



# **Annual Activity Report 2024**

**annexes**

DG ECHO

## Contents

ANNEX 1:	Statement of the Director(s) in charge of Risk Management and Internal Control.....	3
ANNEX 2:	Performance tables.....	4
ANNEX 3:	Draft annual accounts and financial reports .....	20
ANNEX 4:	Financial scorecard.....	49
ANNEX 5:	Materiality criteria.....	52
ANNEX 6:	Relevant Control System(s) for budget implementation (RCSs) .....	53
ANNEX 7:	Specific annexes related to "financial management" .....	88
ANNEX 8:	Reporting on the internal and external audits and assessing the effectiveness of Internal control systems.....	91
ANNEX 9:	Specific annexes related to "Control results" and "Assurance: Reservations" .....	99
ANNEX 10:	Reporting – Human resources, digital transformation and information management and sound environmental management.....	102
ANNEX 11:	Implementation through non EU entrusted entities.....	111

## **ANNEX 1: Statement of the Director(s) in charge of Risk Management and Internal Control**

*"I declare that in accordance with the Commission's communication on the internal control framework <sup>(1)</sup>, I have reported my advice and recommendations on the overall state of internal control in the Director-General.*

*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."*

*Mihela Zupancic Magovac*

---

<sup>(1)</sup> C(2017)2373 of 19.04.2017.

## ANNEX 2: Performance tables

General objective 4: A stronger Europe in the world			
Impact indicator: EU share of global humanitarian aid			
Source of the data: UN FTS (Financial Tracking System)			
Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2024) <sup>(2)</sup>
EU share: 12%	EU share: increase	EU share: increase	8.1%
EU and Member States Share: 41%	EU and Member States Share: increase	EU and Member States Share: increase	27.4%
Impact indicator: Geographical coverage of EU humanitarian aid			
Source of the data: UN FTS (Financial Tracking System)			
Baseline (2018)	Interim Milestone (2022)	Target	Latest known results (year)
		The EU aims to confirm the EU role as a main, influential humanitarian actor, promoting a principled response, therefore it aims to increase the percentage of countries with EU supported operations to 100%.	
96%	100%	100%	98% <sup>(3)</sup> %

<sup>(2)</sup> Results of this indicator decreased compared to 2023 values and did not reach the target set for 2024, mainly for the following reasons:

- EU institutions contribution to the global humanitarian system decreased of USD 270 million while total global contributions increased of USD1.8 billion between 2023 and 2024.
- EU Members States contributions decreased of USD 793 million between 2023 and 2024.
- The EUR/USD exchange rate decrease in 2024 depreciated EU and Member States contributions made in EUR but reflected in USD on UN FTS.

Despite this setback, the Commission is engaged to act as a major global donor in line with the “[Communication on the EU’s humanitarian action: new challenges, same principles](#)”. The EU remains also committed to provide at least 0.7% of collective Gross National Income as Official Development Assistance by 2030, in line with the 2023 “[Council Conclusions on addressing the humanitarian funding gap](#)”.

<sup>(3)</sup> Of the 75 countries targeted by United Nations appeals in 2024, Bulgaria, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania and Slovakia were included in the United Nations ‘Ukraine situation regional refugee response plan’. Due to its specific mandate, DG ECHO does not provide humanitarian aid in Member States, however assistance is provided to them through civil protection actions. Accordingly, the abovementioned Member States were left out of the calculation of this indicator. DG ECHO provided humanitarian aid to 63 of the 66 remaining countries targeted by United Nations appeals in 2024.

**Specific objective 1:** *The EU remains a lead humanitarian donor by providing an adequate and effective humanitarian assistance to populations affected by humanitarian crises.*

*Related to spending programme(s): HUMA*

**Result indicator:** Percentage of humanitarian aid projects that integrate gender and age considerations

**Source of the data:** DG ECHO Gender-Age Marker as presented in DG ECHO's projects database (HOPE), based on the final mark provided by the desk officer at final report stage

Baseline (2021- 2017 projects)	Interim Milestone (2022 - 2019 projects)	Target (2024)	Latest known results (2024)
89%	90%	95%	86.4% <sup>(4)</sup>

**Result indicator:** Percentage of humanitarian aid initial budget allocated to Education in Emergencies

**Source of the data:** Share of the EU humanitarian aid initial budget allocated to Education in Emergencies projects

Baseline (2020)	Interim Milestone (2022 projects)	Target (2024) DG ECHO will continue its Education in Emergencies (EiE) actions across the world, and at the same indicative target rate as in 2020, dedicating 10% of EU initial humanitarian aid to EiE.	Latest known results (2024)
10%	10%	10%	10%

<sup>(4)</sup> Due to the increase in multi-annual projects, the high number of 2023 ongoing projects (in March 2025) does not allow to extract a final representative result for this indicator for the year 2024 yet. Nevertheless, when comparing the rate of projects receiving a gender-age score of 1 or 2 in a given year, out of the total number of projects receiving a final report that year, we see a rather stable trend for the years 2021 to 2024 (between 86 and 88%).

## Main outputs in 2024:

### External communication actions <sup>(5)</sup>

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
EU citizens are aware of EU humanitarian aid in general, and of specific priority themes (e.g. resilience to climate-related disasters, education in emergencies, etc.) in particular (indicators and targets apply to all Specific objectives under General objectives 1, 4 and 5)	Number of participating journalists in field trips on humanitarian aid	36	18 <sup>(6)</sup>
	Net (deduplicated) reach by integrated awareness campaigns on humanitarian aid	25 million	70 million (net reach deduplicated)
	Number of participating journalists in field trips or virtual events on civil protection	8	0 <sup>(7)</sup>
	Net (deduplicated) reach by integrated awareness campaigns on civil protection	18 million	22.3 million (net reach deduplicated)
	Number of page views on the DG ECHO website	1.6 million	1.8 million
	Number of visits on the DG ECHO website	850 000	1.1 million
	Number of impressions on social media channels (aggregated)	380 million	459 million
	Followers' growth rate on social media channels	5% increase compared to 2023	1.6 % increase <sup>(8)</sup>
DG ECHO concludes a review of thematic field network	Conclusions of second phase of the review agreed by the ECHO Field Network Steering Committee	Measures proposed by second phase of TE review agreed and roadmap for rollout prepared by end of Q1	Consultation on roadmap being finalized

### Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
	Number of humanitarian projects per sector <sup>(9)</sup>	n/a <sup>(10)</sup>	-

<sup>(5)</sup> Despite the change of formulation of various indicators, their definition and figures correspond to the parameters tracked in previous years.

<sup>(6)</sup> Media trips to some countries (Guatemala, Pakistan) had to be cancelled last minute due to conflicts or instability in the region.

<sup>(7)</sup> It was not possible to organise civil protection media trips in 2024

<sup>(8)</sup> Due to the continued Commission's suspension of advertising on X during 2024, together with a change in platforms' algorithms and a substantial decrease of X user base, increase in followers was lower than expected, while the most significant growth has been seen in impressions (from 417 to 459 million).

<sup>(9)</sup> Based on *EVA Actions* (internal tool compiling and comparing data from DG ECHO Actions) definition of Financial Year 2023 for a total of 662 projects – extraction from 9 January 2024.

<sup>(10)</sup> This indicator is for monitoring purpose only, as it shows in which sectors the humanitarian aid budget was spent. Therefore, no target is set.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Humanitarian needs are addressed per sector by DG ECHO-funded projects	Mine actions		13
	Multi-purpose cash transfer		93
	Protection		275
	Food Security and Livelihood		104
	Health		201
	Education in Emergencies		108
	Shelter and Settlements		89
	Nutrition		108
	Disaster risk reduction / disaster preparedness		239
	Coordination		115
	Support Operations		78
	WASH		164
Children in need are reached by EU Education in Emergencies assistance	Number of children reached by EU Education in Emergencies assistance	>2 million	2.3 million beneficiaries reached with the 2024 EIE funding
Humanitarian needs are addressed by DG ECHO-funded interventions	Number of interventions by DG ECHO funded humanitarian aid operations (beneficiaries)	>145 million	259 million <sup>(11)</sup>

**Specific objective 2:** Humanitarian space is preserved and respect for International Humanitarian Law is ensured

Related to spending programme(s): HUMA

**Result indicator:** Percentage of projects that can be monitored on-site <sup>(12)</sup>

**Source of the data:** DG ECHO's projects database (HOPE)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
90%	Increase	Increase	92.7%

<sup>(11)</sup>The figure of 259 million interventions was extracted from Eva Actions (a data management tool compiling data from humanitarian operations) on 21 January 2024. It should be noted that a beneficiary might be covered by several interventions. The number of direct beneficiaries will be available during the second quarter of 2024 (for reference the number of direct beneficiaries for the Commission's humanitarian aid actions in 2023 was 101.07 million).

The information on the number of interventions presents the following shortcomings.

- This figure double-counts beneficiaries targeted by more than one intervention
- The number of interventions changes over time, increasing continually based on the progressive encoding of data by partners (i.e. for 2022 data around 577 million interventions were noted in the first quarter of 2024, while 622 million interventions were registered for the same period as of February 2024).

<sup>(12)</sup> This concerns monitoring in the field by DG ECHO staff. In cases where such monitoring cannot take place due to access/security problems, other available monitoring measures are applied to provide the best possible assurance that funded actions are implemented as planned. Despite its formulation, the DG ECHO's Strategic Plan 2020-2024

**Result indicator:** Number of EU-funded humanitarian projects with an International Humanitarian Law component

**Source of the data:** DG ECHO's projects database (HOPE) with an IHL component

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
25	Increase	Increase	36 <sup>(13)</sup>

## Main outputs in 2024:

### Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
The importance of respecting International Humanitarian Law is regularly highlighted in statements and tweets issued by the Commissioner for Crisis Management	Number of public reactions related to the compliance with international humanitarian law from the Commissioner for Crisis Management	30	89 <sup>(14)</sup>

**Specific objective 3:** *The EU remains a global humanitarian donor by providing an adequate and effective humanitarian assistance in countries affected by humanitarian crises.*

*Related to spending programme(s):* HUMA

**Result indicator:** Percentage of humanitarian aid funding targeting actions in forgotten crises

**Source of the data:** DG ECHO's projects database (HOPE)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
15.77%	> 15%	> 15%	22% <sup>(15)</sup>

states that the indicator concerns monitoring in the field by DG ECHO staff and refers to other available monitoring measures applied in cases of access/security problems, to provide the best possible assurance on funded actions. Since the indicator aims to measure the ability of DG ECHO as a donor to monitor EU-funded humanitarian aid projects, valid remote monitoring shall be counted. The set threshold of 90% is also met if projects monitored remotely are counted as "not monitored".

<sup>(13)</sup> While the result of this indicator remains above target, it decreased in comparison to 2022 results partly due to the wider use of longer contracts with several rounds of top-ups and of regional contracts.

<sup>(14)</sup> A wide number of such reactions were issued in the context of the crises in Palestine, Ukraine, or Sudan.

<sup>(15)</sup> Final allocations provided in 2023 to forgotten crises amounted to EUR 530 million and represented 23% of total final allocations. Please refer to section B of the Executive Summary of the AAR for more information.



## Main outputs in 2024:

### Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
DG ECHO funds a needs-based response to the most significant humanitarian crises worldwide	Funding per crisis	n/a <sup>(16)</sup>	–
	West Africa		EUR 128 082 644
	Central Africa		EUR 174 433 665
	Upper Nile Basin		EUR 290 864 980
	Horn of Africa		EUR 186 923 719
	Southern Africa, Indian Ocean		EUR 65 050 868
	DRC and Great Lakes Region		EUR 110 683 339
	North Africa		EUR 21 000 000
	Iraq		EUR 23 040 600
	Arabian Peninsula		EUR 126 644 381
	Middle East		EUR 494 429 190
	Türkiye		EUR 26 000 000
	Ukraine, Western Balkans and Caucasus		EUR 188 500 000
	South West & Central Asia		EUR 187 064 903
	South & East Asia and Pacific		EUR 94 615 368
	Latin America and Caribbean		EUR 124 040 702
DG ECHO funds a needs-based humanitarian response in crisis-affected countries worldwide	Number of countries in which DG ECHO funded humanitarian aid operations	n/a <sup>(17)</sup>	116 <sup>(18)</sup>

<sup>(16)</sup> This indicator is for monitoring purpose only, as it shows in which sectors the humanitarian aid budget was spent. Therefore, no target is set.

<sup>(17)</sup> This indicator is for monitoring purpose only, as it shows in which countries did DG ECHO provide assistance. . Therefore, no target is set.

<sup>(18)</sup> The number of countries reached is originally calculated based on an extraction in EVA Actions (platform compiling operational data from DG \_ECHO-financed actions) completed by a manual check of countries reached in multi-country projects and countries where the Emergency Toolbox operations were deployed.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
DG ECHO supports humanitarian partners and emergency responders with a variety of tools	Number and value in EUR of EHRC capacities and operations carried out	<p>EUR 56/5 million allocated to the development and deployment of EHRC capacities in 2023.</p> <p>3 capacities (Common Logistic Services, Stockpile and Expertise) developed</p> <p>10 operations</p>	<p>EUR 56 million allocated to development and deployment of EHRC in 2024.</p> <p>3 main modalities of support (logistics services, stockpile and expertise) continued to be managed in 2024, with new capacities developed for stockpile (2 new locations and expansion of sectors to health and education), office and accommodation, physical rehabilitation Emergency Medical Team, and for deployment of logistical experts.</p> <p>16 operations carried out in 17 countries:</p> <ul style="list-style-type: none"> <li>- 97 HAB flights chartered;</li> <li>- 5 319 metric tonnes of aid transported;</li> <li>- 16 683 passengers transported via HAF;</li> <li>- 13 experts deployed.</li> <li>- 820 tonnes of stocks deployed., (</li> </ul>
	Emergency Toolbox (values)	EUR 50.5 million	EUR 43 160 953

**Specific objective 4:** Adequate and effective civil protection response and preparedness is provided to people in need..

Related to spending programme(s): UCPM

**Result indicator:** Percentage of activations outside the EU that resulted in coordination and support activities of the Union Civil Protection Mechanism

**Source of the data:** Percentage of activations outside the EU that resulted in coordination and support activities of the Union Civil Protection Mechanism

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
		The response capacities of MS available for international deployments will be further expanded and the ERCC and its coordination role will further improve	
80%	> 80%	> 80%	79% <sup>(19)</sup>

## Main outputs in 2024: -+63-9-

### Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
DG ECHO concludes a mid-term evaluation on the UCPM programme implementation within the MFF	Conclusion and publication of the results of the UCPM mid-term evaluation.	The Staff Working Document resulting from the conclusion of the mid-term evaluation on UCPM is published in 2024.	Published on 29/05/2024
Coverage of requests for assistance from third countries and fulfilment of needs during crises Number of Requests for Assistance (RFA) of third countries that receive a positive response under the UCPM	Number of requests for support of third countries under the UCPM receiving a positive response	95%	23 out of 29 requests (79%) (20)

<sup>(19)</sup> The backlash of coverage for 2024 may be explained by the change of nature of requests which require more cross sectorial and more complex response. Most of 2024 unmet requests covered distant regions (LAC and Asia) and at times included requests for which the UCPM does not offer clear added value and therefore a response is not provided. The provision of assistance outside the EU depends on the availability, capacities and willingness of Member and Participating States.

Despite this, the UCPM response was very effective in 2024, covering 95% of requests for assistance from EU Member States and 100% from UCPM participating States.

<sup>(20)</sup> To be noted that Ukraine submitted 50 updates of the initial request counted as 1 RFA in the overall RFA in 2023.

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
The UCPM (ERCC and MS/PS) receives scientific and technical advice for operations and operational preparedness	Number of reports delivered by the Commission's Joint Research Centre and by the European Scientific Partnerships (ARISTOTLE and EAHSP)	40 by 31/12/2024	13 reports delivered by the Commission's Joint Research Centre 95 emergency reports by the European Natural Hazard Scientific Partnerships (ARISTOTLE and EAHSP)
The UCPM Lessons Learned programme provides evidence for improving and advancing in all emergency management cycle phases (prevention, preparedness and response)	Annual lessons learned document	1 report for the Annual meeting and 2 for thematic meetings, by 31/12/2024	2 UCPM LLP final reports published in 2024 for meetings on wildfires and floods in 2023; RU's war against UA and consular evacuations.  The Lessons Learned meeting on climate-related hazards that was supposed to take place in Q4 2024 in Spain was postponed to February 2025 due to the floods in Spain.
	Presentation before the Civil Protection Committee <sup>(21)</sup>	3 by 31/12/2024	The outcomes of the two UCPM LLP meetings mentioned above were presented to the CPC.
	Follow-up activities regarding the implementation of lessons	3 (follow-up on implementation incorporated in the final report from meetings) by 31/12/2024	An overview of the implementation status of identified lessons was integrated in the Lessons Learned database.

<sup>(21)</sup> Chaired by the Commission, the Civil Protection Committee supports the implementation of civil protection legislation by giving opinions on implementing acts proposed by the Commission. It brings together all Member States and Participating States to the UCPM.

## General objective 1: A European Green Deal

**Impact indicator:** Climate-related economic losses

**Source of the data:** Eurostat (Eurostat online code: sdg\_13\_40)

Baseline (2017)	Interim Milestone (2022)	Target (2025)	Latest known results (2023)
Total losses: EUR 12 052 million Total losses as a percentage of GDP <sup>(22)</sup> :	Decrease	Decrease	EUR 20 107 million <sup>(23)</sup>

**Specific objective 1:** *People and communities at risk or disasters are resilient and prepared.*

*Related to spending programme(s): HUMA and UCPM*

**Result indicator:** Percentage of humanitarian assistance grants including elements of disaster preparedness, resilience and disaster risk reduction

**Source of the data:** DG ECHO projects database (HOPE)

Baseline (2020)	Interim Milestone (2022)	Target (2024)  There is a political commitment to mainstream preparedness and disaster resilience overall in EU humanitarian programmes. The aim is to go beyond the baseline and reach 75%.	Latest known results (2024)
58%	65%	> 75%	38 <sup>(24)</sup> %

**Result indicator:** Number of countries participating in UCPM that have adopted and implemented national disaster risk reduction strategies

**Source of the data:** UN Office for Disaster Risk Reduction <sup>(25)</sup>

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
17	25	33	30 <sup>(26)</sup>

<sup>(22)</sup> Data expressed as a percentage of GDP will be presented in DG CLIMA's Annual Activity Report.

<sup>(23)</sup> Latest data available for 2023. This indicator represents a 30- year smoothed time-series average. While average data increased for the year 2023, annual While the average losses increased from 2022 to 2023 annual losses data decreased from 56 billion to 43.9 billion . Taking into account the intensification of wildfires and climate-related crises, the figures for 2024 are expected to remain high.

<sup>(24)</sup> This figure derives from a revised methodology, which solely relies on the reporting by the EU's Humanitarian Partners and may therefore not include preparedness mainstreaming efforts in other sectors of operations.

<sup>(25)</sup> [Sendai Framework Monitor \(undrr.org\)](https://www.undrr.org/)

<sup>(26)</sup> As the main source of information, the Sendai Framework Monitor does not provide information on how many countries have developed DRR strategies but rather allows each country to assess the status of existing wider DRR frameworks. Moreover, only the countries validating the completeness of their assessments make their data publicly

**Result indicator:** Number of scientific and technical assessments and advice provided to the ERCC in support of UCPM operations

**Source of the data:** European Commission, Member States, Participating States, European scientific partnerships (e.g. the European Natural Hazard Scientific Partnership ENHSP).

<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2024)
		The scientific support to the ERCC will be enhanced and complemented with more comprehensive scientific partnerships, in-house expertise and GIS capabilities	436 scientific and technical reports were issued
100+ monitoring reports from ENHSP 2+ season reports from JRC 20+ scientific maps	> than baseline	> than baseline	138 reports in total, which include: 30 Analytical briefs 95 emergency reports 13 JRC scientific reports (In addition to the above, another 298 monitoring reports from the scientific partnerships (ARISTOTLE ENHSP and EAHSP) have been sent to ERCC and/or MS/PS and 25 scientific maps were published as daily maps)

available through the Monitor. Therefore, the limited number of countries reporting to the Sendai Framework Monitor does not reflect the number of UCPM Member and Participating States that have in place some form of relevant disaster risk reduction strategies. DG ECHO is working with UCPM Member and Participating States on the reporting of summary information on risk assessment and risk management capability assessment, which includes information on governance of disaster risk management.

**Result indicator:** Areas where there is an EU contribution to increase countries response capacity to given events

**Source of the data:** Common Emergency Communication and Information System (CECIS) – DG ECHO

Baseline (2020)	Interim Milestone (2022) RescEU capacities available in CECIS will be extended to CBRN decontamination capacities and Medevac for highly infectious disease patients	Target (2024) RescEU will encompass new and more assets compared to previous years (in the areas of aerial forest fire fighting means, medical evacuation, medical capacities, stockpiles of critical items, CBRN capacities, and transport and logistics)	Latest known results (2024)
2	4	6	9 <sup>(27)</sup>

## Main outputs in 2024:

### External communication actions

See the table 'External communication actions' (page 6).

### Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
A summary of risk assessments and assessment of risk management capability are made available by Member States and Participating States <sup>(28)</sup> to the European Commission	Number of Member States and Participating States that have made available to the European Commission a summary of risk assessments and assessment of risk management capability	All Member States and Participating States have submitted a report for the 2023 reporting deadline	As of December 2024, 31 out of 37 Member States and Participating States have submitted a report for the 2023 reporting deadline <sup>(29)</sup>

<sup>(27)</sup> Additional medical (stockpiling and Medevac for highly infectious disease patients), CBRN (stockpiling), shelter and energy have been established and registered in CECIS. In addition, CBRN decontamination, CBRN detection, sampling, identification and monitoring, additional transport capacities will be made available under rescEU in the course of 2025.

<sup>(28)</sup> 27 Member States and 6 Participating States of UCPM in 2020.

<sup>(29)</sup> The 2023 reporting cycle deadline was extended to the 30th of June 2024. Reporting deadlines for this indicator are established every three years, (the next reporting deadline is set for end 2026, therefore progress in meeting such deadline will be reported in 2027).

**Specific objective 2:** *The environmental impact of humanitarian aid operations is reduced*

Related to spending programme(s): HUMA

**Result indicator:** Percentage of humanitarian aid projects that incorporate environmental considerations

**Source of the data:** DG ECHO Resilience Marker and, DG ECHO projects database (HOPE)

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
		Establishing an ambitious position on reducing the environmental impact of DG ECHO's humanitarian aid operations is a key contribution to the European Green Deal therefore, it aims to integrate environmental considerations in DG ECHO's humanitarian aid operations to 100%)	
New indicator	50%	100%	38.88 <sup>(30)</sup> %

**Result indicator:** Percentage of humanitarian aid projects contributing indirectly to objectives of the Green Deal <sup>(31)</sup>

**Source of the data:** ABAC

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
40%	Increase	Increase	40% <sup>(32)</sup>

<sup>(30)</sup> Calculated as the percentage of new contracts signed in 2024 with an answer 'Yes' for question 6 of the Resilience Marker section of the FichOp by both Field expert and Desk Officer (in FR or RQ). DG ECHO started recently the process of reporting on environmental consideration in projects. In 2023 the application of the minimum environmental requirements became mandatory. As the process is settling progressively, it shall be noted that a considerable progress was made in comparison with 2023 when we increased from a result of 28.74 in 2022 to 47.35% in 2023. In 2024 the result decreased slightly but remains stable at around 40%. This is due to capacity gaps and the nature of response that is needs-based and may not always be able to accommodate environmental considerations. DG ECHO is actively working on building capacity on this issue and celebrated a round of workshops for partners, and mandatory trainings for ECHO staff in autumn 2024 covering all regions. Furthermore a series of projects are funded which support partners directly in implementing ECHO's minimum environmental requirements.

<sup>(31)</sup> In the context of this indicator please note that "contributing indirectly to the objectives of the Green Deal" shall be understood as "contributing indirectly to climate action"

<sup>(32)</sup> This figure takes into account the proportion of initially committed funds marked as 40% contributing to climate mainstreaming and initially committed funds marked as contributing 100% to this objective over the total initially committed funds marked for 2024. Generally, humanitarian aid projects have climate adaptation as a "significant objective" (40%) with some exceptions, while preparedness actions within humanitarian aid contribute to a 100% to climate mainstreaming as its objective has climate adaptation and/or mitigation objectives "as fundamental in the design, or the motivation for, the activity".



