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**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND  
THE COUNCIL**

**COSME  
Programme for the Competitiveness of Enterprises and SMEs 2014-2020**

**Monitoring Report 2014**  
{SWD(2016) 274 final}  
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# Contents

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<b>1. Introduction .....</b>	<b>3</b>
<b>2. Budget execution in 2014 .....</b>	<b>4</b>
<b>2.1 Access to Finance .....</b>	<b>8</b>
<b>2.2 Access to Markets .....</b>	<b>9</b>
<b>2.3 Improving Framework Conditions and Competitiveness.....</b>	<b>10</b>
<b>2.4 Promoting Entrepreneurship and Entrepreneurial Culture.....</b>	<b>11</b>
<b>3. Support measures.....</b>	<b>12</b>
<b>4. Administrative expenditures .....</b>	<b>13</b>
<b>5. Contribution to the Climate Mainstreaming objective.....</b>	<b>13</b>
<b>6. Conclusion.....</b>	<b>13</b>

## ***1. INTRODUCTION***

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COSME is the programme for EU actions to improve the competitiveness of enterprises, with special emphasis on small and medium-sized enterprises (SMEs). It builds upon the Entrepreneurship and Innovation programme (EIP) established for 2007-2013 under the Competitiveness and Innovation Framework Programme (CIP). COSME actions seek to optimise synergies with other EU spending programmes, in particular the European Structural and Investment Funds (ESIF) and the Horizon 2020 programme which includes the innovation activities which were previously part of the EIP.

COSME brings added value by addressing transnational issues and market failures in four key areas defined by the legal base<sup>1</sup>:

1. Improving **access to finance** for SMEs in the form of equity and debt (at least 60% of the global budget envelope);
2. Improving **access to markets** inside and outside the Union (21.5%);
3. Improving **framework conditions** for businesses **and the competitiveness of enterprises**, including SMEs (11%);
4. **Promoting entrepreneurship** and entrepreneurial culture (2.5%).

In addition to the 28 EU Member States, the following third countries participated in COSME in 2014: Iceland, Montenegro, Turkey, Moldova and the former Yugoslav Republic of Macedonia.

The Commission is responsible for the overall implementation of COSME. The first objective is implemented through the financial instruments that are entrusted to the European Investment Fund (EIF). The implementation of the actions under objectives 2, 3 and 4 is largely delegated to the Executive Agency for SMEs (EASME). Indirect management by international organisations is also envisaged for certain analytical and benchmarking activities.

This report presents an overview of the COSME budget implementation in 2014, in accordance with Article 15 of the COSME regulation, including support measures and expenses of an administrative nature. The details of implementation for each objective are included in annex 1. Annex 2 contains the list of beneficiaries for calls for proposals.

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<sup>1</sup> Regulation (EU) N° 1287/2013 of the European parliament and of the Council of 11 December 2013.

## ***2. BUDGET EXECUTION IN 2014***

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The COSME legal base specifies an overall indicative budget of EUR 2.3 billion for the seven-year period of COSME (2014-2020). The budget follows a spending cycle with commitments planned to increase progressively up to the last year of the programme in 2020. Payment credits are expected to follow the same trend but with a lower level in 2014 as the programme had yet to create the legal commitments needed for generating payments. The COSME legal base specifies that the programme is implemented through an annual work programme and through support measures. The budget also includes administrative appropriations for managing the programme.

The COSME budget is implemented through four budget lines with appropriations specified by the corresponding revised financing decision for 2014<sup>2</sup>. After adding contributions from third countries, unused appropriations from the previous programming period and miscellaneous transfers the budget available for 2014 was:

- (a) budget line 02 01 04 01 for administrative expenditures: EUR 5 118 063
- (b) budget line 02 01 06 01 for the functioning of the EASME agency: EUR 6 667 313
- (c) budget line 02 02 01 for all other operational expenditure: EUR 106 411 140
- (d) budget line 02 02 02 for access to finance operational expenditure: EUR 140 787 114

The financing decision for support measures<sup>3</sup> provides for a contribution of EUR 7 151 722, included in the budget line 02 02 01 of the general budget of the European Union for 2014.

