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# ANNEXES

## ANNEX 1: Statement of the Resources Director

*"I declare that in accordance with the Commission's communication on clarification of the responsibilities of the key actors in the domain of internal audit and internal control in the Commission<sup>1</sup>, I have reported my advice and recommendations to the Director-General/Head of Service on the overall state of internal control in the DG/service.*

*I hereby certify that the information provided in Parts 2 and 3 of the present AAR and in its annexes is, to the best of my knowledge, accurate and exhaustive."*

Brussels, 30 March 2015

(signed)

Gary MILLER  
Head of Unit FPI.1 and internal  
control coordinator, FPI

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<sup>1</sup> SEC(2003)59 of 21.01.2003.

## ANNEX 2: Human and Financial resources

Human Resources by ABB activity				
Code ABB Activity	ABB Activity	Establishment Plan posts	External Personnel	Total
19.02	Instrument for Stability (IfS) — Crisis response and crisis prevention - HQ	23	10	33
	Instrument for Stability (IfS) — Crisis response and crisis prevention - DELEGATIONS		30	30
19.03	Common Foreign and Security Policy	18	12	30
19.04	Election Observation Missions	5	7	12
19.05	Cooperation with third countries under the Partnership Instrument (PI) - HQ	11	9	20
	Cooperation with third countries under the Partnership Instrument (PI) - DELEGATIONS		23	23
19.06	Information outreach on the European Union external relations	6	0	6
19.81	Administrative support	18	6	24
<b>Total</b>		<b>81</b>	<b>97</b>	<b>178</b>

**General remark: the above data rely on the snapshot of Commission personnel actually employed in each DG/ service as of 31 December of the reporting year. These data do not necessarily constitute full-time-equivalents throughout the year.**

Second table:

	Appropriations	Commitment	Payment	% EXECUTION
19.010211.00.01.10 – Missions	351,130	351,130	344,296	
19.010211.00.01.30 – Frais de représentation	1,312	1,312	1,312	
19.010211.00.02.20 External meetings	13,028	13,028	12,782	
19.010211.00.02.40 Conferences, internal meetings	4,300	4,300	3,155	
19.010211.00.03 Committees	17,370	17,370	16,490	
19.010211.00.05 IT Development	108,920	108,920	108,883	
19.010211.00.06 Training	2,663	2,663	2,663	
	<b>498,723</b>	<b>498,723</b>	<b>489,580</b>	<b>98%</b>

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

## ANNEX 4: Materiality criteria

The principal criterion for defining significant weaknesses is the **detection of significant deficiencies/errors during the controls**, supervision and evaluation exercises. Different parameters are considered, such as the nature/typology of the deficiency (does the deficiency relate to a key control element?), the relative importance of the system component affected by the deficiencies, their frequency and duration, their cause, the financial impact, the possibility to undertake corrective actions. In addition, an examination is made as to whether the deficiencies give risk to special factors which put at risk the reputation of EU institutions (e.g. risk of widespread fraud).

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

- the problems identified concern **key control elements/components linked to the underlying expenditure** and, having regard to the relevant factors, it appears they are systematic and wide-ranging in their occurrence;
- the financial impact from the cases examined **exceeds 2% of the total payments** made on the appropriations for the year in question under the related ABB activity;
- there are **distinctive factors in relation to the qualitative aspects** of the deficiencies, which give rise to a high **reputational risk** for the EU institutions, which would lead to the conclusion that the deficiencies are significant notwithstanding the absence of one or both of the above elements.

Identification and correction of weaknesses/errors are based on a number of sources, comprising, *inter alia*, regular assessment of the implementation of the internal control framework; specific controls, audits or investigations and their results; management and monitoring reports; and recommendations of internal and external audit bodies.

## ANNEX 5: Internal Control Template(s) for budget implementation (ICTs)

### Grants – direct management

#### Stage 4 - Ex-Post controls

#### A - Reviews, audits and monitoring

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

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

<b>Main risks</b> <i>It may happen (again) that...</i>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>How to estimate the costs and benefits of controls</b>	<b>Possible control indicators</b>
<p>The ex-post controls focus on the detection of external errors (e.g. made by beneficiaries) and do not consider any internal errors made by staff or embedded systematically in the own organisation</p>	<p>Establish an ex-post supervision strategy:            Carry out ex-post controls of systems and transactions in EU delegations implementing IfS projects            Recommended: to be able to serve multiple purposes (e.g. for assurance as well as to give guidance and advice on IfS systems and procedures)</p>	<p>Annual ex-post control plan of EU delegations to visit based on comprehensive risk assessment. Desk review in case of high risk delegations (e.g. Afghanistan)            Depth: review of underlying checklists and documents relating to IfS commitments and payments.</p>	<p><b>Costs:</b> mission cost of the controls of EU delegations conducted by FPI staff (cost of staff not included). Average cost per mission.  <b>Benefits:</b> budget value of the errors detected by the supervisors.</p>	<p><b>Effectiveness:</b>            Number of administrative errors detected by the supervisors. Number of material findings. Budget value of material errors concerned. Detected error rate. Residual error rate below tolerable threshold. Average number of errors per delegation.  <b>Efficiency Indicators:</b> total (average) mission cost of supervisors compared with benefits (ratio). Average mission cost per million euro of payments verified.</p>

