border

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(10) Cohesion policy funds: European Regional Development Fund, Cohesion Fund, European Social Fund and the Youth Employment Initiative.
Management and Visa Policy for 2021-2027. In particular, EUR 400 million was made available through emergency assistance mainly to provide support to frontline Member States for the reception and early integration of Ukrainians. The EU took the exceptional measure of activating, for the first time ever, the temporary protection directive to provide immediate protection to the millions of Ukrainians who were forced to flee their homes. Nine Member States requested support through the EU’s Technical Support Instrument to access rights under the Temporary Protection. This included helping people fleeing Ukraine to find jobs in the EU and adapting school curricula to the needs of Ukrainian pupils.

Under the EU Civil Protection Mechanism, the Commission conducted its largest and most complex emergency operation. The Emergency Response Coordination Centre in the European Commission coordinated the delivery of over 80 000 tons of life-saving and critically needed in-kind assistance to Ukraine and also provided assistance to neighbouring EU countries and Moldova. Rapid and significant support in the field of energy via the mobilisation of emergency generators from Member States and rescEU was of particular importance in the face of large-scale bombardments of Ukrainian critical infrastructure. A total amount of EUR 124.5 million from the EU budget has been mobilised to cover these actions through budgetary reinforcements.

The war in Ukraine painfully made clear how essential the EU defence sector is to the future of the EU. This sector plays a key role in safeguarding the EU's strategic sovereignty and its capacity to act as a security provider. The European Defence Fund seeks to foster collaboration among the Member States, address fragmentation and enhance the competitiveness and technological autonomy of the European defence industry. The total commitments allocated in 2021 and 2022 to the fund amounted to EUR 1.9 billion and the first set of projects started in December 2022 and January 2023.

Outside of the EU budget, the European Peace Facility allocated EUR 3.2 billion to facilitate the provision of military equipment and security infrastructure to the Ukrainian armed forces, leaving a decisive mark in support of Ukraine’s defence. This is the first time that the EU has supported the delivery by its Member States of this type of equipment to a country to defend itself against military aggression. Via the European Peace Facility, the EU also supported partners through assistance measures, such as Moldova and the western Balkans.

The common agricultural policy provided several measures supporting EU farmers affected by significant increases in input costs such as energy, fertilisers and animal feed. The 2022 exceptional adjustment aid, with an estimated budgetary impact of EUR 500 million, including EUR 350 million from the European agricultural guarantee fund crisis reserve, was implemented almost fully by Member States. The exceptional temporary support, providing a lump sum to affected farmers and small and medium-sized enterprises under the European Agricultural Fund for Rural Development, is being used by 10 Member States, with an overall programmed amount of EUR 409 million. By directly addressing these cash-flow challenges and helping to keep farmers afloat, the support addressed the market disturbances and contributed to global food security. The Russian aggression also disrupted the EU fishery, aquaculture and seafood processing sectors. The Commission has provided flexibility under both the European Maritime and Fisheries Fund 2014-2020 and the European Maritime, Fisheries and Aquaculture Fund 2021-2027 programmes to maximise the use of available resources by maintaining activity in the sector and food supply. The total amount allocated by the Member States to these emergency measures was EUR 267 million.

The war against Ukraine also puts very high pressure on Europe's energy supply and wider economy. With REPowerEU, part of the EU’s response to Russia’s weaponisation of energy, the EU is reducing its dependency on Russian fossil fuels in record time. In 2022, the EU already managed to replace over 80% of Russian pipeline gas in the first 8 months of the war. This allowed EU Member States to fill their gas storage facilities to record levels (over 95% in November). The EU cut its gas consumption by 20% between August and November (compared to the previous 5 years) and installed 40% more renewable capacity in 2022 than in 2021. By the end of 2022, the EU had reduced the share of its pipeline gas imports from Russia to 9% and Norway had overtaken Russia as the EU’s leading gas supplier.
In April 2022, the Commission and the Member States established the EU Energy Platform with the objective to secure energy supplies for the EU. The Commission has worked in close cooperation with Member States and industry to strengthen international outreach activities and secure new energy supplies from reliable international partners at fair prices for EU citizens and industry. In December 2022, the EU took further steps to operationalise joint purchasing of gas under the EU Energy Platform and increase solidarity among Member States, crucial actions to ensure storage filling ahead of the winter 2023/24.

The steep rise in energy prices has put small and medium-sized enterprises and vulnerable households at risk of energy poverty across Europe. To address this issue, in October 2022 the Commission put forward the Improvement of the use of the Coronavirus Response Investment Initiative Plus to mobilise support from cohesion policy funds and focus it on the most urgent needs (saving lives, preventing long-term conditions that may appear following a COVID-19 infection). Member States can reprogramme up to 10% of their 2014-2020 cohesion policy allocation under a new dedicated priority, where 100% co-financing applies.

The COVID-19 pandemic and its consequences persisted in 2022. The EU, together with its Member States, is building a strong European Health Union to better protect the health of EU citizens, prevent and prepare for future pandemics and improve Europe’s overall health systems. The EU also developed a new EU Global Health Strategy “Better Health for All in a Changing World” adopted in November 2022.

