



Annual Activity Report 2021

Annexes

SERVICE FOR FOREIGN POLICY INSTRUMENTS

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

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

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

Date: 31/03/2022

[signed]

Marika Lautso-Mousnier

Head of Unit FPI.5

and

Head of Unit in charge of Risk Management and Internal Control² of FPI

⁽¹⁾ C(2017)2373 of 19.04.2017.

² Due to the "lean" structure of FPI, this function is assigned to the Head of Unit level.

ANNEX 2: Performance tables

General objective 1: A stronger Europe in the world			
Impact indicator 1: The European Union's voice counts in the world according to its citizens Source of the data: Eurobarometer			
Baseline (2019)	Interim Milestone ³ (2022)	Target ⁴ (2024)	Latest known results (year 2021)
71% (EU 27)	Increase	Increase	72%

Crisis Response, Peace, Stability and Conflict Prevention under NDICI-Global Europe / Instrument contributing to Stability and Peace

Specific objective 1a: Fast and effective EU action for crisis response, conflict prevention and peace in line with EU priorities and complementary to multilateral action		<i>Related to spending programme: Crisis Response, Peace, Stability and Conflict Prevention under NDICI-Global Europe/ IcSP</i>	
Result indicator: 1.a.1: Percentage of actions (programmes/projects) that address a new and/or emerging crisis Source of the data: FPI.2			
Baseline (2017-2019)	Interim Milestone (2022)	Target ⁵ (2024)	Latest known results (2021)
43%	60%	75%	82%
Result indicator Source of data: FPI.2			

³ In case of short- or medium-term objectives (all targets are set to be achieved in less than 3 years) the milestones column should be deleted from the table.

⁴ Please refer to the FPI Strategic Plan 2020-2024

⁵ Please refer to the FPI Strategic Plan 2020-2024

Result indicator: 1.a.2: Percentage of actions adopted within 3 months of a crisis context (period from date of presentation to PSC)
Source of the data: FPI.2

Baseline (2017-2019)	Interim Milestones		Target ⁶ (2024)	Latest known results (2021)
	(2022)	(2020)		
73%	80%	75%	85%	57% ⁷ in 2021 on average 87% after the adoption of the NDICI-Global Europe Regulation

Result indicator 1.a.3: Percentage of actions (programmes/projects) that support/complement multilateral actions/actors
Source of the data: FPI.2

Baseline (2017-2019)	Interim Milestone	Target ⁸ (2024)	Latest known results (2021)
	(2022)		
50%	55%	60%	70%

Result indicator 1.a.4: Number of state institutions and non-state actors supported on security, border management, countering violent extremism, conflict prevention, protection of civilian population and human rights⁹
Source of the data: FPI.1

Baseline (2017-2019)	Interim Milestone	Target ¹⁰ (2024)	Latest known results (2021)
	(2022)		
0	50	100	63 ¹¹

⁶ Please refer to the FPI Strategic Plan 2020-2024

⁷ Of the 42 crisis response actions adopted (COM Decision) under the Rapid Response Pillar of NDICI-GE, 24 were adopted within 3 months of a crisis context (presentation to PSC), a percentage rate of 57.14%. Of the 24 actions presented to PSC after the adoption of the NDICI-GE Regulation on 9 June 2021, 21 were adopted within 3 months of the presentation to PSC - a percentage rate of 87.5%.

⁸ Please refer to the FPI Strategic Plan 2020-2024

⁹ Result indicator 34 in the DG DEVCO (now DG INTPA) Strategic Plan 2020-2024. The reporting is in the FPI AAR due to the transfer of response to global threats activities from DG INTPA to FPI since 1 January 2021.

¹⁰ Please refer to the FPI Strategic Plan 2020-2024

Main outputs in 2021:			
Other important outputs			
Output description	Indicator 1.a.5¹²	Target	Latest known results (situation on 31/12/2021)
IcSP/ Crisis Response, Peace, Stability and Conflict Prevention programmes/actions coordinated and complementary with multilateral actions/actors	Percentage of actions (programmes/actions) that support/complement multilateral actions/actors	50% by end-2021	61%
Output description	Indicator 1.a.6¹³	Target	Latest known results (situation on 31/12/2021)
Timely adoption of the Decision on the Annual Action Programme 2021 for the Peace, Stability and Conflict prevention Thematic programme under NDICI-Global Europe ¹⁴	Adoption of the Annual Action Programme 2021	October 2021	Adopted in November 2021
Output description	Indicator 1.a.7¹⁵	Target	Latest known results (situation on 31/12/2021)
Effective implementation of the Multi Annual Action Programme (MAAP) 2019-2020	Action documents under MAAP 2019-2020 (Component 2019) contracted	100% by 31 December 2021	100%

¹¹ Response to global threats activities

¹² Corresponds to Output indicator 1.a.4 in the FPI Management Plan. New numbering due to new result indicator above.

¹³ Corresponds to Output indicator 1.a.5 in the FPI Management Plan. New numbering due to new result indicator above.

¹⁴ An equivalent output indicator was in the DG INTPA Management Plan 2021 (*Preparation and Adoption of the AAP 2021 for the Peace and Stability line of NDICI*) with a target of adoption Q3 2021.

¹⁵ Corresponds to Output indicator 1.a.6 in the FPI Management Plan. New numbering due to new result indicator above.

Output descriptions	Indicator 1.a.8¹⁶	Target	Latest known results (situation on 31/12/2021)
Action documents under AAPs from 2016 to 2018 implemented as planned	Action documents under AAPs 2016-2018 for which implementation is on track	100%	100%
Output description	Indicator 1.a.9¹⁷	Target	Latest known results (situation on 31/12/2021)
Preparation and Adoption of the MIP 2021-2024 for the Peace and Stability line of NDICI ¹⁸	Number of MIPs finalised in 2021	1 (Q1)	1 (4 th quarter 2021)

Specific objective 1b: A Further reinforced consistency and complementarity between actions under IcSP/NDICI Crisis Response and Stability and Peace and CFSP actions	Related to spending programme: Crisis Response, Peace, Stability and Conflict Prevention under NDICI-Global Europe/ IcSP
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Result indicator 1.b.1: Percentage of actions (programmes/projects) complementary and consistent with measures adopted under Title V TEU
Source of the data: FPI.1/FPI.2/FPI.3

Baseline (2020)	Interim Milestone (2022)	Target¹⁹ (2024)	Latest known results (2021)
100%	100%	100%	100%

¹⁶ Corresponds to Output indicator 1.a.7 in the FPI Management Plan. New numbering due to new results indicators above.

¹⁷ Corresponds to Output indicator 1.a.8 in the FPI Management Plan. New numbering due to new results indicators above.

¹⁸ Output indicator from the DG INTPA Management Plan 2021. The reporting is in the FPI AAR due to the transfer of response to global threats activities from DG INTPA to FPI since 1 January 2021.

¹⁹ Please refer to the FPI Strategic Plan 2020-2024

Specific objective 1c:			Related to spending programme: Crisis Response, Peace, Stability and Conflict Prevention under NDICI-Global Europe/ IcSP
Enhanced conflict-sensitivity in EU action supporting conflict prevention, stabilisation and peace and addressing global and trans-regional threats to peace, international security and stability through holistic and inclusive			
Result indicator: Percentage of actions (programmes/projects) that score 'High' or 'Medium' on the conflict sensitivity index			
Source of the data: FPI.1/FPI.2/FPI.3			
Baseline (2020)	Interim Milestone (2022)	Target ²⁰ (2024)	Latest known results (2021)
100%	100%	100%	82%

Common Foreign and Security Policy (CFSP)

Specific objective 2:			Related to spending programme: . CFSP
Fast action to enable resource-effective CFSP intervention as part of integrated approach			
Result indicator 2.1: Percentage of Contribution Agreements with EUSRs and civilian CSDP Missions signed within 4 weeks of the adoption of the Council Decision			
Source of the data: FPI.3			
Baseline (2018-2019)	Interim Milestone ²¹ (2022)	Target ²² (2024)	Latest known results (2021)
86%	90%	95%	81.3 % ²³

²⁰ Please refer to the FPI Strategic Plan 2020-2024

²¹ The column should be deleted if only short-and medium term (less than 3 years) targets are set.

²² Please refer to the FPI Strategic Plan 2020-2024

²³ Out of a total of 16 contribution agreements, 13 were signed within the target deadline. The overall target for 2021 was not reached due to delays encountered in the Commission's contractualisation process and the fact that one EUSR was only appointed one day before the start of his mandate, hence the name of the contractor was known extremely late.

Result indicator 2.2: Percentage of civilian CSDP Missions coordinating with interventions financed under other EU instruments²⁴ .
Source of the data: CSDP Missions, EU Delegations, FPI3, other Units in FPI, EEAS, INTPA, NEAR, HOME ²⁵

Baseline (2019)	Interim milestone	Target ²⁶ (2024)	Latest known results (2021)
	(2022)		
N/A	100%	100%	100%

Result indicator 2.3: Percentage of positively pillar assessed civilian CSDP Missions not requiring supervisory measures as for article 154.5 FR.
Source of the data: FPI.3, FPI.5²⁷

Baseline (2019)	Interim milestone	Target ²⁸ (2024)	Latest known results (2021)
	(2022)		
82%	90%	100%	91%

²⁴ Including NDICI and as per CFSP Mission mandate

²⁵ Results of the audits performed by professional external auditors (Final Audit Reports). After a thorough assessment of the measures put in place by the CSDP Mission, FPI launches an external audit to receive the opinion of an independent external auditor on the compliance of the CSDP Mission with the requirements of article 154.4 of the Financial Regulations (pillar assessment). Following the auditors’ positive opinion and an integral assessment, FPI allows CSDP Missions to manage their budget in ex-post mode, and discontinues the mitigating measures required by the Financial Regulation.

²⁶ Please refer to the FPI Strategic Plan 2020-2024.

²⁷ Results of the audits performed by professional external auditors (Final Audit Reports). After a thorough assessment of the measures put in place by the CSDP Mission, FPI launches an external audit to receive the opinion of an independent external auditor on the compliance of the CSDP Mission with the requirements of article 154.4 of the Financial Regulations (pillar assessment). Following the auditors’ positive opinion and an integral assessment, FPI allows CSDP Missions to manage their budget in ex-post mode, and discontinues the mitigating measures required by the Financial Regulation.

²⁸ Please refer to the FPI Strategic Plan 2020-2024

Result indicator 2.4: Percentage of relevant non-proliferation and disarmament actions that are complementary with actions funded under the Instrument contributing to Stability and Peace / Stability and Peace under NDICI

Source of data: FPI.3

Source of data: FPI.3

Baseline (2019)	Interim milestone (2022)	Target (2024)	Latest known results (2021)
N/A	100%	100%	100%

Main outputs in 2021:

Other important outputs

Output description	Indicator 2.5	Target	Latest known results (situation on 31/12/2021)
Swift contracting by FPI after the adoption of Commission Financing Decision relating to CSDP Missions and EUSR mandates	Percentage of Delegation Agreements with EUSR & civilian CSDP Missions signed within 1 month after Commission Financing Decision adoption	90% by December 2021	100%
Output description	Indicator 2.6	Target	Latest known results (situation on 31/12/2021)
Swift preparation by FPI of the Commission Financing Decisions in support of Non-proliferation of weapons and disarmament	Percentage of Commission Financing Decisions adopted within 1 month after Council Decision adoption	90% by December 2021	100%
Output description	Indicator 2.7	Target	Latest known results (situation on 31/12/2021)
Swift contracting by FPI after the adoption of the Commission Financing Decisions in support of Non-proliferation of weapons and disarmament ²⁹	Percentage of Grants or Delegation Agreements with partner organisations signed within 1 month after Commission Financing Decision	90% by December 2021	75% ³⁰

²⁹ Non-proliferation of weapons and disarmament include:

- The strategy on non-proliferation of weapons of mass destruction (WMDs) in order to increase security in this area;
- The strategy combatting illicit accumulations and trafficking of small arms and light weapons (SALW) as well as of other measures against the illicit spread and trafficking of other conventional weapons;
- The EU policies in the field of conventional arms exports, in particular on the basis of Common Position CFSP/944/2008.

	adoption		
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Main outputs in 2021:			
Other important output			
Output description	Indicator 3.2	Target	Latest known results (situation on 31/12/2021)
IcSP/ Crisis Response, Peace, Stability and Conflict Prevention programmes/actions coordinated and complementary with multilateral actions/actors	Percentage of actions (programmes/actions) that support/complement multilateral actions/actors	50% by end-2021	61%

European Peace Facility

There will be no reporting on the result indicator 3.1 *Number of EPF peace support operations deployed annually which was selected before the adoption of the facility*. The indicator is not suitable to capture results with respect to FPI's role as Administrator for EPF Assistance Measures for the following reasons:

- Under CFSP, the Commission has no right of initiative: FPI is in charge of implementing assistance measures, while formulation rests with the High Representative or Member States. It is therefore not possible to report against an indicator that is not under the service's control.
- Peace Support Operations are one type of assistance measures under EPF which also include capacity building measures
- The indicator and the baseline were set on the basis of the African Peace Facility at a time when the EPF decision had not been adopted and the facility was not yet operational (the Council Decision establishing the EPF was adopted on 22 March 2021).

³⁰ For two out of eight new 2021 non-proliferation and disarmament actions, the contracts were signed more than one month after the adoption of the relevant Commission financing Decision due to complex negotiations with the implementing organisations and beneficiaries and delays with the provision of inputs by the beneficiaries.

Support to EU Foreign Policy Needs under NDICI-Global Europe / Partnership Instrument

Since no funds were committed for Foreign Policy Needs under NDICI-Global Europe in 2021, the reporting for the results indicators³¹ will start in the Annual Activity Report 2022.

Main outputs in 2021:			
Other important outputs			
Output description	Indicator 4.a.4³²	Target	Latest known results (situation on 31/12/2021)
Timely adoption of Financing Decisions/Commitment of available funds under the Rapid Response and Geographic pillars of NDICI building on PI-practices	Percentage of available funds covered by relevant Financing Decisions adopted by year-end	100% of available funds under both pillars committed	30% of available funds under the geographic pillar ³³
Output description	Indicator 4.a.5³⁴	Target	Latest known results (situation on 31/12/2021)
Timely contracting of AAP 2020 actions	Actions under AAP 2020 contracted	100% by end-2021	100%
Output description	Indicator 4.a.6³⁵	Target	Latest known results (situation on 31/12/2021)
Actions under AAPs 2016 to 2019 implemented as planned	Actions under AAPs 2016 to 2019 have achieved first results	90%	100%

³¹ Results indicators 4.a.1, 4.a.2, 4.a.3, 4.b, 4.c, 4.a.b.c.

³² Number changed from 4.a.3 to 4.a.4 due to a revision of indicators in the FPI Strategic Plan 2020-2024

³³ Due to the late adoption of the NDICI regulation and the agreement on the division of labour, funds under the Geographic pillar will be committed only as from 2022.