Main outputs in 2024:			
Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Environmental considerations are included in humanitarian aid projects	Number of humanitarian aid projects that incorporate environmental considerations.	At least 55% of all projects signed in 2024 incorporate environmental considerations.	38.88%

<b>General objective 5:</b> Promoting our European way of life  <b>Specific objective 1:</b> <i>The needs of the most vulnerable people in times of crises are met.</i>  <i>Related to spending programme(s):</i> UCPM			
<b>Result indicator:</b> Response time of the Union Civil Protection Mechanism to a request of assistance <b>Source of the data:</b> Common Emergency Communication and Information System (CECIS) database			
Baseline (2020)	Interim Milestone (2022)	Target (2024) The response time of the UCPM shall always be subject to improvement <sup>(33)</sup>	Latest known results (2024) <sup>(34)</sup>
3 hours for inside Europe response 10 hours for outside Europe response	3 hours for inside Europe response 10 hours for outside Europe response	3 hours for inside Europe response 10 hours for outside Europe response	33 minutes for activations by EU Member States,  3 hours for activations by UCPM Participating States  98 hours for activations by third countries

<sup>(33)</sup> DG ECHO continuously aims at improving its internal procedures to increase the rapidity of activities that lie in its exclusive areas of influence. DG ECHO also cooperates very closely on a 24/7 basis with MS. It should be noted, though, that quantitative response indicators will always be partly influenced by the number, severity and nature of future disasters for which the UCPM is activated and which are unpredictable.

<sup>(34)</sup> UCPM activations increased exponentially, following actions from DG ECHO geographical teams to inform about the mechanism in third countries. While in many cases, response was delivered within the targeted time, the nature of the request, the sudden activation of the mechanism or the remoteness of the area targeted, significantly increased response time. Furthermore, the lack of RescEU support for such activations, hindered the possibility to respond to requests from third countries in a rapid manner.

**Result indicator:** Adequacy of response of the Union Civil Protection Mechanism  
**Source of the data:** Common Emergency Communication and Information System (CECIS) database

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2024) <sup>(35)</sup>
		In a similar logic, the adequacy of response is linked to the cooperation with Member States and the use of the UCPM in the most efficient and appropriate way possible- the target is to improve on previous results	
66% for inside Europe Activations 86% for outside Europe activations	75% for inside Europe Activations > 86% for outside Europe activations	90% for inside Europe Activations > 86% for outside Europe activations	95% for inside Europe Activation (21 out of 22) 100% for UCPM Participating States (8 out of 8) 79% for outside Europe activations (23 out of 29)

## Main outputs in 2024:

### External communication actions

See the table 'External communication actions' (page 6).

### Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Requests for assistance under the UCPM from Member States <sup>(36)</sup> receive a positive response	Number of requests receiving a positive response	95%	21 out of 23 (95%)
Financing of disaster prevention and preparedness projects (inside and outside the EU)	Number of financed disaster prevention and preparedness projects inside and outside the EU	15	32
Committed and certified capacities are included in the European Civil Protection Pool (ECPP).	Number of committed and certified capacities included in the European Civil Protection Pool (ECPP)	> 90	98

<sup>(35)</sup> Most unmet requests were from distant regions (LAC and Asia) and at times included request for which the UCPM does not offer clear added value. The provision of assistance outside the EU normally falls beyond scope of rescEU and depends on the availability, capacities and willingness of MS/PS.

<sup>(36)</sup> Data from 20 October 2023, UCPM Participating States are counted as Member States.

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
Level of awareness of Union citizens of the risk of their region	% of citizens aware of disaster risks in their region	>64% on 2024 Eurobarometer	67% <sup>(37)</sup>

---

<sup>(37)</sup> [EU civil protection – February 2024 – Eurobarometer survey \(europa.eu\)](https://ec.europa.eu/eurobarometer/surveys/trend/9644/eu-civil-protection-february-2024).

## **ANNEX 3: Draft annual accounts and financial reports**

<b>Annex 3 Financial Reports - DG ECHO - Financial Year 2024</b>	
<b>Table 1 : Commitments</b>	
<b>Table 2 : Payments</b>	
<b>Table 3 : Commitments to be settled</b>	
<b>Table 4 : Balance Sheet</b>	
<b>Table 5 : Statement of Financial Performance</b>	
<b>Table 5 Bis: Off Balance Sheet</b>	
<b>Table 6 : Average Payment Times</b>	
<b>Table 7 : Income</b>	
<b>Table 8 : Recovery of undue Payments</b>	
<b>Table 9 : Ageing Balance of Recovery Orders</b>	
<b>Table 10 : Waivers of Recovery Orders</b>	
<b>Table 11 : Negotiated Procedures</b>	
<b>Table 12 : Summary of Procedures</b>	
<b>Table 13 : Building Contracts</b>	
<b>Table 14 : Contracts declared Secret</b>	
<b>Table 15 : FPA duration exceeds 4 years</b>	
<b>Table 16 : Commitments co-delegation type 3 in 2024</b>	

## Additional comments

Comments in respect of tables 1 to 16:

Tables 1 to 16 have been prepared by the Budget Directorate General based on the data obtained from module SAP R/3 (database for the management of appropriations, expenditure and revenue at central level), a system to which DG ECHO only has limited access. Where possible, the figures have been cross-checked.

To be noted that the figures of the commitment and payment appropriations on administrative management (Chapter 20 02) only include the decentralised administrative expenditure managed exclusively by DG ECHO. The tables provided by the Budget Directorate General do not include the administrative expenditures related to the policy area Humanitarian Aid which are managed by the central Commission services (mainly expenditures for staff in active employment and buildings).

Finally, it is important to note that DG ECHO draws funds from four different financial sources: the general EU budget, the Next Generation EU budget (NGEU), the European Development Fund (EDF) and the External Assigned Revenues received from Member States, Participating states and EFTA countries.

The DG BUDG tables 1 and 2 on the following pages include only appropriations financed through the EU budget, the NGEU budget and the External Assigned Revenues (so without EDF funds).

Therefore, the table on the next page provides reconciled figures, providing totals for administrative, support and operational expenditures, with and without EDF resources, and clearly identifying the amount of NGEU budget.'

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2024 (in Mio €) for DG ECHO					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
<b>Title 06 Recovery and Resilience</b>					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0.01	0.01	100.00 %
	06 05	Union Civil Protection Mechanism	249.80	245.49	98.27 %
	06 07	Emergency support within the Union	0.00	0.00	0.00 %
<b>Total Title 06</b>			<b>249.81</b>	<b>245.49</b>	<b>98.27 %</b>
<b>Title 14 External Action</b>					
14	14 01	Support administrative expenditure of the 'External Action' cluster	11.03	6.88	62.32 %
	14 02	Neighbourhood, Development and International Cooperation Instrument ' Global Europe (NDICI ' Global Europe)	0.00	0.00	0.00 %
	14 03	Humanitarian Aid	2,505.47	2,500.72	99.81 %
	14 20	Pilot projects, preparatory actions, prerogatives and other actions	1.99	1.99	100.00 %
<b>Total Title 14</b>			<b>2,518.49</b>	<b>2,509.58</b>	<b>99.65 %</b>
<b>Title 15 Pre-accession Assistance</b>					
15	15 02	Instrument for Pre-accession Assistance (IPA III)	0.00	0.00	0.00 %
<b>Total Title 15</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework</b>					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	1.79	0.04	2.23 %
<b>Total Title 16</b>			<b>1.79</b>	<b>0.04</b>	<b>2.23 %</b>
<b>Title 20 Administrative expenditure of the European Commission</b>					
20	20 02	Other staff and expenditure relating to persons	0.13	0.13	100.00 %
	20 03	Administrative operating expenditure	0.00	0.00	0.00 %
<b>Total Title 20</b>			<b>0.13</b>	<b>0.13</b>	<b>100.00 %</b>
<b>Total Excluding NGEU</b>			<b>2,770.22</b>	<b>2,755.25</b>	<b>99.46 %</b>
<b>Title 06 Recovery and Resilience</b>					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	7.14	0.04	0.50 %
	06 05	Union Civil Protection Mechanism	-0.02	0.00	0.00 %
<b>Total Title 06</b>			<b>7.12</b>	<b>0.04</b>	<b>0.50 %</b>
<b>Total NGEU Only</b>			<b>7.12</b>	<b>0.04</b>	<b>0.50 %</b>
<b>Total DG ECHO</b>			<b>2,777.34</b>	<b>2,755.28</b>	<b>99.21 %</b>

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

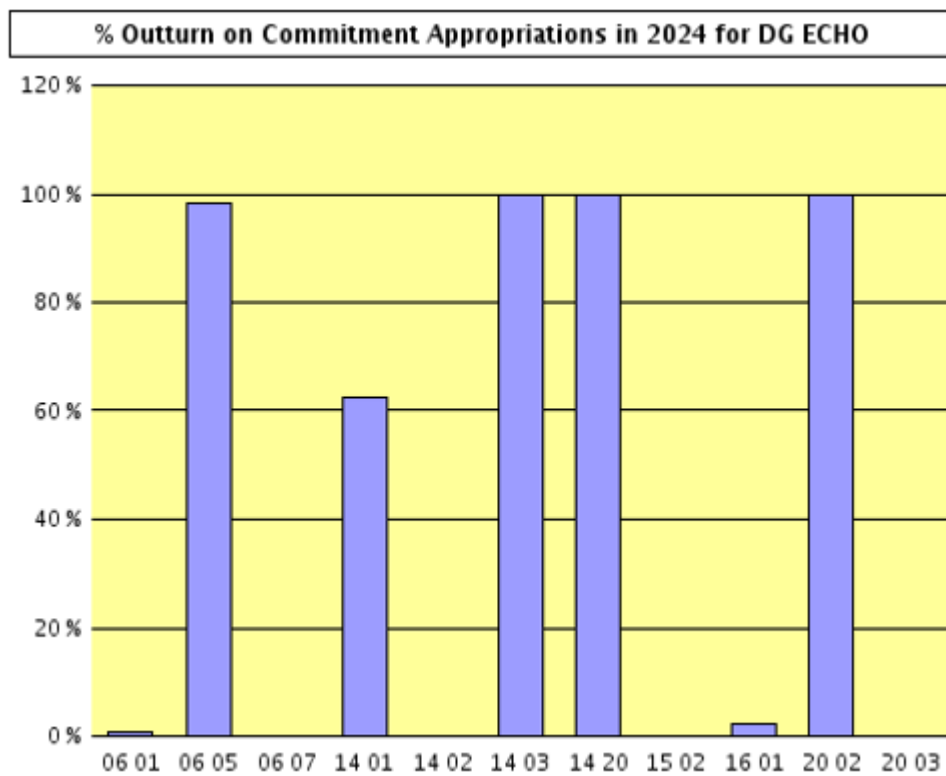


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2024 (in Mio €) for DG ECHO					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the `Recovery and Resilience¿ cluster	0.01	0.01	100.00 %
	06 05	Union Civil Protection Mechanism	412.09	406.41	98.62 %
	06 07	Emergency support within the Union	0.00	0.00	0.00 %
Total Title 06			412.10	406.41	98.62%
Title 14 External Action					
14	14 01	Support administrative expenditure of the `External Action¿ cluster	12.82	6.47	50.49 %
	14 02	Neighbourhood, Development and International Cooperation Instrument ¿ Global Europe (NDICI ¿ Global Europe)	1.30	1.30	100.00 %
	14 03	Humanitarian Aid	2,440.25	2,431.03	99.62 %
	14 20	Pilot projects, preparatory actions, prerogatives and other actions	1.36	1.36	100.00 %
Total Title 14			2,455.73	2,440.16	99.37%
Title 15 Pre-accession Assistance					
15	15 02	Instrument for Pre-accession Assistance (IPA III)	0.48	0.48	100.00 %
Total Title 15			0.48	0.48	100.00%
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	1.79	0.02	0.96 %
Total Title 16			1.79	0.02	0.96%
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.21	0.19	88.79 %
	20 03	Administrative operating expenditure	0.05	0.04	77.15 %
Total Title 20			0.26	0.23	86.58%
Total Excluding NGEU			2,870.36	2,847.30	99.20%
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the `Recovery and Resilience¿ cluster	0.84	0.00	0.00 %
	06 05	Union Civil Protection Mechanism	438.07	342.91	78.28 %
Total Title 06			438.91	342.91	78.13%
Total NGEU Only			438.91	342.91	78.13%
Total DG ECHO			3,309.27	3,190.20	96.40 %

\* 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 2024 for DG ECHO**

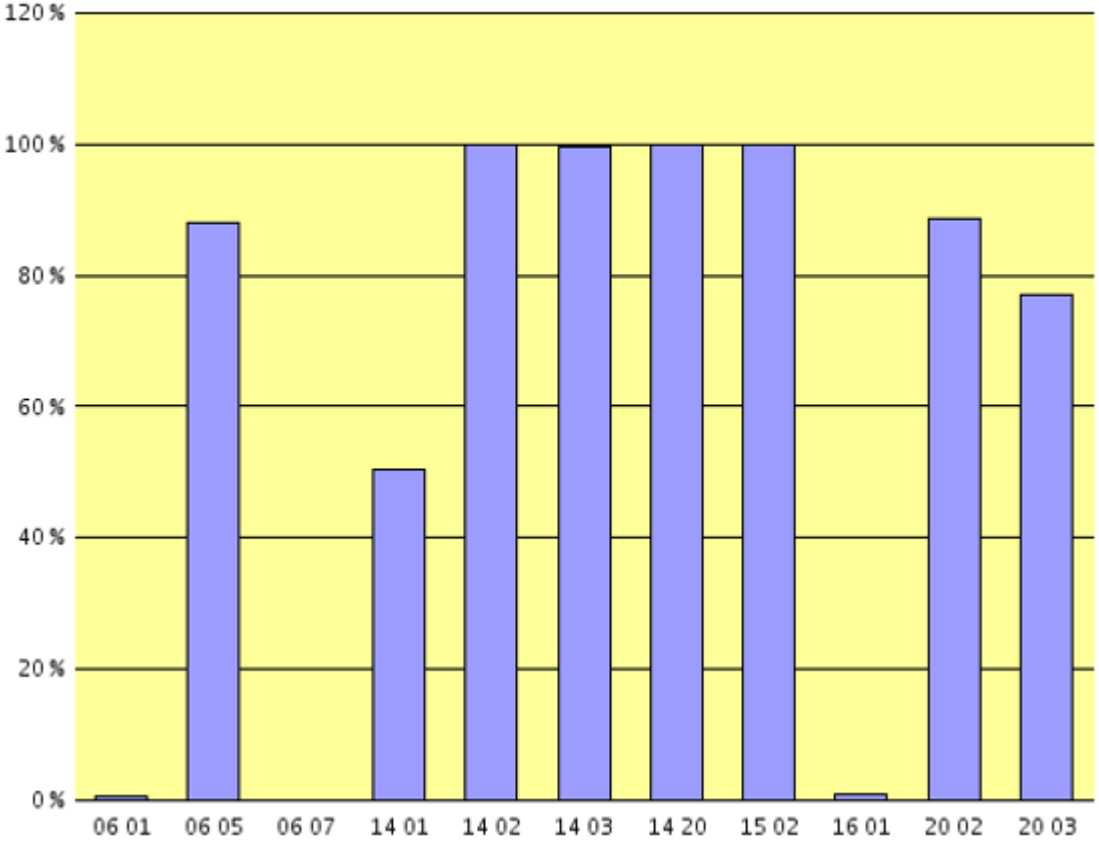
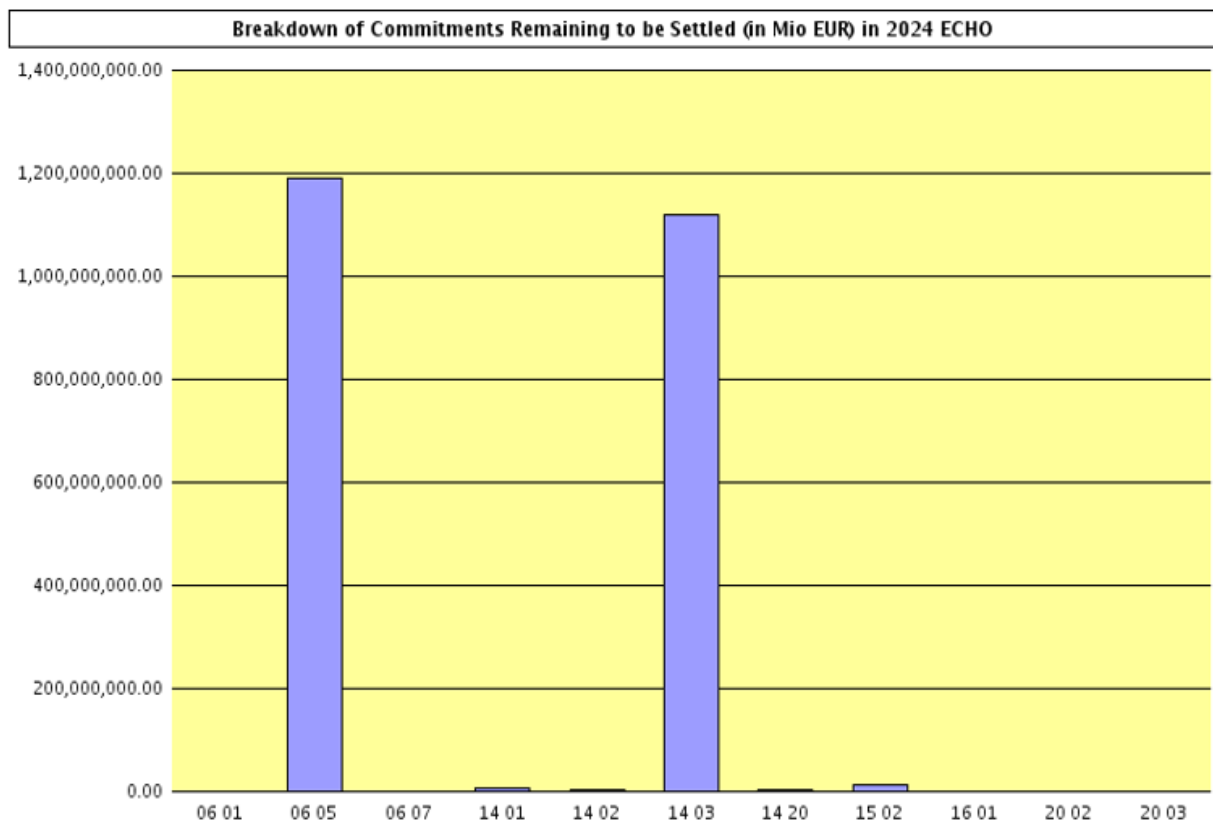


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG ECHO									
Chapter			Commitments to be settled				Commitment s to be settled from financial years previous to 2023	Total of commitment s to be settled at end of financial year 2024	Total of commitment s to be settled at end of financial year 2023
			Commitment s	Payment s	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	0601	Support administrative expenditure of the 'Recovery and Resilience' cluster	0.01	0.01	0.00	0.00%	0.00	0.00	0.00
	0605	Union Civil Protection Mechanism	245.49	92.57	152.92	62.29%	272.64	425.56	597.30
	0607	Emergency support within the Union	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Title 06			245.49	92.57	152.92	62.29%	272.64	425.56	597.30
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG ECHO									
Chapter			Commitments to be settled				Commitment s to be settled from financial years previous to 2023	Total of commitment s to be settled at end of financial year 2024	Total of commitment s to be settled at end of financial year 2023
			Commitment s	Payment s	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
14	1401	Support administrative expenditure of the 'External Action' cluster	6.88	1.22	5.66	82.25%	0.00	5.66	5.51
	1402	Neighbourhood, Development and International Cooperation Instrument 'Global Europe (NDICI - Global Europe)	0.00	0.00	0.00	0.00%	1.86	1.86	3.16
	1403	Humanitarian Aid	2,500.72	1,880.34	620.38	24.81%	500.03	1,120.41	1,056.41
	1420	Pilot projects, preparatory actions, prerogatives and other actions	1.99	0.56	1.43	72.01%	0.37	1.80	1.31
Total Title 14			2,509.58	1,882.11	627.47	25.00%	502.26	1,129.73	1,066.39
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG ECHO									
Chapter			Commitments to be settled				Commitment s to be settled from financial years previous to 2023	Total of commitment s to be settled at end of financial year 2024	Total of commitment s to be settled at end of financial year 2023
			Commitment s	Payment s	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
15	1502	Instrument for Pre-accession Assistance (IPA III)	0.00	0.00	0.00	0.00%	12.49	12.49	12.97

<b>Total Title 15</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>12.49</b>	<b>12.49</b>	<b>12.97</b>
<b>TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG ECHO</b>									
			<b>Commitments to be settled</b>				<b>Commitment s to be settled from financial years previous to 2023</b>	<b>Total of commitment s to be settled at end of financial year 2024</b>	<b>Total of commitment s to be settled at end of financial year 2023</b>
<b>Chapter</b>			<b>Commitment s</b>	<b>Payment s</b>	<b>RAL</b>	<b>% to be settled</b>			
			<b>1</b>	<b>2</b>	<b>3=1-2</b>	<b>4=1-2/1</b>	<b>5</b>	<b>6=3+5</b>	<b>7</b>
1 6	1 6 0 1	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.04	0.02	0.02	57.19%	0.00	0.02	0.00
<b>Total Title 16</b>			<b>0.04</b>	<b>0.02</b>	<b>0.02</b>	<b>57.19%</b>	<b>0.00</b>	<b>0.02</b>	<b>0.00</b>
<b>TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG ECHO</b>									
			<b>Commitments to be settled</b>				<b>Commitment s to be settled from financial years previous to 2023</b>	<b>Total of commitment s to be settled at end of financial year 2024</b>	<b>Total of commitment s to be settled at end of financial year 2023</b>
<b>Chapter</b>			<b>Commitment s</b>	<b>Payment s</b>	<b>RAL</b>	<b>% to be settled</b>			
			<b>1</b>	<b>2</b>	<b>3=1-2</b>	<b>4=1-2/1</b>	<b>5</b>	<b>6=3+5</b>	<b>7</b>
2 0	2 0 0 2 2 0 0 3	Other staff and expenditure relating to persons	0.13	0.11	0.02	17.90%	0.00	0.02	0.08
		Administrative operating expenditure	0.00	0.00	0.00	0.00%	0.00	0.00	0.05
<b>Total Title 20</b>			<b>0.13</b>	<b>0.11</b>	<b>0.02</b>	<b>17.90%</b>	<b>0.00</b>	<b>0.02</b>	<b>0.13</b>
<b>Total Excluding NGEU</b>			<b>2,755.25</b>	<b>1,974.81</b>	<b>780.4 3</b>	<b>28.33%</b>	<b>787.39</b>	<b>1,567.83</b>	<b>1,676.79</b>
<b>TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG ECHO</b>									
			<b>Commitments to be settled</b>				<b>Commitment s to be settled from financial years previous to 2023</b>	<b>Total of commitment s to be settled at end of financial year 2024</b>	<b>Total of commitment s to be settled at end of financial year 2023</b>
<b>Chapter</b>			<b>Commitment s</b>	<b>Payment s</b>	<b>RAL</b>	<b>% to be settled</b>			
			<b>1</b>	<b>2</b>	<b>3=1-2</b>	<b>4=1-2/1</b>	<b>5</b>	<b>6=3+5</b>	<b>7</b>
0 6	0 6 0 1	Support administrative expenditure of the 'Recovery and Resilience' cluster	0.04	0.00	0.04	100.00%	0.00	0.04	0.00
	0 6 0 5	Union Civil Protection Mechanism	0.00	0.00	0.00	0.00%	763.19	763.19	1,106.28
<b>Total Title 06</b>			<b>0.04</b>	<b>0.00</b>	<b>0.04</b>	<b>100.00%</b>	<b>763.19</b>	<b>763.22</b>	<b>1,106.28</b>
<b>Total NGEU Only</b>			<b>0.04</b>	<b>0.00</b>	<b>0.04</b>	<b>100.00%</b>	<b>763.19</b>	<b>763.22</b>	<b>1,106.28</b>
<b>Total for DG ECHO</b>			<b>2,755.28</b>	<b>1,974.81</b>	<b>780.4 7</b>	<b>28.33 %</b>	<b>1,550.58</b>	<b>2,331.05</b>	<b>2,783.07</b>