- The EU continued to support vaccination campaigns in the EU and beyond to mitigate the harmful effects of the virus. The EU’s vaccine strategy proved successful. In total, since the start of the pandemic, almost 1 billion doses have been administered to people in the EU. EUR 375 million was committed to vaccine roll-out in partner countries. The ‘Team Europe’ initiative on manufacturing and access to vaccines, medicines and health technology products in Africa was expanded with EUR 946.6 million committed or approved, and a similar initiative was created for Latin America and the Caribbean on vaccine production and resilience of health systems.

- In 2022, the Commission’s new Health Emergency Preparedness and Response Authority became the key EU authority for preventing, preparing for and rapidly responding to cross-border health emergencies. It is another important component of a robust health union, which the EU continues to build to better protect the health of EU citizens, prevent and prepare for future pandemics, including through rescEU medical stockpiling under the Union Civil Protection Mechanism, and improve Europe’s overall health systems.

- The EU is also tackling the long-term effects of COVID-19 infection, such as long COVID. To this end, the EU budget funds large cohort studies that follow populations from around the world over a long period of time. Furthermore, research projects funded under Horizon 2020 and Horizon Europe are also looking into instances of long-term conditions that may appear following a COVID-19 infection.

In 2022, Member States continued to use the flexibilities proposed by the Commission in 2020 to broaden the scope of action so that measures supporting the public health response in Member States are also eligible, and to encourage reprogramming in other sectors of their economy, while providing exceptional flexibility for the use of the cohesion policy funds under the Coronavirus Response Investment Initiative and the Coronavirus Response Investment Initiative Plus. Specific measures adopted have enabled Member States to mobilise support from cohesion policy funds and focus it on the most urgent needs (saving lives, preventing job losses through short-time work schemes and supporting small and medium-sized enterprises).
In all, 25 Member States and the United Kingdom have requested 239 amendments to their existing cohesion policy programmes using the flexibilities offered by the Coronavirus Response Investment Initiative and the Coronavirus Response Investment Initiative Plus (11).

Following the thematic reprogramming, the main areas of focus of investments are for: the health sector – to secure personal protective equipment, finance testing and support hospitals by purchasing additional medical equipment; the business sector – by providing working capital to small and medium-sized enterprises, facilitating digitalisation and setting up or redesigning financial instruments; and supporting people – by implementing employment retention schemes and supporting vulnerable groups.

The headline figures on the volume of resources mobilised under the Coronavirus Response Investment Initiative (CRII) and the Coronavirus Response Investment Initiative Plus (CRII+):

- EUR 8.3 billion in EU reallocations for health actions, resulting in a net increase for this key area of EUR 8 billion at the EU level;
- EUR 12.5 billion in EU reallocations in business support, resulting in a net increase for this key area of EUR 4.2 billion at the EU level;
- EUR 5.1 billion of direct support for people, including workers and vulnerable groups (the allocated ‘direct support to people’ amounts overlap partially with the European Social Fund health and enterprise reprogramming).

For the measures targeting the response to COVID-19, financing from cohesion policy funds has shown significant successes.

- For the target of 3.4 billion items of personal protective equipment, as set out in the Member States’ programmes, 84% was achieved.
- For the target for 13 000 new ventilators, the purchase of over 11 000 ventilators (84%) was reported.
- For the target of EUR 12.4 billion in emergency support to working capital for small and medium-sized enterprises (grants and loans), 70% of the target was implemented.
- For the target to support over 1 million small and medium-sized enterprises with working capital, 78% of the target was achieved by the end of 2021, with around 805 000 enterprises supported.

The crisis-response and crisis-repair measures under Coronavirus Response Investment Initiative and Coronavirus Response Investment Initiative Plus were complemented by a total of EUR 50.6 billion under the recovery assistance for cohesion and the territories of Europe (REACT-EU) to support crisis-repair capacities, including employment measures, support to healthcare systems and small and medium-sized enterprises and prepare the green, digital and resilient recovery of the economy, for example, through investments in energy efficiency, urban greening and digitalisation of schools and businesses.

Accelerating the transformation towards a greener, digital and competitive European Union

The crisis further reinforced the case for the EU to stand more firmly by its climate targets. The EU has doubled down on the objective of leaving a better Europe for the next generations, because the triple crisis of climate change, biodiversity loss and pollution calls for immediate and resolute action. In 2022, the Commission continued to push forward the twin green and digital transitions as the main vectors to help our economies recover from the coronavirus pandemic and become more resilient. The European Green Deal remains the EU’s roadmap to tackle these pressing challenges. Main achievements included the political

agreement reached on key elements of the ‘Fit for 55’ package – the package of EU legislative proposals which seek to reduce net greenhouse gas emissions by at least 55% by 2030 – and the proposal of new rules on treating urban wastewater, air quality and protecting nature. The new Nature Restoration Law proposal and the agreement on the global biodiversity framework show once again the commitment of the EU to leading the way on the biodiversity front, reinforcing the synergies with climate mitigation and adaptation objectives.