³⁴ Number changed from 4.a.4 to 4.a.5 due to a revision of indicators in the FPI Strategic Plan 2020-2024

³⁵ Number changed from 4.a.5 to 4.a.6 due to a revision of indicators in the FPI Strategic Plan 2020-2024

Output description	Indicator 4.a.7 ³⁶	Target	Latest known results (situation on 31/12/2021)
Timely PI contribution to the Team Europe response to the COVID-19 pandemic	Minimum number of customised and context-specific actions to support the response to the COVID-19 pandemic	At least 3	1 ³⁷

Election Observation Missions (EOMs) / EU Electoral Missions under NDICI-Global Europe

Specific objective 5: Strengthened EU contribution to democratic electoral cycles and reliability of electoral processes in third countries			<i>Related to spending programme: Election Observation Missions/EU Electoral Missions under NDICI-Global Europe</i>
Result indicator 5.1: Number of electoral processes and democratic cycles supported, observed, and followed by means of Election Observation Missions (fully-fledged Electoral Observation Missions, Election Experts Missions, Election Follow-up Missions, complementary activities)			
Source of data: FPI.3			
Baseline (2019)	Interim Milestone (2022)	Target ³⁸ (2024)	Latest known results (2021)
23	23	23	17 ³⁹

³⁶ Number changed from 4.a.6 to 4.a.7 due to a revision of indicators in the FPI Strategic Plan 2020-2024

³⁷ Only one specific COVID -related action was needed in 2021, since the contingency plans and *ad hoc* measures adopted in 2020 were still implemented in 2021.

³⁸ Please refer to the FPI Strategic Plan 2020-2024

³⁹ In the conditions of the global COVID-19 pandemic, travel restrictions, security and sanitary situation in the countries, and linked postponement of the elections, many missions could not be deployed.

Result indicator 5.2: Percentage of specific contracts signed within 5 weeks after the HR/VP decision to deploy an EU Election Observation Mission

Source of data: FPI.3

Baseline (2019)	Interim Milestone (2022)	Target⁴⁰ (2024)	Latest known results (2021)
87,5%	90%	95%	33% ⁴¹

Main outputs in 2021:

Main outputs in 2021:

Other important outputs

Output description	Indicator 5.3	Target	Latest known results (situation on 31/12/2021)
Timely adoption of the 2021 Election Observation programme in cooperation with EEAS	Adoption of the Annual Action Programme (AAP).	Adoption within 4 weeks after the comitology procedure	Adoption after 6 weeks ⁴²
Output description	Indicator 5.4	Target	Latest known results (situation on 31/12/2021)
Timely adoption of the 2022 Election Missions programme in cooperation with EEAS	Adoption of the Annual Work Programme (AWP).	Adoption by mid-December 2021	Adoption in 2022 ⁴³

⁴⁰ Please refer to the FPI Strategic Plan 2020-2024

⁴¹ The low rate is due to the exceptionally early deployment of the exploratory missions during the pandemic, providing FPI with more time than is standard, i.e. more than five weeks, for the preparation of the missions.

⁴² Longer deadlines due to summer holidays.

⁴³ Due to delayed adoption of NDICI Regulation and MIP.

Regulatory Instruments

Specific objective 6: Increased global action through trade restrictions contributing to the prevention and eradication of torture and the abolition of the death penalty			<i>Related to regulatory instruments – ‘Anti-Torture’ Regulation</i>
Result indicator 6.1: Number of countries having committed to taking effective measures, inter alia through legislation and effective enforcement, for the restriction of the trade in goods used for capital punishment or torture Source of the data: EU EEAS Reports, OHCHR, Council of Europe, OSCE, African Commission on Human and Peoples' Rights			
Baseline (2019)	Interim Milestone (2022)	Target ⁴⁴ (2024)	Latest known results (2021)
60	65	70	62

Main outputs in 2021:			
Other important outputs			
Output description	Indicator 6.2	Target	Latest known results (situation on 31/12/2021)
Report on use of the delegation of power to the Commission under the Anti-Torture Regulation	Adoption of a report in respect of the delegation of power conferred to the Commission	March 2021	Report adopted on 22 February 2021
Output description	Indicator 6.3	Target	Latest known results (situation on 31/12/2021)
Establishment of the Commission's informal group of experts as a follow up to the Commission's review report on the 'Anti-Torture' Regulation	First meeting of the informal expert group	2nd half 2021	First meeting on 27 May 2021. Two more meetings on 22 September and 2 December.

⁴⁴ Please refer to the FPI Strategic Plan 2020-2024

Information outreach

Main outputs in 2021:			
Other important outputs			
Output description	Indicator C.1	Target	Latest known results (situation on 31/12/2021)
Timely adoption of the Annual work programme for information outreach on EU external relations (AWP) 2022 in consultation with the EEAS	Adoption of AWP 2022	December 2021	Adopted on 8 December 2021
Output description	Indicator C.2	Target	Latest known results (situation on 31/12/2021)
Promote the EU's interests and values through improved access to and information about EU to 3rd country visitors under EUVP	Number of visits organised, the number of followers on social media, the number of post-visit interactions by Alumni via a range of engagement channels and the degree by which the visitors' knowledge and perception of the EU has improved as per their own assessment	300 visits (some virtual due to Covid-19), 100 alumni-related posts on webpage and/or social media and 3500 followers on social media (Facebook) to gauge the increase of information about the EU	212 visits (some virtual due to Covid-19), 168 alumni-related posts on webpage and/or social media and 6129 followers on social media (Facebook)

Annex 3 Financial Reports - DG FPI - Financial Year 2021

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

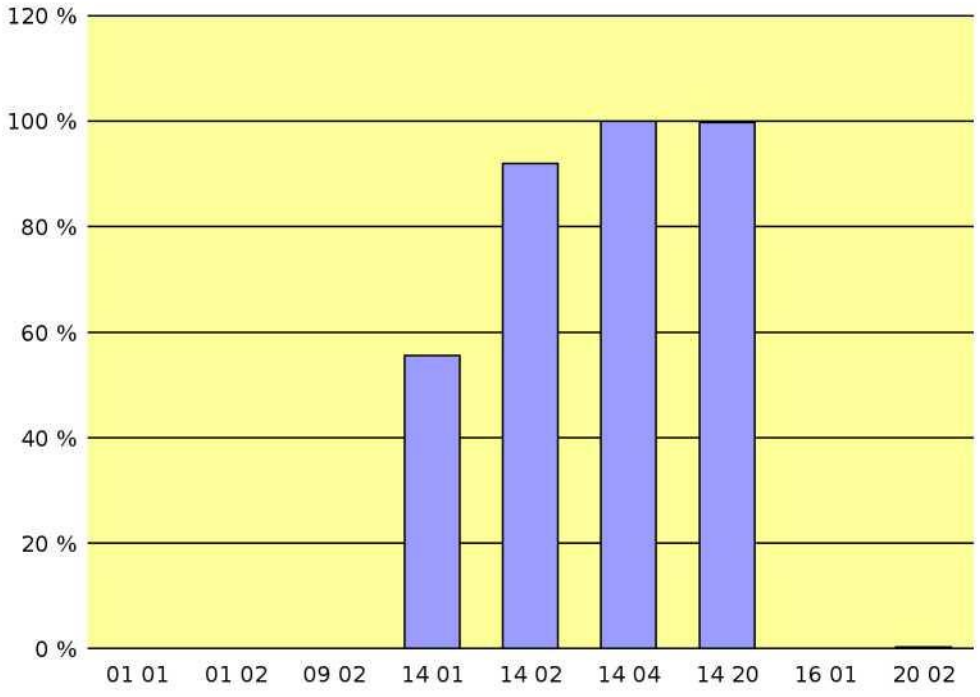
Table 15 : FPA duration exceeds 4 years

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2021 (IN MIO €) FOR DG FPI

			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" Cluster	0.00	0.00	0.00 %
	01 02	Horizon Europe	0.00	0.00	0.00 %
Total Title 01			0.00	0.00	0.00 %
Title 09 Environment and Climate Action					
09	09 02	Programme for the Environment and Climate Action (LIFE)	0.00	0.00	0.00 %
Total Title 09			0.00	0.00	0.00 %
Title 14 External Action					
14	14 01	Support administrative expenditure of the `External Action` cluster	5.46	3.03	55.59 %
	14 02	Neighbourhood, Development and International Cooperation Instrument (NDICI)	501.64	461.08	91.92 %
	14 04	Common Foreign and Security Policy	407.41	407.02	99.90 %
	14 20	Pilot projects, preparatory actions, prerogatives and other actions	22.03	21.97	99.71 %
Total Title 14			936.54	893.11	95.36 %
Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.00	0.00	0.00 %
Total Title 16			0.00	0.00	0.00 %
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.95	0.00	0.26 %
Total Title 20			0.95	0.00	0.26 %
Total Excluding NGEU			937.49	893.11	95.27 %
Total DG FPI			937.49	893.11	95.27 %

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

% Outturn on Commitment Appropriations in 2021 for DG FPI



**TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2021 (IN MIO €)
FOR DG FPI**

			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" Cluster	0.13	0.13	100.00 %
	01 02	Horizon Europe	0.79	0.79	100.00 %
Total Title 01			0.91	0.91	100.00%
Title 09 Environment and Climate Action					
09	09 02	Programme for the Environment and Climate Action (LIFE)	0.79	0.79	100.00 %
Total Title 09			0.79	0.79	100.00%
Title 14 External Action					
14	14 01	Support administrative expenditure of the `External Action & cluster	7.59	2.28	29.99 %
	14 02	Neighbourhood, Development and International Cooperation Instrument (NDICI)	470.05	460.17	97.90 %
	14 04	Common Foreign and Security Policy	386.48	386.09	99.90 %
	14 20	Pilot projects, preparatory actions, prerogatives and other actions	21.44	21.38	99.71 %
Total Title 14			885.56	869.92	98.23%
Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.00	0.00	0.00 %
Total Title 16			0.00	0.00	0.00%
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.95	0.00	0.00 %
Total Title 20			0.95	0.00	0.00%
Total Excluding NGEU			888.21	871.61	98.13%
Total DG FPI			888.21	871.61	98.13 %

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

% Outturn on Payment Appropriations in 2021 for DG FPI

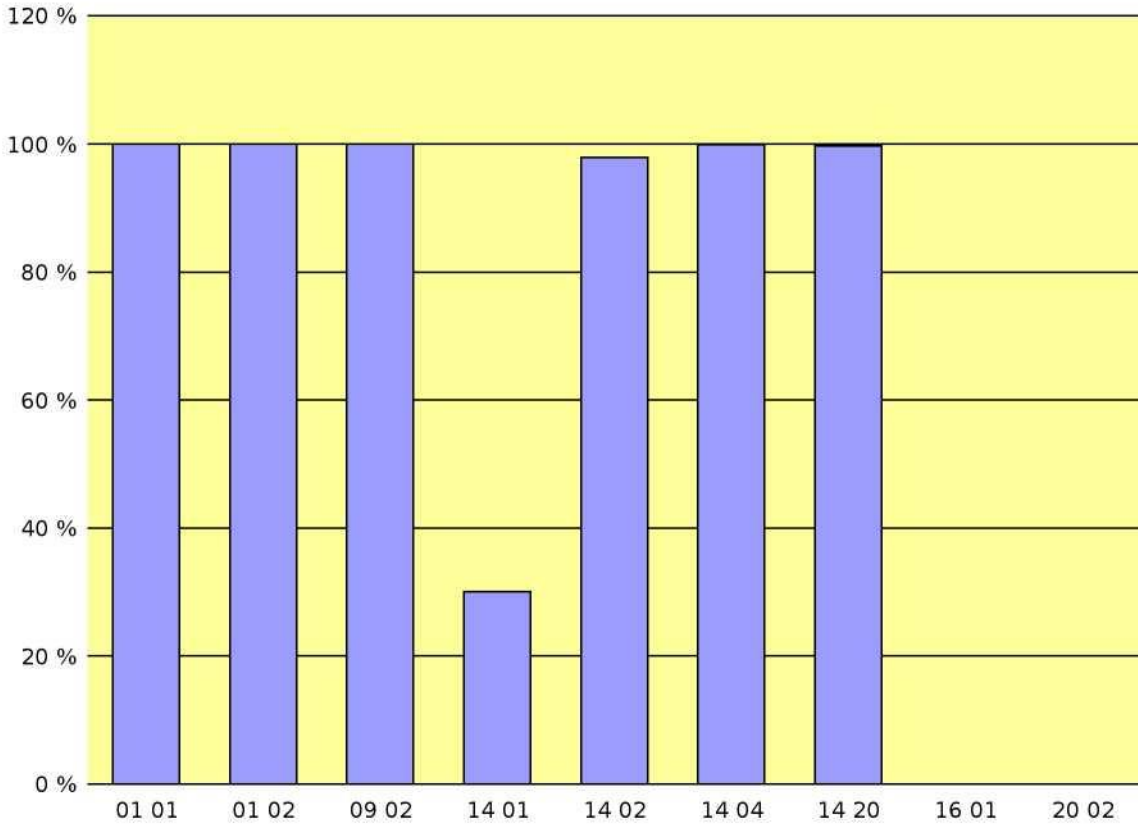


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (IN MIO €) FOR DG FPI

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapt			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" Cluster	0.00	0.00	0.00	0.00%	0.00	0.00	0.13
	01 02	Horizon Europe	0.00	0.00	0.00	0.00%	2.71	2.71	3.50
Total Title 01			0.00	0.00	0.00	0.00%	2.71	2.71	3.63
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG FPI									
			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
09	09 02	Programme for the Environment and Climate Action (LIFE)	0.00	0.00	0.00	0.00%	2.71	2.71	3.50
Total Title 09			0.00	0.00	0.00	0.00%	2.71	2.71	3.50

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
14	14 01	Support administrative expenditure of the External Action cluster	3.03	1.02	2.01	66.31%	0.00	2.01	2.13
	14 02	Neighbourhood, Development and International Cooperation Instrument (NDICI)	461.08	106.34	354.75	76.94%	698.34	1,053.08	1,091.49
	14 04	Common Foreign and Security Policy	407.02	300.15	106.87	26.26%	70.37	177.24	159.24
	14 20	Pilot projects, preparatory actions, prerogatives and other actions	21.97	21.26	0.71	3.22%	0.00	0.71	0.12
Total Title 14			893.11	428.77	464.33	51.99%	768.71	1,233.04	1,252.98

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG FPI

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.00		0.00	0.00%	0.00	0.00	0.00
Total Title 16			0.00		0.00	0.00%	0.00	0.00	0.00