**TABLE 4 : BALANCE SHEET for DG ECHO**

<b>BALANCE SHEET</b>		<b>2024</b>	<b>2023</b>
A.I. NON CURRENT ASSETS	A.I. NON CURRENT ASSETS	295,667,646.41	360,396,558.17
	A.I.5. Non-Current Pre-Financing	295,476,815.96	360,207,056.38
	A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	190,830.45	189,501.79
	A.II. CURRENT ASSETS	968,086,494.84	1,073,832,463.79
A.II. CURRENT ASSETS	A.II.2. Current Pre-Financing	951,377,611.83	1,057,163,521.19
	A.II.3. Curr Exch Receiv & Non-Ex Recoverables	8,343,311.92	9,664,653.99
	A.II.6. Cash and Cash Equivalents	8,365,571.09	7,004,288.61
	<b>ASSETS</b>	<b>1,263,754,141.25</b>	<b>1,434,229,021.96</b>
P.I. NON CURRENT LIABILITIES	P.I. NON CURRENT LIABILITIES	-2,219,799.22	-3,500,480.98
	P.I.3. Non-Current Financial Liabilities	-2,219,799.22	-3,500,480.98
P.II. CURRENT LIABILITIES	P.II. CURRENT LIABILITIES	-	-
		524,963,702.95	525,155,073.85
	P.II.2. Current Provisions	0.00	0.00
	P.II.3. Current Financial Liabilities	-8,050,022.14	-6,549,070.79
	P.II.4. Current Payables	-143,730,222.26	-165,898,948.96
	P.II.5. Current Accrued Charges & Defrd Income	-373,183,458.55	-352,707,054.10
	<b>LIABILITIES</b>	<b>-</b>	<b>-</b>
		<b>527,183,502.17</b>	<b>528,655,554.83</b>
	<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>736,570,639.08</b>	<b>905,573,467.13</b>
	P.III.2. Accumulated Surplus/Deficit	22,231,982,980.27	18995221321
	Non-allocated central (surplus)/deficit*	-	-
		22,968,553,619.35	19,900,794,787.89
	<b>TOTAL DG ECHO</b>	<b>0.00</b>	<b>0.00</b>

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 ECHO**

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2024</b>	<b>2023</b>
<b>II.1 REVENUES</b>	<b>-13,677,119.15</b>	<b>-9,615,393.60</b>
II.1.1. NON-EXCHANGE REVENUES	-13,891,680.56	-10,140,462.27
II.1.1.6. RECOVERY OF EXPENSES	-2,321,540.10	-3,043,319.69
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-11,570,140.46	-7,097,142.58
II.1.2. EXCHANGE REVENUES	214,561.41	525,068.67
II.1.2.2. OTHER EXCHANGE REVENUE	214,561.41	525,068.67
<b>II.2. EXPENSES</b>	<b>3,351,666,545.35</b>	<b>3,246,377,053.11</b>
II.2. EXPENSES	3,351,666,545.35	3,246,377,053.11
II.2.11. OTHER EXPENSES	6,957,192.54	7,537,841.71
II.2.2. EXP IMPL BY COMMISS&EX.AGENC. (DM)	1,952,286,313.94	1,591,628,566.96
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)	1,383,492,904.95	1,640,294,129.34
II.2.5. EXP IMPL BY OTHER ENTITIES (IM)	8,903,844.91	6,980,887.14
II.2.6. STAFF AND PENSION COSTS	-81,870.00	-145,950.00
II.2.8. FINANCE COSTS	108,159.01	81,577.96
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>3,337,989,426.20</b>	<b>3,236,761,659.51</b>

**Explanatory Notes (facultative):**

*Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use \\\"ctrl+enter\\\" to go to the next line and \\\"enter\\\" to validate your typing.*

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 5bis : OFF BALANCE SHEET for DG ECHO		
OFF BALANCE	2024	2023
OB.1. Contingent Assets	0.00	0.00
GR for pre-financing	0.00	0.00
OB.3. Other Significant Disclosures	-1,921,120,868.97	-2,518,252,682.59
OB.3.2. Comm against app. not yet consumed	-1,814,685,257.06	-2,265,269,743.30
OB.3.3.67. RESCEU	-106,435,611.91	-252,982,939.29
OB.4. Balancing Accounts	1,921,120,868.97	2,518,252,682.59
OB.4. Balancing Accounts	1,921,120,868.97	2,518,252,682.59
OFF BALANCE	0.00	0.00

*Explanatory Notes (facultative):  
Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use  
\\\"ctrl+enter\\\" to go to the next line and  
\\\"enter\\\" to validate your typing.*

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.



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	2,394	2,300	96.07 %	11.96	94	3.93 %	41.94	158,550,539.58	7. %
60	870	806	92.64 %	32.76	64	7.36 %	129.61	35,613,099.93	4. %
90	264	224	84.85 %	37.63	40	15.15 %	183.58	17,770,855.13	33. %

Total Number of Payments	3,528	3,330	94.39 %		198	5.61 %		211934494.6	7. %
Average Net Payment Time	23.21683673			18.72			98.89		
Average Gross Payment Time	32.92942177			27.0018018			132.6212121		

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	54	636	18.03 %	3,528	486,632,317.30	15.54 %	3,131,026,718.93

Late Interest paid in 2024			
DG	GL Account	Description	Amount (Eur)
ECHO	65010000	Interest expense on late payment of charges	0.00
ECHO	65010100	Interest on late payment of charges New FR	30,027.58
			<b>30,027.58</b>

**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](https://myintracomm.ec.europa.eu/budgweb/EN/abac/dwh/Pages/its-030-10-20_documentation.aspx)).**

**TABLE 7 : SITUATION ON REVENUE AND INCOME in 2024 for DG ECHO**

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
33	Other administrative revenue	1,000.00		1,000.00	1,000.00		1,000.00	0.00
40	Revenue from investments and accounts	14,863.14		14,863.14	14,863.14		14,863.14	0.00
61	Cohesion, resilience and values	7,225,299.87	259,385.16	7,484,685.03	3,852,805.06	259,385.16	4,112,190.22	3,372,494.81
65	Neighbourhood and the world	10,120,626.36	6,193,009.27	16,313,635.63	9,990,902.82	6,193,009.27	16,183,912.09	129,723.54
66	Other contributions and refunds	2,700,000.00	0.00	2,700,000.00	2,700,000.00	0.00	2,700,000.00	0.00
67	Completion for outstanding recovery orders prior to 2021	13,735.11	142,884.99	156,620.10	13,735.11	5,000.00	18,735.11	137,884.99
<b>Total DG ECHO</b>		<b>20,075,524.48</b>	<b>6,595,279.42</b>	<b>26,670,803.90</b>	<b>16,573,306.13</b>	<b>6,457,394.43</b>	<b>23,030,700.56</b>	<b>3,640,103.34</b>

**TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2024for DG ECHO**

<b>EX-ANTE CONTROLS BY TRANSACTION</b>	<b>Irregularity</b>	<b>OLAF notified</b>	<b>Total ex-ante amounts</b>
NON ELIGIBLE IN COST CLAIMS	4,363,188.26		<b>4,363,188.26</b>
CREDIT NOTES	117,617.27		<b>117,617.27</b>
RECOVERY ORDERS ON PRE-FINANCING			
<b>Sub-Total</b>	<b>4,480,805.53</b>		<b>4,480,805.53</b>

<b>EX-POST CONTROLS BY TRANSACTION</b>	<b>Irregularity</b>	<b>OLAF notified</b>	<b>Total ex-post amounts</b>
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	1,752,850.90	169,934.67	<b>1,922,785.57</b>
INCOME LINES IN INVOICES			
<b>Sub-Total</b>	<b>1,752,850.90</b>	<b>169,934.67</b>	<b>1,922,785.57</b>
<b>GRAND TOTAL (EX-ANTE + EX-POST)</b>	<b>6,233,656.43</b>	<b>169,934.67</b>	<b>6,403,591.10</b>

**TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 12/31/2024 for DG ECHO**

	Number at 1/1/2024 1	Number at 12/31/2024	Evolution	Open Amount (Eur) at 1/1/2024 1	Open Amount (Eur) at 12/31/2024	Evolution
2009	1	1	0.00 %	33,702.89	28,702.89	-14.84 %
2020	2	2	0.00 %	109,182.10	109,182.10	0.00 %
2023	13		-100.00 %	6,452,394.43		-100.00 %
2024		26			3,498,613.50	
	16	29	81.25 %	6,595,279.42	3,636,498.49	-44.86 %

**TABLE 10 :Recovery Order Waivers >= 60 000 € in 2024 for DG ECHO**

Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commissio n Decision	Comments
-----------------------	--------------------------	-----------------------------------	------------------	-------------------------	----------

Total DG ECHO

Number of RO waivers

There are no waivers below 60 000 €

**TABLE 11 : Negotiated Procedures in 2024 for DG ECHO**

The procedures are presented in the Annual Management and Performance Report of 2024

**TABLE 12 : Summary of Procedures in 2024 for DG ECHO**

The procedures are presented in the Annual Management and Performance Report of 2024

**TABLE 13 : BUILDING CONTRACTS in 2024 for DG ECHO**

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

**TABLE 14 : CONTRACTS DECLARED SECRET in 2024 for DG ECHO**

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

**TABLE 15 : FPA duration exceeds 4 years - DG ECHO**

**TABLE 16 : Commitments co-delegation type 3 in 2024 for DG ECHO**

### **Annex 3 Financial Reports - for EDF - Financial Year 2024 for DG ECHO**

**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 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2024 (in Mio €) for DG ECHO						
EDF N°	Fund Source	Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2024	%
		1		2		3=2/1
11	11	695.75		699.75	0.00	100.57 %
10	10	231.43		231.43		100.00 %
10	1011	145.50		150.00	0.00	103.09 %
		<b>1,072.68</b>		<b>1,081.18</b>	<b>0.00</b>	<b>100.79 %</b>

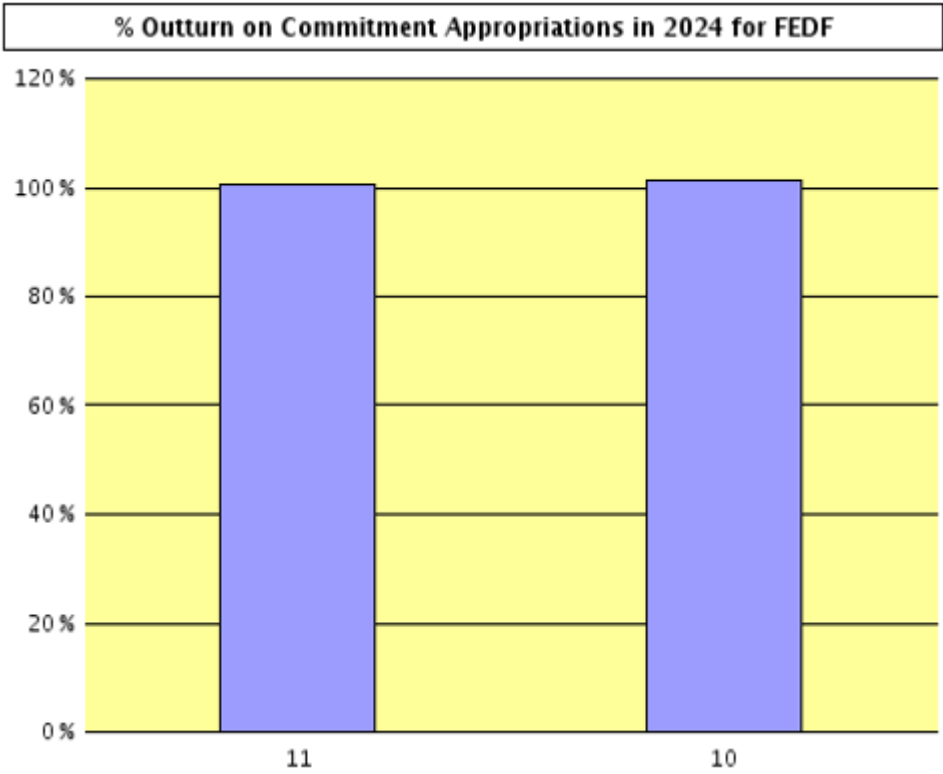


TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2024 (in Mio €) for DG ECHO								
EDF N°	Fund Source	Budget item		Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2024	%
				1		2		3=2/1
11	11	#ERROR	#DATATYPE	695.75		699.75	0.00	100.57 %
10	10	#ERROR	#DATATYPE	231.43		231.43		100.00 %
10	1011	#ERROR	#DATATYPE	145.50		150.00	0.00	103.09 %
<b>Total</b>				<b>1,072.68</b>		<b>1,081.18</b>	<b>0.00</b>	<b>100.79 %</b>

TABLE 1: OUTTURN ON PAYMENT APPROPRIATIONS until 2024 (in Mio €) for DG ECHO						
EDF N°	Fund Source	Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2024	%
		1		2		3=2/1
11	11	695.75		696.12	0.79	100.05 %
10	10	231.43		231.43		100.00 %
10	1011	145.50		135.13	17.23	92.87 %
		<b>1,072.68</b>		<b>1,062.68</b>	<b>18.02</b>	<b>99.07 %</b>

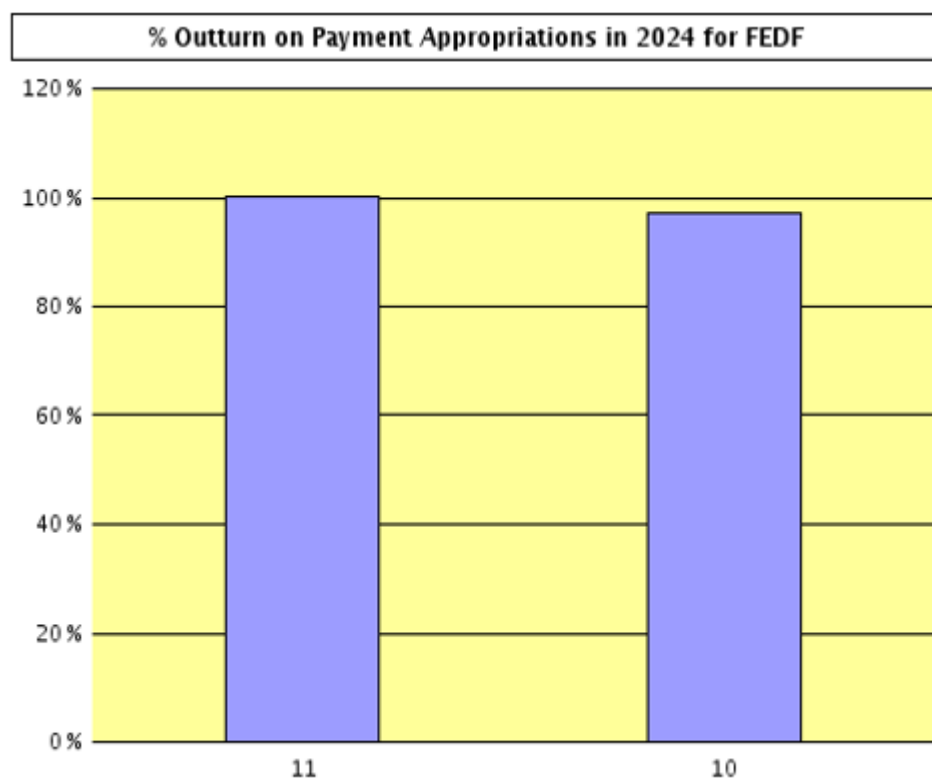


TABLE 1: OUTTURN ON PAYMENT APPROPRIATIONS until 2024 (in Mio €) for DG ECHO								
EDF N°	Fund Source	Agreement	Instrument	Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2024	%
				1		2		3=2/1
11	11	#ERROR	#DATATYPE	695.75		696.12	0.79	100.05 %
10	10	#ERROR	#DATATYPE	231.43		231.43		100.00 %
10	1011	#ERROR	#DATATYPE	145.50		135.13	17.23	92.87 %
				<b>1,072.68</b>		<b>1,062.68</b>	<b>18.02</b>	<b>99.07 %</b>



**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG ECHO**

EDF N°	Fund Source	Commitments outstanding at the end of previous				Commitments of the current year			Total commitm. outstanding at the end of the year
		Commit m. carried forward from previous year	Decommitm./ Revaluation s/ Cancellations	Payments	Commitm. outstanding at year-end	Commitm./ Decommitm./ Revaluation s/ Cancellations	Payments	Commitm. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7=5-6	
11	11	4.42	0.00	0.79	3.63				3.63
10	10	0.00			0.00				0.00
10	1011	32.10	0.00	17.23	14.87				14.87
		<b>36.52</b>	<b>0.00</b>	<b>18.02</b>	<b>18.50</b>				<b>18.50</b>

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

EDF N°	Fund Source	Commitments	Contracted	Payments	% to be settled	to be settled at end 2022	to be settled at end 2021	RAL Evolution	
		1	2	3	4 = 3/1	5 = 1-3	6	5-6	(5-6)/5
11	11	699.75	697.53	696.12	99.48%	3.63	4.42	-0.79	-17.87%
10	10	231.43	231.43	231.43	100.00%	0.00	0.00	-0.00	-100.00%
10	1011	150.00	149.93	135.13	90.09%	14.87	32.10	-17.23	-53.68%
		<b>1,081.18</b>	<b>1,078.89</b>	<b>1,062.68</b>	<b>98.29%</b>	<b>18.50</b>	<b>36.52</b>	<b>-18.02</b>	<b>50.65%</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG ECHO**

EDF N°	Fund Source	Agreement	Instrument	Commitments	Contracted	Payments	% to be settled	to be settled at end 2024	to be settled at end 2023	RAL Evolution	
				1	2	3	4 = 3/1	5 = 1-3	6	5-6	(5-6)/5
11	11	#ERROR	#ERROR	699.75	697.53	696.12	99.48%	3.63	4.42	-0.79	-17.87%
10	10	#ERROR	#ERROR	231.43	231.43	231.43	100.00%	0.00	0.00	-0.00	-100.00%
10	1011	#ERROR	#ERROR	150.00	149.93	135.13	90.09%	14.87	32.10	-17.23	-53.68%
				<b>1,081.18</b>	<b>1,078.89</b>	<b>1,062.68</b>	<b>98.29%</b>	<b>18.50</b>	<b>36.52</b>	<b>-18.02</b>	<b>50.65%</b>

TABLE 4 : BALANCE SHEET for EDF		
BALANCE SHEET	2024	2023
A.I. NON CURRENT ASSETS	280,847,385.99	882,694,810.95
A.I.4. Non-Current Financial Assets	86,724,577.36	86,724,577.36
A.I.5. Non-Current Pre-Financing	244,216.66	574,147,568.58
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	193,878,591.97	221,822,665.01
A.II. CURRENT ASSETS	4,805,835,174.77	1,583,342,101.53
A.II.1. Current Financial Assets	3,422,932.45	3,422,932.45
A.II.2. Current Pre-Financing	4,262,973,494.48	954,502,693.14
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	97,925,137.14	24,195,425.39
A.II.6. Cash and Cash Equivalents	441,513,610.70	601,221,050.55
<b>ASSETS</b>	<b>5,086,682,560.76</b>	<b>2,466,036,912.48</b>
P.I. NON CURRENT LIABILITIES	-3,850,822.12	-5,382,976.31
P.I.2. Non-Current Provisions	-2,624,989.78	-2,624,989.78
P.I.3. Non-Current Financial Liabilities	-1,225,832.34	-2,757,986.53
P.III. NET ASSETS/LIABILITIES	-2,223,272,771.12	-3,334,926,380.52
P.III.1. Reserves	-57,956,236,022.04	-56,818,536,022.04
P.III.2. Accumulated Surplus / Deficit	55,732,963,250.92	53,483,609,641.52
P.II. CURRENT LIABILITIES	-168,033,826.83	-1,375,049,667.73
P.II.2. Current Provisions	-0.03	-0.03
P.II.4. Current Payables	-167,823,609.18	-391,332,639.33
P.II.5. Current Accrued Charges & Defrd Income	-210,217.62	-983,717,028.37
<b>LIABILITIES</b>	<b>-2,395,157,420.07</b>	<b>-4,715,359,024.56</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>2,691,525,140.69</b>	<b>-2,249,322,112.08</b>
Non-allocated central (surplus)/deficit*	-2,691,525,140.69	2249322112
<b>TOTAL EDF</b>	<b>0.00</b>	<b>0.00</b>

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 EDF**

STATEMENT OF FINANCIAL PERFORMANCE	2024	2023
II.1 REVENUES	- 67,476,004.7 6	- 65,388,743.1 7
II.1.1. NON-EXCHANGE REVENUES	- 28,459,026.4 3	- 13,806,671.8 6
II.1.1.5. RECOVERY OF EXPENSES	-28,459,026.43	-13,806,671.86
II.1.2. EXCHANGE REVENUES	- 39,016,978.3 3	- 51,582,071.3 1
II.1.2.1. FINANCIAL INCOME	-6,015,328.64	-8,935,221.25
II.1.2.2. OTHER EXCHANGE REVENUE	-33,001,649.69	-42,646,850.06
II.2. EXPENSES	- 2,626,081,63 8.48	2,314,710,85 7.43
II.2.1. EXPENSES	- 2,626,081,63 8.48	2,314,710,85 7.43
II.2.1.11 OTHER EXPENSES	27,362,682.73	115,928,478.33
II.2.1.5 EXP IMPLBY OTHER ENTITIES (IM)		2,676,756.46
II.2.1.6 EXP IMPLEMENTED BY EDF	- 2,585,941,053.1 1	2,189,131,781.4 8
II.2.1.9 FINANCE COSTS	-67,503,268.10	6,973,841.16
STATEMENT OF FINANCIAL PERFORMANCE	- 2,693,557,64 3.24	2,249,322,11 4.26

**Explanatory Notes (facultative):**

*Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use \\\"ctrl+enter\\\" to go to the next line and \\\"enter\\\" to validate your typing.*

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 5bis : OFF BALANCE SHEET for EDF**

<b>OFF BALANCE</b>	<b>2024</b>	<b>2023</b>
<b>OB.1. Contingent Assets</b>	<b>19,022,862.81</b>	<b>32,932,357.01</b>
GR for Financial Instruments	0.00	-0.00
GR for performance	274,142.41	442,792.51
GR for pre-financing	18,748,720.40	31,893,169.80
OB.1.34. CA Other		596,394.70
<b>OB.2. Contingent Liabilities</b>	<b>-6,994,960.16</b>	<b>-34,801,957.27</b>
OB.2.1. CL Guarantees given		-27,806,997.11
OB.2.6. CL Other	0.00	0.00
OB.2.7. CL Amounts relating to legal cases	-6,994,960.16	-6,994,960.16
<b>OB.3. Other Significant Disclosures</b>	<b>0.00</b>	<b>-3,448,731,572.82</b>
OB.3.2. Comm against app. not yet consumed	0.00	-3,448,731,572.82
<b>OB.4. Balancing Accounts</b>	<b>-11,997,108.95</b>	<b>3,450,601,173.07</b>
OB.4. Balancing Accounts	-11,997,108.95	3,450,601,173.07
<b>OFF BALANCE</b>	<b>30,793.70</b>	<b>-0.01</b>

***Explanatory Notes (facultative):***

*Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use \\\"ctrl+enter\\\" to go to the next line and \\\"enter\\\" to validate your typing.*

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 2024 for EDF DG ECHO**

<b>Legal Times</b>				
<b>Maximum Payment Time (Days)</b>	<b>Total Number of Payments</b>	<b>Nbr of Payments within Time Limit</b>	<b>Percentage</b>	<b>Average Payment Times (Days)</b>
60	6	6	100.00 %	49.50

<b>Total Number of Payments</b>	<b>6</b>	<b>6</b>	<b>100.00 %</b>	
<b>Average Net Payment Time</b>	<b>49.50</b>			<b>49.50</b>
<b>Average Gross Payment Time</b>	<b>97.00</b>			<b>97.00</b>