The NextGenerationEU recovery plan for Europe is the EU’s EUR 807 billion (12) programme to support economic recovery from the impact of the coronavirus pandemic and build a greener, more digital and more resilient future.

The Recovery and Resilience Facility represents 90% of the budget of NextGenerationEU. The facility is an innovative, performance-based instrument that gives Member States the flexibility to design and implement reforms and investments that best serve their national needs, in full respect of the objectives of the green and digital transformation. As illustrated by REPowerEU, the facility’s unique design enables the EU to swiftly address newly emerging challenges such as energy security, sustainable industrial competitiveness and the industrial transition to a net-zero economy.

Thanks to the NextGenerationEU recovery plan, and in particular its Recovery and Resilience Facility, Member States are already implementing reforms and investments to improve energy efficiency and boost the use of renewables. 37% of the funds from the Recovery and Resilience Facility should be used for green measures. In their recovery and resilience plans, Member States have exceeded those targets, as they have committed to spending 40% of the funds on climate measures.

To finance the green component of the Recovery and Resilience Facility, the EU is issuing NextGenerationEU green bonds. By issuing up to 30% of NextGenerationEU funds via green bonds, the EU is set to become the world’s largest issuer of green bonds. By the end of 2022, the Commission – on behalf of the EU – had already issued EUR 36 billion of NextGenerationEU green bonds, including through the record-setting EUR 12 billion inaugural issuance, the largest single green bonds issuance worldwide to date. These bonds are issued under the NextGenerationEU green bond framework, which guarantees to investors that all funds raised via green bonds will be used exclusively for green and sustainable expenditure. Based on data in the first NextGenerationEU green bonds allocation report, published in December 2022, NextGenerationEU green bonds will finance an eligible pool of 823 measures, corresponding to almost EUR 185 billion or over 30% of the NextGenerationEU funds committed to date.

In 2022, the EU budget and NextGenerationEU continued to deliver their expected support to the twin transition objectives. Together they dedicated EUR 119.4 billion – or 36% of the total joint budget – to climate mainstreaming. In addition, EUR 19.4 billion, or 5.8% of the total joint budget, was allocated to biodiversity. According to preliminary estimates from a stock-taking (13) carried out for the first time by the Commission across the entire EU budget and NextGenerationEU, over 2021–2022 (14) some EUR 132 billion – or 17% of the total yearly budgets of 2021 and 2022 – was dedicated to advancing the EU digital priorities.

(12) EUR 807 billion in current prices, EUR 750 billion in 2018 prices.
(13) Almost all programmes that are part of the EU budget contribute to the digital transition. However, constraints on data availability only allowed digital-relevant expenditure for the 2021–2022 period to be tracked for 27 spending programmes (out of 49). Annex 4 to this report provides a more detailed explanation of the approach followed for this stock-taking, including the fact that currently the methodology is not yet harmonised across all programmes. The common agricultural policy and the external action programmes could not be taken into account due to methodological limitations.
(14) As the first stock-taking on digital expenditure took place in 2023, it encompassed both 2021 and 2022 to cover the entire multiannual financial framework. Next year’s calculation will focus solely on 2023.
In 2022, the EU kickstarted the digital decade, a strategy aiming at empowering people and businesses to participate fully in the digital transformation. To this end, in 2022 the EU took action to update cybersecurity rules, recognise digital rights and increase the accountability of digital service providers, while supporting the deployment of the necessary digital infrastructure and the development of digital skills. Overall, 20% of the funds from the Recovery and Resilience Facility should go to the EU’s digital transformation. In their recovery and resilience plans, Member States have exceeded those targets, as EU countries have committed to spending 26% on digital measures.

The Commission proposed new rules for fairer data access and made progress in regulating the digitalisation of different sectors. As digital sovereignty became increasingly important for the EU’s competitiveness, the Commission proposed legislative action to ensure the security of supply of semiconductors through the Chips Act.

2022 marked the first year of delivery for Global Gateway strategy, which provides partners with a plan for major investment in infrastructure development, in alignment with EU values and standards. Global Gateway aims to boost investments in physical infrastructure and the enabling environment to ensure that projects deliver socio-economic impacts to local communities across Africa, Asia, Latin America and the Caribbean and the Pacific. In 2022, more than EUR 9 billion (in grants) from the EU budget supported the implementation of the key areas of the strategy, including digital and climate change.

Despite significant reallocations towards supporting the COVID-19 relief efforts and towards Cohesion’s Action for Refugees in Europe and the Flexible Assistance to Territories, the cohesion policy programmes continue to be a cornerstone in driving the green and digital transitions. With the 2014-2020 multiannual financial framework programmes nearing their completion, most indicators, particularly concerning the green transition in transport, household energy reduction and renewable energy installation, are set to exceed their initial target values. With the completion of the 2021-2027 cohesion policy programming in 2022, the new generation of investments in the green and digital transition at the regional level will ensure access to energy efficiency, renewable energy and smart energy systems, modernisation and digitalisation of public services, digital skills and infrastructure, the digital transformation of businesses, and leaving no one behind.