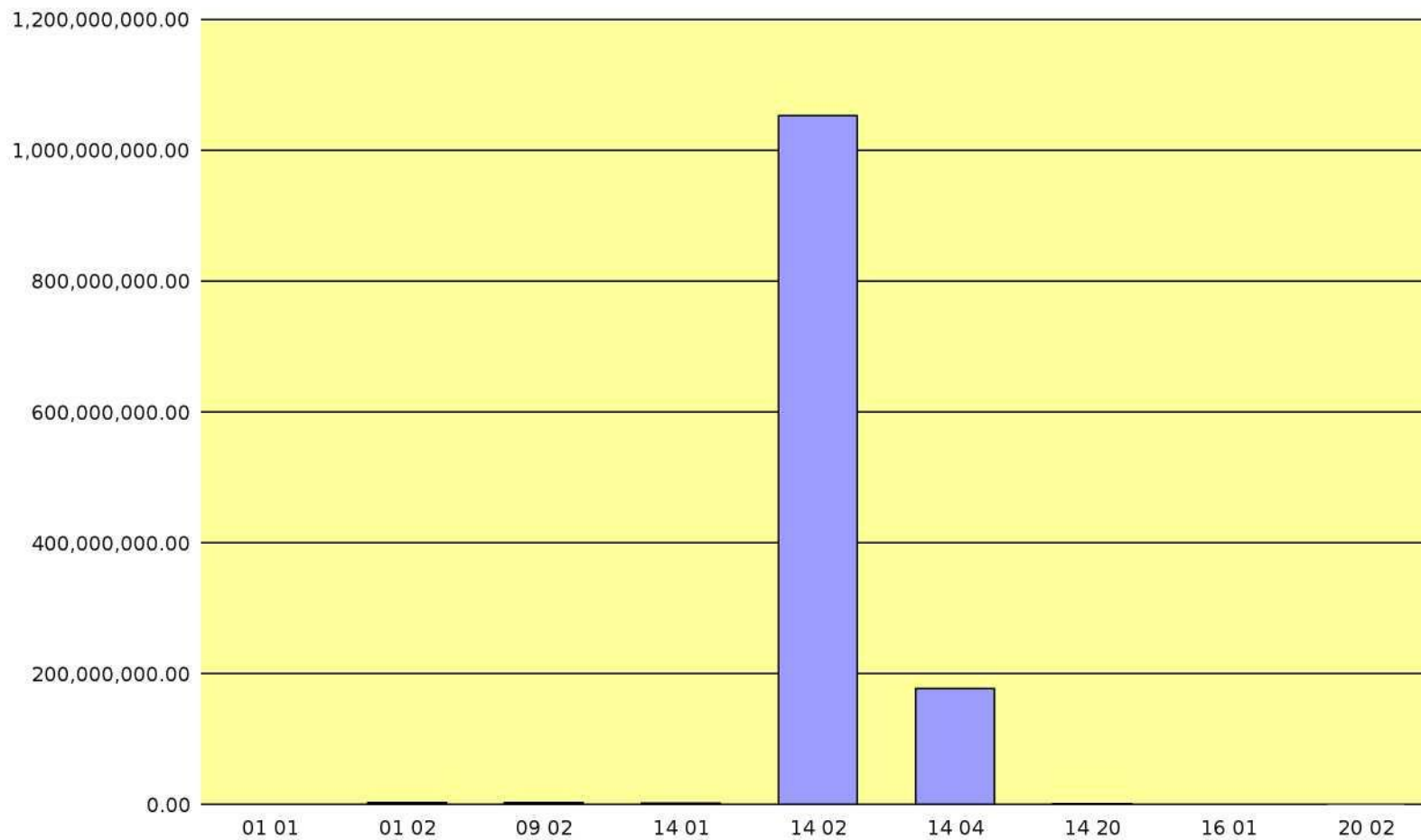
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG FPI

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	0.00		0.00	100.00%	0.00	0.00	0.00
Total Title 20			0.00		0.00	100.00%	0.00	0.00	0.00

Total Excluding NGEU	893.11	428.77	464.34	51.99%	774.14	1,238.47	1,260.11
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Total for DG FPI	893.11	428.77	464.34	51.99 %	774.14	1,238.47	1,260.11
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Breakdown of Commitments Remaining to be Settled (in Mio EUR) in 2021 FPI



Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 06/02/2022

TABLE 4 : BALANCE SHEET FOR DG FPI

BALANCE SHEET	2021	2020
A.I. NON CURRENT ASSETS	98,644,544.06	47,764,723.68
A.I.5. Non-Current Pre-Financing	98,644,544.06	47,764,723.68
A.II. CURRENT ASSETS	496,735,873.75	418,693,912.82
A.II.2. Current Pre-Financing	513,781,889.87	430,363,285.48
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	-17,046,016.12	-11,669,372.66
A.II.4. Inventories	0.00	0.00
ASSETS	595,380,417.81	466,458,636.5
P.I. NON CURRENT LIABILITIES	0	44,889
P.I.3. Non-Current Financial Liabilities	0.00	44,889.00
P.II. CURRENT LIABILITIES	-102,174,089.82	-79,683,146.81
P.II.4. Current Payables	-8,980,749.24	-7,552,870.36
P.II.5. Current Accrued Charges & Defrd Income	-93,193,340.58	-72,130,276.45
LIABILITIES	-102,174,089.82	-79,638,257.81
NET ASSETS (ASSETS less LIABILITIES)	493,206,327.99	386,820,378.69
P.III.2. Accumulated Surplus/Deficit	4,469,309,468.93	3,781,419,536.54
Non-allocated central (surplus)/deficit*	-4,962,515,796.92	-4,168,239,915.23
TOTAL DG FPI	0.00	0.00

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

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

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE FOR DG FPI

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

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

STATEMENT OF FINANCIAL PERFORMANCE	2021	2020
II.1 REVENUES	-152,944.69	-5,352,453.08
II.1.1. NON-EXCHANGE REVENUES	-705,064.88	-5,485,117.57
II.1.1.6. RECOVERY OF EXPENSES	423,110.34	-4,730,112.65
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-1,128,175.22	-755,004.92
II.1.2. EXCHANGE REVENUES	552,120.19	132,664.49
II.1.2.1. FINANCIAL INCOME	-17,716.14	-60,245.26
II.1.2.2. OTHER EXCHANGE REVENUE	569,836.33	192,909.75
II.2. EXPENSES	867,205,172.48	693,242,385.47
II.2. EXPENSES	867,205,172.48	693,242,385.47
II.2.10. OTHER EXPENSES	22,489,133.00	18,367,699.54
II.2.2. EXP IMPL BY COMMISS&EX.AGENC	321,855,501.12	251,077,868.27
II.2.3. EXP IMPL BY OTH EU AGENC&BODIES	5,362,620.47	5,079,375.18
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM	188,539,105.39	122,076,373.96
II.2.5. EXP IMPL BY OTHER ENTITIES (IM)	328,956,497.48	296,372,266.60
II.2.8. FINANCE COSTS	2,315.02	268,801.92
STATEMENT OF FINANCIAL PERFORMANCE	867,052,227.79	687,889,932.39

TABLE 5bis : OFF BALANCE SHEET for DG FPI

OFF BALANCE	2021	2020
OB.1. Contingent Assets	67,423,868.6	52,711,010
GR for other	0.00	
GR for performance	397,589.30	
GR for pre-financing	67,026,279.30	52,711,010.00
OB.2. Contingent Liabilities	-1,718,152.24	0
OB.2.7. CL Legal cases OTHER	-1,718,152.24	0.00
OB.3. Other Significant Disclosures	-1,137,176,076.32	-938,843,433.07
OB.3.2. Comm against app. not yet consume	-1,137,176,076.32	-938,843,433.07
OB.4. Balancing Accounts	1,071,470,359.96	886,132,423.07
OB.4. Balancing Accounts	1,071,470,359.96	886,132,423.07
OFF BALANCE	0.00	0.00

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

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

TABLE 6: AVERAGE PAYMENT TIMES IN 2021 FOR FPI

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	254	239	94.09 %	12.03	15	5.91 %	49.47	4,820,452.15	1 %
60	307	298	97.07 %	36.34	9	2.93 %	80.78	923,662.93	1 %
90	193	191	98.96 %	48.82	2	1.04 %	91	5,079,171.16	3 %

Total Number of Payments	754	728	96.55 %		26	3.45 %		10,823,286.24	1 %
Average Net Payment Time	32.73			31.64			63.5		
Average Gross Payment Time	49.46			48.9			65.12		

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	43	292	38.73 %	754	171,122,929.78	20.14 %	849,708,933.36

Late Interest paid in 2021			
DG	GL Account	Description	Amount (Eur)
FPI	65010100	Interest on late payment of charges New FR	2 315.02
			2 315.02

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

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2021 FOR DG FPI

Chapter	Revenue and income recognized			Revenue and income cashed from			Outstanding balance
	Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
	1	2	3=1+2	4	5	6=4+5	7=3-6
30 Revenue from staff	1,128,175.22	0.00	1,128,175.22	1,075,118.45	0.00	1,075,118.45	53,056.77
33 Other administrative revenue	-527,600.10	3,411,613.50	2,884,013.40	0.00	202,381.44	202,381.44	2,681,631.96
40 Revenue from investments and accounts	17,716.14	0.00	17,716.14	17,716.14	0.00	17,716.14	0.00
65 Neighbourhood and the world	40,030,832.60	0.00	40,030,832.60	39,114,556.32	0.00	39,114,556.32	916,276.28
66 Other contributions and refunds	474,409.93	0.00	474,409.93	474,409.93	0.00	474,409.93	0.00
Completion for outstanding recovery orders ⁶⁷ prior to 2021	275,513.08	1,383,982.60	1,659,495.68	275,513.08	936,262.45	1,211,775.53	447,720.15
Total DG FPI	41,399,046.87	4,795,596.1	46,194,642.97	40,957,313.92	1,138,643.89	42,095,957.81	4,098,685.16

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 06/02/2022

**TABLE 8 : RECOVERY OF PAYMENTS IN 2021 FOR DG FPI
(NUMBER OF RECOVERY CONTEXTS AND CORRESPONDING TRANSACTION AMOUNT)**

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2021 Year of Origin (commitment)	Irregularity		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
2012					1	49,101.02		
2013	1	5,030.4	1	5,030.4	1	5,030.4	100.00%	100.00%
2014	2	44,049.29	2	44,049.29	3	1,844,049.29	66.67%	2.39%
2015	3	528,552.82	3	528,552.82	7	1,651,276.19	42.86%	32.01%
2016					3	370,070.79		
2017					10	4,633,617.93		
2018	1	2,138.44	1	2,138.44	30	9,525,456.9	3.33%	0.02%
2019	1	46,467.55	1	46,467.55	26	21,271,911.81	3.85%	0.22%
2020					34	1,870,323.83		
2021					2	23,684.6		
No Link					12	955,809.38		
Sub-Total	8	626,238.5	8	626,238.5	129	42,200,332.14	6.20%	1.48%

EXPENSES BUDGET	Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES										
NON ELIGIBLE IN COST CLAIMS	17	453,419.48			17	453,419.48	22	3,477,632.76	77.27%	13.04%
CREDIT NOTES	34	1,201,220.6			34	1,201,220.6	46	3,555,356.99	73.91%	33.79%

Sub-Total	51	1,654,640.08			51	1,654,640.08	68	7,032,989.75	75.00%	23.53%
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GRAND TOTAL	59	2,280,878.58			59	2,280,878.58	197	49,233,321.89	29.95%	4.63%
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Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors.

Refresh date : 06/02/2022

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2021 FOR DG FPI

	Number at 01/01/2021	Number at 31/12/2021	Evolution	Open Amount (Eur) at 01/01/2021	Open Amount (Eur) at 31/12/2021	Evolution
2015	2	1	-50.00 %	439,280.50	289,280.50	-34.15 %
2016	1		-100.00 %	112,706.26		-100.00 %
2017	1		-100.00 %	141,352.20		-100.00 %
2019	1	1	0.00 %	11,955.56	4,499.28	-62.37 %
2020	14	5	-64.29 %	4,136,958.73	3,363,172.43	-18.70 %
2021		7			969,333.05	
	19	14	-26.32 %	4,842,253.25	4,626,285.26	-4.46 %

TABLE 10 :RECOVERY ORDER WAIVERS >= 60 000 € IN 2021 FOR DG FPI

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
0	3233210031	3241503250	-150,000.00	Private Companies	See below	
1	3233210245	3241705866	-141,352.20	Private Companies	See below	

Total DG FPI	-291,352.20
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Number of RO waivers	2
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There is 1 waiver below 60 000 € for a total amount of -49.11

Justifications: In view of the insolvency of the debtor, the amount receivable cannot be recovered. The first waiver (3233210031) refers to the Commission Decision C(2021)917 and the second one (3233210245) refers to C(2021)8737.

TABLE 11 : NEGOTIATED PROCEDURES IN 2021 FOR DG FPI**External Procedures > € 20,000**

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights or technical monopoly/captive market	1	299,600.00
Annex 1 - 11.1 (c) - Extreme urgency caused by unforeseeable events not attributable to the contracting authority	2	7,489,756.00
Annex 1 - 11.1 (e) - New services/works consisting in the repetition of similar services/works	4	17,358,150.00
Annex 1 - 39.1 (a) - Services entrusted to public-sector bodies or non-profit institutions or organisations	8	8,332,754.00
Annex 1 - 39.1 (c) - Early termination of existing contract	1	301,070.00
Total	16	33,781,330.00

TABLE 12 : SUMMARY OF PROCEDURES

External Procedures > € 20,000

Procedure Legal base	Number of Procedures	Amount (€)
(Ext. act) Service - International Restricted Procedure with prior publication (Art. 265.1(a)(i) & 2 RAP)	2	11,367,840.00
Negotiated procedure without prior publication (Annex 1 - 11.1)	7	25,147,506.00
Negotiated procedure with single tender (Annex 1 - 39.1)	9	8,633,824.00
Open procedure - As provided for in FR 164(1)(a) - Services/Supplies as from EUR 300 000 - Works as from EUR 5 000 000 - publication (Annex 1 - 38.1 (b))	1	4,997,300.00
Restricted procedure - As provided for in FR 164(1)(b) - Services/Supplies as from EUR 300 000 - Works as from EUR 5 000 000 - publication (Annex 1 - 38.1 (a))	7	29,644,129.35
Total	26	79,790,599.35

TABLE 13 : BUILDING CONTRACTS IN 2021 FOR DG FPI

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

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 06/02/2022

TABLE 14 : CONTRACTS DECLARED SECRET IN 2021 FOR DG FPI

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

TABLE 15 : FPA DURATION EXCEEDS 4 YEARS - DG FPI

None of your FPA (if any) exceeds 4 years

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 06/02/2022

ANNEX 4: Financial Scorecard

Indicator	Objective	Comment	FPI Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		96%	67%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		96%	88%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		99%	97%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		91%	98%
5. Global Commitment Absorption	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		100%	98%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	In 2021, 99% of the payments were made within the contractual deadlines	99%	98%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle		91%	76%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		88%	94%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		100%	99%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions		99%	96%

ANNEX 5: Materiality criteria

The principal criterion for defining significant weaknesses is the detection of significant deficiencies/errors during the controls, supervision and evaluation exercises. Different parameters are considered, such as the nature/typology of the deficiency and its scope, the relative importance of the system component affected by the deficiencies, their frequency and duration, their cause, the financial impact, monetary value of the identified problem/amount considered erroneous, the amount considered at risk, the possibility to undertake corrective actions and the existence of compensatory measures (mitigating controls which reduce the impact of the weakness). In addition, an examination is made as to whether the deficiencies give risk to special factors which put at risk the reputation of EU institutions (e.g. risk of widespread fraud).