The total budget available, including the administrative appropriations, to implement the 36 actions in the work programme 2014 was EUR 258 983 630.

2014 was a transition year from the Competitiveness and Innovation Framework Programme (CIP) to COSME with the delegation of implementation to a new executive agency, the renewal of one of the main components of the programme, the Enterprise Europe Network and the setting up of two new financial instruments, one for debt and one for equity. The CIP programme (2007-2013) covered the transitional period for these two instruments in order to avoid any disruption of activities.

The externalization of the spending programmes took place as set out in the Commission Communication on the delegation of the management of the 2014-2020 programmes to executive agencies.<sup>4</sup> The Executive Agency for Small and Medium-sized Enterprises (EASME) was created by Commission Implementing Decision on 17 December 2013<sup>5</sup> and the Act of Delegation adopted on 23 December<sup>6</sup>. DG GROW is the lead parent-DG of EASME.<sup>7</sup> On average 92% of the COSME activities, with the exception of access to finance, were delegated to EASME.

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<sup>2</sup> C(2014) 4993 final

<sup>3</sup> C(2014) 5590 final

<sup>4</sup> SEC(2013) 493 final

<sup>5</sup> Commission Implementing Decision 2013/771/EC of 17.12.2013.

<sup>6</sup> C(2013)9414

<sup>7</sup> Other parent DGs are: RTD, CNECT, ENV, CLIMA, MARE, ENER.

2014 was a particularly challenging year for EASME. It managed a budget of nearly €1,100 million (compared to €86 million in 2013). The number of staff increased from 144 (in 2013) to 300 Full Time Equivalent (FTE) by the end of the year. This generated teething problems resulting in implementation delays. As a result €78,8 million from the €95,5 million delegated from the COSME programme were carried over for implementation in 2015. The agency eliminated the backlog in 2015 and reached an implementation level of 98.3% of the 2014 actions carried-over to 2015.

In total, **99.23% of the €258,983 million euros available were committed.** For payments, the implementation rate was on average 93.08% due to administrative expenditure rates while in the operational lines 100% execution was reached.

Table: COSME total budget available in 2014 for commitments

**Budget line 02 01 04 01 for administrative expenditures**

Voted budget, available after transfers:	4.212.210
Other external assigned revenue:	300.314
Contributions from third-countries:	600.529
<b>Total Budget available for commitments:</b>	<b>5.118.063</b>

**Budget line 02 01 06 01 for the functioning of the EASME agency:**

Voted budget, available after transfers:	6.496.350
Other external assigned revenue:	166.769
Contributions from Third-countries:	3.984
<b>Total Budget available for commitments:</b>	<b>6.667.313</b>

**Budget line 02 02 01 for all other operational expenditure**

Voted budget, available after transfers:	102.709.687
Assigned revenue without carry-over of residual appropriations:	3.619.285
EFTA contribution	82.168
<b>Total Budget available for commitments:</b>	<b>106.411.140</b>

**Budget line 02 02 02 for access to finance operational expenditure**

Voted budget:	161.907.588
Transfer to EIF capital increase:	-21.250.000
EFTA contribution	129.526.
<b>Total Budget available for commitments:</b>	<b>140.787.114</b>