**B - Implementing results from ex-post audits/controls**

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

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



## **Indirect management (incl. 'similarly' managed budget 'entrusted' to other entities)**

✓ **FPI budget implementation tasks carried out by other Commission services**

See section 2.2 of the AAR

✓ **Governance and supervision arrangements in place with international organisations**

See Section 2.2 of the AAR

✓ **Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission**

See Annex 6 of the AAR

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

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

DEVCO is in charge of launching pillar compliance assessments (International Organisations)

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

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

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

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

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

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

#### Stage 5 – Audit and evaluation (centralised indirect management only)

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

<b>Main risks <i>It may happen (again) that...</i></b>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>How to estimate the costs and benefits of controls</b>	<b>Possible control indicators</b>
The Commission has not sufficient information from independent sources on the entrusted entity's management achievements,	Ex-post control strategy: Carry out audits of projects under centralised indirect management. If error rate over tolerable	Representative sample: annual ex-post control plan may include centralised indirect managed projects. Selection based on	<b>Costs:</b> cost of the external audit firms for the controls of IfS beneficiaries. Average cost per audit (for all management modes	<b>Effectiveness:</b> detected error rate. Residual error rate below tolerable threshold. Amount of budget of errors concerned.

<p>which prevents drawing conclusions on the assurance for the budget entrusted to the entity – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p>	<p>threshold, control a risk-based sample to lower the residual error rate below the tolerable threshold.</p> <p>Validate audit results with beneficiary.</p> <p>If needed: referring the beneficiary or grant to OLAF</p>	<p>comprehensive risk assessment.</p> <p>Risk-based sample: special purpose audits aimed at projects where problems are anticipated or have already been identified.</p>	<p>combined).</p> <p><b>Benefits:</b> budget value of the errors detected by the auditors.</p>	<p>Number of projects with errors; budget amount of the errors detected (for all management modes combined).</p> <p><b>Efficiency:</b> total (average) annual cost of audits in EPC plan + special purpose audits (if any under centralised indirect management) compared with benefits (ratio).</p>
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## Common Foreign and Security Policy

### Indirect management (incl. 'similarly' managed budget 'entrusted' to other entities)

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

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

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

<b>Main risks</b> <i>It may happen (again) that...</i>	<b>Mitigating controls</b>	<b>How to determine coverage frequency and depth</b>	<b>How to estimate the costs and benefits of controls</b>	<b>Possible control indicators</b>
<p>can, due to its expertise in project management and its budgetary role, try to influence the Council's decisions. Arguments on sound financial management risk being overruled and the Council often may make decisions on political grounds, with political objectives being considered to be of overriding importance.</p>				

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

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

<b>Main risks</b> <i>It may happen (again) that...</i>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>How to estimate the costs and benefits of controls</b>	<b>Possible control indicators</b>
<p>The financial and control framework deployed by the entrusted entity is not fully mature to guarantee achieving all 5 ICOs (<i>legality and regularity, sound financial management, true and fair view reporting, safeguarding assets and information, anti-fraud strategy</i>).</p>	<p><u>Ex-ante assessment, conditional to granting budget autonomy</u></p> <p>Hierarchical validation within the authorising department</p> <p>Use of Model- or Framework- financial rules (MFR or FFR)</p> <p>Requiring justification and prior consent for any deviating financial rules</p> <p>Requiring ex-ante control of procurement and contract award files, approval of selection and grading of international contracted staff.</p> <p>Postponing the budget autonomy</p>	<p><b>Coverage/frequency:</b> 100% of entrusted entities/initial and follow-up assessments</p> <p><b>Depth</b> may be determined after considering the <u>type or nature</u> of the entrusted entity (e.g. other international organisation with a specific EC agreement, CFSP persons, etc) and/or the <u>value</u> of the budget ,size of the entity concerned and the location (difficult environment ).</p>	<p><b>Costs:</b> estimation of cost of staff involved in the ex-ante assessment process (which may include missions, if applicable). Cost of externalised assessments.</p> <p><b>Benefits:</b> The (average annual) total budget amount entrusted to the entity, possibly at 100% if significant (legal) errors would otherwise be detected.</p> <p>Qualitative benefits: mission better organised, more efficient due to application of correct procedures.</p> <p>Less support to be provided by FPI.</p>	<p><b>Effectiveness:</b> Number of art. 60 assessments</p> <p><b>Efficiency Indicators:</b> Number of exceptions reported by the missions/EUSRs</p> <p>Interventions by FPI.3</p>