<b>Suspensions</b>							
<b>Average Report Approval Suspension Days</b>	<b>Average Payment Suspension Days</b>	<b>Number of Suspended Payments</b>	<b>% of Total Number</b>	<b>Total Number of Payments</b>	<b>Amount of Suspended Payments</b>	<b>% of Total Amount</b>	<b>Total Paid Amount</b>
0	57	5	83.33 %	6	14,530,985.35	94.78 %	15,330,909.75

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

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2024 for FEDF									
Revenue Type	RO created during 2024			RO created before 2024			Total		
	Issued	Cashed	Open amount	Open amount at the beginning of the year	Cashed	Open amount	Issued	Cashed	Open amount
	1	2	3 = 1 - 2	4	5	6 = 4 - 5	7 = 1 + 4	8 = 2+5	9 = 3 + 6
Extraordinary gains	17.80	2.01	15.79	39.58	0.01	39.57	57.38	2.03	55.35
Revenue Decreasing Consumption	54.65	47.20	7.46	34.40	17.17	17.23	89.05	64.36	24.69
Uncalled Capital - DE	204.33	133.77	70.56	296.59	111.37	185.22	500.91	245.14	255.78
Uncalled Capital - SI	2.25	1.46	0.79	3.26	1.23	2.02	5.50	2.69	2.81
Uncalled Capital - SP	78.96	51.56	27.40	114.57	43.17	71.39	193.52	94.73	98.79
Uncalled Capital - FIN	15.00	9.81	5.19	21.77	8.18	13.58	36.76	17.99	18.77
Uncalled Capital - LV	1.16	0.75	0.41	1.68	0.64	1.05	2.84	1.39	1.45
Uncalled Capital - CY	1.12	1.12	0.00	1.62	0.61	1.00	2.73	1.73	1.00
Interest on prefinancement	5.65	0.41	5.24	7.85	0.00	7.85	13.50	0.41	13.09
Interest EIB				0.00		0.00	0.00		0.00
Uncalled Capital - PT	11.91	11.91	0.00	17.28	6.51	10.77	29.18	18.41	10.77
Uncalled Capital - NL	47.44	31.05	16.39	68.86	25.87	42.99	116.30	56.91	59.38
Uncalled Capital - SK	3.76	2.45	1.32	5.45	2.07	3.39	9.22	4.51	4.70
Contribution cofinancement - IT				0.00		0.00	0.00		0.00
Uncalled Capital - SE	29.22	19.10	10.11	42.40	15.95	26.45	71.62	35.06	36.57
Uncalled Capital - FR	176.60	115.78	60.81	256.39	96.07	160.31	432.98	211.86	221.13
Uncalled Capital - LU	2.53	1.66	0.87	3.68	1.38	2.30	6.21	3.04	3.17
COF-Payable-Canada				0.00		0.00	0.00		0.00
Uncalled Capital - BE	32.25	21.12	11.13	-851.22	17.57	-868.79	-818.98	38.69	-857.66
Uncalled Capital - RO	7.18	4.67	2.51	10.41	3.95	6.46	17.59	8.62	8.98
Bank Interests to allocate	-6.82	0.00	-6.82	-6.92	0.00	-6.92	-13.74	0.00	-13.74
To allow regularisation of open items by DG DEVCO (Ares (2011) 754001				-2.82	0.00	-2.82	-2.82	0.00	-2.82
Uncalled Capital - BG	2.19	1.42	0.76	1.20	1.20	0.00	3.39	2.62	0.76
Uncalled Capital - AT	23.81	15.58	8.22	34.56	12.98	21.58	58.37	28.56	29.80
Virements à reimputer				-0.41		-0.41	-0.41		-0.41
Uncalled Capital - DK	19.67	12.87	6.80	28.55	10.73	17.82	48.22	23.60	24.62
Uncalled Capital - IT	124.51	81.45	43.07	180.71	67.94	112.77	305.22	149.38	155.84
Uncalled Capital - EE	0.86	0.86	0.00	0.78		0.78	1.64	0.86	0.78
Uncalled Capital - LT	1.81	1.81	0.00	2.62	0.99	1.63	4.43	2.80	1.63
Uncalled Capital - IE	9.36	6.11	3.25	13.58	5.12	8.46	22.94	11.23	11.71
COF-Payable-LU				0.00		0.00	0.00		0.00

Uncalled Capital - PL	20.07	13.05	7.03	29.11	11.04	18.07	49.18	24.09	25.09
Bank interests Stabex to allocate				-0.76		-0.76	-0.76		-0.76
Uncalled Capital - MT	0.38	0.25	0.13	0.55	0.21	0.34	0.93	0.46	0.48
COF-Payable-SE	1.91	1.91	0.00	0.00		0.00	1.91	1.91	0.00
Default Interest on Claims	-0.41	-0.41	0.00	-4.09		-4.09	-4.50	-0.41	-4.09
Contribution cofinancement - FR				0.00		0.00	0.00		0.00
Contribution cofinancement - NL				0.00		0.00	0.00		0.00
Contribution cofinancement - SE				0.00		0.00	0.00		0.00
Uncalled Capital - HU	6.15	6.15	0.00	8.91	3.38	5.53	15.06	9.53	5.53
Interest on late payments Contribution				1.78		1.78	1.78		1.78
Uncalled Capital - GR	14.99	9.80	5.20	21.76	8.19	13.57	36.75	17.99	18.76
Interest Recovery				2.31		2.31	2.31		2.31
COF-Payable-FIN				0.00		0.00	0.00		0.00
COF-Payable-UK				0.00		0.00	0.00		0.00
Manual liaison account BG32/FEDF	0.88	0.88	0.00	0.00		0.00	0.88	0.88	0.00
Uncalled Capital - CZ	7.97	5.18	2.79	11.56	4.39	7.18	19.54	9.57	9.97
COF-Payable-DK				0.00		0.00	0.00		0.00
Uncalled Capital - UK	89.99	89.99	0.00	132.11		132.11	222.09	89.99	132.11
COF-Payable-BE				0.00		0.00	0.00		0.00
Contribution cofinancement - BE				0.00		0.00	0.00		0.00
COF-Payable-FR				0.00		0.00	0.00		0.00
Contribution cofinancement - ES				0.00		0.00	0.00		0.00
Bank Intere Secu Stabex				0.76		0.76	0.76		0.76
COF-Payable-CH				0.00		0.00	0.00		0.00
Losses on realisation of trade debtors				-0.20		-0.20	-0.20		-0.20
Uncalled Capital - Croatia	2.25	1.46	0.79	3.27	1.24	2.03	5.52	2.70	2.81
EU flight contributions from other EU bodies				0.00		0.00	0.00		0.00
COF-Payable-PT				0.00		0.00	0.00		0.00
Miscellaneous income				2.45		2.45	2.45		2.45
COF-Payable-NL				0.00		0.00	0.00		0.00
Bk Intere Spe Congo Fund				0.02		0.02	0.02		0.02
Bank Interest	1.58	0.00	1.58	2.49		2.49	4.07	0.00	4.07
COF-Payable-CZ				0.00		0.00	0.00		0.00
COF-Payable-DE	1.83	1.83	0.00	0.00		0.00	1.83	1.83	0.00
Bank interests Congo to allocate				-0.02		-0.02	-0.02		-0.02
Contribution cofinancement - DK				0.00		0.00	0.00		0.00
PF Not Migrated - Initial Upload				0.00		0.00	0.00		0.00
COF-Payable-AT				0.00		0.00	0.00		0.00
COF-Payable-IT				0.00		0.00	0.00		0.00
Recettes diverses à imputer				-0.07		-0.07	-0.07		-0.07
Contribution cofinancement - PL				0.00		0.00	0.00		0.00
COF-Payable-RO				0.00		0.00	0.00		0.00

Co-financing Contribution Payable ST-USAID				0.00		0.00	0.00		0.00
Différences constatées lors de l'encaissement d'OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Account-DG BUDG-SWIFT				0.00		0.00	0.00		0.00
COF-Payable-Australia				0.00		0.00	0.00		0.00
Co-financing Contribution Payable ST-EIB				0.00		0.00	0.00		0.00
Contribution cofinancement - DE				0.00		0.00	0.00		0.00
EX Diff/Ajustement Realised (gains)				-8.49	0.00	-8.49	-8.49	0.00	-8.49
EX Diff/Ajustement Realised (losses)				5.06		5.06	5.06		5.06
Manual liaison account EEAS/FEDF	1.02	1.02	0.00	0.00		0.00	1.02	1.02	0.00
FI Reflows from financial instr and budgetary guar	0.24	0.24	0.00	0.00		0.00	0.24	0.24	0.00
<b>Total DG FEDF</b>	<b>1,016.04</b>	<b>707.27</b>	<b>308.76</b>	<b>534.91</b>	<b>479.16</b>	<b>55.75</b>	<b>1,550.95</b>	<b>1,186.43</b>	<b>364.51</b>



**TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2024 FOR DG ECHO**

<b>EX-ANTE CONTROLS BY TRANSACTION</b>	<b>Irregularity</b>	<b>OLAF notified</b>	<b>Total ex-ante amounts</b>
NON ELIGIBLE IN COST CLAIMS	4,363,188.26		<b>4,363,188.26</b>
CREDIT NOTES	117,617.27		<b>117,617.27</b>
RECOVERY ORDERS ON PRE-FINANCING			
<b>Sub-Total</b>	<b>4,480,805.53</b>		<b>4,480,805.53</b>

<b>EX-POST CONTROLS BY TRANSACTION</b>	<b>Irregularity</b>	<b>OLAF notified</b>	<b>Total ex-post amounts</b>
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	1,752,850.90	169,934.67	<b>1,922,785.57</b>
INCOME LINES IN INVOICES			
<b>Sub-Total</b>	<b>1,752,850.90</b>	<b>169,934.67</b>	<b>1,922,785.57</b>

<b>GRAND TOTAL (EX-ANTE + EX-POST)</b>	<b>6,233,656.43</b>	<b>169,934.67</b>	<b>6,403,591.10</b>
--	---------------------	-------------------	---------------------

**TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2024 for EDF for DG ECHO**

	Number at 01/01/202	Number at 31/12/2024	Evolution	Open Amount (Eur) at 01/01/202	Open Amount (Eur) at 31/12/2024	Evolution

**TABLE 10 :Recovery Order Waivers >= 60 000 € in 2024 for EDF DG ECHO**

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
--	-----------------------	--------------------------	-----------------------------------	------------------	------------------------	----------

**Total DG ECHO**

**Number of RO waivers**

There are no waivers below 60 000 €

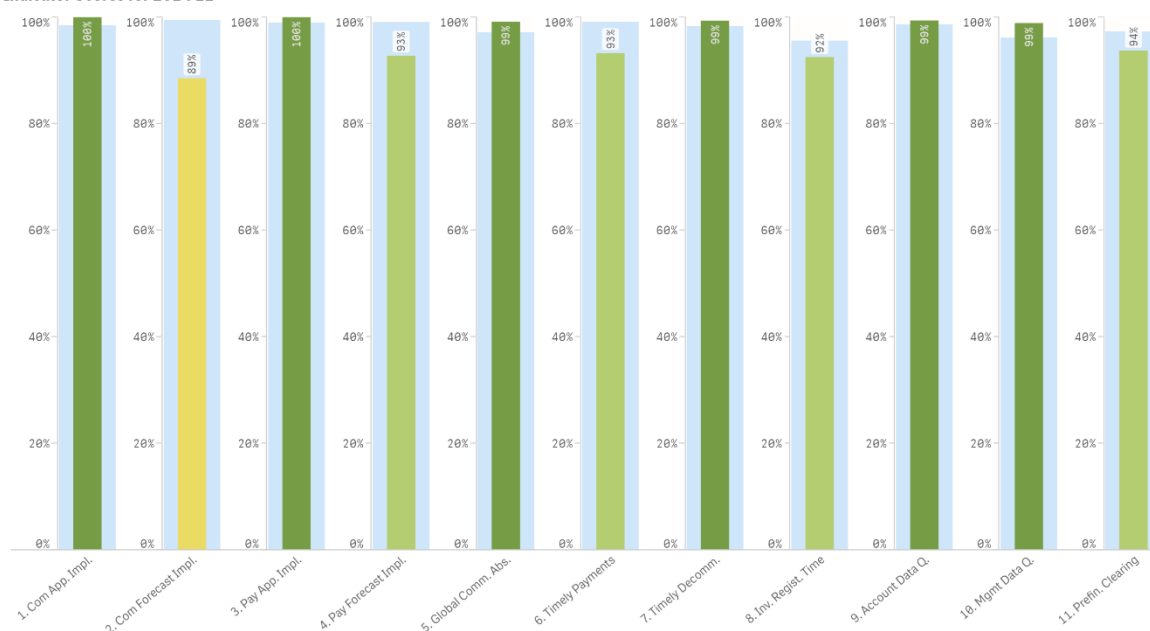
*Justifications:*

*Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use "ctrl+enter" to go to the next line and "enter" to validate your typing.*

## ANNEX 4: Financial scorecard

### MFF

ECHO Indicator Scores for 2024 12



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

Indicator	Objective	Comment <sup>(38)</sup>	ECHO Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	99%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		89%	99%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		100%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		93%	99%

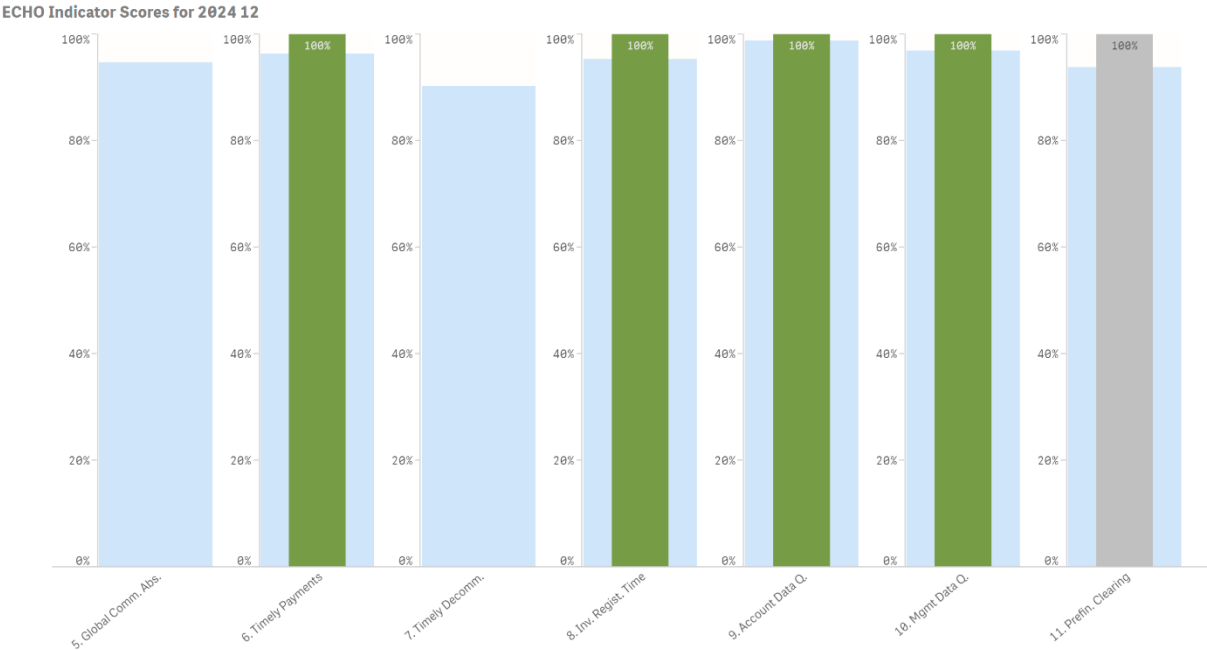
<sup>(38)</sup> An explanation behind the indicator result can be provided, e.g. the comment about the achievement itself, reference to the whole Commission performance (better or worse), reasons behind this achievement. The comment is mandatory for the 'Timely payments' indicator. For the rest of indicators the comment is mandatory only if the score is equal or below the target of 80%.

5. Global Commitment Absorption <sup>(39)</sup>	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		99%	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	Regarding timely payments, the result of 93% achieved by DG ECHO is an excellent result taking into consideration the persistent high level in the overall volume of activity over the past years as well as the complexity of DG ECHO projects. This overall volume of works is explained, among others by the response to prominent crises via the humanitarian aid and civil protection mechanisms, and the more intense and complex context for the delivery of assistance. DG ECHO maintains its rate of timely payments stable through regular and standard checks on open invoices.	93%	99%
7. Timely Decommittments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle		99%	98%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		92%	96%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		99%	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%
11. Timely Invoice PF clearing	Ensure efficient clearing by invoices		94%	100%

<sup>(39)</sup> Due to technical limitation: 1. the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. 2. it is technically not possible to exclude the decommitment of RAL (C8) which is subsequently re-committed for a new purpose. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

	of prefinancing payments within the invoice payment time limit			
--	--	--	--	--

**EDF**



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

## **ANNEX 5: Materiality criteria**

To identify material deficiencies that need to be disclosed in the Declaration of Assurance by the Authorising Officer by Delegation (AOD), DG ECHO considered the following qualitative and quantitative criteria, assessing whether a deficiency is significant and should lead to reporting as a reservation.

### **Qualitative criteria for defining significant weaknesses**

To identify significant weaknesses that could have a negative impact on the statement of assurance related to the use of resources and the legality and regularity of operations provided by its AOD, DG ECHO considers any (i) significant errors, taking into account their frequency and occurrence, and (ii) significant internal control weaknesses that have been identified. Furthermore, any issues that could damage DG ECHO's reputation are also considered.

The identification of significant weaknesses of the Internal Control system is retrieved from various sources, such as the annual assessment of the functioning of the Internal Control Framework, the continuous assessment of the effectiveness of the internal control performed by DG ECHO's management, the conclusions from reports issued by various control bodies (ECA, IAS etc.) or the reports from entrusted entities, as well as the direct reporting to the Director-General by DG ECHO's staff.

DG ECHO also takes into account of all major issues that have been outlined by the various control bodies or situations where a significant reputational risk may occur.

### **Quantitative criteria for defining reservations**

To define the quantitative criteria, DG ECHO follows the proposed Commission standard, which is consistent with the European Court of Auditor's threshold for materiality, i.e. considers that a weakness is significant when the value of transactions affected represents more than 2% of the annual payments under a Relevant Control System (according to the calculations of the Residual Error Rate).

### **De minimis' threshold for financial reservations**

Since 2019 <sup>(40)</sup>, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a Department's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed. Cases where the 'de minimis' threshold applies this year are reported in annex 9.

---

<sup>(40)</sup> Agreement of the Corporate Management Board of 30/4/2019.

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

DG ECHO manages humanitarian aid and civil protection operations. Each has a different legal basis and implementing rules, with cross sub-delegated funds from other DGs, resulting in three main Relevant Control Systems (RCS).

DG ECHO's internal control system is designed to provide reasonable assurance regarding the achievement of the five objectives set out in Article 36 of the Financial Regulation. Reasonable assurance is also measured in terms of level of materiality which, based on the overall control objective<sup>7</sup> does not exceed the materiality threshold of 2%.

In DG ECHO, assurance is provided on the basis of an objective examination of evidence of the effectiveness of risk management, control and governance processes. This examination is carried out on a continuous basis and the results are explicitly documented and reported to the Director General. In particular, the following reports and documentation are considered:

- the reports from Authorising Officers by Sub-delegation (AOSDs) managing DG ECHO's budget appropriations;
- the reports and/or management declarations from the organisations managing grants under indirect management, as well as the results of the DG's supervisory controls on the activities of these bodies;
- the contribution by the Director in charge of Risk Management and Internal Control (DRMIC), including the results of internal control monitoring at the DG level;
- the reports on recorded exceptions, non-compliance events and any cases of 'confirmation of instructions' (Article 92(3) of the Financial Regulation);
- the reports on ex-post supervision and audit results;
- the limited conclusion of the Internal Auditor on the state of internal control, and the observations and recommendations reported by the Internal Audit Service (IAS);
- the observations and the recommendations reported by the European Court of Auditors (ECA).

The systematic analysis of the available evidence provides sufficient guarantees as to the completeness and reliability of the information reported and results in the full coverage of the budget delegated to the Director-General of DG ECHO.

Humanitarian aid and civil protection are funded by two main funding sources: credits received from the Multi Annual Financial Framework (MFF), as well as the funds stemming from the temporary European Union Recovery Instrument (NextGenerationEU/NGEU).

The 2021-2027 MFF has been in place since 1 January 2021. The initial share allocated from this budget for the total 7-year period amounted to EUR 11 569 million for humanitarian aid, and EUR 1 263 million for civil protection (November 2020 prices). This budget is implemented annually.

Civil protection received a top-up amounting to EUR 2 056 million from NGEU funds. The legal commitments of programmes financed from NGEU funds had to be made by 31 December 2023 and related payments will be made by 31 December 2026.

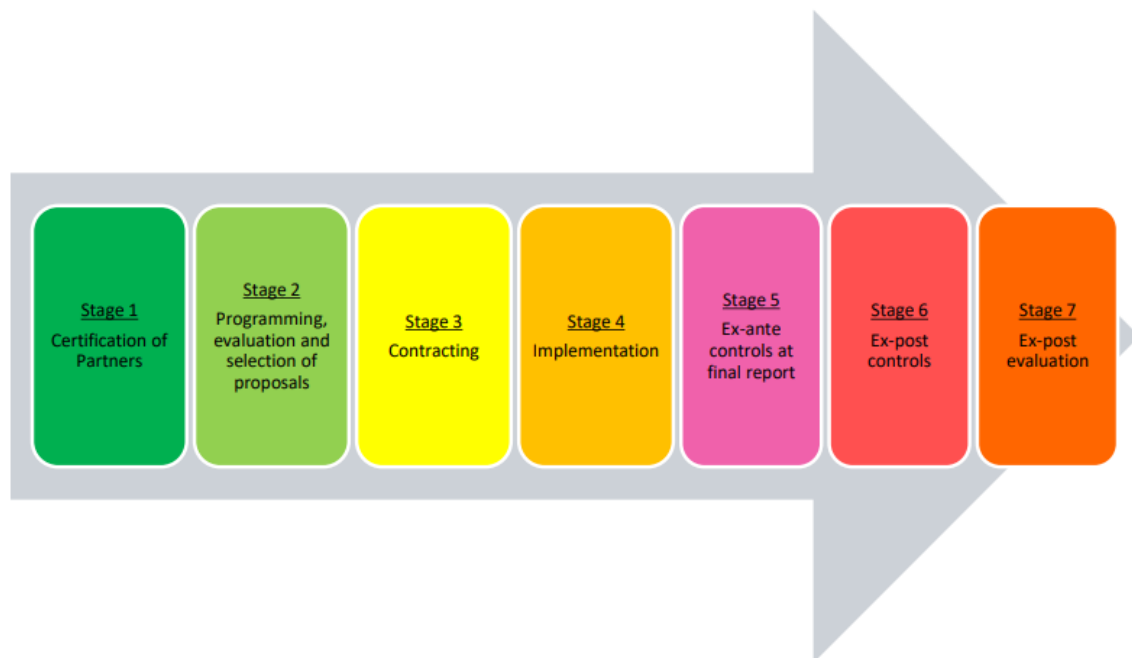
DG ECHO's 2024 budget, amounted to EUR 2.76 billion. Commitment appropriations originating from the Multiannual Financial Framework (MFF) strand amounted to EUR 2.76 billion, of which EUR 2.5 billion were allocated to humanitarian aid operations, EUR 245 million to civil protection and EUR 9.04 million for other prerogatives and support and administrative expenditure. Additionally, DG ECHO had at its disposal EUR 0.04 million for civil protection coming from NGEU funds.

With a view to setting up the control structures to manage these funds, DG ECHO has defined and reports on three main Relevant Control Systems: humanitarian aid implemented through direct management (RCS1), humanitarian aid implemented through indirect management (RCS 2), and civil protection implemented essentially through direct management (RCS 3) but also through indirect management in minor scale (RCS4). Other transactions, implemented through direct and indirect management, while representing smaller transactions, are also controlled (RCS5 and 6). This categorisation is periodically reviewed and might be subject to changes. The RCS mentioned above shall apply also for the next strategic cycle, however, DG ECHO will carefully review controls and RCS classification shall its activities variate sensibly.