Examples of results from the 2014-2020 cohesion policy programmes include the following:

- 22 million citizens benefitted from flood protection;
- 19 million citizens benefitted from forest fire protection measures;
- 6.3 million households had broadband access of at least 30 megabits per second;
- 2 million businesses received support through grants, equity, loans, guarantees and advice;
- Over 450,000 households had an improved energy consumption classification;
- 3,640 megawatt hours of additional capacity of renewable energy production;
- Over 30 million people live in areas with integrated urban development strategies;
- 1,347 kilometres of new or reconstructed trans-European railway lines.

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(16) The reporting mechanism in place allows achievements up to 2021 to be reported on. The most recent information on cohesion achievements is available through the cohesion open data portal [https://cohesiondata.ec.europa.eu/](https://cohesiondata.ec.europa.eu/).
The deployment of the Recovery and Resilience Facility is gaining speed

The Recovery and Resilience Facility is providing significant financial support to Member States to foster economic and social resilience and make the green and digital transformation a reality. At the end of 2022, all 27 national recovery and resilience plans of the Member States had been approved. Together, the adopted plans account for a total allocation of EUR 335.1 billion in grants and EUR 165.3 billion in loans. This is being paid out following the fulfilment of 2 557 measures (consisting of approximately one third for reforms and two thirds for investments), and their related 6 237 milestones and targets, by 2026.

By the end of 2022, a total of EUR 138.7 billion had been paid out to Member States under the Recovery and Resilience Facility (EUR 74.4 billion only in 2022), both as pre-financing and following the achievement of milestones and targets by Member States. Disbursements and implementation under the facility are set to continue in 2023.

Overall, the implementation of the recovery and resilience plans was broadly on track. In total, 366 milestones and targets have already been satisfactorily fulfilled by the end of 2022, contributing to the six pillars of the facility.

The first results obtained indicate that the facility is making a key difference in the life of EU citizens. The major achievements are shown below (17).

- **Green transition.** By the end of 2022, thanks to the facility, annual energy consumption had been reduced by 14 million megawatts per year and more than 400 000 refuelling and recharging stations for clean vehicles had been installed or upgraded.

- **Digital transition.** More than 9.2 million dwellings gained access to very high-capacity internet networks and 123 million users were already using new or improved public digital services (18).

- **Healthcare.** Healthcare capacity has been increased, including in hospitals, clinics, outpatient care centres and specialised care centres. By the end of 2022, 28 million was the maximum annual number of persons that can be served by a new or modernised healthcare facility, thanks to the facility.

- **Education and training.** 2.6 million people had participated in education and training and 2.7 million young people aged 15–29 had received support, whether monetary or in kind (i.e. education, training and employment support), thanks to measures supported by the facility by the end of 2022.

- **Support for businesses.** Almost 413 000 enterprises had received support – whether monetary or in kind – under the facility by the end of 2022.

To finance NextGenerationEU, the Commission has engaged with the capital markets through a series of successful operations, under which the Commission raised the necessary funds via the issuance of long-term EU bonds. By the end of 2022, the Commission had raised a total of nearly EUR 170.8 billion from capital markets. The Commission continues its borrowing operations in 2023, through a unified funding approach (i.e. the diversified funding strategy) that brings together all its issuances

(17) This data is based on data reported by the Member States in the context of the biannual reporting on the common indicators. More information and data are available on the recovery and resilience scoreboard (https://ec.europa.eu/economy_finance/recovery-and-resilience-scoreboard/index.html).

(18) The same person can use the service multiple times, in which case they would be counted multiple times.
under a single ‘EU-Bond’ label rather than separately labelled bonds for individual programmes. The proceeds are then allocated to relevant programmes, according to the procedures set out in the applicable agreements. This allows the EU to offer more flexible disbursements and to keep borrowing costs as low as possible.

The Recovery and Resilience Facility (19) is playing a visible role in triggering major reforms and enhancing the quality of investments. At the macroeconomic level, the EU economy swiftly closed the gap with its pre-pandemic output levels, supported by the coordinated response to the COVID-19 pandemic, including under NextGenerationEU. Even confronted with the shocks caused by Russia’s war of aggression against Ukraine, the EU’s gross domestic product grew by 3.5% in 2022. The facility has triggered the implementation of major reforms across a wide range of policy areas. The reforms do not only make Member States more resilient in the long term, but also improve the conditions for a successful delivery of the related investments under the facility and the cohesion policy funds. This happens, for instance, by modernising regulatory frameworks in key sectors (digital, renewables, transport), improving permitting and public procurement procedures and strengthening the rule of law and anti-corruption safeguards.

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**Thanks to the Recovery and Resilience Facility, progress was already made on some key reforms during the first 2 years of implementation of the facility. This includes:**

- reforms to digitalise public administration (Slovakia) and ensure cybersecurity (Romania);
- reforms of civil and criminal justice systems to make them more efficient by reducing the length of proceedings and by improving the organisation of courts (Italy, Spain);
- reforms enhancing employment and social protection (Croatia);
- reforms tackling corruption and ensuring the protection of whistle-blowers (Cyprus);
- licensing simplification reforms to boost investments in offshore renewables or reforms to create the conditions for introducing renewable hydrogen (Greece, Portugal, Spain);
- reforms to support the rollout of renewable energy and sustainable transport (Croatia, Romania);
- reforms improving the quality of the legislative process (Bulgaria);
- reform to improve affordable housing (Latvia).