From the examination carried out on the basis of the above factors, management should conclude that the deficiencies are significant and deserve to be disclosed in the declaration of assurance where:

- the problems identified concern key control elements/components linked to the underlying expenditure and, having regard to the relevant factors, it appears they are systematic and wide-ranging in their occurrence;
- the multi-annual residual error rate (RER) for one or more activities of the Service exceeds 2% of the authorised payments of the reporting year for this activity;
- the audit coverage is insufficient and information on internal control system inadequate to conclude on the robustness of internal control;
- the existence of critical issues reported by the Court of Auditors, the IAS or OLAF, including the impact on assurance of very important recommendations for which there is a significant delay in the implementation of the action plan;
- there are distinctive factors in relation to the qualitative aspects of the deficiencies, which give rise to a high reputational risk (both concerning the nature of the impact on reputation, the breadth of awareness of the event as well as the duration of impact on a reputation) for the EU institutions, which would lead to the conclusion that the deficiencies are significant notwithstanding the absence of one or both of the above elements.

Identification and correction of weaknesses/errors are based on a number of sources, comprising, inter alia:

- regular assessment of the implementation of the internal control framework;
- specific controls, audits or investigations and their results;
- management and monitoring reports;
- and recommendations of internal and external audit bodies .

Since 2019 (45), a 'de minimis' threshold for financial reservations has been introduced. Quantified AAR reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing less than 5% of a DG's

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

total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

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

RCS 1: NDICI Crisis response, Instrument Contributing to Stability and Peace (Grants – direct management)
NDICI Foreign Policy Needs, Partnership Instrument, Instrument for Cooperation with Industrialised Countries (Grants – direct management)

Stage 4 - Ex-Post controls

A - Reviews, audits and monitoring

Main internal control objectives: Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation of ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); Ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information).

Overall control efficiency indicator: estimated cost of controls of grant operations divided by total amount of expenditure under grant operations in the year.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments or attempted fraud.	<p>Ex-post control strategy: Carry out audits of a representative sample of operations to determine effectiveness of ex-ante controls.</p> <p>If error rate over tolerable threshold, control a risk-based sample to lower the residual error rate below the tolerable threshold.</p> <p>Validate audit results with beneficiary.</p> <p>If needed: referring the beneficiary or grant to OLAF</p>	<p>Representative sample: annual ex-post control plan sufficiently representative to draw valid management conclusions. Selection based on comprehensive risk assessment.</p> <p>Risk-based sample: special purpose audits aimed at projects where problems are anticipated or have already been identified.</p>	<p>Effectiveness: detected error rate. Residual error rate. Number of supervisory control failures. Number of projects with errors; amount of the errors detected.</p> <p>Efficiency: total (average) annual cost of audits in EPC plan + special purpose audits compared with benefits (ratio).</p> <p>Economy: cost of the external audit firms for the controls of IFS/IcSP and ICI/PI beneficiaries. Average cost per audit/ Benefits: value of the errors detected by the auditors.</p>

	Supervision missions to Delegations by independent staff (FPI.5) not involved in the operational and financial circuits.	Size and composition of the sample are determined in accordance with the portfolios managed by the visited Delegations.	<p>Efficiency: total (average) mission cost of supervisors compared with benefits (ratio). Average mission cost per million EUR of payments managed.</p> <p>Economy: mission cost of the controls of EU Delegations conducted by FPI staff (cost of staff not included). Average cost per mission/ Benefits: non-quantifiable.</p>
The ex-post controls focus on the detection of external errors (e.g. made by beneficiaries) and do not consider any internal errors made by staff or embedded systematically in the own organisation.	<p>Establish an ex-post supervision strategy: Carry out ex-post controls of systems and transactions in EU Delegations implementing IFS/IcSP and ICI/PI projects</p> <p>These controls serve different purposes, e.g. 1) they offer the possibility to identify areas, under the IcSP/IFS and PI /ICI procedures, where guidance and advice is needed, and 2) the results of the controls adds to the overall assurance.</p>	<p>Annual ex-post control plan of EU Delegations to visit based on comprehensive risk assessment. Desk review in case of high risk Delegations</p> <p>Depth: review of underlying checklists and documents relating to IFS commitments and payments.</p>	<p>Effectiveness: Number of administrative errors detected by the supervisors. Number of material findings. Value of material errors concerned. Detected error rate. Residual error rate. Average number of errors per Delegation.</p> <p>Efficiency: total (average) mission cost of supervisors compared with benefits (ratio). Average mission cost per million EUR of payments verified.</p> <p>Economy: mission cost of the controls of EU Delegations conducted by FPI staff (cost of staff not included). Average cost per mission/ Benefits: value of the errors detected by the supervisors.</p>

B - Implementing results from ex-post audits/controls

Main internal control objectives:: Ensuring that the (audit) results from the ex-post controls lead to effective recoveries (legality & regularity; anti-fraud strategy); Ensuring appropriate accounting of the recoveries made (reliability of reporting).

Overall control efficiency indicator: percentage of cashed recoveries as of 31 March N+1.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The errors, irregularities and cases of fraud detected are not addressed or not addressed timely	Systematic registration of audit / control results to be implemented. Financial operational	<p>Coverage: 100% of final audit results <i>with a financial impact</i>.</p> <p>Depth: consider 'extending'</p>	<p>Effectiveness: Success ratio: % of value of the ROs over detected errors by the auditors after 1 year</p>

	<p>validation of recovery in accordance with financial circuits. Authorisation by AO.</p>	<p>the findings of systemic errors into corrections of non-audited projects by the same beneficiary</p>	<p>(not yet available). Number of suspected fraud cases transferred to OLAF. Analysis of financial control findings, internal control findings and other compliance findings per category of error. Number of occurrences per category of error detected. Efficiency: Time-to-recovery (not yet determined). Economy: Loss value of such ROs which are 'waived' or have to be cancelled/ Benefits: value of the errors, detected by ex-post controls, which have actually been corrected (offset or recovered).</p>
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RCS 2: NDICI Stability and Peace, NDICI Crisis Response, Instrument contributing to Stability and Peace
Indirect management (including 'similarly' managed budget 'entrusted' to other entities)

Stage 2 – Ex-ante (re)assessment of the entrusted entity’s financial and control framework (towards “budget autonomy”; “financial rules”).

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

DG INTPA is in charge of launching 4-pillar compliance assessments (International Organisations) and 6-pillar compliance assessments (indirect management).

Stage 3 – Operations: monitoring, supervision, reporting (“representation” / “control with or around the entity?”).

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Due to weak "modalities of cooperation, supervision & reporting", the Commission is not (timely) informed of relevant management issues encountered by the entrusted entity, and/or does not (timely) react upon notified issues by mitigating them or by making a reservation for them – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p>	<p>Delegation agreement/ Contribution agreement specifying the control, accounting, audit, publication, etc. related requirements.</p> <p>Carry out verification missions of international organisations.</p>	<p>Coverage: verification missions of international organisations included in annual ex-post control plan. Selection of verification missions based on comprehensive risk assessment identical to grants.</p>	<p>Effectiveness: Number of verification missions; number of internal control and other compliance findings; amount of the errors concerned.</p> <p>Efficiency Indicators: Cost/benefit ratio.</p> <p>Economy: cost of the verification missions of international organisations included in the total cost of the annual ex-post control plan/ Benefits: value of the errors detected by the verification team.</p>

Stage 4 – Commission contribution: payment or suspension/interruption.

Main internal control objectives: Ensuring that the Commission fully assesses the management situation at the entrusted entity, before either paying out the (next) contribution for the operational and/or operating budget of the entity, or deciding to

suspend/interrupt the (next) contribution (legality & regularity, sound financial management, anti-fraud strategy).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The Commission pays out the (next) contribution to the entrusted entity, while not being aware of the management issues that may lead to financial and/or reputational damage.</p>	<p>Delegation agreement/ Contribution agreement specifying the control, accounting, audit, publication, etc. related requirements.</p> <p>Ex-ante OV and FV.</p> <p>Carry out (mid-term) verification missions of international organisations under joint management.</p> <p><u>If appropriate/needed:</u> suspension or interruption of payments</p>	<p>Coverage: 100% of the contribution payments (for ex-ante OV and FV.</p> <p>Verification missions of international organisations included in annual ex-post control plan (conducted after 1st year of operations or before signature of new contribution agreement).</p>	<p>Effectiveness: Number of verification missions; number of internal control and other compliance findings; amount of the errors concerned.</p> <p>Efficiency Indicators: Cost/benefit ratio.</p> <p>Economy: cost of the verification missions of international organisations included in the total cost of the annual ex- post control plan/ Benefits: value of the errors detected by the verification team. The total amount entrusted to the entity, possibly at 100% if significant (legal, management, accounting, fraud, reporting) errors would otherwise be detected.</p>

Stage 5 – Audit and evaluation (indirect management only)

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The Commission has not sufficient information from independent sources on the entrusted entity’s management achievements, which prevents drawing conclusions on the assurance for the budget</p>	<p>Ex-post control strategy: Carry out audits of projects under indirect management.</p> <p>If error rate over tolerable threshold, control a risk-based sample to lower the residual error rate below the tolerable threshold.</p>	<p>Representative sample: annual ex-post control plan may include indirect managed projects. Selection based on comprehensive risk assessment.</p> <p>Risk-based sample: special purpose audits aimed at</p>	<p>Effectiveness: detected error rate. Residual error rate.</p> <p>Amount of budget of errors concerned.</p> <p>Number of projects with errors; amount of the errors detected.</p>

<p>entrusted to the entity – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p>	<p>Validate audit results with beneficiary. If needed: referring the beneficiary or grant to OLAF</p>	<p>projects where problems are anticipated or have already been identified.</p>	<p>Efficiency: total (average) annual cost of audits in EPC plan + special purpose audits (if any under indirect management) compared with benefits (ratio). Economy: cost of the external audit firms for the controls of IcSP/IfS beneficiaries. Average cost per audit (for all management modes combined)/ Benefits: value of the errors detected by the auditors.</p>
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RCS 3: Common Foreign and Security Policy

Indirect management (including 'similarly' managed budget 'entrusted' to other entities)

Stage 1 – Establishment (or prolongation) of the mandate to the entrusted entity (“delegation act”/ “contribution agreement” / etc).

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

Overall control efficiency indicator: estimated cost of control of CSFP operations divided by total amount of expenditure under these operations in the year.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The establishment (or prolongation) of the mandate of the entrusted entity is affected by legal issues, which would undermine the legal basis for the management of the related EU funds (via that particular entity).</p> <p>The Council takes decisions on political grounds without taking into account the comments from the Commission on sound financial management.</p> <p>The Commission does not play a programming role nor does it have a final say in decisions. The Commission can, due to its expertise in project management and its budgetary role, try to influence the Council's decisions. Arguments on sound financial management risk being overruled and the Council often may make decisions on political grounds, with political objectives being considered to be of overriding importance.</p>	<p>Ensure participation in the decision making process from an early stage, in line with the 2012 Commission services / EEAS working arrangements (SEC(2012)48, point 3.8).</p> <p>Ex-ante verification (checklist based verification) of the proposed projects, beneficiaries and budgets before adoption by the Council.</p> <p>Explicit allocation of responsibility to individual officials (reflected in task assignment or function descriptions).</p> <p>Hierarchical validation within the authorising department.</p> <p>Inter-service consultation, including all relevant DGs.</p> <p>Adoption by the Commission.</p>	<p>Coverage/Frequency: 100% of each proposed project.</p> <p>Depth: Checklist includes a list of the requirements of the regulatory provisions to be complied with.</p> <p><u>Factors</u> would be (i) whether it is an establishment or a prolongation, (ii) consistency with any other entities entrusted by the same DG or family.</p> <p>If risk materialises, all funds delegated during the year(s) to the entrusted entity would be irregular. Possible impact 100% of budget involved and significant reputational consequences.</p>	<p>Effectiveness:</p> <p>Quality of the legal work – Council Decision.</p> <p>Number of initially negative ISC opinions.</p> <p>Number of contracts not signed with entities designated by the Council.</p> <p>Economy:</p> <p>estimation of cost of staff involved in the preparation, adoption and selection work/</p> <p>Benefits: non-financial qualitative benefits (clear contracts, less disputes, time saved during the implementation phase, reputational).</p> <p>Financial benefits: approved budget lower than initially proposed, improved implementation of the budget.</p>

Stage 2 – Ex-ante (re)assessment of the entrusted entity’s financial and control framework (towards “budget autonomy”; “financial rules”).

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

Overall control efficiency indicator: number of entrusted entities pillar-assessed (target = 100%).

Main risks <i>It may happen (again) that...</i>	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E’s)
<p>The financial and control framework deployed by the entrusted entity is not fully mature to guarantee achieving all 5 ICOs</p>	<p><u>Ex-ante assessment, conditional to granting budget autonomy</u></p> <p>Hierarchical validation within the authorising department</p> <p>Use of Model- or Framework- financial rules (MFR or FFR)</p> <p>Requiring justification and prior consent for any deviations from financial rules</p> <p>Requiring ex-ante control of procurement and contract award files, approval of selection and grading of international contracted staff.</p> <p>Postponing the budget autonomy.</p>	<p>Coverage/frequency: 100% of entrusted entities/initial and follow-up assessments</p> <p>Depth may be determined after considering the <u>type or nature</u> of the entrusted entity (e.g. other international organisation with a specific EC agreement, CFSP persons, etc.) and/or the <u>value</u> of the budget, size of the entity concerned and the location (difficult environment).</p>	<p>Effectiveness: Number of art. 60 assessments</p> <p>Efficiency Indicators: Number of exceptions reported by the Missions/EUSRs. Number of mitigating actions taken by FPI.</p> <p>Economy: estimation of cost of staff involved in the ex-ante assessment process (which may include missions, if applicable). Cost of externalised assessments/ Benefits: The (average annual) total amount entrusted to the entity, possibly at 100% if significant (legal) errors would otherwise be detected. Qualitative benefits: mission better organised, more efficient due to application of correct procedures. Less support to be provided by FPI.</p>

Stage 3 – Operations: monitoring, supervision, reporting (“representation” / “control with or around the entity?”).