The inherent risks of DG ECHO are associated with the nature of its operations, which are delivered in difficult environments characterised by unpredictability, volatility, insecurity and restricted access to crisis-affected people, which poses a significant challenge to the implementation of actions. DG ECHO seeks to contain and reduce the risks to an acceptable level, inter alia through its control architecture, security policy and guidance.

DG ECHO's control systems are adapted to the specific risks of each control segment and ensure a proper implementation through several layers of checks and controls at the various stages of the project cycle. For Humanitarian Aid, DG ECHO identifies the following seven main stages of the grant and procurement management processes:





These stages apply to all main relevant control segments, with some differences reflecting the specific financial procedures and risk profiles. They should not be seen in isolation, as each of them contributes to providing the overall reasonable assurance on the legality and regularity of all transactions. Indeed, for the overall control system to be effective, its different stages must be properly linked, i.e., it must be ensured that observations made at each control stage are properly carried over and taken into account at subsequent control stages.

#### Stage 1 – Certification of Partners (41)

Based on the Humanitarian Aid Regulation, DG ECHO implements humanitarian aid operations by funding projects implemented by its partners such as:

European humanitarian non-governmental organisations (Article 7 HAR);

International Organisations, including UN Agencies (Article 8 HAR);

Member States' Specialised Agencies (Article 9 HAR).

DG ECHO works with about 200 partner organisations to provide humanitarian assistance throughout the world (42). To receive funding through direct management (RCS 1), NGOs need to undergo a pre-identification process referred to as certification. They must fulfil certain criteria (e.g., comply with humanitarian principles – humanity, neutrality, impartiality and independence, have a certain amount of experience with humanitarian aid

---

(41) To be noted that 'certification' under Stage 1 covers all main RCSs. It is not limited to and should not be confused with the 'certification' related to NGOs.

(42) Information on DG ECHO's partnerships can be found here.

projects, and be established in the EU/EEA) to receive an EU Humanitarian Partnership Certificate valid for 7 years (2021 – 2027).

MSSAs working under direct management need to also undergo a pre-identification process referred to as a recognition procedure. These agencies are national public bodies or bodies governed by private law with a public-service mission in the area of humanitarian aid set-up in a Member State of the European Union and need to fulfil certain criteria to be recognised as DG ECHO partners.

Furthermore, in line with Article 62(1) of the Financial Regulation, DG ECHO may entrust budget implementation tasks to IOs and MSSAs (43) under the funding method of indirect management (RCS 2). More specifically, Article 154(3) of the Financial Regulation requires that these IOs and MSSAs must ensure a level of financial management and protection of the EU's financial interest that is equivalent to that of the EC when it implements the EU budget directly. This capacity is verified by carrying out an ex-ante assessment, i.e., a pillar assessment (PA) (44) assessing their systems, rules and procedures. Subject to a positive assessment, the Commission can sign contribution agreements with the entrusted entity. In addition, entrusted entities have the obligation from the Delegation and Contribution Agreements to submit periodic Management Declarations and/or Control or Audit Opinion. These also include the annual reports and progress reports for financial instruments and guarantee agreements.

As regards civil protection, no certification is applied. Direct grants for prevention and preparedness are mainly awarded to the national civil protection and disaster risk management authorities as well as other competent national authorities of EU Member

---

(43) More information on MSSAs indirect management can be found here. In addition, information about the application process of MSSAs under both direct and indirect management can be found at the DG ECHO's Partners' website here.

(44) There are nine pillars covered by the assessment as set out in Article 154(4) of the Financial Regulation: 1) the internal control system, 2) the accounting system, 3) an independent external audit, 4) rules and procedures for providing financing from EU funds through grants, 5) procurement, 6) financial instruments, 7) exclusions from access to funding, 8) publication of information on recipients and 9) protection of personal data.

Pillars 1, 2, 3, 7, 8, and 9 are mandatory, and (in principle) always subject to assessment. In addition, depending on the nature of the budget implementation tasks forecasted by the organisation/entity undergoing the PA, (all or several of) pillars 4 to 6 (financial pillars) could be subject to assessment too. In the exceptional case that none of the pillars 4 to 6 are assessed, there is no need to assess pillar 7 and 8 (rules and procedures for exclusion and publication). See DG INTPA's intranet and the terms of reference for the pillar assessment methodology in the COMMISSION DECISION of 17 April 2019 on establishing new terms of reference for the pillar assessment methodology to be used under Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (2019/C 191/02).

States and UCPM Participating States. In case of funding to a non-public body, the financial capacity is checked in principle by the Research Executive Agency (REA) validation services.

Participation in UCPM activities is mostly voluntary and the EU Member States' authorities are directly involved through the Civil Protection Committee (CPC) (45) by giving an opinion on the multi-annual work programme. Co-financing rates help ensure that Member States keep an interest and incentive to carry out operations in an effective and efficient manner.

Equally, entities receiving civil protection grants of response actions are mostly directly identified in legislation and are almost exclusively awarded to the national authorities of EU Member States with whom the Commission has established long-term relationships of trust and recurrent programming.

Humanitarian Aid - Direct Management - RCS 1			
Awarding of the Certificate to NGO partners and Recognition as MSSA			
Control Objective: Ensuring conformity of applicants/partners with the Humanitarian Aid Regulation (HAR) criteria			
Risk addressed	Applicants for partnership do not comply with the suitability criteria for EU funding, as provided in the HAR		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ex-ante assessment of applications – all NGO applicants for the Humanitarian Partnership Certificate	The assessment covers legal status, humanitarian principles, financial status, systems, accountability (including implementing partners' arrangements), ethics, anti-fraud and anti-corruption and safeguarding, operational capacity, compliance with rules and regulations, internal control.	Receipt of applications to become certified partners.	External audit team (assessment of audit reports) – E2  Legal team – E1 (assessment of legal questions)

(45) The Civil Protection Committee is a committee within the meaning of Regulation (EU) No 182/2011.

			and legal relations with DG ECHO partners, awarding certification and any appeal)
Assessment of applications – MSSAs applicants for the recognition as DG ECHO partner	The assessment of MSSAs checks if the entities comply with the following set of eligibility criteria: legal registration in a MS, legal personality, humanitarian mandate and respect for humanitarian principles, financial solidity, and procurement procedure. (46)	Receipt of applications to be recognised as DG ECHO partners.	Legal team – E1 (assessment of legal questions and legal relations with DG ECHO partners, recognition process and any appeal)
Periodic assessments – all certified NGO partners (47)	<p>DG ECHO assesses, which includes using the corporate SEDIA tool concerning financial capacity, whether the NGOs continue to comply with the Certificate conditions.</p> <p>For each periodic assessment, the NGOs must provide a self-declaration of compliance with humanitarian principles, Declaration on Honour, audited annual accounts with an auditor's opinion and inform about any potential substantial changes to their systems in place. The financial checks are mostly based on 3 criteria: quick ratio (liquidity), solvency ratio (independency) and operating income. A weak solvency ratio leads to mitigating risk measures such as a reduction of the % of pre-financing of grants signed during the year.</p>	yearly	<p>External audit team – E2</p> <p>Legal team – E1</p> <p>Finance team – E3</p>

(46) More information on MSSA's partnership with DG ECHO can be found here.

(47) To be noted that MSSAs are not part of the periodic assessments.

	The External Audit team will carry out a certain number of compliance audits per year of key Partners, as well as follow-up reviews of critical recommendations. The results of these audits and reviews will feed into the periodic assessment, where relevant.		
Information about changes - All certified NGO partners	Partners must inform DG ECHO immediately of any change in their legal or organisational situation through a legal modification request or modification of the organisation's data.	In case of change.	Legal team – E1 or  E3 (for financial changes)
Documents and Templates	<p>The Financial Regulation</p> <p>The Humanitarian Aid Regulation</p> <p>Terms of Reference for ex-ante assessment 2019</p> <p>The EU Humanitarian Partnership Certificate 2021-2027</p> <p>EU HUMANITARIAN PARTNERSHIP CERTIFICATE - GUIDANCE 2021</p> <p>List of certified NGOs as EU Humanitarian partners (2021-2027); List of IO partners (incl. UN agencies); List of MSSAs partners</p> <p>MSSAs application form</p> <p>Full list of reference documents regarding IOs for the period of 2021-2027</p> <p>Full list of reference documents regarding NGO partners for the period of 2021-2027</p> <p>Template of the Assessment report to be used by the auditors</p>		

Humanitarian Aid - Indirect Management – RCS 2
Pillar Assessment

Control Objective: Ensuring that the entrusted entity is fully prepared to start/continue implementing the delegated funds autonomously with respect of all 5 Internal Control Objectives			
Risk addressed	The financial and control framework deployed by the entrusted entity is not fully mature to guarantee achieving all 5 ICOs (legality and regularity, sound financial management, true and fair view reporting, safeguarding assets and information, anti-fraud strategy).		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ex-ante pillar assessment of organisations – all (potential) partners under IM	<p>An assessment of the systems, rules and procedures of the entities implementing Union funds is made.</p> <p>The areas covered by these assessments are called “pillars” and include:</p> <ul style="list-style-type: none"> <li>(1) internal control systems,</li> <li>(2) accounting systems,</li> <li>(3) independent external audit,</li> <li>(4) rules and procedures for providing financing from EU funds through grants,</li> <li>(5) procurement,</li> <li>(6) financial instruments,</li> <li>(7) exclusion from access to funding,</li> <li>(8) publication of information on recipients,</li> <li>(9) protection of personal data.</li> </ul>	<p>Before entering a framework agreement, or when the Terms of Reference for the assessments have been substantially modified, making the previous assessment obsolete; or</p> <p>in case of substantial change to the IM Partner’s systems, as declared by the Partner.</p>	<p>Legal team – E1;</p> <p>Audit team – E2;</p>
Documents and Templates	The Humanitarian Aid Regulation		

	<p>Financial and Administrative Framework Agreement, Financial Framework Partnership Agreement(s)</p> <p>ToR for Pillar Assessments</p> <p>Pillar Assessment reports</p> <p>Vade-mecum on indirect management (including pillar assessment) by BUDGpedia</p>
--	--

## Stage 2 - Programming, evaluation and selection of proposals

The humanitarian aid budget is mainly sourced from the Multi Annual Financial Framework (MFF), implemented through the yearly adoption of a 'Worldwide Decision' which covers all humanitarian aid actions which the European Commission anticipates funding during a given period. In the context of this Decision, DG ECHO prepares and publishes 'Humanitarian Implementation Plans (HIPs)' which provide more detailed information on the operational priorities identified. The purpose of the HIPs and their annex (HIPTA) is to serve as a communication tool for DG ECHO's partners and to assist in the preparation of their proposals. Besides the HIPs, the European Commission can also allocate funds following emergency or ad-hoc decisions. Read more about the funding [here](#).

In order to ensure the implementation of the UCPM, the Commission adopts the Civil Protection Multi-Annual Work Program as well as Emergency Response Decisions (48). Both Decisions provide the breakdown of the various types of actions funded under the budget articles concerned. Civil protection activities are grouped into three policy objectives: (1) Prevention, (2) Preparedness, and (3) Response. Activities are mainly implemented using the direct management modality, through grants. Procurement or reimbursement of expenditures is also used, as well some activities implemented through indirect management.

Direct grants for prevention and preparedness are mostly awarded to the national civil protection authorities as well as regional administrations of EU Member States with whom the Commission has established long-term working relationships. Participation in UCPM is voluntary and the States' authorities are directly involved through the Civil Protection Committee by giving an opinion on the multi-annual work programme. Co-financing helps to ensure that Member States keep an interest and incentive to carry out operations in an effective and efficient manner.

Equally, authorities receiving civil protection grants for the co-financing or fully financing of response operations are directly identified in legislation and so almost exclusively (49) awarded to the national authorities of EU Member States and UCPM Participating States with whom the Commission has established long-term relationships of trust and recurrent programming. In addition, DG ECHO awards adaptation grants annually to eligible entities in Member States and Participating States, to upgrade or repair response capacities so that they can be deployed under the UCPM.

Furthermore, since 2019, the Commission finances the development of rescEU capacities. rescEU is EU's strategic reserve of response capacities fully funded by the Commission. It was established to provide assistance in overwhelming situations where overall existing capacities at national level and those pre-committed by Member States to the European

---

(48) See Work Programmes & Response Decisions ([europa.eu](http://europa.eu)).

(49) There is also a framework contract with a logistics broker that can be activated in the exceptional case that no transport solution by a Member States could be identified.



Civil Protection Pool are not, in the circumstances, able to ensure an effective response to the various kinds of disasters. It encompasses the establishment, development, and maintenance of these response assets, which are hosted by Member States. The Member States retain legal ownership, albeit with the added responsibility of complying with EU obligations. Specifically, they are obligated to keep these assets available for UCPM operations upon a request for assistance.

DG ECHO also funds a number of civil protection exercises every year through a call for proposals for full-scale exercises and a call for tenders for modules field and table-top exercises. The Union Civil Protection Knowledge Network was created with the 2019 revision to the UCPM as a platform to aggregate, process and disseminate knowledge and information relevant to the UCPM. Through the Knowledge Network, the Commission also runs a training programme, offering experts from all over Europe opportunities to deepen knowledge about the UCPM. Alongside full-scale exercises, which are mostly organised by civil protection authorities of Member States and UCPM Participating States, modules field and table-top exercises (EU MODEX) are organised under the supervision of the Commission.

Most of the prevention and preparedness grants and procurements are implemented in accordance with the regular calls for proposals and calls for tenders, following the Financial Regulation and the related DG BUDG guidance (50). The Calls for proposals are addressed to actors in the field of civil protection and related fields, both public and private entities, including IOs, with the aim of strengthening the UCPM, both within the territories of Member States, Participating States (51) and third countries.

---

(50) Adaptation grants for the European Civil Protection Pool are awarded without a call for proposal, as provided by the UCPM legislation, but following an open and competitive process.

Furthermore, the Financial Regulation provides for the exceptions to calls for proposals, namely for those cases when grants may be awarded without call for proposals (Article 195). As an example:

for civil protection operations or crisis management aid;

to bodies with a de jure or de facto monopoly or to bodies designated by MS, under their responsibility, where those MS are in a de jure or de facto monopoly situation;

to bodies identified by a basic act;

for activities with specific characteristics that require a particular type of body on account of its project competence, its degree of specialisation or its administrative powers, on condition that the activities concerned do not fall within the scope of a call for proposals.

(51) According to the revised Decision No 1313/2013/EU, Participating States are only non-EU countries participating in the Mechanism.

Civil protection grants are monitored as regards their operational and financial aspects by dedicated teams. Ex-ante and ex-post controls, following the approach applicable to humanitarian aid grants apply also to CP grants to provide reasonable assurance on the legality and regularity of transactions. A step by step guide has been made available to DG ECHO staff to provide a general guidance and ensure coherence and consistency in the way DG ECHO awards and processes grants in civil protection.

## Programming

All main RCS			
Control Objective: Ensuring that the Commission funds the proposals that best contribute to the achievement of the policy and programme objectives (effectiveness); compliance (legality & regularity); and prevention of fraud (anti-fraud strategy)			
Risk addressed	<p>The programme documents do not adequately reflect the policy objectives and priorities.</p> <p>The process and the eligibility, selection and award criteria are not adequate to ensure an appropriate evaluation of proposals</p>		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ensuring relevance of programme documents – all relevant documents	<ol style="list-style-type: none"> <li>1. Hierarchical validation within the authorising department</li> <li>2. Inter-service consultation, including all relevant DGs</li> <li>3. Adoption by the Commission</li> </ol>	Preparation and adoption of programme documents.	<p>Relevant operational staff;</p> <p>Staff coordinating ISC and Commission Decisions</p>

Humanitarian aid: Ex-post assessment of the HIPs – all HIPs n-1	Lessons learnt exercise, including follow-up.	Before preparation of the (next) HIPs.	DG ECHO staff involved in drafting, approving, and implementing the HIPs
Documents and Templates	CP Annual Work Programme and Financing Decision Emergency Support Operational Priorities (ESOP) Worldwide Decision Emergency decisions Humanitarian Implementation Plans (HIPs)		

#### Selecting and awarding – evaluation and selection of proposals

Humanitarian Aid – Direct and indirect management – (RCS 1 and 2)
Control Objective: Ensuring relevance of proposal selection to the policy objectives; a sound allocation of funds to actions (best value for money; effectiveness, economy, efficiency); compliance (legality & regularity); and fraud prevention (anti-fraud strategy).
Risks addressed:  The evaluation, ranking and selection of proposals are not carried out in accordance with established procedures, policy objectives, priorities, or with the defined eligibility, selection and award criteria.

The description of the action in the grant agreement includes tasks that do not contribute usefully to the achievement of the operational objectives, and/or the necessary costs are over-estimated.

Control Task	Description	Timing/Stage	DG ECHO Responsible
Ensuring adequate qualifications of staff assigned to the selection process – all staff to be assigned	<p>The following staff categories are involved in the selection process:</p> <ol style="list-style-type: none"> <li>1. Geographical desk officers in charge of the relevant file at headquarters.</li> <li>2. Technical assistants in charge of the relevant country/file, based in the country of operation</li> <li>3. Thematic field experts</li> <li>4. Relevant Geographical Team Leaders at HQ;</li> <li>5. Relevant Geographical Heads of Unit</li> </ol> <p>For 1 and 2 (“core staff”), qualifications are ensured by the experience gained through daily coordination and monitoring of the implementation of Humanitarian Aid, and regular operational training.</p> <p>For 3 (thematic consultation), qualifications are verified at recruitment and enhanced by continuous on-the-job training and field missions to countries of operation.</p> <p>Categories 4 and 5 (supervision) are trained in humanitarian aid and carry out regular field missions to be acquainted with the operating context.</p>	Receipt of proposals	<p>Responsible operational management</p> <p>HR training staff</p> <p>Field Network responsible Unit – E4</p>

	On-the-job training is based on multiple sources as required by each individual file.		
Ensuring a sound assessment of proposals – all proposals	<p>The assessment of proposals is based on general quality criteria established in the HIP Technical Annex, as well as on specific strategic and operational criteria, including policy compliance, also defined in the HIP and its annexes for each humanitarian region/country/crisis, as applicable. Guidelines are available for both HIP and HIP Technical Annex.</p> <p>The criteria, structured around main categories, are taken over in a Dashboard, whose template is available in HOPE.</p> <p>The Dashboard lists all proposals received for a given allocation round. It allows to encode a narrative appraisal of each proposal by desk officers and by field staff, each of whom assesses the proposals independently. A consolidated scoring per criteria and final recommendations for funding resulting from HQ/field joint appraisal are subsequently added.</p> <p>A Dashboard is completed for each selection process, under the supervision of the Team Leader. Once finalised at team level, the Dashboard is submitted to the Head of Unit for verification and for final approval.</p> <p>The dashboard may be discussed and possibly modified in an ad-hoc meeting with the responsible Head of Unit and the responsible geographical team.</p> <p>Once the preliminary selection of proposals is completed at Unit level, the Head of Unit informs the Director, who</p>	Planning and implementing the proposal assessment	Desk officers/Team Leaders/Head of Geographical Unit

	<p>may request supplementary information or clarifications.</p> <p>The finally approved Dashboard is annexed to an explanatory note that summarises the different steps of the process. The note is signed by the Head of Unit and registered in Ares.</p> <p>In the event of changes to the Dashboard resulting from the revision of proposals (see next box), an update to the note is registered in Ares.</p> <p>Careful assessment of projects requiring application of remote management (52).</p>		
Review and validation of selected proposals by the AO – all selected proposals	<p>All proposals preliminarily selected as per the dashboard are revised thoroughly from a technical viewpoint. Applicants receive detailed feedback from DG ECHO HQ with specific and reasoned requests for adjustments, as applicable.</p> <p>This phase allows to remove activities or components that do not contribute usefully to the achievement of the sought operational objectives, in line with the analysis included in the dashboard.</p>	After the evaluation of proposals.	AO

(52) When humanitarian access is limited, Remote Management can be used to provide relief both under Direct and Indirect Management. Typically, this involves humanitarian organisations transferring operational responsibilities, usually carried out by expatriate staff, to national and local employees or to implementing partners. DG ECHO carefully assesses the circumstances prior to funding actions by considering the replies to pre-set questions included in the Certificate guidelines. Actions using remote management are not funded unless necessary in view of the operational circumstances, such as security concerns, major bureaucratic obstacles, and force majeure.

- Exceptional Extreme Operational Constraints (EEOCs) in crisis contexts may pose even greater challenges to deliver humanitarian assistance. DG ECHO has witnessed that partners may be unable to fully apply the standard procedures for delivering life-saving support. Thus, to respond to the humanitarian imperative while continuing to comply with the Financial Regulation with regard to legality and regularity, DG ECHO has developed a dedicated framework of procedures and verification methods for the implementation of actions implemented under such circumstances. These procedures are aligned with the requirements of the Financial Regulation

	<p>Improvements to budget efficiency may be requested at this stage, if needed.</p> <p>All requested changes are subject to a negotiation phase, which takes into account the views of both parties and the situation on the ground.</p> <p>Only proposals that undergo this phase successfully are definitively selected for funding.</p> <p>For all selected proposals, an operational sheet (Fichop) is prepared, summarising the analysis and conclusions of both field staff and HQ staff, based on the outcome of the revision process. The Fichop is annexed to the contract visa circuit and provides the basis for an informed decision-making by the AO before the signature of the agreement.</p> <p>The AO may request further information and/or clarifications from the geographical team/the responsible Head of Unit before signing the agreement, and/or a revision of the Fichop, as applicable.</p>		
Redress procedure – all contested decisions	<p>All applicants for funding receive a notification concerning the status of the proposal they have submitted, as applicable. The notification spells out the main reasons for refusal.</p> <p>Applicants are provided with contact names at HQ and field, whom they can contact for further explanations.</p> <p>Contested decisions are normally related to insufficient or unclear reasons for refusal. In such cases, a second letter is sent, clarifying in detail the technical grounds of the decision and any other relevant factors that determined it. If</p>	After receipt of complaints from unsuccessful applicants	Redress committee or equivalent

	<p>necessary, a meeting is organised to clarify the respective expectations.</p> <p>In a context of humanitarian partnership, redress procedures typically consist in a dialogue among the parties, which can take place at different levels (desk officers/team leader or Head of unit).</p> <p>While partnership is the key reason explaining the limited number of contested decisions, time factors along with funding availability does not allow setting the selection procedure in stand-by pending the resolution of legal disputes.</p>		
Documents and Templates	<p>Dashboard</p> <p>HIP templates/guidelines</p> <p>DG ECHO training policy and annual programme</p> <p>DG ECHO field staff recruitment policy</p> <p>DG ECHO country and sectoral experts job descriptions</p> <p>DG ECHO field missions planning</p> <p>Fichop Guidelines</p>		

For prevention and preparedness actions, the annual Financing Decisions for civil protection and the corresponding Multi-annual Work Programme are subject to an opinion by Member States represented in the CPC. The CPC analyses the different actions and their objectives, the proposed budgets, the mode of implementation, and the expected results.

Prevention and preparedness grants are typically implemented in accordance with the procedures for regular calls for proposals, strictly following the Financial Regulation and the related DG BUDG and Legal Service/eGrants guidance. When these or other types of grants are awarded without call for proposals, under the exceptions offered by the Financial Regulation, it is explained to DG ECHO staff in internal guidance (Step-by-Step Guide) that they may make a brief reference, in the award decision, to the general exception in Article 195(a) of the Financial Regulation (that expressly covers “civil protection operations”). If, however, the invitation to submit proposals is, for whatever reason, expressly launched on the basis of the more detailed exceptions in letters (c) or (f) of Article 195, DG ECHO



colleagues are informed, in the internal guidance, that they must duly substantiate the use of these exceptions in the award decision (as required by the Financial Regulation), to show how the conditions for applying the exception are met. On the Portal, the reasons should be drafted in a box (it is possible to add up to 500 characters); the award decision generated by the system should be double checked in terms of correctness and completeness before its signature, especially where exceptions are invoked and justifications are needed.

As regards the response grants, in particular for any specified response need communicated by a competent authority, the ERCC solicits proposals from all Participating States in the EU Civil Protection Mechanism.