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

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

<p><b>Main risks</b> <i>It may happen (again) that...</i></p>	<p><b>Mitigating controls</b></p>	<p><b>How to determine coverage, frequency and depth</b></p>	<p><b>How to estimate the costs and benefits of controls</b></p>	<p><b>Possible control indicators</b></p>
<p>Due to weak "modalities of cooperation, supervision &amp; reporting", the Commission is not (timely) informed of relevant management issues encountered by the entrusted entity, and/or does not (timely) react upon notified issues by mitigating them or by making a reservation for them – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting.</p>	<p>delegation Act/ Contribution agreement/etc specifying the control, accounting, audit, publication, etc related requirements and the reporting .</p> <p>Monitoring or supervision of the entrusted entity (e.g. ‘regular’ monitoring meetings at operational level; <u>review of reported control results and any underlying mngt/audit reports</u>; scrutiny of the interim and final reports, etc).</p> <p>Reporting template provided by FPI. Obligatory use of audit framework contracts for the final financial report audit.</p> <p>Management review of the supervision results.</p> <p><u>If appropriate/needed:</u> - reinforced monitoring of</p>	<p><b>Coverage:</b> 100% of the entities are monitored/supervised.</p> <p><b>Frequency:</b> monthly, quarterly interim reports are immediately carefully scrutinised. At least one monitoring mission per year/entity is carried out.</p> <p><u>In case of</u> operational and/or financial issues, measures are being reinforced.</p> <p>The <b>depth:</b> full control of the entity’s internal control and management systems and actions.</p>	<p><b>Costs:</b> estimation of cost of staff involved in the actual (regular or reinforced) monitoring of the entrusted entities (which includes missions). The cost of specific external audits if required.</p> <p><b>Benefits:</b> Avoiding the cost of significant (legal, management, accounting, fraud, reporting) errors if these controls would not be in place. Reputational benefit.</p>	<p><b>Effectiveness:</b> number of reports scrutinised, problems detected , number of regular monitoring actions (missions), number of serious IAS and ECA findings</p> <p><b>Efficiency Indicators:</b> Cost/benefit ratio. Cost of monitoring and support missions, provision of additional expert support.</p>



<b>Main risks</b> <i>It may happen (again) that...</i>	<b>Mitigating controls</b>	<b>How to determine coverage, frequency and depth</b>	<b>How to estimate the costs and benefits of controls</b>	<b>Possible control indicators</b>
	operational and/or financial aspects of the entity - intervention, e.g. via own on-the-spot controls, specific external audits - potential escalation of any major governance-related issues with entrusted entities - referral to OLAF			

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

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

Main risks <i>It may happen (again) that...</i>	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Possible control indicators
<p>The Commission pays out the (next) contribution to the entrusted entity, while not being aware of the management issues that may lead to financial and/or reputational damage.</p>	<p>delegation Act/ Contribution agreement/etc specifying the control, accounting, audit, publication, etc related requirements and the reports to be submitted for the contribution. – <i>incl. reporting back</i></p> <p>Management review of the supervision results.</p> <p>In-depth ex-ante OV and FV before making next contribution if need be.</p> <p>Hierarchical validation of contribution payment and suspending payment of contribution (fully or partial) until entrusted entity has taken corrective measures. additional</p>	<p><b>Coverage:</b> 100% of the contribution payments.</p> <p><b>Frequency:</b> with each pre-financing payment and in-depth if need be.</p>	<p><b>Costs:</b> estimation of cost of staff involved in the OV and FV of the contribution payments to the entrusted entities. Costs of the additional mitigating controls (on-the spot missions, monitoring).</p> <p><b>Benefits:</b> The total budget amount entrusted to the entity, possibly at 100% if significant (legal, management, accounting, fraud, reporting) errors would otherwise be detected.</p> <p><b>Benefits :</b> reputational and preventive.</p>	<p><b>Effectiveness:</b> (amount of any unused operating budget recovered)</p> <p>Number of additional mitigating controls taken as a result of financial management problems.</p>

## Stage 5 – Audit and evaluation, Discharge

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

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

## ANNEX 6: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission

In 2014, 13 delegation agreements under centralised indirect management were ongoing for a total amount of € 51.5 million. Most were signed prior to 2014 (12 of the 13 contracts) when the new indirect management delegation agreements (IMDA) under Art. 58 1(c) FR came into force. In 2014, 4 IMDA agreements were signed, of which 3 with international organisations and 1 with a Member State agency (FEI).