**In addition, the Recovery and Resilience Facility unlocks the full potential of structural reforms by complementing them with key investments. Some of the major investments with key steps already completed include:**

- investment to support the decarbonisation and energy efficiency of industry (France, for a total estimated cost of EUR 1.4 billion; and Croatia, EUR 91 million);
- funds to increase the competitiveness of firms operating in the tourism sector, including 4 000 small and medium-sized enterprises (Italy, EUR 1.9 billion);
- investments to support vulnerable people (Italy, EUR 1 billion);
- digitisation of public administration towards digital, simple, inclusive and secure public services for citizens and businesses (Portugal, EUR 170 million);
- an investment plan for high-tech equipment in the national health system (Spain, EUR 796 million);
- funds to improve efficiency and sustainability in irrigation (Spain, EUR 260 million).

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(19) Member States benefited from the Technical Support Instrument to design and implement reforms, including those set out in the recovery and resilience plans.
The recovery and resilience scoreboard (20) contains real-time information about the implementation of the facility. Information about concrete projects supported under the Recovery and Resilience Facility is available in an interactive map that is regularly updated (21).


New and unexpected challenges exert significant pressure on the EU budget

While still addressing the previous challenges, the EU faced a highly volatile new reality, with Russia’s war of aggression against Ukraine, a surge in energy and food prices, a new macro-economic environment with a sharp rise in interest rates and inflation, as well as a wide array of humanitarian crises and environmental disasters.

The crises and emergencies that the EU budget was called to address, combined with the continued need to deliver on the EU’s political priorities, including the green and digital transitions, have put the multiannual financial framework under considerable pressure.

More than 90% of the more than EUR 2 trillion under the 2021–2027 multiannual financial framework and the NextGenerationEU recovery instrument are pre-allocated for specific purposes, programmes or national envelopes. The budgetary flexibilities as agreed in 2020 for the current multiannual financial framework were already very limited from the start. This makes it challenging to mobilise funds to finance new priorities or address unexpected emergencies. Against this background, and to ensure that the EU can deliver on its most urgent objectives, the Commission is presenting a mid-term review of the 2021–2027 multiannual financial framework, which takes stock of the implementation so far and proposes solutions to the challenges faced by the EU budget. The Commission is also proposing a structural solution to support Ukraine beyond 2023.

Effective tools are in place to ensure accountability, transparency and sound financial management of the EU budget

The Commission attaches great importance to making the best possible use of taxpayers’ money. It is essential to ensure that funding reaches the intended beneficiaries at the right cost and in compliance with the applicable rules. To achieve this objective, the Commission relies on a number of tools, which have proved to be fit for purpose over the years and also through the challenges encountered in the last 3 years.

A robust chain of accountability

The Commission’s governance system and chain of accountability are tailored to its unique structure and role. The College of Commissioners is politically responsible for the management of the EU budget. It delegates the day-to-day operational management to the 51 authorising officers by delegation (22), who manage and steer their departments and are accountable for the share of the EU budget implemented in their department. Their annual activity reports transparently demonstrate how they have obtained the assurance on the use of the resources assigned to them, which they may qualify with reservations in case of weaknesses. The conclusions in these reports also draw on the conclusions of the Internal Auditor.

(22) The term ‘authorising officers by delegation’ covers directors-general of Commission departments, heads of executive agencies, offices, services, task forces, etc. Article 74(1) of the financial regulation states that: ‘The authorising officer shall be responsible in the Union institution concerned for implementing revenue and expenditure in accordance with the principle of sound financial management, including through ensuring reporting on performance, and for ensuring compliance with the requirements of legality and regularity and equal treatment of recipients.’
Financial year 2022

**Transparent reporting**

The Commission reports transparently on the operational and budgetary implementation of the funds it is managing. This is done through a wide range of reports and publicly accessible databases, some examples of which are given in the box below.

- With the **integrated financial and accountability reporting**, which includes the final consolidated accounts, this Annual Management and Performance Report, the long-term forecast of future inflows and outflows, the annual internal audit report, the report on the follow-up to the discharge) where the Commission brings together comprehensive information on the implementation, performance, results, sound financial management and protection of the EU budget.
- The authorising officers by delegation of all 51 Commission departments report every year in their **Annual Activity Reports** the progress achieved towards their objectives in the implementation of the funds. They report on the control results, the weaknesses identified in the internal control systems and the measures taken to address them. They transparently mention in their declaration of assurance the reservations for high-risk expenditure or revenues.
- The **Financial Transparency System**, a web portal that is open to the public, for those who are interested in finding out who received funding from the EU budget and the European Development Fund and how much they received, along with the commitments for entities entrusted to manage the EU budget under direct and indirect management.
- The **NextGenerationEU green bonds dashboard** provides a real-time overview of the measures and related expenditures that receive financing from the NextGenerationEU green bonds. This data demonstrates that the Commission is issuing green bonds in line with the highest standards and best market practices.
- For **cohesion policy funds**, the knowledge base called Kohesio (23) aggregates, connects and standardises data and information on EU-funded projects and related beneficiaries. It is fed with the lists of operations published by Member States in line with applicable regulatory provisions. In May 2023, Kohesio contained information on 1.8 million projects and about 650 000 beneficiaries supported by the European Regional Development Fund, Cohesion Fund and European Social Fund, for over EUR 500 billion in total investments.
- In **natural resources**, transparency of information is achieved at Member State level through the development and management of national systems and, as applicable, databases accessible through internet, for example, for the identification of the land parcels for the agricultural funds, and the regular publication of the beneficiaries for agriculture and maritime, fisheries and aquaculture funds.
- For the **Recovery and Resilience Facility**, a real-time scoreboard on the implementation of the facility has been developed.