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Due to weak "modalities of cooperation, supervision & reporting", the Commission is not (timely) informed of relevant management issues encountered by the entrusted entity, and/or does not (timely) react to notified issues by mitigating them or by making a reservation for them – which may reflect negatively upon the Commission's governance reputation and quality of accountability reporting.</p>	<p>Delegation Act/ Contribution agreement/etc specifying the control, accounting, audit, publication, and other related requirements and the reporting .</p> <p>Monitoring or supervision of the entrusted entity (e.g. 'regular' monitoring meetings at operational level; <u>review of reported control results and any underlying management/audit reports</u>; scrutiny of the interim and final reports, etc).</p> <p>Reporting template provided by FPI. Obligatory use of audit framework contracts for the final financial report audit.</p> <p>Management review of the supervision results.</p> <p><u>If appropriate/needed:</u></p> <ul style="list-style-type: none"> - reinforced monitoring of operational and/or financial aspects of the entity - intervention, e.g. via own on-the-spot controls, specific external audits - address any potential major governance-related issues with the entrusted entities - referral to OLAF 	<p>Coverage: 100% of the entities are monitored/supervised.</p> <p>Frequency: monthly, quarterly interim reports are immediately carefully scrutinised. At least one monitoring mission per year/entity is carried out.</p> <p><u>In case of</u> operational and/or financial issues, measures are being reinforced.</p> <p>The depth: full control of the entity's internal control and management systems and actions.</p>	<p>Effectiveness: number of reports scrutinised, problems detected, number of regular monitoring actions (missions), number of IVery important and Critical IAS and ECA findings.</p> <p>Efficiency Indicators: Cost/benefit ratio. Cost of monitoring and support missions, provision of additional expert support.</p> <p>Economy: estimation of cost of staff involved in the actual (regular or reinforced) monitoring of the entrusted entities (which includes missions). The cost of specific external audits if required/</p> <p>Benefits: Avoiding the cost of significant (legal, management, accounting, fraud, reporting) errors if these controls would not be in place. Reputational benefit.</p>

Stage 4 – Commission contribution: payment or suspension/interruption.

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

Stage 5 – Audit and evaluation, Discharge

Main internal control objectives: Ensuring that assurance building information on the entrusted entity’s activities is being provided through independent sources, which may confirm or contradict the management reporting received from the entrusted entity itself.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E’s)
<p>The Commission does not have sufficient information from independent sources on the entrusted entity’s management achievements, which prevents drawing conclusions on the assurance for the budget entrusted to the entity – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p>	<p>Delegation Act/Contribution agreement/etc specifying the control, accounting, audit, publication, etc related requirements; reporting requirements; independent external audit of the accounts and financial statement.</p> <p>The entities are part of the population subjected to the ex-post control programme.</p> <p><u>If needed:</u></p> <ul style="list-style-type: none"> - supplementary ex-post audit(s) on-the-spot, by FPI.3 of the entity. - potential escalation of any major governance-related issues with entrusted entities - referral to OLAF 	<p>Coverage: The final report/financial statement per mandate (annual for most CSDP missions and EUSRs) and the required external audit report to be in-depth scrutinised.</p> <p>Frequency: once a year (as a rule).</p> <p>Entities are selected for ex-post controls (external audits) on the basis of a risk analysis.</p> <p>The depth depends on the <u>mandate</u> of the (type of) entity, inter alia whether the Commission has full access to the entity’s internal control information.</p>	<p>Effectiveness: detected error rate, residual error rate.</p> <p>Number of transactions with errors; amount of the errors detected by the own supervisors.</p> <p>Efficiency: total (average) annual cost of own audits compared with benefits (ratio).</p> <p>Economy:</p> <p>estimation of cost of staff involved in the coordination and execution of the own ex-post controls and audits (which may include missions, if applicable). Cost of the appointment of audit firms for the outsourced audits.</p> <p>Benefits: The (average annual) total amount entrusted to the entity, possibly at 100% if significant (legal, management, accounting, fraud, reporting) errors would otherwise be detected.</p> <p>Benefits: value of the errors with the entity’s beneficiaries detected by the own auditors, and subsequently corrected.</p>

RCS 4: *NDICI Foreign Policy Needs, Partnership Instrument, NDICI Crisis Response, NDICI Stability and Peace, Instrument for Cooperation with Industrialised Countries (Procurement - direct management)*
NDICI Election Observation Mission (Procurement - direct management)

Stage 2 – Financial transactions

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

Overall control efficiency indicator: Estimated cost of controls of procurement operations divided by total amount of expenditure under procurement contracts in the year.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The products/services foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions.	Operational and financial checks in accordance with the financial circuits. Follow-up by project manager.	Coverage: 100% of the contracts are controlled	<p>Effectiveness: Ex-ante verification results</p> <p>Efficiency: Ex-ante verification results</p> <p>Economy: Benefits: Amount of irregularities, errors and overpayments prevented by the controls</p>

Stage 3 – Monitoring implementation

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>An error or non-compliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by ex-ante control, prior to payment</p>	<p>Supervisory desk review of procurement and financial transactions</p> <p>Ex-post publication (possible reaction from tenderer / potential tenderer such as whistle blowing)</p> <p>Ex-post control strategy: Carry out audits of procurement projects (products/services).</p>	<p>Representative sample: annual ex-post control plan may include procurement projects. Selection based on comprehensive risk assessment.</p> <p>Risk-based sample: special purpose audits aimed at projects where problems are anticipated or have already been identified.</p>	<p>Effectiveness: detected error rate. Residual error rate below tolerable threshold. Amount of budget of errors concerned. Number of projects with errors; amount of the errors detected (for all management modes combined).</p> <p>Efficiency: total (average) annual cost of audits in EPC plan + special purpose audits (if any procurement contract) compared with benefits (ratio).</p> <p>Economy: cost of the external audit firms for the controls of ICI/PI beneficiaries. Average cost per audit (for all management modes combined)/ Benefits: value of the errors detected by the auditors.</p>

Stage 4 – Ex-post controls

Main internal control objectives: Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); Ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information).

Overall control efficiency indicator: estimated cost of controls of procurement operations divided by total amount of expenditure under procurement operations in the year.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments or attempted fraud.</p>	<p>Ex-post control strategy: Carry out audits of a representative sample of operations to determine effectiveness of ex-ante controls.</p> <p>If error rate over tolerable threshold, control a risk-based sample to lower the residual error rate below the tolerable threshold.</p> <p>Validate audit results with beneficiary.</p> <p>If needed: referring the beneficiary or grant to OLAF</p>	<p>Representative sample: annual ex-post control plan sufficiently representative to draw valid management conclusions. Selection based on comprehensive risk assessment.</p> <p>Risk-based sample: special purpose audits aimed at projects where problems are anticipated or have already been identified.</p>	<p>Effectiveness: detected error rate. Residual error rate. Number of supervisory control failures. Number of projects with errors; amount of the errors detected.</p> <p>Efficiency: total (average) annual cost of audits in EPC plan + special purpose audits compared with benefits (ratio).</p> <p>Economy: cost of the external audit firms for the controls of ICI/PI beneficiaries. Average cost per audit/ Benefits: value of the errors detected by the auditors.</p>
	<p>Verification missions to Delegations by independent staff (FPI.1) not involved in the operational and financial circuits.</p>	<p>Size and composition of the sample are determined in accordance with the portfolios managed by the visited Delegations.</p>	<p>Efficiency Indicators: total (average) mission cost of supervisors compared with benefits (ratio). Average mission cost per million EUR of payments managed.</p> <p>Economy: mission cost of the controls of EU Delegations conducted by FPI staff (cost of staff not included). Average cost per mission/ Benefits: non-quantifiable.</p>
<p>The ex-post controls focus on the detection of external errors (e.g. made by beneficiaries) and do not consider any internal errors made by staff or embedded systematically in the own organisation.</p>	<p>Establish an ex-post supervision strategy: Carry out ex-post controls of systems and transactions in EU Delegations implementing ICI/PI projects Recommended: to be able to serve multiple purposes (e.g. for assurance as well as to give guidance and advice on ICI/PI systems and procedures)</p>	<p>Annual ex-post control plan of EU Delegations to visit based on comprehensive risk assessment. Desk review in case of high risk Delegations.) Depth: review of underlying checklists and documents relating to IfS commitments and payments.</p>	<p>Effectiveness: Number of administrative errors detected by the supervisors. Number of material findings. Value of material errors concerned. Detected error rate. Residual error rate. Average number of errors per Delegation.</p> <p>Efficiency Indicators: total (average) mission cost of supervisors compared with benefits (ratio). Average mission cost per million EUR of payments verified.</p>

			<p>Economy:</p> <p>mission cost of the controls of EU Delegations conducted by FPI staff (cost of staff not included). Average cost per mission/ Benefits: value of the errors detected by the supervisors.</p>
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B - Implementing results from ex-post audits/controls

Main internal control objectives: Ensuring that the (audit) results from the ex-post controls lead to effective recoveries (legality & regularity; anti-fraud strategy); Ensuring appropriate accounting of the recoveries made (reliability of reporting).

Overall control efficiency indicator: percentage of cashed recoveries as of 31 March N+1.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The errors, irregularities and cases of fraud detected are not addressed or not addressed timely	<p>Systematic registration of audit / control results to be implemented.</p> <p>Financial operational validation of recovery in accordance with financial circuits.</p> <p>Authorisation by AO</p>	<p>Coverage: 100% of final audit results <i>with a financial impact.</i></p> <p>Depth: consider 'extending' the findings of systemic errors into corrections of non-audited projects by the same beneficiary</p>	<p>Effectiveness:</p> <p>Success ratio: % of value of the ROs over detected errors by the auditors after 1 year (not yet available).</p> <p>Number of suspected fraud cases transferred to OLAF.</p> <p>Analysis of financial control findings, internal control findings and other compliance findings per category of error. Number of occurrences per category of error detected.</p> <p>Efficiency Indicators:</p> <p>Time-to-recovery (not yet determined).</p> <p>Economy:</p> <p>Loss value of such ROs which are 'waived' or have to be cancelled/ Benefits: value of the errors, detected by ex-post controls, which have actually been corrected (offset or recovered).</p>

ANNEX 7: Specific annexes related to "Financial Management"

Annex 7 is used for details on AAR Sections 2.1.1, 2.1.2 and/or 2.1.4. This can include details on the control and audits carried out during the reporting year and on the control results, corrective measures, audit findings and recommendations from the IAS and the ECA.

Payments per Instruments

Common Foreign Security Policy

From the total budget paid, 84.36% was managed under indirect management by CFSP missions (68.9% of the total budget paid), EUSRs (8.8%) and international organisations (6.7%); and the remainder under direct management (15.63%) covering mainly the grant agreement with the registrar of the Kosovo Specialist Chambers. For indirect management in the field of the non-proliferation, FPI deals primarily with international organisations from the UN family.

CFSP

	Payments by FPI HQ		Payments by Delegations		TOTAL	
	EUR million	%	EUR million	%	EUR million	%
Direct management						
Grants	60,34	15,63%	0,00	0,00%	60,34	15,63%
Procurement	0,02	0,01%	0,00	0,00%	0,02	0,01%
Indirect management						
Delegation agreement	325,75	84,36%	0,00	0,00%	325,75	84,37%
TOTAL	386,11	100,00%	0,00	0,00%	386,11	100,00%

NDICI Stability and Peace, NDICI Crisis response and the Instrument contributing to Stability and Peace

Whereas under NDICI and the Instrument contributing to Stability and Peace (IcSP/IFS) the financing decision and budgetary commitment are made by Headquarters, the subsequent individual contracting (legal commitment) is predominantly managed by the Delegations. FPI's approach consists of Regional Teams where staff is concentrated in a number of regional hubs to provide economies of scale in the management of NDICI and IcSP actions thereby achieving focus and reducing reliance on staff of other external relations DGs. The financial circuits are adapted for this purpose with the Head of Finance in the respective Regional Team acting as the AOSD on payments. Contracts are processed and managed by the Regional Teams concerned.

In 2021, about EUR 114.80 million or about 34.92 % of payments for NDICI Crisis response/Stability and Peace and IcSP actions was implemented by FPI HQ with EUR 213.90 million (about 65.08 %) implemented by devolved Delegations. The detailed structure of the 2021 IcSP payments is presented in the table below:

NDICI Stability and Peace/ NDICI Crisis response/IcSP/Ifs

	Payments by FPI HQ		Payments by Delegations		TOTAL	
	EUR million	%	EUR million	%	EUR million	%
Direct management						
Grants	25,55	7,77%	100,49	30,57%	126,03	38,34%
Procurement	20,76	6,32%	0,46	0,14%	21,22	6,46%
Indirect management						
Delegation agreement	68,49	20,84%	112,95	34,36%	181,44	55,20%
TOTAL	114,80	34,92%	213,90	65,08%	328,70	100,00%

The large proportion of implementation by international organisations (IOs) stems from the fact that FPI operations under NDICI Crisis response and IcSP are mostly crisis response actions concentrated in regions with a limited number of operating partners, where the UN acts often as a single-entry point. In addition, Art. 4 of the IcSP Regulation⁴⁶ requires close coordination with the UN. In 2021, 33.02% of payments (EUR 108.55 million) under IcSP were made under the indirect management mode to international organisations.

Partnership Instrument/ NDICI Foreign Policy Needs

The majority of actions are contracted through procurement of services.

There were no payments under NDICI Foreign Policy needs in 2021.

In 2021, about EUR 40.1 million (36.9%) of the PI actions was paid by FPI HQ with EUR 68.4 million (63.1%) paid by devolved Delegations. The detailed structure of the 2021 PI payments is presented in the table below:

PI

	Payments by FPI HQ		Payments by Delegations		TOTAL	
	EUR million	%	EUR million	%	EUR million	%
Direct management						
Grants	3,88	3,58%	2,41	2,22%	6,29	5,79%

⁴⁶ No 230/2014 of 11 March 2014

Procurement	25,41	23,43%	39,75	36,64%	65,16	60,07%
Indirect management						
Delegation agreement	10,77	9,93%	26,25	24,20%	37,03	34,13%
TOTAL	40,07	36,94%	68,40	63,06%	108,47	100,00%

NDICI Election Observation Missions / Former EOM completion

The NDICI EOM programme is implemented under direct management (100%). Within the NDICI EOM programme, FPI was responsible for the implementation of EUR 21.40 million of payment appropriations. Due to the nature of the EOMs, the operations are implemented through a framework contract, allowing for a rapid deployment of the missions.

EOM

		Payments by FPI HQ		Payments by Delegations		Total Payments	
		EUR million	%	EUR million	%	EUR million	%
Direct:							
	Grants	0	0%	0	0%	0	0%
	Procurement	21.4055	100%	0	0%	21.40	100%
Indirect:							
	Delegation Agreement	0	0%	0	0%	0	0%
TOTAL		21.40	100%	0	0%	21.40	100%

Information Outreach

Budget line 14 20 04 03 covering the Annual Work Programme 2021 for information outreach on EU external relations was implemented under direct management (100%). An amount of EUR 23.48 million was allocated to this budget line. Under the Service Level Agreement between FPI and the EEAS, a contribution of EUR 21.18 million was made to enable the EEAS Headquarter and the EU Delegations to support communication activities and combat misinformation. EUR 0,46 million was co-delegated to the EU Delegation in the United Kingdom to implement the Citizens' Rights programme aimed at supporting EU citizens in the UK. EUR 2.48 million were co-delegated to DG CNECT for the financing of Euronews Farsi. An amount of EUR 248.061 was committed for FPI's own communication activities. An amount of EUR 478.523 was paid as FPI contribution to corporate IT costs. The Commission's contribution for the EUVP amounted to EUR 81.746.