Hence, in total there are 14 agreements with national or international public-sector bodies and bodies governed by private law with a public sector mission for a total amount of € 51.9 million.

The implementing partner under (centralised) indirect management with the biggest IfS/IcSP portfolio is *Deutsche Gesellschaft für Internationale Zusammenarbeit* (GIZ) which is implementing 6 IfS projects for a total value of € 24.3 million, followed by *France Expertise Internationale* (FEI) which is implementing 4 IfS/IcSP projects for a total value of € 16.8 million.

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

1. Presence / capacity to mobilise in the field
2. Speed of deployment in the field
3. Expertise in the concerned areas
4. Track record of similar activities in the past

Annex 6 IfS/IcSP agreements		Headquarters		Delegations		Nbr	Amount
<b>Centralised indirect</b>	Before 2014	4	€ 13,387,033	8	€ 28,626,301	12	€ 42,013,334
	Signed 2014	0	€ -	1	€ 9,500,000	1	€ 9,500,000
	SUBTOTAL:	4	€ 13,387,033	9	€ 38,126,301	13	€ 51,513,334
<b>Indirect management</b>	Before 2014	0	€ -	0	€ -	0	€ -
	Signed 2014	0	€ -	1	€ 418,835	1	€ 418,835
	SUBTOTAL:	0	€ -	1	€ 418,835	1	€ 418,835
<b>Total</b>		4	13387032.86	10	38545136.36	14	€ 51,932,169

## ANNEX 9: Performance information included in evaluations

Title of the Evaluation:	
ABB activity:	19.06.01 – Crisis Preparedness
Type of evaluation:	Expenditure programme
Summary of performance related findings and recommendations:	<p>Briefly describe the:</p> <ul style="list-style-type: none"> <li>• <b>Focus of the evaluation:</b> To assess the results of the implementation of <b>the Crisis Preparedness component</b> under the Instrument for Stability (IfS) during the period 2007-2013.</li> <li>• <b>Main findings regarding efficiency, effectiveness, impact, and EU added value:</b> The evaluation found that the Crisis Preparedness component allows the EU to address conflict issues in the broadest sense, and that individual projects have indeed built or strengthened the capacity of organisations to contribute to peace-building efforts.</li> <li>• <b>Recommendations:</b> Given the flexible, unique relevance of the IfS Crisis Preparedness component in support of the EU's ambitions globally, funding should continue and be increased for the Crisis Preparedness component.</li> </ul>
Availability of the report on Europa:	<a href="#">Evaluation of the Instrument for Stability Crisis Preparedness Component (2007-2013), Final Report, June 2014</a>

Title of the Evaluation:	
ABB activity:	19.06.01 – Crisis Response
Type of evaluation:	Staged evaluation
Summary of performance related findings and recommendations:	<p>Briefly describe the:</p> <p><b>Focus of the evaluation:</b> To provide high quality monitoring and evaluation inputs through assistance in the initial stages and real-time evaluations. - to provide a detailed analysis of around 30 existing individual project/programme evaluation reports (mid-term and final) of past IfS actions (mainly on the crisis response component): lessons learnt per intervention sector, analysis of the evaluation methodologies used in those reports, recommendations on possible future evaluation approaches and results indicators for IcSP actions in general (possibly per sector).</p> <ul style="list-style-type: none"> <li>• <b>Main findings regarding efficiency, effectiveness, impact, and EU added value:</b></li> </ul>

	<p>Programmes have been evaluated as being relevant. Intrinsic value of short-term interventions, even if stand-alone. Missions have been undertaken so far in Niger and Nigeria and will be undertaken early 2015 in Sudan.</p> <ul style="list-style-type: none"> <li>• <b>Recommendations:</b> Some of the lessons learnt include that more guidance is needed on issues of conflict sensitivity and on coherence and coordination. Important that evaluations also focus on coherence between EU interventions and instruments or wider coherence and coordination with other actors working in the same location.</li> </ul>
Availability of the report on Europa:	Internal document