Civil protection – Direct management (RCS 3)
Control Objective: Ensuring relevance of proposal selection to the policy objectives; a sound allocation of funds to actions (best value for money; effectiveness, economy, efficiency); compliance (legality & regularity); and fraud prevention (anti-fraud strategy).
Risk addressed: The evaluation, ranking and selection of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, or with the selection and award criteria defined in the annual work programme and subsequent calls for proposals
<p>Mitigating controls:</p> <p>Prevention and preparedness actions are defined in the annual Financing Decisions for civil protection and the corresponding Annual Work Programme and are implemented with the help of the eGrants/Sygma IT system that ensures systematic planning and follow-up of all actions. Accordingly:</p> <p>Standard templates are used for call for proposals to adhere to all relevant definitions and principles and provide fair competition to all candidates;</p> <p>Eligibility, exclusion, selection, and award criteria are correctly defined;</p> <p>Evaluations strictly follow all applicable rules including the correct reception and opening of applications, appointment or dispensing, and composition of Evaluation Committees, methodological evaluation of proposals and financial elements, evaluation of reports, adjustments and corrections of applications;</p> <p>Establishment of the list of applications proposed for award;</p>

Grant agreements are prepared with the help of the Contracts and Finance Unit in DG ECHO.

Special attention is paid to matters of possible conflict of interests (Col). Wherever relevant, all members of the Evaluation Committee sign an absence of Col form before any financing is awarded.

Response grants are stipulated in the UCPM Decision and the corresponding Implementing Decision, including detailed annexes with request forms etc. To verify that the principles of economy, efficiency and effectiveness of the Financial Regulation are met, the following steps are taken into account:

The information contained in the request for Community financing presented by the participating State;

The needs expressed by the affected State;

Any needs assessments carried out by experts reporting to the Commission during the emergency;

Other relevant and reliable information available to the Commission at the time of the decision provided by participating States and by international organisations;

### Stage 3 - Contracting: Transformation of selected proposals into legally binding agreements

DG ECHO establishes and signs contracts with successful applicants. For this, proposals (description of the action and the budget) are reviewed to remove possible arithmetical errors and ineligible costs, and to bring clarifications and minor corrections where relevant.

All main RCS

Control Objective: Ensuring that the actions and funds allocation is optimal (best value for public money; effectiveness, economy, efficiency); compliance (legality and regularity); prevention of fraud (anti-fraud strategy).

Risk addressed:

<p>The beneficiary does not meet eligibility criteria or lacks operational and/or financial capacity to carry out the actions.</p> <p>The description of the action in the grant agreement includes tasks which do not contribute to the achievement of the programme objectives and/or that the budget foreseen overestimates the costs necessary to carry out the action.</p> <p>The duration of the action is not conformity with the policy documents.</p>			
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ensuring that grantees fulfil stated criteria and that the action is in conformity with the HIP/call for proposals – all draft grant agreements	<p>Validation of beneficiaries (eligibility and financial viability)</p> <p>Use of standard contractual templates</p> <p>Project and Financial Officers verify proposed budget for ineligible costs and arithmetical errors in budgets</p> <p>Signature of the grant and contribution agreements by the AOSD</p> <p>Careful assessment of projects requiring application of remote management (53)</p>	Before signature of grant agreement	<p>Project officers</p> <p>Financial Officers – Unit E3</p> <p>AOSD</p>
Documents and Templates	<p>Application for grant (proposal)</p> <p>Draft Grant and Contribution Agreements</p> <p>Checklist for validation of grants</p>		

#### Stage 4 - Implementation

#### Monitoring

---

(53) For more details on EEOCs and on Remote Management please see footnotes 23 and 35.

This stage covers the monitoring of the operational, financial and reporting aspects related to the project.

All main RCS			
<p>Control Objective:</p> <p>To ensure that the results of funded actions are of good quality and meet the objectives and conditions (effectiveness &amp; efficiency)</p> <p>To ensure that the related financial operations comply with regulatory and contractual provisions (legality &amp; regularity); prevention of fraud (anti-fraud strategy)</p>			
Risks addressed	<p>Actions do not – fully or partially – meet the technical description and requirements of the grant agreement.</p> <p>Payments do not correspond to the applicable contractual and regulatory provisions.</p>		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ensuring through monitoring that operational and financial conditions of the grant agreement are met during the implementation of the action	<p>Humanitarian Aid:</p> <p>Operational and financial checks in accordance with the financial circuits (100% of projects)</p> <p>Operational authorisation by the AO (100% of projects)</p> <p>For riskier operations: Ex-ante in-depth and/or on-site verification (&gt;95% of “monitored” projects)</p> <p>For high-risk operations, reinforced monitoring (defined by risk criteria)</p> <p>If needed: Application of Suspension/interruption of payments;</p>	During the period of the grant contract	<p>Desk officers</p> <p>Field officers</p> <p>DG ECHO’s Contracts &amp; Finance Unit – E3</p> <p>AO SD</p>

	<p>Penalties or liquidated damages; Referring fraud allegations to OLAF</p> <p>As regards civil protection, all actions are monitored in relation to their operational and financial aspects by dedicated teams, supported by ECHO's Contracts and Finance Unit (including the financial and legal teams, as needed) and the budget, financing, control and audit units.</p> <p>As regards grants for the development of rescEU capacities, where appropriate, the beneficiary of the grant consults DG ECHO on the technical specifications prior to launching a tender to procure the necessary materials and equipment.</p> <p>Reporting aspects related to the project and grant agreement are implemented, including on-site visits by DG ECHO experts for all actions, including projects, training, exercises, and all EERC/voluntary pool related activities. In particular:</p> <p>In principle, prevention and preparedness projects receive at least one site-visit by DG ECHO staff or via online meeting when a visit is not possible due to budget/staff constraints ;</p> <p>Trainings are very frequently attended by DG ECHO staff as observers to ensure the highest levels of quality;</p> <p>In every CP Exercise by a Member State, DG ECHO staff participate in the preparatory events and the main exercise, including sometimes senior management and the Commissioner;</p> <p>Modules Exercises are prepared and attended by DG ECHO staff;</p>		
--	--	--	--

	<p>All other civil protection actions regularly include the attendance of high-expertise professional colleagues who monitor and evaluate the actions.</p> <p>For operational monitoring purposes, the civil protection team in DG ECHO may make use of the expertise available in Member States civil protection services. Sometimes, experts from EU Member States are seconded in the DG ECHO Brussels premises.</p>		
Documents and Templates	<p>Grant agreement</p> <p>Project reports</p> <p>Internal rules and guidelines (e.g., Financial Circuits)</p>		

## Field audits

Humanitarian aid – direct and indirect management (RCS 1 and 2)			
<p>Control Objective: To have a reasonable assurance that grantees have, on-the-spot, adequate management and control systems in place to ensure a successful implementation of the action, from an operational point of view (achievement of results), and from a legal (contractual) and compliance point of view (illegibility of expenditures, anti-fraud strategy, etc.).</p>			
Risks addressed	The partner does not have the means to implement the action on-the-spot in conformity with DG ECHO operational and contractual requirements		
Control Task	Description	Timing/Stage	DG ECHO Responsible

Audit of projects in the field – DG ECHO's Audit Strategy	<p>A risk-based sample is selected and reflected in the annual audit plan on the basis of various criteria, such as:</p> <p>Operating theatres</p> <p>Budget allocated/size of agreements</p> <p>Input by operational and internal control desks</p> <p>Modus operandi (e.g., EEOC)</p> <p>Audits are carried out by the external auditors as per the FWC.</p>	During the period of the grant contract	<p>The External Audit Sector-E2</p> <p>Desk and Field officers</p>
Documents and Templates	<p>Audit Strategy</p> <p>Audit Plan</p> <p>Audit framework contract</p> <p>Field Audit reports</p>		

Stage 5 - Ex-ante controls of operational performance and legality & regularity – desk checks at final report step

Ex-ante controls are preventive controls put in place before a financial transaction takes place. They are designed to prevent errors, irregularities, or fraud from occurring in the first place. These controls are used to ensure that the necessary authorisations and approvals are in place, that the funds are used for their intended purposes, and that the applicable rules and regulations are followed.

Ex-ante controls are compulsory for all financial transactions as per Article 74(5) of the Financial Regulation and cover both the financial and operational aspects of transactions.

They can take the form of desk reviews or on-the-spot checks and aim at controlling compliance with legality, regularity and sound financial management (economy, efficiency, and effectiveness). In environments with a high-level risk, an additional ex-ante layer on a sample of transactions is sometimes implemented (level 2 ex-ante controls), depending on the authorising officer's judgment (very few cases in the Commission).

Some examples of ex-ante controls applied in DG ECHO are:

pre-approval of budgets and expenditure plans;

verification of the eligibility of costs before they are incurred;

compliance checks on procurement procedures and contracts;

authorisation of payments;

assessment of risks associated with a particular transaction or activity.

As regards authorisation of payments, DG ECHO staff must perform all relevant control activities (54). Taking into account the principle of cost-effectiveness as well as the onboarding to e-Grants for UCPM actions, such controls shall include the request of relevant supporting documents (55), based on the analysis of the financial summary and the set of documents provided by the partner at this stage, as well as the approval of all deliverables required by the applicable grant agreement, including the certificates for financial statements (CFSs) for UCPM grants. Such mandatory expenditure verifications accompanying requests for payment may explicitly be required in contractual documents. The terms of reference for such controls are aligned with those of financial verifications launched by the Commission. Auditors are requested to deliver the list of all items checked. This aims to increase transparency, reliability and allow for re-performance.

When CFS is provided, the Financial Officer checks the compliance of the CFS template used, signature and independency of the auditor. Additionally, the Financial Officer ensures the auditors have checked all the eligibility criteria as per Grant Agreement, including but not limited to the eligibility period/amount, cost necessary/linked to the action etc. The Financial Officer makes sure the conclusion and/or exceptions mentioned in the CFS are taken into account in the final financial statement and if not, the Financial Officer adapts/incorporates the comments for the payment calculations.

All main RCS
Control Objective: To have a reasonable assurance, before making the final payment, that the objectives of the action have been achieved from an operational point of view and

---

(54) See checklists of main controls performed under humanitarian aid agreements [here](#) and under civil protection grants [here](#).

(55) Examples of supporting documents are timesheets, invoices, cost declarations related to staff of national administrations or declarations on the absence on VAT or supporting documents in the case of full subcontracting.



that there are no errors or ineligible expenditure claimed by the partner at the final report stage.			
Risks addressed	<p>Humanitarian Aid:</p> <p>direct management: A grant is fully reimbursed without having achieved its objectives and/or despite having non-eligible expenditure.</p> <p>indirect management: A contribution is fully paid without having achieved its objectives and/or despite having ineligible expenditure beyond the amount to be financed by DG ECHO according to the notional approach.</p> <p>Civil protection: A grant and/or contract agreement that has not achieved its objectives, and/or has claimed non-eligible expenditure, is fully reimbursed.</p>		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Verification of performance and legality & regularity – all grant and contribution agreements	Final reports are assessed from an operational and financial point of view, based on detailed checklists, before providing the certified correct and the pass for payment	At the end of the project, when Final Reports are submitted; before the final payment	Operational officers  DG ECHO's Contracts & Finance Unit  AOSD
Documents and Templates	<p>Operational and financial final reports</p> <p>Checklists (operational and financial) for final payment</p> <p>Expenditure verifications (Certificate of Financial Statement), whenever applicable</p>		

#### Stage 6 - Ex-post controls

## Ex-post audits and verification missions

Ex-post controls, on the other hand, are detective controls carried out after a financial transaction has taken place. These controls are designed to detect errors, irregularities, or fraud that may have occurred and to correct them.

Ex-post audits and verification missions cover both humanitarian action and civil protection expenditure. A DG ECHO ex-post audit is an assessment of Partners' internal controls and/or of the eligibility of the expenditure claimed by DG ECHO beneficiaries. Verification missions are carried out on actions implemented under indirect management. The audits and verifications are under the responsibility of DG ECHO's External Audit Sector, a team of experienced auditors. These audits are generally based on international auditing standards. The audits and verifications performed by DG ECHO are designed and executed in order to provide DG ECHO with the required level of assurance. Read more about External audit [here](#).

DG ECHO regularly performs an assessment of the errors identified by auditors, with a view to adapt whenever necessary the relevant control activities so to address the systemic weaknesses identified.

All main RCS			
Control Objective: To provide final assurance to the AOD that payments done are legal and regular in conformity with the target error rate of 2%.			
Risks addressed	Ineligible expenditure has been claimed by a partner without being detected by ex-ante controls, and has been reimbursed to that partner.		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ex-post audits/verification missions – randomly selected	<p>A randomly selected sample of grant agreements and contribution agreements is included in the Audit Plan.</p> <p>Audits /verification missions are carried out by external auditors, based on an agreed methodology as per the FWC and on the Common Understanding on</p>	Closed grant and contribution agreement	External Audit Sector – E2

	the use of ToRs for Expenditure Verifications (Agreement signed between EU and UN).		
Documents and Templates	Audit Strategy Audit Plan Audit Framework Contract Audit reports/Verification reports		

#### Implementing results from ex-post audits/controls and fraud investigations

All main relevant control segments (RCS)			
<p>Control Objective:</p> <p>To address systemic weaknesses of DG ECHO's ex-ante controls, based on an analysis of audit findings (sound financial management);</p> <p>To ensure appropriate accounting of recoveries to be issued (reliability of reporting, safeguarding of assets and information);</p> <p>To ensure appropriate accounting of operations (reliability of reporting, safeguarding of assets and information).</p>			
Risks addressed	Accounting errors, irregularities, cases of fraud and SEAH reported to DG ECHO are not addressed, or not addressed in a timely manner.		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Follow-up of audit/verification reports and fraud investigation	The ineligible expenditure identified as a result of the audits/verification missions is systematically registered	Following the completion of audits and	External Audit Sector – E2

reports – all audits/verification missions and confirmed fraud cases where a financial impact on EU funds has been confirmed	<p>and followed up. The HoU E3/DRMIC authorises the recovery.</p> <p>Substantiated fraud is systematically recorded and followed up and leads to the recovery of impacted funds.</p> <p>Established recoveries are communicated to the E3 finance team. The recovery is carried out by a separate team, in accordance with the financial circuits. Any system weaknesses detected by the Auditor in the area of SEAH (prevention, detection, reporting and response), must be followed up to ensure appropriate remedial action.</p>	fraud investigations	<p>Anti-Fraud team – E2</p> <p>Finance Team – E3</p> <p>Financial Circuits;</p> <p>AOSD</p>
Documents and Templates	<p>Recovery Order Requests sent from E2 to E3, based on the audit reports and on the results of the consultation of the desks and the Partner, and approved by the ICC.</p> <p>DG ECHO Anti-Fraud Strategy</p> <p>Fraud allegations</p> <p>Fraud Register</p> <p>HOPE database</p> <p>Fraud case transmission notes to OLAF</p> <p>Fraud investigation reports from partners</p> <p>OLAF fraud investigation reports</p> <p>Recovery orders</p>		

Reviewing the Annual Financial Statements of UN agency partners

Indirect management			
Control Objective: To contribute to the final assurance of the AOD that payments made are legal and regular			
Risks addressed	The accounts of UN agency partners contain errors, irregularities and cases of fraud, which may affect EU funding		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Review of Annual Financial Statements of UN agencies – all agencies receiving payments from DG ECHO during the reporting year	Review of the latest available Annual Financial Statements of those UN agencies that have received payments from DG ECHO during the reporting year, as an additional source of assurance in support of the AOD's Declaration of Assurance signed each reporting year in the Annual Activity Report	Annual Activity Report	Unit E2
Documents and Templates	Annual Financial Statements of relevant UN agencies		

## Stage 7 - Ex-post evaluation

Evaluation is the final step of DG ECHO's control framework and is addressed by Internal Control Principle 12. Evaluation is a management and learning tool, and also holds a strong component of accountability. The Commission defines in the Better Regulation Guidelines (BRG) evaluation as an "evidence-based judgment of the extent to which an existing

intervention is effective, efficient, relevant given the current needs, coherent both internally and with other EU interventions and has achieved EU added value”.

DG ECHO aims at evaluating all main crisis, thematic areas or major partnerships every 5 years. These evaluations are generally carried out at an aggregate level, in order to enable overall conclusions at the programme and policy level and to inform future decisions at that level.

The regular evaluation of all essential activities contributes to the annual assurance statement, while looking through a robust analysis at the reasons behind the performance of systems in place and how they can be improved.

Evaluations are carried out by independent external experts – through a Framework Service Contract – in accordance with the Better Regulation Guidelines. They assess activities carried out against defined criteria such as relevance, efficiency, effectiveness, sustainability, coherence, impact and EU added value.

The publication of evaluation reports is not the end of the process. Conclusions and recommendations of the evaluations are reflected on in a Staff Working Document (for major evaluations) and a management response. Furthermore, the evaluation findings feed into the next cycle of decision-making and are referred to in the reports of the SPP cycle.

All main RCS			
Control Objective: To regularly evaluate the relevance, coherence, EU added value, effectiveness and efficiency of all significant DG ECHO activities, and to follow-up the evaluation results.			
Risks addressed	DG ECHO's activities are not fit for purpose.		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Evaluation programming – all significant	In the context of the Management Plan, preparation of a five-year evaluation programme based on DG ECHO's evaluation strategy, which takes account of the relevant parts of the	As specified in the instructions for the Management	Evaluation Function-E2 (preparation)

DG ECHO activities	Better Regulation Guidelines (BRG) and the Financial Regulation. Appropriate coverage of programme and meeting information needs to be ensured. Once programme has been adopted it should be presented to the Humanitarian Aid Committee (HAC) for information	Plan, i.e., the programme should each year be ready by end-November.	All DG ECHO Directorates (consultation)  Senior Management (adoption)
Scoping of evaluations	<p>Drafting of Terms of Reference for individual evaluations, based on a standard format.</p> <p>Compliance with relevant requirements of the BRG, objectivity, and meeting information needs to be ensured – all evaluations.</p> <p>Establishing an Evaluation Roadmap, for endorsement by the Director General and upload in DECIDE – for major evaluations.</p>	As planned in the evaluation programme.	<p>Evaluation Function-E2</p> <p>DG ECHO Unit(s) responsible for the evaluation subject</p> <p>Inter-Service Steering Group</p> <p>Senior Management (for major evaluations)</p> <p>Director General</p>
Procurement of evaluation services – all evaluations	<p>Setting up an evaluation Framework Contract (FWC). Compliance with eligibility and selection criteria of contractors to be ensured</p> <p>Setting up a specific evaluation contract under the FWC. Ensuring that the selected tender complies with the tender specifications and offers the best value for money.</p>	<p>Every four years, when a FWC is about to expire.</p> <p>As planned in the evaluation programme.</p>	<p>Evaluation Function – E2</p> <p>Procurement Team – E3</p> <p>DG ECHO Directorates</p> <p>Senior Management</p>

			Evaluation committee  AOSD
Monitoring the implementation of evaluation assignments – all evaluations	Quality assurance of deliverables under the Specific Contract  Respect of timetable	As specified in the evaluation Work Plan (final version set in the Inception report)	Inter-Service Steering Group
Follow-up of evaluation reports	Based on a request from the Directorate General, the Director responsible for the evaluation subject provides a response to the evaluation results – all evaluations  Publication of evaluation Final Report on DG ECHO Europa and EU Bookshop – all evaluations  Establishing a Staff Working Document (SWD) on the evaluation results – for major evaluations  Scrutiny by the Commission’s Regulatory Scrutiny Board – for selected SWDs  Establishment of a Commission Report to the other EU Institutions – when required by the Legal Base	Two months after the completion of an evaluation	Evaluation Function – E2  Director General  Director responsible for the evaluation subject
Documents and Templates	The Better Regulation Guidelines  The Financial Regulation (Article 30(4))  DG ECHO’s legal bases  DG ECHO Evaluation Strategy		



	<p>Evaluation Programme</p> <p>Evaluation Framework Contracts</p> <p>Evaluation Roadmaps (based on a std template)</p> <p>Evaluation Terms of Reference</p> <p>Evaluation Final Reports</p> <p>Evaluation Staff Working Documents</p> <p>Management Response to evaluation results</p> <p>Commission Evaluation Report to the other EU institutions</p>		
--	---	--	--

## **ANNEX 7: Specific annexes related to "financial management"**

### **A. Compulsory for all departments:**

#### **1. Reports and documentation considered for the assessment of the DG's functioning in view of the AOD's assurance:**

Assurance is provided on the basis of information on efficiency and effectiveness of internal control systems and governance processes. The management monitors the functioning of the internal control systems on a continuous basis and carries out an objective examination with internal and external auditors. The results are explicitly documented and reported to the Director-General. The following reports / documentation have been considered:

- the reports from Authorising Officers by Sub-delegation (AOSDs) managing DG ECHO's budget appropriations;
- the reports from Authorising Officers in other departments managing budget appropriations in cross sub-delegation
- the reports and/or management declarations from the organisations managing grants under indirect management, as well as the results of the DG's supervisory controls on the activities of these bodies;
- the latest Annual Financial Statements of the UN entities and international organisations receiving payments from DG ECHO during the reporting year;
- the contribution by the Director in charge of Risk Management and Internal Control, including the results of internal control monitoring at DG level;
- the reports on recorded exceptions and non-compliance events;
- the reports on ex-post supervision and audit results; (See Annex 8 for audit strategy implementation)
- the limited conclusion of the Internal Auditor on the state of internal control, and the observations and recommendations reported by the Internal Audit Service (IAS); and the European Court of Auditors (ECA).

#### **2. Financial Regulation: Additional reporting requirements resulting from the 2018 and 2024 revisions.**

In line with the requirements of the Financial Regulation, [department X] reports for the year 2024:

- 1)** 0 cases of any in-kind donation made to the Union, for the purposes of humanitarian aid, emergency support, civil protection or crisis management aid (FR art 25.3)
- 2)** 0 cases of "confirmation of instructions" (FR art 92.3)
- 3)** 0 cases of financing not linked to costs (FR art 125.3)

- 4)** 0 Financial Framework Partnerships >4 years (FR art 131.4)
- 5)** 0 cases of flat-rates >7% for funding indirect costs (FR art 184.6)
- 6)** 500 derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation.

<b>HA RETROACTIVITY GRANTS</b>	
Number of actions with action start date before Contract start date	294

<b>CP RETROACTIVITY GRANTS</b>	
Number of actions with action start date before Contract start date	206

- 7)** 1086 cases of financial support to third parties >EUR 60 000 (FR art 207)
- 8)** 0 of non-financial donations provided in the form of services, supplies or works (FR art 244.3)

### 3. Table Y on the estimated “cost of controls” at Commission level

#### Overview of department ’s estimated cost of controls at Commission (EC) level:

The absolute values are presented in EUR

ECHO	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)
Humanitarian Aid - Direct Management	2,814,990.00 €	1,097,739,152.74 €	0.26%	981,863.00 €	81,725,969.71 €	1.20%	3,796,853.00 €	0.35%
Humanitarian Aid - Indirect Management	3,981,777.00 €	1,348,614,134.78 €	0.30%	801,530.00 €	73,501,399.10 €	1.09%	4,783,307.00 €	0.35%
Civil Protection	1,219,669.00 €	751,090,510.11 €	0.16%	379,374.00 €	14,317,208.84 €	2.65%	1,599,043.00 €	0.21%
Other	- €	8,078,948.46 €	0.00%	- €	- €	0.00%	- €	0.00%
EDF contribution to support expenditure paid by BGUE (16.010500 ECHO:HR)	- €	2,700,000.00 €	0.00%	- €	- €	0.00%	- €	0.00%
<b>OVERALL total estimated cost of control at EC level for expenditure</b>	<b>8,016,436.00 €</b>	<b>3,208,222,746.09 €</b>	<b>0.25%</b>	<b>2,162,767.00 €</b>	<b>169,544,577.65 €</b>	<b>1.28%</b>	<b>10,179,203.00 €</b>	<b>0.32%</b>

To be noted that the 18 020 555.09 euros discrepancy on the table are due to the inclusion of EDF amounts in the relevant payments. Such line is included in the calculation as controls are performed on such payments.