Control strategy

a) financial circuits model and ex-ante controls

The financial circuits of FPI follow the centralised model for payments in case of **operations managed in HQ** with the Head of the Unit for Finance, Budget and Relations with other Institutions (FPI.6) fulfilling the role of AOSD for all payments above EUR 3 million. **Centralisation of financial initiation and financial verification** aims to streamline the organisational structure and internal control systems to ensure further efficiency gains. Apart from processing the transactions under the financial circuits, Unit FPI.6 offers support and guidance to FPI staff in operational units, EU Delegations, Regional Teams and CSDP missions on issues such as preparation and implementation of projects (actions), assistance in interpretation of indirect management provisions and support on conduct of call for tenders and other procedures.

The finance and contracts section also plays an essential role in non-financial transactions. For example, the Annual Action Programmes as well as all financing decisions are subject to the ex-ante verification of FPI.6. This ex-ante review contributes to identification of potential issues at an early stage of implementation both in HQ and in Delegations and improves the ultimate quality of the documents.

For operations managed by EU Delegations: The Regional Teams which, after their creation in 2017, are now fully functional and operating efficiently, play an important role in ensuring compliant and efficient implementation of operations managed by EU Delegations.

Staff in the FPI finance and contracts section in FPI.6 take an active role in all tendering procedures managed by the Service, chairing evaluation committees for procurement procedures and calls for proposals for grants. This role provides considerable value-added aiming at increasing the quality of the tender dossiers managed by FPI and securing the legality and regularity of the tender procedures.

b) ex-post controls

In accordance with the Financial Regulation, the authorising officers must put in place management and control structures and procedures suited to the performance of their duties, **including where appropriate ex-post controls**. These are controls, which are conducted after project (action) implementation has been completed and all the transactions processed. They are designed to obtain an additional assurance that the control system works as intended, and that the initial ex-ante controls are effective.

Ex-post controls are essential for achieving a reasonable assurance, because: first, a **substantial part of the funds under NDICI Stability and Peace/NDICI Crisis Response/IcSP and NDICI Foreign Policy Needs/PI are sub-delegated** to be managed by EU Delegations and second, the **CFSP budget is nearly entirely managed in indirect management by CFSP missions**, under the authority of Heads of Mission. Thus, FPI **ex-ante verification cannot give a complete assurance** since it covers only those transactions processed by HQ services. For CFSP, verification by the ex-ante control team at HQ covers all transactions up to and including the payment of funds to the CFSP missions

but does not cover the transactions processed by the missions themselves (contracting and payments).

The consequences in terms of ex-post controls, controls assessing compliance with the requirements for indirect management (Article 154 FR) and other mitigating measures in the case of non-compliance are described below.

In accordance with ex-post methodology, at least 10% of the payments of each instrument are covered each year.

To further strengthen internal control and provide additional assurance, FPI have since 2020 performed two additional types of ex-post controls:

- Early ex-post controls, aimed at projects (actions) for which a first payment or clearing of pre-financing had taken place, were introduced as a supplement to financial monitoring.
- Targeted ex-post controls aimed at high risk projects (actions). In addition to the direct benefit of identifying expenditure to be recovered, ex-post controls also assist FPI in the possible identification of system improvements to prevent the declaration of expenditure that is later identified as ineligible. Thus, ex-post controls contribute to ensuring the continued functioning and improvement of controls at the level of the missions and, hence, to the reduction of potentially ineligible expenditure in the future.

c) assessment of the effectiveness of management and control systems

In the area of indirect management and direct management implemented by the EU Delegations, FPI ensures that the management and control systems are robust and reliable before entrusting implementation tasks. This is achieved through pillar assessments in indirect management and through supervision missions in direct management.

Pillar assessments of CSDP Missions

Indirect management by CSDP missions remains a challenge for the internal control system and the assurance is an area of risk in the operational budget. Before entrusting funds to CSDP Missions in the indirect management mode, the Commission must first ensure that they comply with the “pillar” requirements (Art. 154 FR).

For new Missions in particular, compliance is not possible due to a particular feature of the CFSP operating environment, namely that CSDP Missions are on each occasion created on an *ad-hoc* basis. In order for them to be operational from day one, the Commission has to entrust them with funds necessary for their functioning, including procurement of equipment, without being able to have a prior assessment of compliance. While this situation is relevant in every case where a new body or agency is created under the EU budget, the difference is that CSDP Missions operate outside the EU and often in volatile

security environments. Longer-established missions have now had a chance, with FPI assistance, to become compliant. Currently 10 out of eleven missions⁴⁷ have been declared compliant with Article 154 FR, representing the most substantial part of the CFSP operations: EULEX Kosovo, EUMM Georgia, EUPOL COPPS in the occupied Palestinian Territories, EUAM Ukraine, EUBAM Rafah, EUCAP Sahel Niger, EUCAP Sahel Mali, EUAM Iraq, EUCAP Somalia and EUBAM Libya. The newly established Mission in the Central African Republic was only deployed as of summer 2020, and has therefore not yet undergone a pillar assessment.

Pursuant to Article 279 of the 2018 Financial Regulation, assessments made under the previous Financial Regulation 966/2012 (Article 60) continue to be valid under the currently applicable FR 2018/1046 (Article 154), but they shall be reviewed as appropriate.

FPI has in this regard a policy of carrying out reassessments of pillar assessed entities every four years.

In this context the FPI, during 2021 carried out, by contracting external auditors reassessments of all 9 pillars prescribed in the FR 2018/1046, for EUAM Ukraine and EUBAM Rafah, and EUBAM Libya.

In addition FPI has carried out, by contracting external auditors, complimentary assessments of the three new pillars, introduced by the 2018 FR for the following CSDP Missions: EUAM Iraq, EUCAP Sahel Mali, EUCAP Sahel Niger, EUCAP Somalia, EULEX Kosovo, EUMM Georgia, and EUPOL COPPS.

All the above pillar assessments, which were contracted in time but were delayed due to the COVID 19 crisis, concluded that the entities were fully compliant with all pillars assessed. As a result, all CSDP Missions have been positively pillar assessed as fully compliant for all nine pillars, except the EUBAM Rafah, where the report is delayed due to the COVID 19 crisis related problems, but a draft is expected in 2022. As regards the EUAM RCA pillar assessment, a pillar assessment is due to start by mid-2022 .

In order to provide assurance, FPI relies on ex-ante and ex-post controls and monitoring as well as on specific mitigating measures:

- **financial reporting** (delegated management reports) by the missions as fixed in the agreements concluded between the Commission and each CSDP Mission;
- obligatory **external audits** before all final payments, also specified in the agreements;
- **monitoring** missions by FPI project managers; missions where financial management is identified as “at risk” may be subject to more intensive monitoring

47 EUAM Central African Republic was in 2021 not yet ready for a Pillar assessment.

and support and FPI is putting in place arrangements to allow external procurement experts to be made available on an ad hoc basis to assist and advise missions;

- **monitoring/assessment of Art. 154 compliance missions** by FPI staff: all pillar-assessed missions are subject to monitoring. Such missions take place six months after a mission started in full indirect management mode. Subsequently - approximately every two years - compliant missions will be assessed again by an external auditor under dedicated Terms of Reference;
- obligations regarding the main elements (procurement, segregation of duties, accounts and external audits) are specified in the agreements concluded between the Commission and each CFSP mission. Progressive implementation of the Article 154 (formerly Article 60) criteria by the missions, is subject to verification by the Commission.

Additional specific mitigating measures for not fully compliant missions:

- all procurement of more than EUR 20 000 is subject to **mandatory prior approval by the FPI HQ;**
- **clearing of pre-financing for non-pillar assessed missions** is done only based on audited final report.

Supervision Missions

Supervision Missions are a management tool to assess the effectiveness and efficiency of the management and control systems in place in EU Delegations implementing FPI instruments. They cover the Instrument contributing to Stability and Peace and the Partnership Instrument. With the diversity of instruments and countries where FPI is active, there is a need for a tool to control and balance in an organised way the risks related to the complexity of its operations.

On the basis of a risk analysis, FPI selects a sample of decentralized spending units. Following a thorough assessment of each of them, as well as an on-site visit, FPI is in a position to identify the interaction between all the actors involved in the system, to highlight shortcomings and issue recommendations.

Since 2015, 21 Supervision Missions have taken place. All the Delegations hosting a FPI Regional Team and the majority of the antennae managing the Partnership Instrument have now been supervised during the last three years.

The purpose of these Supervision Missions is to check not only whether Delegations and Regional Teams have the capacity to manage the responsibilities deriving from the sub-delegation but also whether the Internal Control Standards are correctly applied.

Their results allow FPI to draw conclusions on lessons learned and to share good practice and information, which can be used in management decisions at all levels. Therefore, they

are a key tool in helping the Head of Service to make FPI a secure place to spend the public money entrusted to the organisation.

Due to the COVID travel restrictions, FPI did not undertake Supervision Missions in 2021.

Follow-up of recommendations:

The follow-up on the few outstanding recommendations and agreed upon actions stemming from previous FPI Supervision Mission are monitored closely, and will together with all implemented actions be reviewed during future Supervision Missions.

Ex-post controls sampling method

The population for the annual ex-post control plan 2021 is defined by all projects implemented by FPI to which a final payment has been made during the period 01/11/2019 – 31/10/2020. All contracts in this population are assessed in accordance with the FPI ex-post control methodology against the following 8 risk factors:

1. Total amount paid
2. Type of agreement or contract
3. Type of final beneficiary/contractor
4. Occurrence of specific problems, recoveries, irregularities at the level of the beneficiary/contractor
5. Results of audits (ex-ante audit certificate)
6. Number of grants signed by the beneficiary/contractor for the instrument
7. Quality of project operational results
8. Complexity of working environment, including political situation, natural disasters, etc.

Based on the weighed results for each of the risk factors, each contract receives a final risk assessment score which allocates them into 1 of 3 risk categories:

Low risk (risk score between 0% and 16.74%)

Medium risk (risk score between 16.75% and 35.83%)

High risk (risk score between 35.84% and 100%)

Contracts are then sampled for each instrument and from each risk category using judgmental sampling (to ensure geographical coverage among Regional Teams and avoid multiple or similar contracts from the same beneficiary in subsequent years). For each instrument, a minimum coverage of 10% of total payments made in 2020 for the instrument has to be achieved. The actual coverage realised for the annual ex-post control plan 2021 is as follows:

ICSP Art. 3 & 4: 9 contracts sampled – total payment coverage 15%

ICSP Art. 5: 3 contracts sampled – total payment coverage 20%

CFSP: 4 contracts sampled – total payment coverage 14%

PI: 9 contracts sampled – total payment coverage 15%

EOM: 2 contracts sampled – total payment coverage 23%

European Court of Auditors (ECA)

1. General Annual Report

Chapter 8 on Global Europe in the 2020 ECA Annual Report, common to DG INTPA, DG NEAR, DG ECHO, DG REGIO and FPI included only one specific recommendation for FPI: *“The Commission can entrust certain entities with budget implementation tasks provided they are capable of protecting the EU’s financial interests to a high level. In such cases, the Financial Regulation requires an assessment of these entities in order to ensure they adhere to the principles of sound financial management, transparency, non-discrimination and visibility of EU action. This is known as the “pillar assessment”. FPI must ensure that all its common security and defence policy (CSDP) missions are accredited in this manner. As of the end of 2020, two out of the 11 ongoing CSDP missions had not yet received a full positive pillar assessment. In particular, the assessment of the EU border assistance mission (EUBAM) in Libya has been in progress for a long time, which indicates a potential internal control weakness. FPI has taken specific measures to mitigate the associated risks. However, pillar assessments are necessary to protect the EU’s financial interests”.*

This specific recommendation has been addressed as on 26 October 2021, FPI received the final pillar assessment report that concluded that EUBAM Libya is compliant with regards to all 9 pillars.

2. Statement of Assurance

The 2020 FPI Annual Activity Report (AAR) including Residual Error Rate (RER) was reviewed by the Court and resulted in no findings (CH5127123EN01-21PP-RoA_2020_FPI of 17/06/2021).

Four transactions related to batches #1 and #2 for the 2021 Statement of Assurance were audited in 2021 and 2022:

- After desk review of transaction IcSP/2019/410-999 – Abyei - D.7.401, the final CL-13041 of 16/12/2021 resulted in three findings related to co-financing rules not respected, ineligible costs in the cost claim and expenditure not incurred. The resulting error (€89.160,47; 16.25%) was assessed as ‘detectable by the Commission’.
- After desk reviews of transaction PI/2018/395-016 – SPIPA - C.401 and transaction IcSP/2018/404-187 - Support to the UN - C.402, the final CL-13163 of 23/02/2022 resulted in two findings for each transaction related to ineligible costs included in cost claim. The resulting error for the first transaction (€18.108,90; 1,89%) was assessed as ‘detectable by the Commission’ while the resulting error for the second transaction (€16.302,00; 20,00%) was assessed as ‘no detectable’.

- After desk review of transaction IcSP/2017/386-254 – Kenya - D.6.401, the final CL-13205 of 16/03/2022 resulted in one non-quantifiable error assessed as ‘no detectable’.

3. Special Reports

As regards Special Reports of the Court of Auditors, FPI was involved in 2021 in three audits touching upon FPI’s responsibilities:

- "Disinformation affecting the EU: tackled but not tamed";
- “EU support for reforms in Ukraine: insufficient focus and results in the fight against grand corruption”;
- “SME internationalisation instruments: a large number of support actions but not fully coherent or coordinated”.

These audits resulted in 2021 in no findings for FPI.

In 2021, the Court of Auditors followed recommendations issued to FPI in two previous Special Reports:

- Special Report No 15/2018 – “Strengthening the capacity of the internal security forces in Niger and Mali: Only limited and slow progress – FPI”: the implementation of the three recommendations addressed to FPI were assessed on the 17/11/2021 by the Court as ‘fully implemented’.
- Special Report No 14/2018 – “The EU Chemical, Biological, Radiological and Nuclear Centres of Excellence: more progress needed” (CBRN): the implementation of the seven recommendations addressed to FPI were assessed on the 14/03/2022 by the Court as ‘fully implemented’ for six of them and ‘implemented in most respects (remaining weaknesses are not fundamental or extensive)” for one.

Internal Audit Service (IAS)

IAS audits finalised in 2021

There were no IAS audits finalised in 2021.

Follow-up to IAS audits: finalised before 2021

In 2021 FPI implemented the last open recommendation from the 2016 IAS audit of the Instrument contributing to Stability and Peace. This recommendation (classified as important), requested FPI to undertake a number of actions with a view to improve the swiftness of launching crisis response actions.

In addition FPI implemented the 3 recommendations addressed to FPI in the Multi-DG audit on Pillar assessments. The three recommendations concerned: a) guidance on pillar assessment processes, b) FPI’s involvement in the pillar assessment process, and c) setting

up a process to deal with substantive changes at the level of the pillar assessed entities internal control system.

Finally FPI implemented the majority of the sub-actions in the action plan addressing the four recommendations included in the audit on performance management in FPI. It is expected that all four recommendations will be fully implemented during 2022.