Table: COSME budget execution in 2014

Budget Line		Commitments <sup>8</sup>			Payments <sup>9</sup>		
		Budget available	Budget implemented	Implementation %	Credits available for payments	Payment executed	Execution %
02 02 02	Access to Finance	140.787.114	140.787.114	100,00 %	74.244.830	74.244.830	100,00 %
02 02 01	Access to Markets, Business Environment & Entrepreneurship						
	implemented by GROW	10.836.633	10.665.116	98,42 %	4.936.221	1.299.946	26,33 %
	delegated to EASME	95.111.545	94.950.764	99,83 %	6.000.720	5.994.571	99,90 %
	delegated to other DGs	462.962	462.962	100,00 %	33.100	22.521	68,04 %
	<b>total budget committed in 2014 including carry-overs for 020201</b>	<b>106.411.140</b>	<b>106.078.842</b>	<b>99,69 %</b>	<b>10.970.041</b>	<b>7.317.038</b>	<b>66,70 %</b>
Carried over EASME	actions carried-over to 2015	78.788.026	77.449.753	98,30 %			
Carried over GROW	actions carried-over to 2015	4.536.240	4.349.528	95,88 %			
	<b>Final execution after implementing in 2015 the actions carried-over</b>	<b>106.411.140</b>	<b>104.553.857</b>	<b>98,25 %</b>	<b>10.970.641</b>	<b>7.317.638</b>	<b>66,70 %</b>
02 01 04 01	Administrative Budget	5.118.063	5.017.946	98,04 %	5.118.063	2.103.647	41,10 %
02 01 06 01	EASME - Administrative Budget	6.667.313	6.626.000	99,38 %	6.667.313	6.626.000	99,38 %
	<b>Operational Budget committed in 2014 including carry-overs</b>	<b>247.198.254</b>	<b>246.865.956</b>	<b>99,87 %</b>	<b>85.214.871</b>	<b>81.561.868</b>	<b>95,71 %</b>
	<b>Operational Budget committed in 2014 after final implementation in 2015 of the carry-overs</b>	<b>247.198.254</b>	<b>245.340.971</b>	<b>99,25 %</b>			
<b>COSME Total</b>	<b>Total budget implemented, including adm. Expenses, after execution of the carry-overs</b>	<b>258.983.630</b>	<b>256.984.918</b>	<b>99,23 %</b>	<b>97.000.247</b>	<b>90.291.514</b>	<b>93,08 %</b>

<sup>8</sup> Including the voted budget, the credits carried-over from the CIP programme, third countries and EFTA contributions and transfers

<sup>9</sup> Including the voted budget, the credits carried-over from the CIP programme, third countries and EFTA contributions and transfers

## ***2.1 ACCESS TO FINANCE***

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**The COSME Regulation specifies that at least 60% of the total budget (EUR 1.4 billion) has to be allocated to the financial instruments for 2014-2020.**

In 2014, access to finance represented 58% (EUR 163.5 million) of the financial envelope available for COSME. After transferring EUR 21.25 million to the EIF for a capital increase, the budget available for easing access to finance to SMEs through the Loan Guarantee Facility (LGF) and the Equity Facility for Growth (EFG) was EUR 140.8 million. The total budget committed for the LGF amounted to EUR 89.1 million, while the total budget committed for the EFG amounted to EUR 51.7 million.

The delegation agreement with the European Investment Fund was signed in July 2014. Subsequently, the EIF published two continuous calls for expression of interest to select financial intermediaries which in turn will select final beneficiaries under the LGF or the EFG, in accordance with their normal business practice and taking into account the eligibility criteria for the LGF or the EFG. First guarantee agreements under the LGF were signed between the EIF and financial intermediaries towards the end of 2014, and the first loans were provided to SMEs early 2015. These agreements will provide financing for those SMEs who would otherwise not be able to obtain funding due to their perceived higher risk or a lack of sufficient collateral. Setting up fund agreements under the EFG is more complex and takes considerable time. Despite the fact that the EIF carried out due diligence on several proposals, no fund agreement was signed before the end of 2014.

Throughout 2014, the SME Guarantee Facility (SMEG) under the Competitiveness and Innovation Programme, the predecessor of the LGF, continued to support SMEs. More than 56.000 SMEs received more than EUR 3 billion of financing supported by SMEG. Since its start, the SMEG has supported the provision of more than €9 billion of financing to almost 368.000 SMEs.

The GIF (High Growth and Innovative SME Facility) instrument continued to provide risk capital to SMEs, with more than EUR 288 million of equity finance mobilised to support 112 SMEs. Since its start, the GIF has mobilised more than €3 billion of equity finance for around 450 SMEs. This number will continue to rise for several years, since many of the funds are still in the early part of their 5-year investment period.

By end of 2015, more than 51 000 SMEs had received financing for almost EUR 1 300 million under the LGF, also thanks to the enhancement of the COSME LGF through additional risk-bearing capacity provided from the European Fund for Strategic Investment (EFSI) which was made available in July 2015. The implementation exceeded expectations and confirmed the high market demand for financing to riskier SMEs, especially start-ups and small businesses.