## **ANNEX 8: Reporting on the internal and external audits and assessing the effectiveness of Internal control systems**

### **Internal Audit Service (IAS)**

- **Limited review on data protection – DG ECHO**

DG ECHO – together with DG INTPA, DG NEAR, DG TAXUD, DG TRADE and FPI – was the object of an IAS Limited Review on Data Protection, performed during the second semester of 2023. The aim of this limited review was to assess the state of compliance of the audited services with Regulation (EU) 2018/1725 and associated Commission Decision 2020/969 (implementing rules), with particular focus on the transfer of personal data to third countries and international organisations. The scope of the limited review covered the overall framework in place for the processing of personal data, and in particular the roles and responsibilities, the guidance and training to staff, the monitoring and reporting arrangements and the actions taken to address potential areas of non-compliance. The final audit report was received in January 2024 including two (2) important recommendations on the basis of which an action plan has been submitted by DG ECHO.

On 18.06.2024 DG ECHO (in coordination with the other in scope DGs/Service) sent a note to the Data Protection Officer of the Commission and DG JUST, as a follow-up to the first recommendation of the DG ECHO action plan entitled “Transfer of personal data to third countries and international organisations”. Throughout the year, as of as a follow-up to the second recommendation of the aforementioned action plan entitled “Records of processing operations the DG ECHO Data Protection Coordinator (DPC) team continued to provide instructions and guidance via its dedicated data protection intranet page and ensured targeted communications to operational controllers and staff about the proper implementation of the data protection framework in their daily tasks, with particular focus on their role as record editors,”. In addition to the latter, on 04.02.2025 the DPC team updated all DG ECHO operational controllers about the implementation of the action plan and reiterated that processing operations should only commence once the corresponding record (including its privacy statement) has been validated, approved and published in the DPO register. Finally, on 27.02.2025 the Data Protection Coordinator of DG ECHO sent a note to the Director-General of DG ECHO, updating on the state of play of the pending DG ECHO records.

- **IT security risk management at the Commission - DG ECHO**

In accordance with the 2023 Internal Audit Service (IAS) audit plan, a horizontal audit on 'IT security risk management at the Commission' was launched in July 2023.

The objective of the audit is to provide assurance on the adequacy of the design, the efficiency and the effectiveness of the ITSRM framework (methodologies, standards, guidelines and tools) and processes at the corporate (Commission) and at the decentralised (department) level, thus ensuring compliance with the EC IT security framework and international best practices.

Based on the collected information analysed through various criteria, the IAS has selected a sample which represents diverse IT security risk management postures in the Commission.

Consequently, the IAS has also selected DG ECHO as part of the audit scope and the following Communication and information systems (CISs): INFOR (GovIS2 ID: IS-81), CECIS CP (GovIS2 ID: IS-86).

The Internal Audit Service (IAS) concludes that DG ECHO has put in place adequately designed and effectively and efficiently implemented ITSRM framework and processes in compliance with the EC IT security framework.

During the reporting period, DG ECHO provided the auditors with several supporting documents and clarifications (4 iterations). The draft audit report was received December 2024 to which DG ECHO replied January 2025. The final report was received 29/1/2025 .

Rec.1 IT security risk management methodologies and tools. Update the IT security risk studies and IT security plans during their next review, Approve and accept, resulting existing residual and other risks that exceed the defined risk acceptance levels. Timely implement the IT security measures.

Rec.2 Risk and acceptance criteria. Define and document IT security risk appetite and translate this into specific risk criteria as part of the IT security risk assessments.

Rec.3 IT security monitoring and reporting. Enhance the existing reporting to DG ECHO IT steering Committee, ensure that the LISO reports all IT security topics, shortfalls and improvements to the Head of Commission department and regularly report to DG DIGIT.

Rec.4 Completeness and accuracy of IT security information. Complete the missing fields of the mandatory sections in GovIS2 for all CIS in development or operational status, complement DG ECHO's internal control monitoring criteria (IC 11) and enhance the interconnection of IT security activities with the data protection activities.

All four (4) findings/recommendations are considered important.

An action plan is currently being developed in close cooperation with DG DIGIT.

- **Audit on Anti-fraud strategies in the external action family – DG ECHO**

The objective of the audit was to assess the adequacy of the design and the effective and efficient implementation of the anti-fraud activities in DG ECHO as part of the external action family. The IAS reviewed DG ECHO's anti-fraud framework, the design of the most recent AFS, the implementation and monitoring of the anti-fraud activities of DG ECHO in the audited period, and its cooperation on anti-fraud matters with the external action DGs/services of the Commission.

The IAS reviewed DG ECHO's anti-fraud framework, the design of the most recent Anti-Fraud Strategy (AFS), the implementation and monitoring of its anti-fraud activities in the audited period (2020-2024), and its cooperation on anti-fraud matters with the external action DGs/services of the Commission.

The audit did not cover ongoing fraud investigations and alleged fraud cases under selection by OLAF and the EPPO in DG ECHO.

Final report received 27/1/2025. An action plan was developed and send back to IAS 10/2/2025 and is currently under review by the auditors, awaiting approval. All recommendations were considered important.

The Internal Audit Service (IAS) concludes that DG ECHO has adequately designed and effectively and efficiently implemented its anti-fraud activities.

Rec.1 Anti-fraud framework (AFF). DG ECHO should ensure the role and key tasks of the OLAF correspondent is comprehensively described in the Anti-Fraud Strategy (AFS) and/or working arrangements and the procedure for handling fraud allegations is clearly described. Re-engage OLAF for the approval of the criteria for the transmission of the fraud allegation and when mutually agreed, formalise them. Identify the main reasons for dismissal and criteria to pre-select cases for transmission to OLAF, set an indicative deadlines for submission and report to OLAF not transmitted. Clarify the workflows, which actions the OLAF correspondent should perform when. Enhance the fraud register and revise DG ECHO's training offer in the anti-fraud domain. DG ECHO is to ensure, by analysing dismissed cases, that future cases complement its internal control monitoring criteria related to Internal Control Principle 11.

Rec.2 Development of Anti-Fraud Strategy (AFS) and supporting Action. DG ECHO is to evaluate previous AFS, identify lessons learned both in terms of successful actions that should be continued and the weaknesses that have to be addressed in preparation of the review of future AFS. Document the fraud risk assessment ensure its next draft AFS is presented to the FPDNet subgroup to get feedback from the peers, objectives and related actions are to meet the SMART criteria, have indicators with baseline and targets, include clear links between the objectives and the fraud risk detected and indicates the links with the CAFS objectives (template provided by OLAF methodology). Strategic indicators referring to preventive actions have baselines, targets and should be linked with the indicators Action Plan. ECHO should make sure, in the next AFS, that the information on the risks provided in the different parts of the document is coherent throughout.

Rec.3 Monitoring and reporting on the implementation of the anti-fraud strategy and related actions. DG ECHO is to measure and monitor all indicators and perform a qualitative analysis of the outcome. DG ECHO should also report the state of play of the AFS implementation regularly to management and keep it up-to-date.

## European Court of Auditors (ECA)

### **Statement of Assurance 2024**

The ECA's Annual Report concerning the financial year 2023, published in October 2024 did not raise any specific observation and recommendations to DG ECHO. The ECA identified two spending areas in which transactions are generally less prone to errors due to specific payment conditions, namely (i) budget support and (ii) projects subject to the 'notional approach', which are implemented by international organisations. However, ECA found errors in transactions implemented by pillar-assessed organisations, which were not reported in their management declarations.

The ECA has launched the **2024 Statement of Assurance audit exercise** – MFF6 "Neighbourhood and the world" and already sampled sixteen (16) transactions (Batch No 1 was sent by the Court on 29.04.2024, Batch No 2 was sent on 25.06.2024, Batch No 3 was sent on the 09.09.2024 and Batch No 4 was sent on the 06.12.2024). The first Clearing Letter covering the first 11 transactions was received on the 10.01.2025 to which DG ECHO replied on the 14.02.2025.

### **Performance audits**

- **The Facility for Refugees in Turkey**

The ECA examined the Commission's management of the development strand of the *Facility for Refugees in Turkey* (FRIT), including the response to the February 2023 earthquake, and assessed whether the funds were used efficiently and effectively to support refugees and host communities. The ECA also followed-up on the recommendations made in the Special Report 27/2018, which focused on the humanitarian strand of the FRIT, and considered all recommendations addressed to DG ECHO as fully implemented. DG ECHO contributed to the replies provided on the main observations, conclusions and recommendations made and participated in the pre-adversarial and the adversarial meetings with the ECA. The final report was published in April 2024. Recommendations concerning humanitarian aid were considered closed. New recommendations are addressed to DG ENEST.

- **Remote management of humanitarian aid**

A new performance audit launched in 2023 focused on humanitarian operations managed under remote management. The preparatory phase has been finalised in February 2024 and the audit started in March/April 2024. The objective of the audit was to assess whether DG ECHO's delivery of humanitarian aid through "remote management" is well justified, effective and efficient. The Clearing letter containing the preliminary findings of the audit was received on the 20.11.2024 to which DG ECHO replied on the 17.12.2024.

- **Follow-up of Education in Emergencies**

A follow-up of ECA's Recommendations made in its Special Report No 02/2021 "EU humanitarian aid for education: helps children in need but should be longer-term and reach more girls" was carried out by the ECA in 2024. The Clearing letter was received on the 03.03.2024, which indicated that DG ECHO implemented fully or in most respects 3 recommendations out of 5 recommendations, and in some respects 2 recommendations out of 5 recommendations, -which were related to the *Commission should make greater use of the results of Enhanced Response Capacity projects* and to the *Commission should improve the cost analysis in the selection and monitoring of education projects*.. DG ECHO replied to the Clearing letter on the 17.01.2025.

## **Internal Control Framework Assessment Overview**

This Annex provides additional information on the assessment of the effectiveness of the Internal Control systems in DG ECHO and complements the Section 2.3 of the Annual Activity Report 2024. The assessment of the internal control system was based on professional judgement, and it was carried out at three levels: at the level of the principles, at the level of the components and at the level of the internal control system as a whole.

### **1. Self-assessment by DG ECHO**

#### **1a. Internal Control Monitoring Criteria (ICMC)**

According to the Commission's Internal Control Framework Implementation guide, defining the **Internal Control Monitoring Criteria** (ICMC) constitutes the first step of the annual assessment process of the DG ECHO's internal control system. As internal management tool, these criteria contribute to the measurement of the progress made towards delivering the expected outputs to achieve the objectives set in the strategic plan.



DG ECHO identified forty-six (46) ICMC which were reviewed twice in 2024. The first review was undertaken at mid-term in the framework of the preparation of the Bi-Annual Report 2023. It covered twenty-five (25) ICMC, selected based on their relevance and possibility to be measured in the middle of the year. The second assessment was performed at the end of the year, in parallel with the preparation of the ICMC 2025, during which all criteria are reviewed. The results of a dedicated **survey** conducted in December 2024 with representatives of all staff levels for the evaluation of the ICMC was also taken into consideration. Overall, results of the survey were positive, with all but three questions scoring above the set targets. DG ECHO will keep its level of ambition and step-up, in implementing additional targeted activities to further improve the level of knowledge of staff, in particular on the whistleblowing procedures and the procedure to report on deviations (exceptions and non-compliance events).

## **1b. Risk Management**

DG ECHO has a solid Risk Management process to ensure the achievement of objectives set in Article 36.2 of the Financial Regulation. In 2024, a comprehensive risk identification and assessment was performed based on the Commission's guidance on Risk Management, with the involvement of all DG ECHO Directorates. The whole risk exercise adopted a bottom-up approach with top-down steering throughout the different phases, from its initiation to its conclusion. The main goal was to identify the risks to be included in the 2025 Critical Risk Register and to identify and assess potential new risks that could affect the achievement of DG ECHO's objectives, defining at the same time appropriate mitigating actions.

The two **critical risks** identified already in previous years related to the security of DG ECHO staff and the impact of access restrictions on DG ECHO's activities and controls, were both reconfirmed. Indeed, access restrictions continued to be high in ongoing crisis theatres, affecting not only the humanitarian needs assessment and the delivery of aid, but also the field monitoring of the actions funded. Deployment of the European Humanitarian Response Capacity (EHRC), diplomatic advocacy and outreach, or continued engagement in civil-military coordination are only a few examples of mitigating measures put in place to reduce the risk. As regards field monitoring, DG ECHO implemented alternative monitoring modes whenever field monitoring could not be performed.

Regarding the security of DG ECHO's field network and staff on missions, several HEAT (Hostile Environment Awareness Training) sessions were implemented at Regional Offices' level as part of DG ECHO Security Training Policy. In addition to the high-risk mission policy, a guidance note on private travels to high-risk countries has been issued. Also, DG ECHO took the necessary steps to re-deploy staff whenever necessary, while taking appropriate security and Rest and Recuperation measures allowing it to deliver on a safe and secured manner.

## **2. Exceptions and non-compliance events**

The complex working environment of DG ECHO combined with the fact that interventions are often made under strict time constraints to respond to an emergency can sometimes lead to situations where a deviation from established rules and/or procedures occurs, either unintentionally, or when an AOD deems that there is a strong justification for it. The functioning of the DG's internal control system was monitored on a continuous basis throughout the year by the registration of **deviations**. Accordingly, a Register of exceptions and non-compliance events was finalised, and the content was analysed in parallel with the

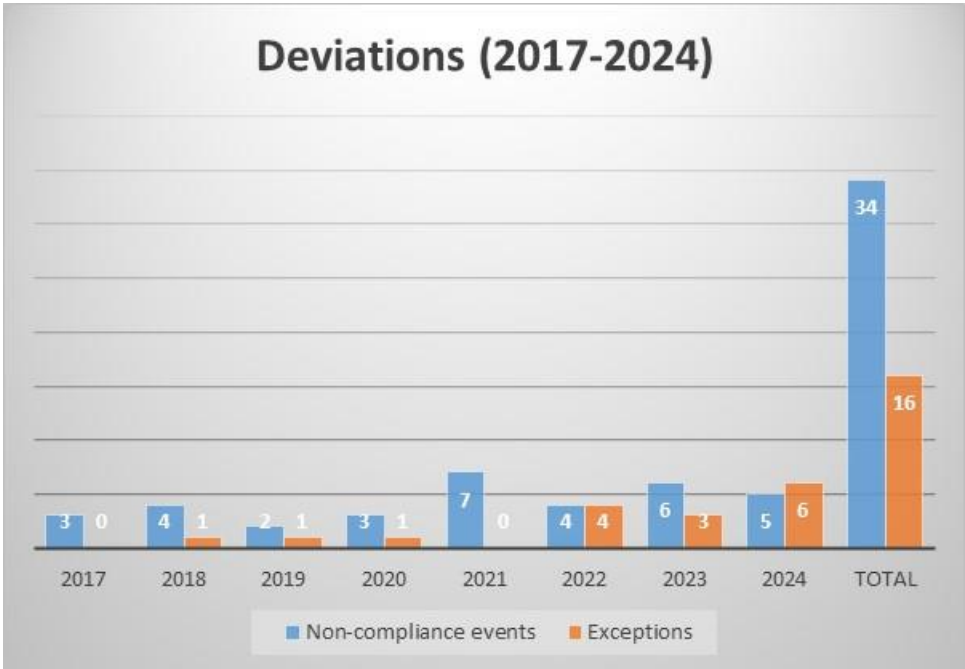
assessment of the functioning of internal controls for the year 2024. The purpose of this Register is to make sure that the exceptions to the procedures and the non-compliance events are not attributed to systemic faults in the processes, and, if necessary, to adopt the appropriate mitigating measures and correct the detected internal control weaknesses in terms of processes and procedures.

During 2024, five non-compliance events and six exceptions were reported, following the dedicated procedures.

Four **non-compliance** events referred to the validation, monitoring and follow-up process of the legal and budgetary commitments (article 111 “Expenditure operations” of the Financial Regulation), while one was related to (articles 36, 72, 73, 74, 75 and 92 of the Financial Regulation) applicable to the general budget of the European Union and o, compliance with DG ECHO's financial circuits where an empowered official/agent can perform the operational verification of agreements.

Exceptionally allowing staff not covered by the Staff Regulation (interim) to assist the AOSD in his/her duties, increase of the maximum amount of a grant and the funding rate while not in line with the Vademecum on Grant Administration, signature of an amendment retroactively, the potential delays in payments caused by the transfer of ABAC to SUMA and the renewal of the authorisation to use of non-compliant money transfer agents as a last resort solution , called for the authorisation of the **exceptions** in 2024.

DG ECHO thoroughly assessed all reported deviations, considering the exceptional circumstances that made them indispensable and concluded that **none of those affected the effectiveness of the internal control system**.



**3. Ongoing monitoring of the implementation of control and anti-fraud strategies.**

**3a. Audits and Verification Missions**

Ex-post controls are performed on the basis of the 2021-2027 audit strategy with the objective of assessing the legality and regularity of financial transactions implemented by the DG (financial HQ audits), addressing specific DG ECHO risks through risk-based audits and assessing the Partners' compliance with eligibility rules, like DG ECHO 2021 Certificate.

The implementation of DG ECHO's audit activities in 2024 was not fully completed as per on 2/10/2024 approved Audit plan.

The difficult security situation in south Sudan and, consequently, external audit contractors refusal to take audits, resulted in cancellation of 3 field audits.

Following a quality control consultation with E.4, it was decided an ECHO Office examination of the DG ECHO Office Dakar cluster and the mistakenly included Pretoria office were to be replaced by 3 other country offices (Bamako, Algiers, Ouagadougou) in replacement.

Finally, it was also decided to not launch, the foreseen desk reviews targeting shared cost allocation methodologies and/or archiving systems of relevant partners with high error rates because these high error rate partners had already been selected for compliance audit in 2023 or 2024 or other types of audits that were ongoing in 2024.

Nevertheless, auditors could obtain sufficient evidence from the financial HQ audits completed in 2024 to draw conclusions in line with the auditing standards

In 2024 DG ECHO finalised total of 73 audits and launched in total 72 audits. 14 audits, launched in previous years were still ongoing 31/12/2024.

For Humanitarian Aid Direct management EUR 1.04 million was identified as ineligible expenditure on a total amount of 90.4 million verified resulting in a detected error rate of 1.16% in 2024 (compared to 1.23% in 2023). For projects Humanitarian Aid implemented under indirect management, no ineligible expenditure was identified.

As in previous years, DG ECHO continued to apply a multi-annual approach for the calculation of the **average detected error rates**, as humanitarian aid activities have an overall stable set-up in terms of targeted beneficiaries, eligibility criteria, management and control modalities. Accordingly, based on the above audit findings, the average detected error rate amounts to respectively **1.52% and 0.0027%** for projects implemented through direct management and indirect management mode. DG ECHO will keep on closely monitoring the evolution of the detected error rates and stands ready to review relevant control mechanisms if necessary.

As regards civil protection, implemented under direct management, in 2024, the auditors tested transactions worth EUR 14.93 million, of which EUR 118.188 was identified as ineligible, detected error rate 0.79%. Resulting in an average detected error rate of **0.80%** in 2024.

### **3b. Anti-fraud strategy**

DG ECHO's current Anti-Fraud Strategy covers the period 2021 to –mid-2025. Its implementation is being monitored and reported on a regular basis to the Director in charge of Risk Management and Internal Control (DRMIC). The Anti-Fraud Strategy presents DG ECHO's approach to fraud and outlines future actions aiming at enhancing its effectiveness. The active participation of all staff - at the HQ or in the field - is the most important factor to guarantee the success of the Strategy. DG ECHO Anti-Fraud Strategy covers all DG ECHO

activities under Direct and Indirect Management, all stages of the anti-fraud cycle (prevention, detection and response), internal fraud, external fraud, and fraud proofing of legislation.

#### **4. Audit conclusions, findings and recommendations.**

Audit conclusions and reports are a source of objective assessment of the effectiveness of the internal control system. Audit findings are the evidence of internal control weaknesses and strengths which must be taken into account in the assessment. As regards both IAS and ECA, relevant information can be found in sections above in this Annex,

#### **5. OLAF Reports**

Cooperation with OLAF was maintained throughout 2024 in line with the administrative agreement. In 2024, DG ECHO received 134 fraud allegations in 2024 (compared to 174 reported and assessed in 2023), of which 68 cases are closed and 23 are known to OLAF (22 cases have been transmitted to OLAF by DG ECHO and one case was opened following a notification from OLAF). DG ECHO currently has nine (9) open OLAF investigations, out of which two were opened 2024. DG ECHO has received in 2024 financial and administrative recommendations from OLAF related to 4 closed investigation(s).

- 40% of the financial recommendations issued in 2020-2024 were fully implemented,
- 10% partly implemented,
- 10% not implemented, and
- 40% financial recommendations are still ongoing.

#### **Outcome of the assessment**

The Directorate-General for European Civil Protection and Humanitarian Aid Operations has assessed its internal control system during the reporting year and has concluded that it is **effective, and the components and principles are present and functioning well** overall, but some improvements are needed as minor deficiencies were identified related to Principle 5 <sup>(56)</sup>, Principle 10 ( <sup>(57)</sup>), Principle 12 <sup>(58)</sup> and Principle 14 ( <sup>(59)</sup>) of the “Control Activities” and “Information and Communication” components, respectively. These deficiencies are associated with the staff awareness and knowledge of procedures related to the whistleblowing and the Control Strategy. The detected deficiencies have a low impact on the overall effectiveness of the control system, while the improvements and/or remedial measures implemented or envisaged include targeted awareness raising sessions and training activities.

---

<sup>(56)</sup> Principle 5. The Commission holds individuals accountable for their internal control responsibilities in the pursuit of objectives

<sup>(57)</sup> Principle 10. The Commission selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

<sup>(58)</sup> Principle 12. The Commission deploys control activities through corporate policies that establish what is expected and in procedures that put policies into action

<sup>(59)</sup> Principle 14. The Commission internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

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

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

DG ECHO	Payments made (2024;MEUR)	minus new prefinancing [plus retentions made] (in 2024;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2024;MEUR)	Relevant expenditure (for 2024;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2024;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC; %)	Estimated future corrections [and deductions] (for 2024;MEUR)	Estimated risk at Closure (2024;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Humanitarian Aid	1 097.74	- 847.90	718.42	968.26	1.47% - 1.47%	14.22 - 14.22	0.33% - 0.33%	3.22 - 3.22	11.00 - 11.00
Humanitarian Aid	1 348.61	-1 100.31	2 185.27	2 433.57	0.00% - 0.00%	0.07 - 0.07	0.00% - 0.00%	0.02 - 0.02	0.05 - 0.05
Civil Protection	741.29	- 640.65	89.52	190.17	0.63% - 0.63%	1.20 - 1.20	0.14% - 0.14%	0.27 - 0.27	0.93 - 0.93
Civil Protection	9.80	- 9.66	0.56	0.70	0.50% - 0.50%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Other	8.03	- 0.67	4.65	12.02	0.50% - 0.50%	0.06 - 0.06	0.00% - 0.00%	0.00 - 0.00	0.06 - 0.06
Other	0.05	0.00	0.20	0.25	0.50% - 0.50%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
EDF contribution to support expenditure paid by BGUE (16.010500 ECHO:HR)	2.70	- 2.70	0.00	0.00	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
<b>DG total</b>	<b>3 208.22</b>	<b>-2 601.88</b>	<b>2 998.63</b>	<b>3 604.97</b>		<b>15.56 - 15.56</b>	<b>0.10% - 0.10%</b>	<b>3.50 - 3.50</b>	<b>12.05 - 12.05</b>
					<b>Overall risk at payment in %</b>	<b>0.43% - 0.43%</b>		<b>Overall risk at closure in %</b>	<b>0.33% - 0.33%</b>

	(7) / (5)			(10) / (5)
--	-----------	--	--	------------

ECHO	Payments made (2024;MEUR)	minus new prefinancing [plus retentions made] (in 2024;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2024;MEUR)	Relevant expenditure (for 2024;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2024;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC, %)	Estimated future corrections [and deductions] (for 2024;MEUR)	Estimated risk at Closure (2024;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Total EDF	18.02	2.70	65.60	80.92	0.00% 0.00%	0.00 0.00	0.00 - 0.00	0.00 - 0.00	0.00 - 0.00

## 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 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 departments. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the Delegating departments.

(3) New pre-financing actually paid by out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department). as per note 2.5.1 to the Commission annual accounts thus excluding "Other advances to Member States" which are covered on a purely payment-made basis (note 2.5.2). Pre-financing paid/cleared" are always covered by the Delegated departments, even for Cross-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 during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.