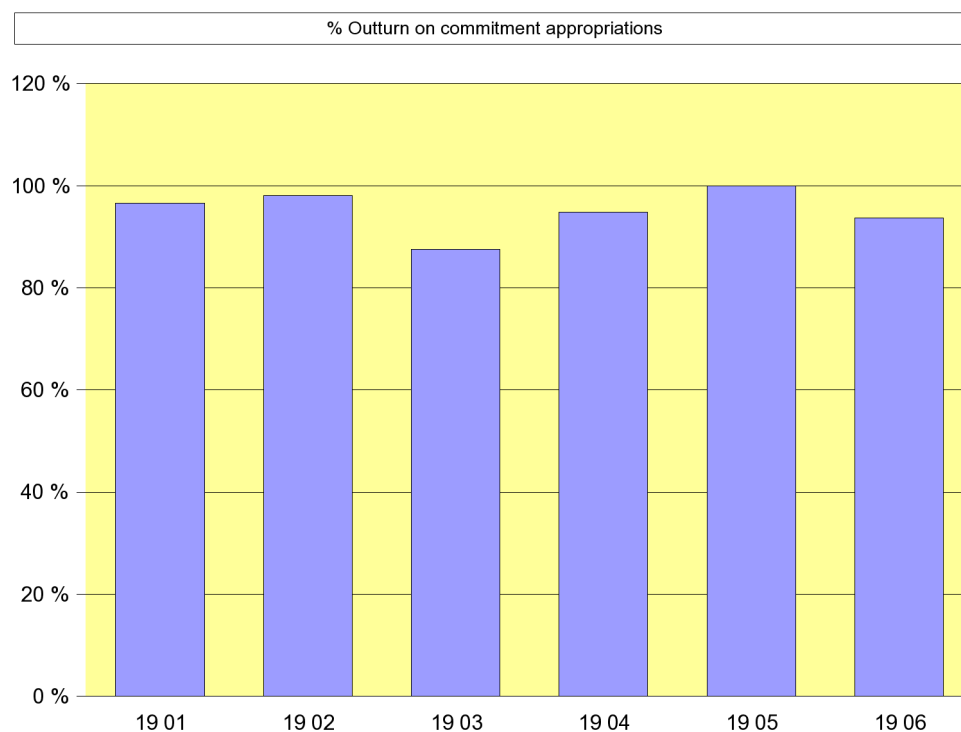
**Annex 3 Financial Reports - DG FPI - Financial Year 2014****Table 1 : Commitments****Table 2 : Payments****Table 3 : Commitments to be settled****Table 4 : Balance Sheet****Table 5 : Statement of Financial Performance****Table 6 : Average Payment Times****Table 7 : Income****Table 8 : Recovery of undue Payments****Table 9 : Ageing Balance of Recovery Orders****Table 10 : Waivers of Recovery Orders****Table 11 : Negotiated Procedures (excluding Building Contracts)****Table 12 : Summary of Procedures (excluding Building Contracts)****Table 13 : Building Contracts****Table 14 : Contracts declared Secret**

**Additional comments**



TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2014 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
<b>Title 19 Foreign Policy Instruments</b>					
19	19 01	Administrative expenditure of the `Foreign Policy Instruments- policy area	13,15	12,7	96,61 %
	19 02	Instrument for Stability (IfS) - Crisis response and crisis prevention	191,69	188,06	98,10 %
	19 03	Common foreign and security policy (CFSP)	348,1	304,69	87,53 %
	19 04	Election Observation Missions (EIDHR)	45,84	43,46	94,81 %
	19 05	Cooperation with third countries under the Partnership Instrument (PI)	106,61	106,56	99,95 %
	19 06	Information outreach on the European Union external relations	12,07	11,31	93,68 %
<b>Total Title 19</b>			<b>717,46</b>	<b>666,78</b>	<b>92,94%</b>
<b>Total DG FPI</b>			<b>717,46</b>	<b>666,78</b>	<b>92,94 %</b>