**Resources used in accordance with the principle of sound financial management**

All authorising officers by delegation have reported in their annual activity reports that they had **obtained assurance** on the use of resources that were assigned to them in accordance with the principle of sound financial management and that the control procedures in place give the necessary guarantees concerning the legality and regularity of the underlying transactions. Their assurance is built on: (i) their assessment of their internal control system, including anti-fraud measures; (ii) the results of the controls carried out and their assessment of the risks to which their department is exposed and the mitigating

(23) [https://kohesio.eu/](https://kohesio.eu/)
measures taken; (iii) the preventive and corrective measures they have applied as a result of the controls they have carried out, together with the Member States in the case of shared management; (iv) the observations and conclusions of the Internal Auditor and of the European Court of Auditors; and (v) the mitigating measures taken to address the weaknesses identified, i.e. the high-level risk areas.

The Commission’s internal control framework is an essential safeguard for the Commission’s operations. All the more so in a context of scarce resources, increasing priorities, crises following one another and the ensuing response measures. The Commission further adjusted its internal control system to evolving circumstances. For instance, regarding the Recovery and Resilience Facility, as the implementation is gaining speed, further fine-tuning and development of the specific audit and control strategies have taken place and a new guidance has been published. Based on the departments’ self-assessment, the Commission’s internal control systems are functioning well, with few minor weaknesses for which mitigating measures are in place.

On the fight against fraud, the Commission further promoted the use and effectiveness of the early detection and exclusion system, which allows fraud prevention and sanctioning. In the context of the proposal for the amendment to the financial regulation, the Commission also included several actions to promote and develop the use of the system. It also proposed the compulsory use of a single integrated information technology system for data-mining and risk-scoring to access and analyse data on the recipients of EU funding and allow the identification of contracts and recipients which might be susceptible to risks.

As part of their control strategies, within the internal control framework, the Commission and the Member States perform hundreds of thousands of checks every year to prevent, detect and correct errors and weaknesses in the control systems. For direct and indirect management, the Commission acts alone. For shared management, the Commission relies on the checks carried out by the national authorities and supervises them with its own controls and audits where necessary. Controls may be preventive, carried out before Commission payment is made, and corrective, carried out after the payment has been made.

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<th>In agriculture</th>
<th>In cohesion</th>
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<td>More than 900 000 checks were carried out by the Member States and 80 audits by the Commission.</td>
<td>Member States audited more than 8 700 operations, and the Commission reviewed the annual reports and opinions for 416 programmes and carried out 69 audits.</td>
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As a result of these controls and audits, in 2022 preventive and corrective measures were implemented for an amount of EUR 4 950 million: EUR 3 159 million is the amount of errors that have been prevented and EUR 1 791 million is the amount of corrections that have been implemented by the Commission and the Member States.

The Commission’s risk at payment, based on the results of the controls and audits, is estimated at 1.9%. This is similar to 2021 and close to the materiality threshold of 2%, which is also used by the European Court of Auditors. This is consistent with the fact that expenditure is still mostly related to the 2014-2020 programming period, with similar features and control approaches compared to previous years. This result has been achieved despite the serious crises that have hit the EU lately, some of which are still ongoing. This shows that, even with the resulting new priorities and increase of tasks, the approach towards internal control remains robust and that the concerned administration found ways to adapt controls to COVID-19 travel restrictions (when these were in place).
The Commission also determines a risk at closure, estimated at 0.9% for 2022, which represents the remaining level of error at the end of the programming cycle after all the controls and all the corrections have been implemented. Given the multiannual character of the funding programmes, the Commission, with Member States in case of shared management, deploys substantial efforts to perform controls after the payments and to make corrections until the closure of the programmes. These efforts are reflected in the estimated risk at closure.

Based on all the controls and audits carried out, the Commission has detailed and robust evidence of the differentiated risk level for the EU’s expenditure. This evidence is detailed down to the level of programmes for cohesion and paying agencies for natural resources. This allows the Commission to split expenditure into three risk categories based on the risk at payment: low (below 2.0%), medium (between 2.0% and 2.5%) and high (above 2.5%). This in turn makes it possible to address and correct weaknesses precisely in the segments of the expenditure where they occur and to focus action where it is deemed necessary.