Accompanying measures were foreseen to promote the two COSME financial instruments and to further promote access to finance for SMEs but also to gather useful facts and data for monitoring as well as for shaping access to finance policy. The budget committed in 2014 for accompanying actions amounts to EUR 1 241 252<sup>10</sup>.

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<sup>10</sup> See the report from the Commission to the European Parliament and the Council on financial instruments supported by the general budget according to Art.140.8 of the Financial Regulation as at 31 December 2014 published the 13/11/2015 (COM(2015)565 final)

## ***2.2 ACCESS TO MARKETS***

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**The COSME Regulation specifies that an indicative 21.5% of the total budget has to be devoted to easing access to markets.**

In 2014 EUR 61.5 million were dedicated to the Internationalisation of SMEs, representing 24% of the financial envelope for 2014.

COSME provides support to European enterprises and, in particular, to SMEs to help them benefit from the Single market by establishing business links outside their own country and also to export outside Europe.

The Enterprise Europe Network (EEN) supports SMEs locally with more than 600 offices in the EU and beyond. It helps SMEs to find international business, technology and research partners in the EU and other participating countries. Through dedicated advisory services, the Network promotes the participation of SMEs in EU funding programmes such as Horizon 2020 and the European Investment and Structural Funds.

In 2015, about 450.000 SMEs received services via the Enterprise Europe Network in all EU regions ranging from the provision of information on the EU legislation and programmes, to specialised advisory services (e.g. on intellectual property rights and resource efficiency) and matchmaking events.

Two calls for proposals were published in 2014, to renew the membership of the network and sign the framework partnership agreements (FPA) with the consortia in charge of the local contact points. The signature of the FPA and the subsequent specific agreements for the two first years of operations suffered from delays and continued until June 2015 for some of the agreements. However, for the vast majority of partners that succeeded in the first call, EEN started its activities as from 1 January 2015. This is also the date from which the Commission contributed to their eligible costs.

The activities of the EEN in 2014 were financed by the CIP 2013 Work Programme to ensure continuity of activity, while the COSME work programme 2014 provided co-financing for 2015 activities (budget of EUR 49.5 million).

COSME also funded several activities to support internationalisation of SMEs in third countries, including the IPR SME Helpdesks. They offered advice and support to European SMEs facing intellectual property rights difficulties in, or arising from, China, and ASEAN and MERCOSUR member countries with a budget of EUR 7.2 million. The EU Japan Centre for Industrial Cooperation (EUR 2.6 million) facilitated, among other things, SMEs' access the Japanese market.

## ***2.3 IMPROVING FRAMEWORK CONDITIONS AND COMPETITIVENESS***

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**The COSME Regulation specifies that an indicative 11% of the total budget has to be devoted to improving framework conditions and competitiveness.**

In 2014, EUR 24.3 million were directed to this objective from the Work programme and EUR 5.8 million from the Support Measures, representing 11.7% of the financial envelope.

COSME funded actions aiming at reducing the administrative burden, supporting smart and SME-friendly regulation, strengthening coordination of Member States' industrial policies

and reinforcing the use of the 'Think Small First' principle. COSME also promoted resource efficiency, sustainability and corporate social responsibility. Actions to improve the competitiveness of strategically important sectors in the European economy were also carried out.

Under the activities aimed at **improving the framework conditions for SMEs** the following activities were funded:

- High-level Group on administrative burden: EUR 0.4 million.
- Following and monitoring the Small Business Act (SBA, including the SME Assembly, the SME Envoys Networks meetings and the European Enterprise Promotion Awards: EUR 1.8 million.
- Small Business Act implementation, outreach tools including Business Planet, the Small Business portal and the publication of guidebooks on support to SME policy from structural funds: EUR 1.3 million.
- SME Performance Review: EUR 0,9 million
- Resource-efficiency self-assessment tool for SMEs: EUR 0.5 million.
- Organization of the Multi-Stakeholder Forum (MSF) on Corporate Social Responsibility (CSR): EUR 0.25 million

Under the activities aimed at supporting the **Competitiveness of EU enterprises**, including the support of industrial sectors, the following activities were funded:

- Enhancing European Tourism Competitiveness and sustainability: EUR 8.7 million
- Cluster Internationalization programme for SMEs: EUR 5.65 million (Combining EUR 4.15 million from 2014 and EUR 1.5 million from 2015 Budget).
- E-Skills for competitiveness and innovation: EUR 2.5 million.
- Cluster Excellence programme: EUR 1.5 million.
- Implementation of the action plan Construction 2020: EUR 1 million.
- Promotion and support of the European strategy for Key Enabling Technologies (KETS): EUR 0.550 million.
- Membership in international study groups for Rubber, Nickel, Copper, Lead and Zinc: EUR 0.2 million.
- Implementation of the action plan “A more efficient defence sector for a more secure Europe”: EUR 0.2 million.
- Monitoring of the implementation of principles of good practice in vertical relationships in the food supply chain: EUR 0.2 million.
- Exchanges of good practices to support European Competitiveness: EUR 0.2 million.

The High-level Group on administrative burden contributed to the exchange of good practices and the follow-up up of the action programme for reducing the administrative burden for business, through 7 plenary meetings, 12 visits to Member States, the publication of a report and the organisation of a final conference paving the way for the EU REFIT platform.

The SME Performance Review provided an overview of the European SMEs and detailed information on the implementation of the Small Business Act in the Member States and in certain third-countries. The Member States-specific information was fed into the European Semester country specific recommendations. The network of SME Envoys, the annual SME Assembly and the European SME week provided fora for awareness raising and exchange of

good practices in all areas of the Small Business Act. Last but not least, the 4<sup>th</sup> season of business planet on Euronews TV started the 12 June 2015.

The e-skills for jobs campaign covered 30 countries, involving 384 organisations and gathering more than 300.000 participants with some 115 million people exposed to the campaign.

The "Clusters Go International" initiative supported the establishment of 15 co-funded European Strategic Cluster Partnerships-Going International gathering 88 cluster organisations across 21 EU countries and reaching out to more than 10.000 SMEs across Europe.

## ***2.4 PROMOTING ENTREPRENEURSHIP AND ENTREPRENEURIAL CULTURE***

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**The COSME Regulation specifies that an indicative 2.5% of the total budget has to be devoted to promoting entrepreneurship and entrepreneurial culture.**

In 2014, a budget of EUR 12.9 million was dedicated to the **promotion of entrepreneurship**, in particular to the Erasmus for Young Entrepreneurs mobility scheme, representing 5% of the total financial envelope for COSME. The Erasmus for Young Entrepreneurs call for proposal was oversubscribed and received an additional allocation of EUR 1 million budgetary surpluses remaining after previous activities.

So far<sup>11</sup>, nearly 12.000 entrepreneurs' profiles have been registered and 3 900 matches involving 7 700 entrepreneurs established. A survey shows that more than a third of the would-be entrepreneurs who took part actually started a business.

Moreover, the COSME programme supported exchanges of best practices to promote entrepreneurship education in the EU. Specific support for Web entrepreneurs was provided. Some of the actions were targeted to specific groups such as young people, women or senior entrepreneurs providing mentoring and other tailored measures to facilitate entrepreneurship among these groups.

The following activities were financed:

- Erasmus for Young Entrepreneurs EUR 7.3 million.
- Digital Entrepreneurship Monitor: EUR 2.6 million.
- Women Entrepreneurship on-line e-platform: EUR 1.05 million.
- Senior Entrepreneurship best practice exchange: EUR 0.4 million.
- Support for entrepreneurship policy implementation:<sup>12</sup> EUR 0.6 million.
- Entrepreneurship education (pan-European entrepreneurial learning initiative: EUR 0.35 million.
- Promotion of social economy in Europe: EUR 0.1 million.
- Other actions under the Support Measures: EUR 0.5 million.

The Conference on Second Chance for Honest Failed Entrepreneurs gathered 280 representatives from national/regional administrations and stakeholders, followed-up by a

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<sup>11</sup> Figures collected in 2015.