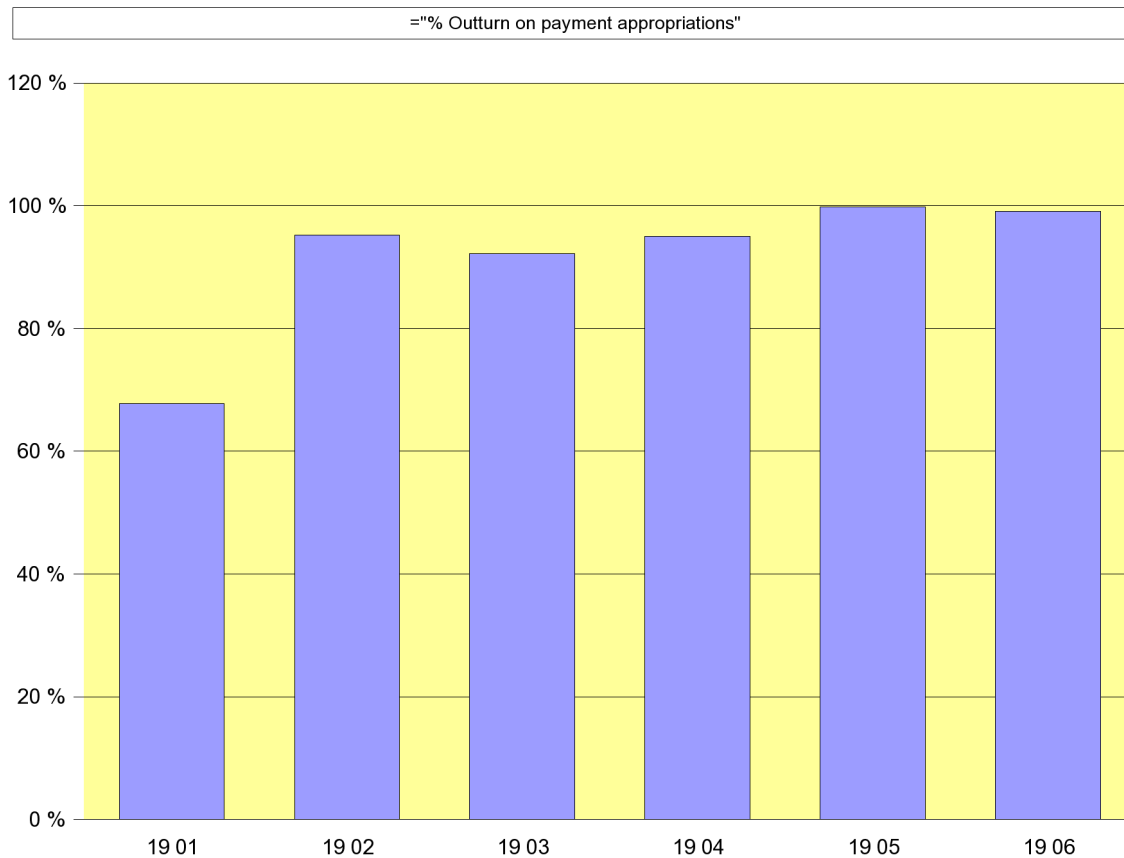
\* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).



**TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2014 (in Mio €)**

Chapter		Payment appropriations authorised *	Payments made	%	
		1	2	3=2/1	
<b>Title 19 Foreign Policy Instruments</b>					
19	19 01	Administrative expenditure of the `Foreign Policy Instruments- policy area	15,51	10,52	67,80 %
	19 02	Instrument for Stability (IfS) - Crisis response and crisis prevention	211,03	200,94	95,22 %
	19 03	Common foreign and security policy (CFSP)	285,72	263,45	92,20 %
	19 04	Election Observation Missions (EIDHR)	32,64	31,02	95,03 %
	19 05	Cooperation with third countries under the Partnership Instrument (PI)	15	14,98	99,85 %
	19 06	Information outreach on the European Union external relations	12,86	12,73	99,03 %
<b>Total Title 19</b>			572,77	533,64	93,17 %
<b>Total DG FPI</b>			572,77	533,64	93,17 %

\* 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).