This also allows the Commission to present a nuanced picture of the managed expenditure. Horizon 2020 and cohesion as a whole carry a risk at payment above 2% and natural resources (as a whole) and administrative expenditure are low-risk. However, for cohesion, not all programmes are high-risk and the Commission is able to report precisely which programmes in which countries have a risk at payment above 2% (24). The risk at payment for natural resources as a whole is below 2%. However, the Commission identifies market measures and rural development measures as high-risk. Furthermore, for direct payments, the Commission is able to identify paying agencies with an error rate above 2% (25).

(24) In 2022, 88 programmes in 15 Member States and the United Kingdom were under a reservation for both the 2007-2013 and the 2014-2020 programming periods.

(25) In 2022, 33 paying agencies in 17 Member States and the United Kingdom were under reservation.
European Commission categorisation of expenditure into higher-, medium- and lower-risk segments, as percentages of the total of relevant expenditure for 2022.
Source: European Commission.

The Commission's risk at payment is based on a control approach which is specific to its role. The Commission’s duty as manager of the EU budget is to, on a multiannual basis, prevent errors and, if necessary, to correct them, recover funds unduly spent and address identified weaknesses. The Commission’s approach differs from the European Court of Auditors’ audit approach, as it comes from a management perspective and provides more detailed information. Even if these approaches can lead to differences between the error rates reported by the Court of Auditors and those reported by the Commission, the concepts used by the Commission largely converge with those used by the Court of Auditors.

Where the level of risk is deemed material by the authorising officers by delegation (generally above 2%), or there are significant weaknesses in the management of funds or reputational risks to the Commission this is reported transparently in the annual activity reports through reservations qualifying the declaration of assurance. For 2022, there are 15 reservations with a total financial impact of EUR 877 million, 0.5% of the total expenditure. Reservations are a keystone in the accountability chain. They outline the challenges and weaknesses encountered and are systematically accompanied with a description of the measures envisaged to address them. Appropriate financial corrections are also applied.

The Commission also addresses the main weaknesses identified through its controls (e.g. beneficiaries not acquainted with EU complex eligibility rules, public procurement errors, absence of essential supporting documents), by appropriate measures, taking into account the recommendations made by the European Parliament, the Internal Auditor and the Court of Auditors. These include communications, training sessions, workshops, guidance targeted at the most error-prone beneficiaries, more extensive use of simplified forms of grants, and remedial action plans and guidance for better and reinforced controls at the Commission and in the Member States, thus building the capacity of national authorities that have deficiencies in their management and control systems.

The lessons learned, in particular as regards simplification measures, are also taken into account when designing new regulations. This has been done for instance for the legal bases for the 2021-2027 programming period. As explained above, the impact of such provisions will increase in the years to come when more expenditure under this new programming period has taken place.
Based on the above, the Commission considers that the budget as a whole is effectively protected. This is confirmed by the Internal Auditor’s overall opinion (26), in which it considered that, in 2022, the Commission put into place governance, risk management and internal control procedures which, taken as a whole, are adequate to give reasonable assurance over the achievement of its financial objectives, with the exception of those areas where reservations were issued in the declarations of assurance.

A dedicated control set-up for the implementation of the Recovery and Resilience Facility

For the Recovery and Resilience Facility, the Commission has put in place a dedicated control environment. This control set-up ensures on the one hand that the Member States put in place an effective control system for the protection of the Union’s financial interests as per the requirements of the regulation and on the other that the payments to the Member States are legal and regular.

The Commission ensures that the Member States put in place and maintain sufficiently robust national control systems. During the approval phase, the Commission has assessed all national plans on the proposed arrangements to ensure an effective monitoring and implementation of the facility. Where the Commission identified inadequacies, it has required the Member State to include in the plan, before its final adoption by the Council, the relevant necessary measures and the associated milestones and targets necessary for complying with the requirements of the regulation on these aspects in the plan (27). The Commission also carried out system audits on the protection of financial interests of the EU by the Member States (28). The Commission identified a variety of situations regarding the audited bodies, with the main deficiencies related to the lack of sufficient coordination and supervision by the coordinating bodies, incomplete anti-fraud strategies, missing elements in the fraud risk assessments, the need to improve the controls carried out to prevent conflicts of interest, low participation in training organised to raise fraud awareness and deficiencies in the reporting of irregularities to the European Anti-Fraud Office. The Commission carried out a risk assessment to assess the respect by the Member States of their obligation to regularly check that the financing provided has been properly used in accordance with all applicable rules, including compliance with rules for public procurement and State aid where applicable.

For legality and regularity, the Commission’s control results confirm the satisfactory fulfilment of all the milestones and targets for the payments made in 2022. These results are based on the Commission’s careful assessment of the evidence provided by the Member States to substantiate the fulfilment of milestones and targets as well as the management declarations and audit summaries accompanying the 13 payment requests that were submitted and paid in 2022. This assessment included audits on the spot (29) and took into account a margin of discretion (30). Particular attention was paid to the achievement of the milestones and targets added in relation to the Member States’ arrangements to ensure the protection of the financial interests of the EU. No suspensions of payments were undertaken in 2022. Following the recommendation from the European Court of Auditors, the Commission adopted the methodology on payment suspensions in February 2023 (31). Following the finding that two milestones were not satisfactorily fulfilled, the Commission suspended part of the payment made to Lithuania in May 2023 (32).