<sup>12</sup> Including Conference on Boosting the Business of Liberal Professions, Conference on Second Chance for Honest Failed Entrepreneurs, Conference on Transfers of Business

second conference in 2016. It paved the way for the initiative on the European network of early warning and advisory services for a second chance to be set up in 2016.

The Digital Entrepreneurship Monitor allows to measure country and industry progress, issuing specific recommendations. In 2016, a total of 9 industries have been represented in the scoreboard.

### ***3. SUPPORT MEASURES***

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Support measures carry out analysis of the structural and micro-economic factors affecting the competitiveness of individual sectors as well as competitiveness and cross-sectorial issues in general. The aim is to enhance knowledge of the drivers of the competitiveness of European industry and the factors hindering it. Support measures are also used to assess impact of new legislation and to identify areas of existing legislation requiring simplification.

Support measures consist of two types of activities: (1) studies and impact assessments and (2) conferences, meetings and dissemination activities. The Commission's annual report on the competitiveness of European industry which feeds into the European Semester process was financed under support measures. Other studies analysed sector-related aspects of competitiveness of European industry (including construction, food and chemicals sectors). Impact assessments and cumulative effects assessments were carried out, among other things, on Climate Change, Energy and Environmental Policies and on the EU forest based industries.

Conferences, workshops and expert meetings were organised with participation of various stakeholders (including national authorities, industry and consumer organisations, SMEs representatives, non-governmental organisations) to discuss challenges facing different industrial sectors. Particular attention was devoted to recommendations on how to better address SMEs' needs and how to further foster competitiveness. In addition, information actions relating to the objectives of the COSME were carried out.

The total budget committed for the support measures in 2014 amounted to EUR 7 million, leading to an execution rate of 100% of the total budget allocated for 2014.

### ***4. ADMINISTRATIVE EXPENDITURES***

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The COSME Regulation budget includes appropriations for expenses pertaining to preparatory, monitoring, control, audit and evaluation activities which are required for the management of the COSME programme and the achievement of its objectives. Those expenses shall not exceed 5 % of the value of the financial envelope.

The administrative expenditure for DG GROW represented EUR 5.017.946, less than 2% of the total amount committed. The budget implemented for the functioning of the Executive Agency for SMEs was EUR 6.626.000 representing 2.6% of the total budget committed. In total, administrative expenses represented 4.6% of the financial envelope in 2014.

The administrative expenditure covered studies, meetings of experts, information and communication actions, including corporate communication of the political priorities of the Union related to the general objectives of the COSME programme. Moreover, expenses linked to IT networks and other technical and administrative assistance expenses incurred by the Commission for the management of the COSME programme were covered.

## ***5. CONTRIBUTION TO THE CLIMATE MAINSTREAMING OBJECTIVE***

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The contribution of the COSME programme to the climate mainstreaming objective, set for all Commission programmes, has been estimated at €21.2 million representing 8 % of the financial allocation in 2014.

Relevant objective/output	Budget 2014 (EUR Million)
Enterprise Europe Network	15.4
Financial instruments: Equity Facility for Growth	5.82
<b>Total</b>	<b>21.22</b>

For several COSME actions, such as the Loan Guarantee Facility, it is challenging to track the contribution to the climate mainstreaming without imposing an additional administrative burden on financial intermediaries and, ultimately, the hundreds of thousands of participating SMEs which are the final recipients. Therefore, the method for tracking the contribution of COSME needs to be improved, as it clearly underestimates the real potential contribution of this programme.

## ***6. CONCLUSION***

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COSME delivered and reached very good levels of budget execution in 2014 despite an important increase in externalisation of activities to the Executive Agency and the renewal of the two main actions: the financial instruments and the Enterprise Europe Network.

The programme helped to finance a number of relevant actions to support European SMEs. It started to ease the access to finance for European business through the newly established framework with the EIF and financial intermediaries. Actions financed from the 2014 COSME budget have helped entrepreneurs to launch their business. A significant number of companies have benefitted from services helping them to access new markets and several COSME measures have contributed to the creation of a better business environment for enterprises, in particular SMEs. The Commission, in close cooperation with EASME, will continue to improve the dissemination of the results of the COSME projects, seek further synergies with other Commission programmes and provide up-to-date information on the beneficiaries of the COSME actions.