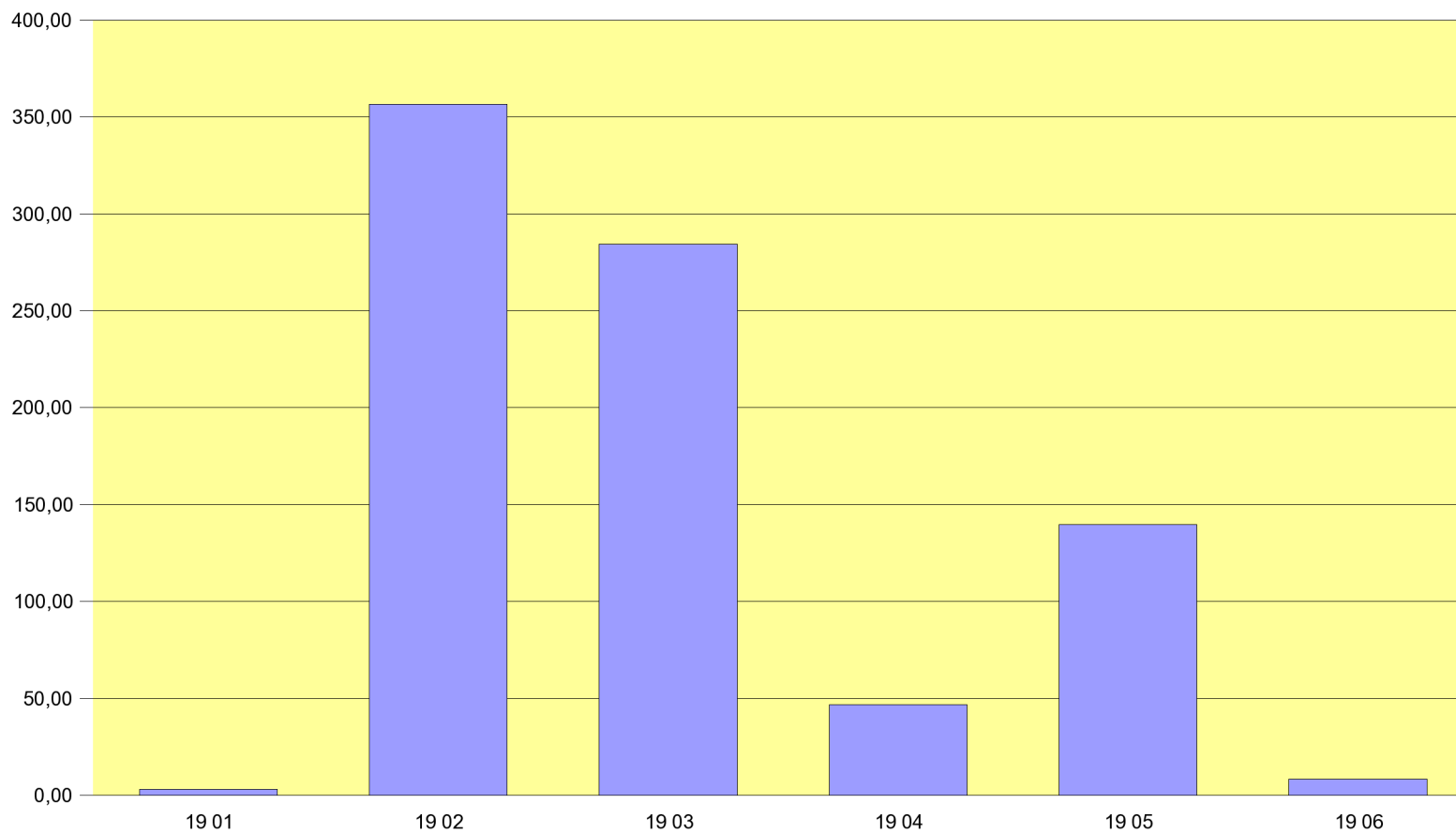


**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2014 (in Mio €)**

Chapter			2014 Commitments to be settled				Commitments to be settled from financial years previous to 2014	Total of commitments to be settled at end of financial year 2014 (incl corrections)	Total of commitments to be settled at end of financial year 2013(incl. corrections)
			Commitments 2014	Payments 2014	RAL 2014	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
<b>Title 19 : Foreign Policy Instruments</b>									
19	19 01	Administrative expenditure of the `Foreign Policy Instruments- policy area	12,17	8,96	3,22	26,43 %	0,00	3,22	2,37
	19 02	Instrument for Stability (IfS) - Crisis response and crisis prevention	188,06	24,94	163,12	86,74 %	193,32	356,44	387,56
	19 03	Common foreign and security policy (CFSP)	304,69	122,89	181,8	59,67 %	102,71	284,51	261,21
	19 04	Election Observation Missions (EIDHR)	43,46	11,27	32,2	74,08 %	14,44	46,64	37,62
	19 05	Cooperation with third countries under the Partnership Instrument (PI)	106,56	0,00	106,56	100,00 %	33,28	139,84	49,00
	19 06	Information outreach on the European Union external relations	11,31	6,28	5,03	44,44 %	3,48	8,51	10,45
<b>Total Title 19</b>			666,25	174,33	491,92	73,83%	347,24	839,16	748,21
<b>Total DG FPI</b>			666,25	174,33	491,92	73,83 %	347,24	839,16	748,21

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

= "Breakdown of Commitments remaining to be settled (in Mio EUR)"