Please find below the status of each sub-action related to the four recommendations:

Recommendation 1, classified as 'Very important', requested FPI to;

- a. Assign a central coordination role responsible for developing, monitoring and steering the performance management framework, together with sufficient human resources to carry out this function; - **IMPLEMENTED**
- b. Under the steering of the central coordination function, further develop the performance management framework, in order to cover all activities under FPI control in a coherent manner; and - **IMPLEMENTED**
- c. Rationalise the use of outsourcing contracts by centrally collecting the needs of units and pooling contracts across all relevant units with similar needs wherever possible. – **OPEN, with a revised implementation deadline of 31. December 2022.**

Recommendation 2, classified as 'Important', : requested that FPI should;

- a. when developing the next Multiannual Indicative Programmes, ensure that objectives and expected results are as specific as possible and indicators are aligned with the FPI Results Framework, robust, easy to monitor and measure outcome/result rather than output; - **IMPLEMENTED**
- b. Improve the quality controls on the definition of objectives and indicators for the actions, to ensure SMART objectives, RACER indicators and maximum possible alignment of action-level indicators with the FPI Results Framework; - **OPEN, with a revised implementation deadline of 31. December 2022.**
- c. Further revise the set of IcSP result/outcome indicators, to further increase (wherever possible) their applicability to individual actions as well as their ability to monitor the performance of the IcSP at instrument level; - **IMPLEMENTED**
- d. Ensure that the EOM core outcome/result indicators in the FPI Results Framework measure outcome/result (as much as feasible) and not only outputs; - **IMPLEMENTED**
- e. For CFSP, FPI should develop pertinent indicators that reflect FPI's responsibilities. - **IMPLEMENTED**

Recommendation 3, classified as 'Important', requested that FPI should;

- a. Complete the FPI Manual with guidance on how to collect data for monitoring and the monitoring process to assess the achievement of objectives through indicators and make sure that the operational units use it; - **IMPLEMENTED**

- b. Introduce action-level monitoring of the achievement of the objectives for EOM and CFSP that are under FPI's control; - **OPEN, with a revised implementation deadline of 30. June 2022**
- c. Introduce an FPI-wide approach/system for monitoring at instrument level, considering good practices from PI monitoring, to enable reporting on the FPI Results Framework (within FPI's remit for EOM and CFSP); - **IMPLEMENTED**
- d. Introduce a lean quality control of the calculation of indicators included in the AAR and the Programme Statements, at the level of the operational units before their submission to FPI.1 for reporting. - **IMPLEMENTED**

Recommendation 4, classified as 'Important', : requested that FPI should:

- a. Clarify the guidance in the FPI Manual on how evaluation results should be used in practice as a contribution to performance monitoring and on sharing of evaluation results with external stakeholders and ensure the guidance is implemented; - **IMPLEMENTED**
- b. Ensure consistent practices between FPI staff based in HQ, regional teams and EU delegations for the follow-up of action- and sector-level evaluation report recommendations and for documenting the evaluations and follow ups in the EVAL module. - **OPEN, with a revised implementation deadline of 31. December 2022.**

The status of the open recommendations does not have a material impact on the assurance in the AAR 2021. Three 'important' recommendations from IAS audits on PI and CFSP remain not yet implemented for the following reasons:

1/ PI – ARES (2021)4462260

2/ CFSP – REC. Anti-fraud measures for CDSP: The specific missions of the FPI.3 legal officer on the ground to deliver Anti-fraud training to CDSP missions and EUSR's has temporarily been postponed due to the COVID situation.

3/ CFSP – Rec. Monitoring missions for CDSP missions: Due to COVID travel restrictions it has not yet been possible for the FPI.5 auditors to accompany CDSP monitoring missions in the field.

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

The absolute values are presented in EUR

EXPENDITURE

FPI	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
NDICI Stability and Peace/NDICI Crisis Response/ IcSP/lfs	1.849.900,77 €	328.699.998,23 €	0,56%	413.562,63 €	328.699.998,23 €	0,13%	2.263.463,40 €	0,69%
CFSP	969.806,63 €	386.111.960,65 €	0,25%	324.775,13 €	386.111.960,65 €	0,08%	1.294.581,77 €	0,34%
NDICI Foreign Policy Needs/ PI	1.102.954,36 €	108.472.986,35 €	1,02%	346.074,95 €	108.472.986,35 €	0,32%	1.449.029,31 €	1,34%
NDICI EOM/ Former EOM	240.920,70 €	21.404.820,80 €	1,13%	273.092,32 €	21.404.820,80 €	1,28%	514.013,02 €	2,40%
OVERALL total estimated cost of control at EC level for expenditure	4.163.582,46 €	844.689.766,03 €	0,49%	1.357.505,04 €	844.689.766,03 €	0,16%	5.521.087,50 €	0,65%

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

This Annex is used for more details on AAR Section 2.1.3.

The weighted effectiveness of Internal Control Principles (for 2019-2021) using the Internal Control Assessment Tool (ICAT) survey is presented in the table below:

Weighted effectiveness of the Internal Control Principles (ICP) in 2019-2021			
Principle	2021	2020	2019
ICP 1	85%	93%	84%
ICP 2	93%	94%	88%
ICP 3	80%	91%	90%
ICP 4	77%	86%	75%
ICP 5	67%	83%	76%
ICP 6	86%	91%	92%
ICP 7	77%	88%	74%
ICP 8	90%	97%	88%
ICP 9	87%	93%	91%
ICP 10	84%	91%	86%
ICP 11	89%	92%	86%
ICP 12	71%	85%	77%
ICP 13	81%	86%	79%
ICP 14	83%	89%	78%
ICP 15	86%	88%	86%
ICP 16	92%	97%	97%
ICP 17	79%	94%	94%
Average	82%	90%	83%

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

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

Table X : Estimated risk at payment and at closure

DG FPI	'payments made' (2021;MEUR)	minus new prefinancing [plus retentions made] (in 2021;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2021;MEUR)	'relevant expenditure' (for 2021;MEUR)	Detected error rate or equivalent estimates	estimated risk at payment (2021;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC, %)	estimated future corrections [and deductions] (for 2021;MEUR)	estimated risk at Closure (2021;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Common Foreign and Security Policy (CFSP)	386,11	- 386,87	230,85	230,09	0,46% - 0,46%	1,06 - 1,06	0,41% - 0,41%	0,95 - 0,95	0,11 - 0,11
NDICI Crisis Response/NDICI Stability and Peace/ICSP/IFS	328,70	- 293,93	175,39	210,16	2,01% - 2,01%	4,22 - 4,22	0,41% - 0,41%	0,87 - 0,87	3,36 - 3,36
NDICI Foreign Policy Needs/PI	108,47	- 62,53	37,31	83,26	0,16% - 0,16%	0,13 - 0,13	0,16% - 0,16%	0,13 - 0,13	0,00 - 0,00
NDICI Election observation missions/Former EOM	21,40	- 20,82	12,43	13,01	0,31% - 0,31%	0,04 - 0,04	0,31% - 0,31%	0,04 - 0,04	0,00 - 0,00
Press & Info	21,38	0,00	0,00	21,38	0,50% - 0,50%	0,11 - 0,11	0,41% - 0,41%	0,09 - 0,09	0,02 - 0,02
NDICI Administrative	2,25	- 0,73	0,43	1,96	0,50% - 0,50%	0,01 - 0,01	0,41% - 0,41%	0,01 - 0,01	0,00 - 0,00
Co-delegation	3,29	- 2,90	0,00	0,39	0,00% - 0,00%	0,00 - 0,00	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,00
DG total	871,61	- 767,78	456,42	560,24		5,57 - 5,57	0,37% - 0,37%	2,08 - 2,08	3,49 - 3,49
					Overall risk at payment in %	0,99% - 0,99% (7) / (5)		Overall risk at closure in %	0,62% - 0,62% (10) / (5)

Notes to the table X

(1) Relevant Control Systems [if possible] differentiated per relevant portfolio segments and at a level which is lower than the DG total

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

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

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

Retentions: in Cohesion, the 10% retention applied during the year.

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

Retentions: in Cohesion, the retentions released during the year by the Commission.

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

(6) In this column, we disclose the Multi-annual "*residual total error rates*",

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

(8) The adjusted average recovery and corrections percentage is based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective capacity of the ex-post control systems implemented by the DG over the past years.

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

Objective: FPI employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business

Indicator 1: Number and percentage of first female appointments to middle management positions

Source of data: SEC(2020)146

Baseline (2019)	Target (2022) + (2024)	Latest known results (2021)
Female representation in management on 1 December 2019: 50%, 2 out of 4	2022: 1 first female appointment to middle management by 2022 2024: still to be defined	1 first female appointment to middle management took place in 2021. 50%, 4 out of 8

Indicator 2: FPI staff engagement index

Source of data: Commission staff surveys 2018 and 2021

Baseline (2018)	Target (2024)	Latest known results (2021)
72%	At least 77% and maintain above the Commission average (72% in 2021).	77% compared to the Commission average of 72%.

Main outputs in 2021:

Description	Indicator	Target	Latest known results
Further optimised use of human resources allocated to the FPI	Vacancy rates	Vacancy rates below the Commission average	31/12/2021: 0% (EC 3,2%) 12 month average: 2,6% (EC 3,2%)
FPI HR Strategy 2021-2024	Adoption of FPI HR strategy	2021 Q2	New FPI HR strategy elaborated in collaboration with FPI staff
Implement 2021 Learning & Development strategy	Percentage of implementation of Learning & Development Strategy as planned in 2021	100%	Learning and development actions adapted to specific circumstances of the pandemic. Update of the L&D strategy foreseen for 2022
Streamlined approach to integrating newcomers	Fully implement the new Welcome Package	2021 Q1	Welcome Package fully implemented
Further reinforced wellbeing of staff	Enhanced staff survey wellbeing rates	>46%	59% compared to Commission average of 51%
Increasing women representation in the Deputy Head of Unit function	Number of female FPI Deputy Heads of Unit	At least 3 out of 8 at end-2021 (versus 1 out of 5 at end-2020)	Targets surpassed (currently 5 out of 8)

Objective: Digital Transformation and information management

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

Baseline (2021)	Target (2022)	Latest known results (2021)
0,625	0.75	Assesment performed for FPI's three most expensive systems in September 2021.

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

Baseline (2019)	Target (2024)	Latest known results (2021)
50%	80%	50%

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

Baseline (2018)	Target (2024)	Latest known results (2021)
0%	100% of management 100% of data protection focal points 100% of staff	100% of management 100% of data protection focal points About 60 % of staff

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

This annex *applies only to indirect management*, includes information about implementing tasks entrusted to non-EU national or international public sector bodies and to bodies governed by private law with a public sector mission. In practice, this includes non-EU national agencies, international organisations and their agencies, and Private-Public-Partnerships (PPPs, such as Joint Undertakings).

In 2021, 49 delegation agreements under indirect management were signed for a total amount of EUR 143.7 million. The majority of the delegation agreements was signed with UN agencies (29 delegation agreements for a total amount of EUR 87.2 million). Six delegation agreements were signed with International Organization for Migration (EUR 23.2 million) . The remaining 14 agreements (EUR 33.3 million) were signed with other international organisations.

The most important reasons for selecting a specific implementing partner are:

1. Expertise in the concerned areas
2. Presence / capacity to mobilise in the field
3. Entity identified in the basic act (Council Decision)

The cost of administration (management fee) related to indirect management (entrusted entities) is estimated at EUR 10 million in 2021. To be noted that only a portion of that fee covers the costs of controls of the entrusted entity. These control costs are not included in the total cost of control activities performed at Headquarters that are presented in the table under cost-effectiveness and efficiency (point 2.1.1 Control Results)

This annex provides the following details for all national or international implementing entities, in the form of **a page/table for each entity** which implemented programmes in the reporting year:

1. Programme(s) concerned;
2. Annual budgetary amount entrusted;
3. Duration of the delegation;

4. Justification of the recourse to indirect management;
5. Justification of the selection of the bodies (identity, selection criteria, possible indication in the legal basis, etc.);
6. Summary description of the implementing tasks entrusted to these bodies.

Program	Project ID	Amount	Duration (days)	LE Official Name	Justification of the selection of the bodies	Justification of the recourse to indirect management	Summary description of the implementing tasks entrusted to these bodies
NDICI	SCR.CTR.406773.01	3.000.000,00	1461	PAN AMERICAN HEALTH ORGANIZATION	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	The overall strategic objective, to be measured as project impact, is to contribute to partner countries preparedness to tackle AMR as described in the 2017 EU action plan, engaging with major global players and strategic countries and contributing towards achieving the objectives of the Global Action Plan on AMR developed by WHO in collaboration with FAO and OIE and formally endorsed by its Member States, by sharing experiences, advocating best practices and stimulating actions outside the EU.
NDICI	SCR.CTR.420219.01	3.333.068,00	518	UNITED NATIONS INTERREGIONAL CRIME AND JUSTICE RESEARCH INSTITUTE	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Support to the EU CBRN Risk Mitigation Centres of Excellence (CoE) regional secretariats 2021-2022. Contribute to CoE partner countries' ability to address UN SDG 16 by mitigating risks stemming from natural, accidental or inadvertent release of CBRN
NDICI	SCR.CTR.420383.01	4.000.000,00	549	INTERNATIONAL ORGANIZATION FOR MIGRATION	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	The overall objective of this action is to contribute to building resilience to violence in communities and increase law enforcement's positive relationships with communities in Cabo Delgado.