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

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

(8) The adjusted average recovery and corrections percentage is *mostly* based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective measures each department applied over the past years as a result of ex post controls. The AOD *has adjusted* this historic average [from 2018 to 2024] to take into account any ex-ante elements,

one-off events, (partially) cancelled or waived Recovery Orders, and other factors from the past years that would no longer be relevant for the current programmes (e.g. higher ex-post corrections of previously higher errors in earlier generations of grant programmes, current programmes with entirely ex-ante control systems) or that corresponded to exceptional situations in order to come to the best and most conservative estimate of the ex-post future corrections to be applied to the reporting year's relevant expenditure for the current programmes. The average amount of the implemented corrections over the past 3 years (2022-2024) is 2.75 (million) euros (0.086% of the average amount of relevant expenditure of that period), compared to an average amount of estimated future corrections during the same period of 2.56 (million) euros (0.097% of the average amount of relevant expenditure of that period). The deviation of 7.4% between the two averages is considered marginal and can be attributed to a higher amount of recoveries in 2023.

(9) For some programmes with no set *closure* point (e.g. EAGF) and for some multiannual programmes for which corrections are still possible afterwards (e.g. EAFRD and ESIF), all corrections that remain possible are considered for this estimate.

(10) The line on EDF contribution to support expenditure paid by BGUE (16.010500 ECHO:HR) reflects funds from the EDF, transferred to BGEU and cross-delegated to DG HR. Amounts have been subtracted from the corresponding RCS and isolated from risks and controls applicable to RCS. They were however not subtracted from the EDF line in order to reflect the origin of the funds and ensure balance in the table.

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

### *Human Resource management*

**Objective:** DG ECHO 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:** Commission Decisions SEC(2020)146 of 1 April 2020 and SEC(2023)200 - QABD 2456 and Sysper

Baseline (2019)	Target (2022) + (2024)	Latest known results (31/12/2024)
53%, 9 out of 17	2023-2024: No target for first female appointments to Middle Management posts	1 first female appointment to a head of unit position in 2024. 42% female representation in DG ECHO middle management (8 of 19 occupied posts on 31/12/2024). One manager is seconded from the EEAS.

#### **Indicator 2 DG ECHO staff engagement index**

**Source of data:** Pulse survey and Corporate staff survey

Baseline (2019)	Target (2022) + (2024)	Latest known results (31/12/2024)
67%	At least 75% and maintain above the Commission average (72% in 2021)	Results of the corporate Staff Survey launched in November 2023: 70%.

### **Main outputs in 2024:**

Description	Indicator	Target	Latest known results
Staff engagement Implementation of the local DG ECHO HR Strategy action plan	Regular review of the action plan implementation to ensure that it is still fit for purpose	Staff informed at least once a year on progress in implementation.	Adoption of the local Staff survey 2023 Action Plan in September and its alignment with local DG ECHO HR Strategy action plan. Continuous monitoring of the implementation of the DG ECHO local HR strategy action plan.



<b>Description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b>
Activities to improve the integration of newcomers	Number of sessions for newcomers	At least 2 sessions in 2024	Induction sessions for newcomers took place on 10 April and 24 October in 2024
	(Virtual) meetings with the Director General	At least 2 sessions in 2024	This indicator should be discontinued as virtual meetings of Director General with newcomers were organised during COVID. Nowadays there are newcomers' induction sessions and general staff meetings that include newcomers.
	Implementation of the newcomer's package	All newcomers to receive the newcomer's package at least within 2 days of their arrival	Implemented – Newcomers receiving e-mail within the set deadline. The package and mail are updated when necessary
Staff engagement Team Events	Number of team events for directorates and units	At least 2 Team events at DG level and 5 cost-free events at directorate/unit level in 2024	2 Team events organised at Directorate Level, 5 cost-free events organised at unit level. 1 Town Hall organised at DG Level in November 2024 (hybrid format to include field staff).
Staff engagement Participatory leadership for managers	Number of Middle managers trained in 2024	At least 50% of new managers trained in 2024	This indicator will be discontinued. In the past DG ECHO aimed at organising specific DG ECHO training on participatory leadership, compulsory for all the managers. Due to COVID and the budgetary constraints, this approach was abandoned. DG ECHO managers are invited to enrol to all corporate training sessions for managers including the participatory leadership sessions.
Workload assessment and resource allocation	Review workload and resource allocation on a regular basis	Design new workload indicators	Ongoing work at corporate level and increased use of Qlik Sense.

Description	Indicator	Target	Latest known results
		Workload assessments at least twice a year in 2024	Was extensively done for the reorganisation in February 2024

## ***Digital Transformation and information management***

**Objective:** DG ECHO is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission.

### **Indicator 1 Degree of implementation of the digital strategy principles**

**Source of data:** Calculated based on internal knowledge and GOVIS

Baseline (2019)	Target (2024)	Latest known results (31/12/2024)
11 principles as defined in the European Commission digital strategy	<ul style="list-style-type: none"> <li>• Apply the “digital by default” principle, by delivering robust digital services to the stakeholders.</li> <li>• Apply the “once-only” principle, by implementing interfaces with the main corporate systems.</li> <li>• Apply the “security”, “privacy” and “cross-border” principles, by scoping and addressing the risks of the ECHO Field infrastructure in particular, in close collaboration with CERT-EU on cyber security.</li> <li>• Apply the “openness” and “transparency” principles by sharing data with Member States’ administrations through the EDRIS application and the IATI initiative, and publishing its open data on the open data portal of the OP.</li> <li>• Apply the “interoperability” principle by favouring reusability and avoiding replicating developments, by using corporate building blocks like EU Login and corporate Information Systems like ABAC, ARES, BASIS etc.</li> <li>• Ensure the “user-centricity” and “agile” principles by involving users through user working groups at the early stage of the development, while respecting the IT Governance established processes.</li> </ul>	<p>In 2024, DG ECHO continued the modernisation of its three main information systems HOPE/APPEL, FSM and CECIS in line with the 11 principles of the digital strategy. Further processes have been automated like the Mission Security Clearance in FSM and the facilitation of the Transport Grant process in CECIS CP. Data from various internal and external sources continues being collected electronically using API and reused in the context of these new developments. These principles are applied for any new or existing project in the context of DG ECHO’s modernisation plan.</p> <p>Interfaces exist with the main corporate systems like ARES, ABAC and eGrants. The interface with ABAC has been replaced by a new interface with the SUMMA datawarehouse to consolidate the DG ECHO financial data needed by these information systems.</p> <p>In 2024, many cybersecurity activities have taken place to enhance the security of the DG ECHO information systems and field network infrastructure, and in particular two dedicated cyber awareness training for our field network colleagues. DG ECHO set up a Cybersecurity champions team together with the DG ECHO Cybersecurity ambassador. The team</p>

	<ul style="list-style-type: none"> <li>• Ensure the “data driven” principle, also by digitising as much as possible the processes handling documents</li> </ul>	<p>has regular monthly meetings to follow-up and coordinate cybersecurity activities for DG ECHO. As part of those activities, a new section – the <u>Cybersecurity corner</u> <sup>(60)</sup> – has been created on the ECHO intranet and cybersecurity awareness sessions have been organised for senior management, system owners and project managers. In addition, a cybersecurity Day has been organised for all staff in collaboration with the central cybersecurity awareness team.</p> <p>Data continues being published to the open data portal and the API developed to share data with other Commission services (INTPA) to produce OECD reporting has been finetuned.</p> <p>Users are being closely involved during the full lifecycle of the projects. The DG ECHO data policy has been formalised.</p>
Modernisation plan is drafted based on the needs expressed by the members of the IT Governance Structures and the corresponding agreed priorities	Availability and management of data from various sources (internal, external, coming from various systems) in a consolidated manner, targeting various audiences, and allowing for in-depth analysis and evidence-driven policy and implementation	The Civil Protection Data Repository project has been released with a first set of 17 reports.
HOPE/APPEL: 59% CECIS: 45% INFOR: 36%	HOPE/APPEL: 91% - CECIS: 91% INFOR: 77%	HOPE/APPEL: 90% CECIS: 91% INFOR: 73%
<b>Indicator 2 Percentage of DG ECHO key data assets for which corporate principles for data governance have been implemented</b> <b>Source of data:</b>		
<b>Baseline</b> (2019)	<b>Target</b> <b>(2024)</b>	<b>Latest known results</b> (31/12/2024)
25% (data owners and data steward are identified for the 4 key data assets identified)	80%)	80%

<sup>(60)</sup> <https://eceuopaeu.sharepoint.com/sites/echo/SitePages/Cybersecurity-corner.aspx?e=4%3a56db63b9c33a4cc5abad1a91bc36be68&web=1&sharingv2=true&fromShare=true&at=9&CID=c030cd76-07c9-412f-b141-3a7f730a5b4c>

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

Source of data:

Baseline (2020)	Target (2024)	Latest known results (31/12/2024)
5% (deliver tailored trainings and awareness raising activities among ECHO staff on data protection))	100% of Staff	95%

### Main outputs in 2024:

Description	Indicator	Target	Latest known results
Streamlining of the transport grant business process	Percentage of transport grants managed through CECIS transport module/eGrants	30% by end 2024	Approximately 20% part A documents have been managed through CECIS. The transport module has been released in November,
Staff has easier access to information and statistical data	Further development of the 'data warehouse' in order to include more reporting elements (back-end and front-end)	Produce 3 new enhanced dashboards, update data universes accordingly	Improvement of EVA Budget with the introduction of the partners logbook, introduction of EVA catalogue, Evolution of EVA CID with trends and enhanced reporting on beneficiary by countries. Phasing out of 13 business objects reports out of 15 now replaced by new EVA reports based on Qlik.
Staff is aware of the existing reporting capabilities	Number of staff trained on the existing reporting capabilities	Periodic awareness sessions and hands-on training of the different target audiences, incl. at least one/two correspondents per unit	4 EVA action introduction courses and 2 info sessions have been organised. In addition, individual support is provided on average 4 times a week.
Staff at HQ and in the field offices collaborate online	Percentage of staff using the Microsoft 365 features, in particular the communication and collaboration functionalities, incl. MS Sharepoint	100% of HQ staff by end of 2024	100%
IT Security plans should be updated at least every two years	Percentage of security plans updated	100% by end 2024	100%

Description	Indicator	Target	Latest known results
Integration of compliance management with risk management	Percentage of information systems' risk management assessment done through the Governance Risk Compliance tool	At least 50% of information systems by end 2024	50% covered, remark: 20% in GRC, because GOVSEC has been used instead for the security plans having gone through a full revision (30% in GOVSEC) for the 3 updated security plans..
Improve cyber awareness amongst DG ECHO staff	percentage of staff clicking on phishing emails	30% of staff participate in at least one cyberaware session by end 2024 and click rate diminishes compared to 2023.	31% average participation rate in cyber awareness training; click rate in phishing emails decreased by 3% compared to 2023 (23% in 2024)
Staff at HQ and field levels is aware of the security context, especially in High-risk Countries and Areas	Further development of the Mission Security Clearance Tool (MSCT)	MSCT is a digital platform that allows for dynamic management of a mission to a high-risk country, and facilitates the preparation, the performance and the monitoring of the mission, both for DG ECHO colleagues on mission and DG ECHO Security Sector	First pilot delivered at the end of 2024, development of phase two has started..
Improve data protection awareness amongst DG ECHO staff	Percentage of staff attending awareness raising activities on data protection compliance	By end of 2024: 100% of the staff members	Throughout the year, the Data Protection Coordinator (DPC) team performed continuous awareness raising activities for DG ECHO staff in the HQ and Field network through various means: information made available on the 'DG ECHO Data Protection Corner', circular emails to all staff, as well as information and training events (such as a data protection quiz for the Data Protection Day 2024). In particular, the DPC team carried out six training sessions about data protection in the Commission to HQ and Field network staff to promote compliance with Regulation (EU) 2018/1725 (EUDPR).

Description	Indicator	Target	Latest known results
Updated ECHO Intranet's pages on Data Protection	Legal and procedural developments from Data Protection Officer uploaded to DG ECHO intranet	31.12.2024	The DPC team updated regularly the Data Protection Corner within the DG ECHO intranet, providing instructions and guidance on the proper implementation of and compliance with the EUDRP.
List of actions to implement the corporate principles for data governance for key data assets <sup>(61)</sup>	Percentage of implementation of the corporate principles for data governance for key data assets	Target by 2024: 80%	80%

## Sound environmental management

**Objective:** DG ECHO is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission. <sup>(62)</sup>

### Indicator 1a Final energy use in buildings (MWh/p)

**Source of data:** Final energy use in buildings (KWh/m<sup>2</sup>)

Baseline (2014 - 2020)	Target	Latest known results (31/12/2024)
5.2	-16 in 2023 (compared to 2014)	5.2 (MWh/m <sup>2</sup> ) in 2023 for DG ECHO
-5.2	- 7 in 2023 (compare to 2014)	(KWh/m <sup>2</sup> ) in 2022 for DG ECHO

### Indicator 1c Non-renewable buildings energy use (%)

Baseline (2014 - 2020)	Target	Latest known results (31/12/2024)
-3.3	2 in 2023 (compare to 2014)	No data for L86. However, a heat pump exists and can generate non-renewable energy for DG ECHO.

<sup>(61)</sup> For each key data asset, departments should assess if the following principles have been respected (see also this [practical guidance](#)):

- Identify and designate the data owner and the data steward(s).
- Instruct their data stewards to share the metadata of their data assets in the Commission's data catalogue and to keep them up to date.
- Design and document processes for data collection/creation, acquisition, access, sharing, use, processing preservation, deletion, quality, protection, and security. Information concerning these processes should be made available to anyone interested, as long as any confidentiality restrictions are respected.
- Make any necessary changes and updates to the IT systems used for storing, managing, and disseminating these data assets to implement the aforementioned requirements and processes.

<sup>(62)</sup> Results based on available data on EMAS dashboard.

<b>Indicator 1d Water use (m3/p) and Water use (litres/m2) - L86/L-84</b>		
<b>Baseline</b> (2014 - 2020)	<b>Target</b>	<b>Latest known results</b> (1/12/2024)
-5.4 -4.8	+3 in 2023 (compare to 2019) 3 in 2023 (compare to 2014)	8.89 m <sup>3</sup> per person for DG ECHO – year 2023
<b>Indicator 1e Office paper (Sheets/person/day) - L86/L-84</b>		
<b>Baseline</b> (2014 - 2020)	<b>Target</b>	<b>Latest known results</b> (31/12/2024)
-34	-37 in 2023 (compare to 2019)	1956.86 Kg/Pers for 2023
<b>Indicator 2a Buildings emissions (Tonnes CO2e/p) and Buildings emissions (kgCO2e/m2)</b>		
<b>Baseline</b> (2014 - 2020)	<b>Target</b>	<b>Latest known results</b> (31/12/2024)
-5.1 -5.2	-29 in 2023 (compare to 2014) -11 in 2023 (compare to 2014)	584.69 (KgCO2e/p) in DG ECHO.
<b>Indicator 2c Commission vehicle fleet emissions (gCO2e/km, manufacturer)</b>		
<b>Baseline</b> (2014 - 2020)	<b>Target</b>	<b>Latest known results</b> (31/12/2024)
--14	-42 in 2023 (compare to 2014)	420 (tCO2e) in 2023 for the total fleet Brussels.
<b>Indicator 3a Non-hazardous waste (Tonnes/ person) - L86/L-84</b>		
<b>Baseline</b> (2014 - 2020)	<b>Target</b>	<b>Latest known results</b> (31/12/2024)
-9.7 % change 2029-2023: -59%	-22 in 2023 (compare to 2014)	75.5 Kg/Pers in 2023
<b>Indicator 3c Unseparated waste (%) and Unseparated waste (Tonnes/person)</b>		
<b>Baseline</b> (2014 - 2020)	<b>Target</b>	<b>Latest known results</b> (31/12/2024)
---6.0 N/A	-3 in 2023 (compare to 2014) -17 in 2023 (compare to 2014)	35.7% of the waste produced in EC buildings in Brussels in 2023

### Main outputs in 2024:

#### I Reducing emissions from staff and expert' business travel and reducing CO2 and other atmospheric emissions

<b>Output</b>	<b>Indicator</b>	<b>Target (2019 as baseline)</b>	<b>Latest known results (31/12/2024)</b>
<b>Priority action to support the Greening the Commission Communication and action plan</b>			

Output	Indicator	Target (2019 as baseline)	Latest known results (31/12/2024)
Analysis of DG/service's missions trends / patterns (based on corporate EC-staff's and experts' professional trips (missions 24), optimise and gradually reduce CO2 emissions (e.g. by reducing the number of participants in the same mission, promoting more sustainable travelling options, promoting videoconferencing/ virtual events as an alternative).	Adopt and implement the 'Strategy to reduce DG ECHO's carbon footprint'	Strategy adopted in 2024/not adopted and follow-up	Strategy not adopted in 2024.  Awareness campaign on green mobility to be implemented, roll-out of plastic free/ paper free catering campaign. Planning of an info session on IT energy consumption.
<b>Other recommended actions</b>			
Staff awareness actions on digital pollution and gradual change of behaviours avoiding heavy emails, encouraging the use of ICT platforms, avoiding unnecessary storage of data.	Sharing available tips and tricks on digital mindfulness. Inviting staff to a dedicated meeting on the matter.	2 articles published on the intranet and one event promoted in 2024	At least one article will be published on the intranet for this purpose in 2025. Additionally an info session on IT energy consumption will be organised. Tips and tricks on the matter will be shared on the whiteboard in the cafeteria.
<b>II. Reducing resource use in buildings and workspace (energy)</b>			
Due to the need to keep the ERCC running 24/7, DG ECHO cannot participate in the energy saving actions.			
<b>III. Organise sustainable events</b>			
Output	Indicator	Target (2019 as baseline)	Latest known results (31/12/2023)
Promote actions taken to implement the EC guidelines for sustainable meetings and events	Adopting the 'Strategy to reduce DG ECHO's carbon footprint'	Strategy adopted and implemented	Strategy not adopted in 2024.  Plastic and paper-free catering policy at DG ECHO are being implemented. Each unit and directorate will have their own reusable cups for events. The same applies to water bottles. This initiative is in its early stages.



#### IV. Circular economy (public procurement (GPP), waste, biodiversity and sustainable food

Output	Indicator	Target (2019 as baseline)	Latest known results (31/12/2023)
Actions about waste reduction and sorting in the framework of EMAS corporate campaigns	Plogging activity organised within DG ECHO	One activity	A sorting quiz game organised for DG ECHO party 2025 to raise awareness and provide tips to about which bins to use at the office and at home. Additionally, in March 2025, a plogging walk around the EU area was organised to clean the streets and raise awareness about trash pollution.

#### V. Staff awareness

Output	Indicator	Target (2019 as baseline)	Latest known results (31/12/2023)
Staff awareness actions to reduce energy use in the framework of EMAS corporate campaigns and/or awareness actions about DG/service's total energy consumption in collaboration with OIB/OIL.	Articles to staff related to energy consumption, digital mindfulness, waste reduction/sorting with tips and tricks	3 articles published on DG ECHO intranet in 2024	Tips and tricks will be shared among staff on this matter. An info session on IT Consumption will also be organised.
Increase staff awareness on eco-friendly mobility, especially cycling.	One cycling activity organised by DG ECHO.	One activity.	One cycling tour will be organised by DG ECHO in 2025 to promote green mobility.

## ANNEX 11: Implementation through non EU entrusted entities

Programme	Partner	Annual Budgetary Amount Entrusted (EUR)	Duration (months)	Justification for recourse to indirect management	Justification for the selection of the particular body	Summary Description of the tasks entrusted	Audit Opinion, Management Declaration, Audit Conclusion <sup>(63)</sup>
<b>HUMANITARIAN AID</b>	International Federation of the Red Cross	102,500,000	6-36	Humanitarian aid mandate of the organisation	Selection criteria	Emergency response to crisis-affected people in multiple countries	MD
<b>HUMANITARIAN AID</b>	International Committee of the Red Cross	146,070,000	12-36	Humanitarian aid mandate of the organisation	Selection criteria	Emergency response to crisis-affected people in multiple countries	MD
<b>HUMANITARIAN AID</b>	World Health Organisation	53,071,357	5-35	Humanitarian aid mandate of the organisation	Selection criteria	Healthcare and basic necessities provision to crisis-affected people in multiple countries	MD
<b>HUMANITARIAN AID</b>	World Food Programme	431,183,343	9-48	Humanitarian aid mandate of the organisation	Selection criteria	Food assistance to crisis-affected people in	MD

<sup>(63)</sup> In the framework of its Humanitarian Aid Contribution Agreements (HACA), DG ECHO does not require the management declarations to be followed by an Audit Opinion or Audit Conclusion.

						multiple countries	
<b>HUMANITARIAN AID</b>	United Nations Relief and Works Agency for Palestine Refugees in the Near East	48,500,000	7-32	Humanitarian aid mandate of the organisation	Selection criteria	Protection of Palestine refugees affected by armed conflict and forced displacement in the West Bank	MD
<b>HUMANITARIAN AID</b>	United Nations Office for Project Services	6,280,000	18-39	Humanitarian aid mandate of the organisation	Selection criteria	Provide infrastructure, procurement and project management services	NA
<b>HUMANITARIAN AID</b>	United Nations Mine Action Service	899,999	19	Humanitarian aid mandate of the organisation	Selection criteria	Eliminate the threat posed by mines, explosive remnants of war and improvised explosive devices	MD
<b>HUMANITARIAN AID</b>	United Nations Children's Fund	238,466,133	6-48	Humanitarian aid mandate of the organisation	Selection criteria	Providing humanitarian and developmental aid to children in multiple countries	MD
<b>HUMANITARIAN AID</b>	United Nations High Commissioner for Refugees	178,260,219	10-40	Humanitarian aid mandate of the organisation	Selection criteria	Protecting refugees, forcibly displaced communities and stateless people, and	MD

						assisting in their voluntary repatriation, local integration or resettlement to a third country	
<b>HUMANITARIAN AID</b>	United Nations Population Fund	28,300,000	12-36	Humanitarian aid mandate of the organisation	Selection criteria	Gender-based violence, reproductive health, care for women and youth in Türkiye, S. Sudan, Iraq and Syria	NA
<b>HUMANITARIAN AID</b>	United Nations Development Programme	3,800,000	24-48	Humanitarian aid mandate of the organisation	Selection criteria	Operations and Compliance Unit	NA
<b>HUMANITARIAN AID</b>	UNDP Multi-Partner Trust Fund Office	1,249,760	24	Humanitarian aid mandate of the organisation	Selection criteria	Promote social cohesion between politically divided populations and pave the way for recovery	MD
<b>HUMANITARIAN AID</b>	Office for the Coordination of Humanitarian Affairs	25,620,000	12-36	Humanitarian aid mandate of the organisation	Selection criteria	Global coordination of humanitarian action in multiple countries	MD
<b>HUMANITARIAN AID</b>	International Organization	104,039,375	6-34	Humanitarian aid mandate of	Selection criteria	Camp coordination and	MD

	for Migration			the organisation		management, WASH, assistance to displaced people and those affected by climatic catastrophes in multiple countries	
<b>HUMANITARIAN AID</b>	Food and Agriculture Organization	9,140,890	12-39	Humanitarian aid mandate of the organisation	Selection criteria	Food security in humanitarian crises zones in multiple countries	MD
<b>HUMANITARIAN AID</b>	Pan American Health Organization	5,150,000	12-27	Humanitarian aid mandate of the organisation	Selection criteria	Improving health and living standards of the people of the Americas	MD
<b>HUMANITARIAN AID</b>	United Nations for Disaster Risk reduction	350,000	24	Humanitarian aid mandate of the organisation	Selection criteria	Strengthening disaster risk resilience through enhanced coordination mechanisms	MD
<b>HUMANITARIAN AID</b>	Office of the High Commissioner for Human Rights	500,000	23	Humanitarian aid mandate of the organisation	Selection criteria	Improving the equal access to services and assistance for refugees with specific needs and the most vulnerable host	MD

						community members	
--	--	--	--	--	--	----------------------	--

## **ANNEX 12: EAMR of the Union Delegations**

Not applicable

## **ANNEX 13: Decentralised agencies and other EU bodies**

Not applicable