(26) See Annex 2, Section 3.2 ‘Work of the Internal Audit Service and overall opinion’.
(27) 21 out of 27 plans.
(28) 16 Member States covered in 2022, all Member States to be covered by the end of 2023.
(29) For payment requests submitted by six different Member States.
(30) In its assessment, the Commission retains a margin of discretion as regards a limited number of circumstances where minimal deviations linked to the amounts, formal requirements, timing or substance can be accepted.
(31) COM(2023) 99 final.
The responsible authorising officer by delegation reported that he had reasonable assurance of the legality and regularity of the payments made in 2022 for the Recovery and Resilience Facility, based on the results of the controls carried out. In addition, based on clearly established criteria, the Commission concluded that all 13 payments made in 2022 were considered to be at a low level of risk of error.

**The new conditionality regime contributes to sound financial management and the protection of the EU’s financial interests**

Since 2021, with the entry into force of the regulation on a general regime of conditionality for the protection of the Union budget (conditionality regulation), the EU budget has an additional layer of protection in cases when breaches of the rule of law principles affect or risk affecting EU financial interests. The rule of law is one of the founding values of the EU and its respect is also key for the sound financial management of the EU budget and the effective use of EU funding. This new conditionality regime allows the EU to take measures, for example suspension of payments or financial corrections, to protect the EU budget. On 16 February 2022, the Court of Justice fully confirmed the validity of the conditionality regulation, and on 2 March 2022, the Commission issued guidance on its application. The prohibition regarding public interest trusts and entities maintained by them has been challenged before the General Court. The Commission intervenes in support of the Council to defend the Council implementing decision.

The conditionality regulation is yet another tool in the wider rule of law toolbox that includes various instruments aimed at safeguarding the respect of rule of law principles in Member States. Some of these instruments (including the conditionality regulation) are used in order to protect the EU budget. This includes the charter horizontal enabling condition under rules set by the Common Provisions Regulation governing a number of EU funds. As long as an enabling condition is not fulfilled, the Commission cannot reimburse related expenditure included in the payment claims of a cohesion programme affected. As regards the enabling condition on the Charter of Fundamental Rights, at this stage, it is not fulfilled in the case for Cyprus (33), Hungary and Poland. In addition, the Commission has ensured that the Recovery and Resilience Facility is applied in accordance with the new conditionality regime (34).

In 2022, the implementation of the conditionality regulation led to the adoption, in December 2022, of the first Council Implementing Decision with measures to protect the EU budget from breaches of the principles of the rule of law in Hungary. The Council decided to suspend 55% of the commitments for three programmes in cohesion policy, which corresponds to an amount of around EUR 6.3 billion for 2021-2027. The Council also prohibited entering into new legal commitments with public interest trusts or entities maintained by them, under any EU programme directly or indirectly managed by the Commission. During the procedure, Hungary has committed to adopting a number of remedial measures considered by the Commission as capable of addressing the concerns raised, if taken together and correctly and effectively implemented. These remedial measures – which Hungary still needs to fully and adequately implement before the Council’s measures can be lifted – include the setting-up of an independent integrity authority with extensive powers to ensure a level-playing field in public procurement procedure and to monitor the prevention, detection and correction of fraud, corruption and conflict of interest (including important powers to verify asset declarations).

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(33) In the case of Cyprus, the horizontal enabling condition for the Charter of Fundamental Rights is only considered not fulfilled for the Asylum, Migration and Integration Fund and the Instrument for Financial Support for Border Management and Visa Policy.

Management conclusion

Against a backdrop of unprecedented challenges, continued close cooperation between the Commission and co-legislators remains essential. As was true for the pandemic, Russia’s war against Ukraine made a robust EU-level response both necessary and justified from the perspective of adding value over and above national responses, and on the condition that it is well-coordinated.

The Commission ensures that the EU budget serves citizens. Thanks to the effective tools in place and to the proactive management of the EU budget, the Commission has been able to deliver on its policy objectives and respond to multiple unforeseen challenges. The Commission has provided its beneficiaries, implementing partners and the Member States with the appropriate flexibility, while ensuring sound financial management and maintaining an appropriate level of assurance on the management of the EU budget.

All authorising officers by delegation have provided reasonable assurance, although qualified with reservations where appropriate. The annual activity reports demonstrate that all Commission departments have put in place solid internal controls and provide evidence of the efforts undertaken to improve cost-effectiveness, further simplify the rules and adequately protect the budget from fraud, errors and irregularities.

The Internal Auditor, in his overall opinion, considered that, in 2022, the Commission put into place governance, risk management and internal control procedures which, taken as a whole, are adequate to give reasonable assurance over the achievement of its financial objectives, with the exception of those areas where reservations were issued in the declarations of assurance.

On the basis of the assurances and reservations in the annual activity reports, taking into account the opinion of the internal auditor, the College of Commissioners adopts this Annual Management and Performance Report for the EU Budget – Financial year 2022 and takes overall political responsibility for the management of the EU budget.
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