NDICI	SCR.CTR.421729.01	1.000.000,00	1095	UNITED NATIONS EDUCATIONAL SCIENTIFIC AND CULTURAL ORGANIZATION*ORGANISATION DES NATIONES UNIES POUR L'EDUCATION LA SCIENCE ET LA CULTURE	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	The overall objective of this Action is to strengthen resilience of fragile societies to harmful content online by supporting the establishment of multi-stakeholder collaborations (social media platforms, Internet governance and regulatory bodies, conflict prevention and peacebuilding stakeholders) in four pilot countries (BiH, Colombia, Kenya, Indonesia) and at the global level, while enhancing the promotion of peace through digital technologies.
NDICI	SCR.CTR.422464.01	8.000.000,00	1461	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS*ORGANISATION DES NATIONS UNIES POUR L'ALIMENTATION ET L'AGRICULTURE	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	The overall strategic objective is to contribute to partner countries preparedness to tackle AMR as described in the 2017 EU action plan, engaging with major global players and strategic countries and contributing towards achieving the objectives of the Global Action Plan on AMR by sharing experiences, advocating best practices and stimulating actions outside the EU by working with targeted Asian partner countries.
NDICI	SCR.CTR.424037.01	5.401.421,00	1461	SCIENCE AND TECHNOLOGY CENTER IN UKRAINE	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as	Support to the partner countries to develop their emergency medical training capabilities, enhancement of emergency medical preparedness for and response to CBRN accidents and emergencies, strengthening of regional cooperation and transfer of best practices in

						necessary.	respective field
NDICI	SCR.CTR.424122.01	5.510.101,84	548	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	EXPERIENCE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Support to Iraq's electoral process
NDICI	SCR.CTR.424123.01	720.000,00	548	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	The overall objective of the action is to prevent further inter-community tensions between Syrian refugees in Lebanon and their host communities, through strengthening the capacity of the national system to treat COVID-19 cases.
NDICI	SCR.CTR.424345.01	1.435.490,00	548	UNITED NATIONS CHILDREN'S FUND*LE FONDS DES NATIONS UNIES POUR L'ENFANCE	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	To respond to the protection, repatriation, humanitarian, and reintegration needs of women and children, their families and other victims who have been repatriated or have returned on their own
NDICI	SCR.CTR.424350.01	4.000.000,00	1096	UNITED NATIONS OFFICE ON DRUGS AND CRIME*	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046	The overall objective of SAFE is to start an EU/UN/Asia cooperation to contribute to the prevention of wildlife-related pandemics by targeting risks at facilities and locations with a high risk of

						and the supervisory and support measures are in place as necessary.	disease agents' transmission from wild animals to humans in four priority Asian countries (China, Lao PDR, Thailand, Viet Nam + dissemination to other ASEAN Member States).
NDICI	SCR.CTR.424351.01	3.000.000,00	1096	UNITED NATIONS OFFICE ON DRUGS AND CRIME*	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	The overall objective of this action is to fight trafficking in waste between the EU and South East Asia by promoting enhanced EU-ASEAN Member States partnerships, in support of ongoing efforts towards a circular economy transition, in line with the relevant policy frameworks in the EU and partner countries.
NDICI	SCR.CTR.424587.01	1.000.000,00	1096	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	The overall objective of the "Sustaining Peace during Electoral Process" (SELECT) project is to build the capacity of both national electoral stakeholders and international partners to: a) identify risk factors that may affect elections; b) design programmes and activities specifically aimed at preventing and reducing the risk of violence; c) implement operations related to the electoral processes in a conflict sensitive manner.
NDICI	SCR.CTR.425852.01	1.064.510,00	549	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	EXPERIENCE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as	"EU-UN Support to States in Central Asia for their citizens returned from conflict zones, primarily Syria and Iraq - Component 2: Security and Accountability Action"

						necessary.	
NDICI	SCR.CTR.425954.01	500.000,00	546	CONSEIL DE L' EUROPE*COUNCIL OF EUROPE	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	This project aims at further building institutional capacities to promote women's political participation) and to prevent and combat violence against women (VAW) and domestic violence f Dv). The project's outputs are designed to produce durable change and to align the Russian Federation's policy initiatives on gender equality to international and European human rights standards and best practices. It aims at empowering those who can be actors of change in the Russian Federation, hence contributing to mobilise them in favour of gender equality and women's human rights.
NDICI	SCR.CTR.426135.01	588.829,07	365	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	FEES	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	The overall objective of Our Common Agenda is to deliver the UN Secretary-General's report on advancing our common agenda and addressing current and future challenges through reinvigorated inclusive, networked and effective multilateralism as mandated by the UN General Assembly before the end of its 75th session, which aligns well with EU interests in supporting multilateralism and global cooperation as outlined in the strategic Framework

							represented by the EU Global Strategy.
NDICI	SCR.CTR.426350.01	2.000.000,00	548	INTERNATIONAL ORGANIZATION FOR MIGRATION	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	This Action responds to the increase of tensions and anti-migrant sentiments in local communities in Bosnia and Herzegovina (BiH) that are hosting large numbers of migrants, asylum-seekers and refugees in heavily COVID-impacted times, with a focus on Sarajevo and in Una Sana Canton (USC). The Action aims to address fears of the local population and establish a dialogue between migration management actors, local community representatives, central government stakeholders and common residents.
NDICI	SCR.CTR.426365.01	8.500.000,00	549	ORGANIZATION FOR SECURITY AND COOPERATION IN EUROPE*ORGANISATION POUR LA SECURITE ET LA COOPERATION EN EUROPE	EXISTPROG	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Continued support of the OSCE Special Monitoring Mission in Ukraine through provision of technological surveillance assets and monitor staff costs.
NDICI	SCR.CTR.426488.01	1.880.000,00	549	INTERNATIONAL ORGANIZATION FOR MIGRATION	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as	This project will contribute to decreasing the risk of tension, fragility, and vulnerability in Gedaref in host/surrounding communities by addressing the root causes driving instability and improving socio-economic conditions.

						necessary.	
NDICI	SCR.CTR.426513.01	3.000.000,00	549	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Projet d'Appui à la Transition au Mali
NDICI	SCR.CTR.426594.01	12.000.000,00	546	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Reduction du risque de violence dans les zones cibles, permettant la mise en œuvre de programmes de consolidation de la paix, de redressement et de développement à plus long terme.
NDICI	SCR.CTR.426642.01	7.000.000,00	546	INTERNATIONAL ORGANIZATION FOR MIGRATION	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	L'objectif général du projet est de contribuer à la stabilité et à la paix dans les communautés affectées par le conflit dans les zones sujettes à la violence en renforçant la résilience communautaire, en particulier celle des femmes et des jeunes, ainsi que la capacité des institutions à maintenir la cohésion sociale à Diffa, Tillabéri et Tahoua au Niger.
NDICI	SCR.CTR.427464.01	5.000.000,00	912	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	EXPERIENCE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of	Strengthening capacities of law enforcement and criminal justice authorities to counter the exploitation of new and emerging

						Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	technologies for terrorist purposes and supporting the leveraging of new and emerging technologies in the fight against terrorism as part of this effort.
NDICI	SCR.CTR.427684.01	1.135.457,00	1096	CUSTOMS CO-OPERATION COUNCIL*CONSEIL DE COOPERATION DOUANIERE WORLD CUSTOM ORGANIZATION ORGANISATION MONDIALE DES DOUANES	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Project PGS GLOBAL aims at reinforcing WCO Programme Global Shield (PGS) at global level and is consequently looking for donor funds to re-establish global PGS outreach to all WCO Members in order to be able to better assist and prevent terrorist attacks caused by Improvised Explosive Devices (IED), mainly containing precursor chemicals.
NDICI	SCR.CTR.428115.01	2.300.000,00	547	INTERNATIONAL ORGANIZATION FOR MIGRATION	EXPERIENCE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	The main objective of this contract is to to strengthen the capacity of the GoN to develop and implement PVE and DDDR programming in a sound and coordinated manner.
NDICI	SCR.CTR.428195.01	1.050.000,00	365	INTERNATIONAL SCIENCE AND TECHNOLOGY CENTER	FEES	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Funding of the 2022 ISTC Administrative Operating Budget (AOB) and service contracts

NDICI	SCR.CTR.428196.01	700.000,00	365	SCIENCE AND TECHNOLOGY CENTER IN UKRAINE	FEES	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Funding of the 2022 STCU Administrative Operating Budget (AOB) and service contracts
NDICI	SCR.CTR.428212.01	850.000,00	365	INTERNATIONAL SCIENCE AND TECHNOLOGY CENTER	FEES	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Funding of the ISTC activities and supplemental budget 2022
NDICI	SCR.CTR.428213.01	500.000,00	365	SCIENCE AND TECHNOLOGY CENTER IN UKRAINE	FEES	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Funding of the STCU activities and supplemental budget 2022
NDICI	SCR.CTR.428319.01	5.000.000,00	546	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	OPTIMISATION	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	This action aims to support the High National Elections Commission (HNEC) capacity to prepare for and organise national elections being held in 2021 and 2022 in Libya.

NDICI	SCR.CTR.428432.01	2.997.588,20	547	UNITED NATIONS CHILDREN'S FUND*LE FONDS DES NATIONS UNIES POUR L'ENFANCE	LOGISTICS	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	The overall objective of the programme is to promote protection of children, adolescents and young people (CAYP) in northern Mozambique through community engagement (using the socio-ecological model), access to services, and monitoring and reporting of grave violations against children
NDICI	SCR.CTR.428817.01	3.000.000,00	547	INTERNATIONAL INSTITUTE FOR DEMOCRACY AND ELECTORAL ASSISTANCE	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	SOUTIEN À LA TRANSITION DÉMOCRATIQUE AU TCHAD
NDICI	SCR.CTR.428905.01	1.000.000,00	1461	UNITED NATIONS ENVIRONMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR L'ENVIRONNEMENT	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	This project is implemented in order to support the Global Alliance on Circular Economy and Resource Efficiency (GACERE) which is an alliance of governments at global level, supported by stakeholders, willing to work together on and advocate for a global just circular economy transition and a more sustainable management of natural resources (material resources included), at the political level and in multilateral fora.
NDICI	SCR.CTR.429260.01	788.731,73	1096	INTERNATIONAL SCIENCE AND TECHNOLOGY CENTER	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU,	This contract is to fund the ISTC regular activities.

						Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	
NDICI	SCR.CTR.429654.01	2.780.000,00	1277	UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	The overall objective is to help ensure that military actors, in the Central African Republic and Mali where UN Peacekeeping missions are active, effectively contribute to mobilise the transformative potential of the Women, Peace and Security agenda. This involves enhancing women's inclusion and integration in the security sector including the military and making sure that armed forces are better prepared to, based on a gender analysis, integrate a gender perspective in the planning and conduct of operations and activities in conflict and post-conflict settings.
NDICI	SCR.CTR.429690.01	5.000.000,00	1478	UNITED NATIONS OFFICE ON DRUGS AND CRIME*	EXISTPROG	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	This action is to strengthen systems to adopt comprehensive rehabilitation and reintegration strategies and measures in order to promote the effective rehabilitation and reintegration of children formerly associated with violent extremist groups as well as children who have returned from conflict zones and/or are affected by the foreign terrorist fighter phenomenon
NDICI	SCR.CTR.429808.01	1.000.000,00	546	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of	This action aims to enhance the prospects of accountability for perpetrators and justice for victims of serious

						Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	international crimes and violations of international law committed in Myanmar since 2011 by supporting the Independent Investigative Mechanism for Myanmar (IIMM), notably by supporting the Mechanism's capacity of financial evidence collection and investigations.
NDICI	SCR.CTR.429861.01	5.000.000,00	1096	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	EXPERIENCE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	To enable Member States to receive expert assistance across the four pillars of the UN Global Counter-Terrorism Strategy to rapidly respond to identified needs, as well as develop capacities to detect, prevent, counter, prosecute, investigate and respond to this evolving threat and emerging terrorist modi operandi, while ensuring respect for international law, human rights and the rule of law
NDICI	SCR.CTR.429911.01	2.000.000,00	548	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	EXPERIENCE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	L'objectif est de contribuer au retour de la paix et à l'amélioration des conditions de vie des bataillons de l'armée malienne reconstituée dans plusieurs camps du Nord Mali.
NDICI	SCR.CTR.430029.01	409.733,00	273	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	UN-REDCROSS	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory	The proposed action is a pilot initiative aimed to help train and build the capacity and networks of the next generation of diplomats, particularly those from Small Island Developing States (SIDS), Least Developed Countries

						and support measures are in place as necessary.	(LDCs) and Landlocked Developing Countries (LLDCs), early in their careers and give them a solid understanding of the UN system, the role of the General Assembly and its President. This will help making them more effective and successful representatives and officers for their governments and strong advocates for the multilateral system. The proposed PSF action is in line with the aim and objectives of the 2030 Agenda for Sustainable Development as well as the Communication on strengthening the EU's contribution to rules-based multilateralism.
NDICI	SCR.CTR.430059.01	3.000.000,00	546	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	UNMAS intervention in Gaza provides direct humanitarian assistance, social stability and improved human security through mine action activities. UNMAS Palestine delivers humanitarian assistance by enabling Gazans to return to homes impacted by ERW, and by maintaining emergency preparedness for a rapid response to conflict escalation.
NDICI	SCR.CTR.430189.01	3.000.000,00	1096	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as	The project supports to the UN Standby Team of Senior Mediation Advisers. It foresees the recruitment of several high-level mediation experts (e.g. on mediation process; gender and inclusion) and the deployment of these experts to support senior UN, EU and other

						necessary.	mediators, but also support to track II and III mediation efforts, anywhere in the world at short notice.
NDICI	SCR.CTR.430375.01	900.000,00	546	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR L'ENFANCE	EXPERIENCE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	To build resilience of young people for them to live in a more tolerant, inclusive, peaceful and safe environment in the targeted areas, with adequate skills and competencies to develop to their full potential to be able to contribute to their communities and country as responsible and productive citizens.
NDICI	SCR.CTR.430613.01	1.850.000,00	546	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR L'ENFANCE	EXPERTISE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	The overall objective of the project is to contribute to restoring peaceful coexistence between communities in West Darfur.
NDICI	SCR.CTR.431090.01	6.000.000,00	546	INTERNATIONAL ORGANIZATION FOR MIGRATION	EXPERIENCE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Overall Theory of Change: If target populations in Galmudug are provided with climate-adaptive awareness, techniques and capacity, and social and physical infrastructures are strengthened, then forced displacement and conflict due to environmental factors will be reduced, because negative coping strategies to environmental variability, which perpetuate the climate-conflict cycle, are replaced by sustainable alternatives.

CFSP	SI2.854618	2.151.823,00	24	ORGANISATION FOR THE PROHIBITION OF CHEMICAL WEAPONS*L'ORGANISATION POUR L'INTERDICTION DES ARMES CHIMIQUES	MANDATE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Under the action, the Organisation for the Prohibition of Chemical Weapons (OPCW) will improve the cyber security and resilience of its IT systems.
CFSP	SI2.856843	1.603.517,64	24	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	MANDATE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Under the action, the UN Office for Disarmament Affairs (UNODA) will support the effective implementation and universalisation of the UN Convention on Prohibitions or Restrictions on the Use of Certain Conventional Weapons Which May Be Deemed to be Excessively Injurious or to Have Indiscriminate Effects.
CFSP	SI2.863965	1.593.353,22	48	ORGANISATION FOR THE PROHIBITION OF CHEMICAL WEAPONS*L'ORGANISATION POUR L'INTERDICTION DES ARMES CHIMIQUES	MANDATE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Under the action, the Organisation for the Prohibition of Chemical Weapons (OPCW) will enhance its operational effectiveness through satellite imagery.
CFSP	SI2.864412	4.175.768,00	36	ORGANIZATION FOR SECURITY AND COOPERATION IN EUROPE*ORGANISATION POUR LA SECURITE ET LA COOPERATION EN EUROPE	EXPERIENCE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Under the action, the Organisation for Security and Cooperation in Europe (OSCE) will prevent and combat illicit trafficking of Small Arms and Light Weapons and conventional ammunition in South-Eastern Europe (Albania, Bosnia and Herzegovina, Kosovo*, North Macedonia and Serbia).

CFSP	SI2.864681	2.045.184,31	24	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	MANDATE	The organisation complies with the conditions of points (a) to (d) of the first subparagraph of Article 154(4) of Regulation (EU, Euratom) 2018/1046 and the supervisory and support measures are in place as necessary.	Under the action, the UN Office for Disarmament Affairs (UNODA) will support the building of resilience in biosafety and biosecurity through the Biological and Toxin Weapons Convention.
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ANNEX 12: EAMR of the Union Delegations (if applicable)

Not applicable.

ANNEX 13: Decentralised agencies and/or EU Trust Funds (if applicable)

Not applicable.

ANNEX 14: Reporting on the Recovery and Resilience Facility

Not applicable.