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

**TABLE 4 : BALANCE SHEET**

<b>BALANCE SHEET</b>	<b>2014</b>	<b>2013</b>
<b>A.II. CURRENT ASSETS</b>	<b>108.285.172,77</b>	<b>160.155.914,35</b>
A.II.1. Inventories	573.995,61	728.929,31
A.II.2. Current Pre-Financing	112.373.817,14	155.927.363,32
A.II.4. Exchange Receivables	-5.565.182,06	781.495,48
A.II.5. Non-Exchange Receivables	902.542,08	2.718.126,24
<b>ASSETS</b>	<b>108.285.172,77</b>	<b>160.155.914,35</b>
<b>P.III. CURRENT LIABILITIES</b>	<b>-70.359.875,59</b>	<b>-79.199.882,42</b>
P.III.4. Accounts Payable	-3.563.524,18	-3.866.236,52
P.III.5. Accrued charges and deferred incom	-66.796.351,41	-75.333.645,90
<b>LIABILITIES</b>	<b>-70.359.875,59</b>	<b>-79.199.882,42</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>37.925.297,18</b>	<b>80.956.031,93</b>
P.I.2. Accumulated Surplus / Deficit	520.942.916,75	3.619.788,84
Non-allocated central (surplus)/deficit*	-558.868.213,93	-84.575.820,77
<b>TOTAL</b>	<b>0,00</b>	<b>0,00</b>

It should be noted that the balance sheet and economic outturn account presented in Annex 3 to this Annual Activity Report, represent only the (contingent) assets, (contingent) 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 economic outturn account 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**

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2014</b>	<b>2013</b>
<b>II.1 REVENUES</b>	<b>-7.291.641,15</b>	<b>-1.383.719,26</b>
II.1.1. NON-EXCHANGE REVENUES	-1.036.459,55	-961.056,92
II.1.1.5. RECOVERY OF EXPENSES	-162.898,55	-170.521,41
II.1.1.6. OTHER NON-EXCHANGE REVEN	-873.561,00	-790.535,51
II.1.2. EXCHANGE REVENUES	-6.255.181,6	-422.662,34
II.1.2.1. FINANCIAL INCOME	-1.466.057,86	-1.419.229,39
II.1.2.2. OTHER EXCHANGE REVENUE	-4.789.123,74	996.567,05
<b>II.2. EXPENSES</b>	<b>525.345.569,54</b>	<b>518.706.847,17</b>
II.2. EXPENSES	525.345.569,54	518.706.847,17
11.2.10. OTHER EXPENSES	8.170.396,98	1.723.784,31
II.2.2. EXP IMPL BY COMMISS&EX.AC	139.203.282,84	128.356.904,91
II.2.3. EXP IMPL BY OTH EU AGENC&BO	4.998,54	0,00
II.2.4. EXP IMPL BY 3RD CNTR & INT OR	110.863.187,37	98.258.674,02
II.2.5. EXP IMPL BY OTHER ENTITIES	267.008.246,20	290.366.772,01
II.2.6. STAFF AND PENSION COSTS		-864,00
II.2.8. FINANCE COSTS	95.457,61	1.575,92
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>518.053.928,39</b>	<b>517.323.127,91</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 economic outturn account presented in Annex 3 to this Annual Activity Report, represent only the (contingent) assets, (contingent) 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 economic outturn account 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 FOR 2014 - DG FPI**

<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>	<b>Nbr of Late Payments</b>	<b>Percentage</b>	<b>Average Payment Times (Days)</b>
30	1313	906	69,00 %	15,79	407	31,00 %	51,23
45	231	171	74,03 %	21,43	60	25,97 %	81,85
60	192	162	84,38 %	26,09	30	15,63 %	89,8
90	29	25	86,21 %	41,92	4	13,79 %	129,5

<b>Total Number of Payments</b>	<b>1765</b>	<b>1264</b>	<b>71,61 %</b>		<b>501</b>	<b>28,39 %</b>	
<b>Average Payment Time</b>	<b>29,58</b>			<b>18,39</b>			<b>57,83</b>

<b>Target Times</b>							
<b>Target Payment Time (Days)</b>	<b>Total Number of Payments</b>	<b>Nbr of Payments within Target Time</b>	<b>Percentage</b>	<b>Average Payment Times (Days)</b>	<b>Nbr of Late Payments</b>	<b>Percentage</b>	<b>Average Payment Times (Days)</b>
20	150	84	56,00 %	11,54	66	44,00 %	44,42
30	327	189	57,80 %	17,37	138	42,20 %	60,59
60	8	8	100,00 %	30,75			
75	1	1	100,00 %	39			

<b>Total Number of Payments</b>	<b>486</b>	<b>282</b>	<b>58,02 %</b>		<b>204</b>	<b>41,98 %</b>	
<b>Average Payment Time</b>	<b>32,57</b>			<b>16,09</b>			<b>55,36</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>
13	26	143	8,10 %	1765	75.610.583,04	14,28 %	529.610.866,34

**Late Interest paid in 2014**

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

<b>DG</b>	<b>GL Account</b>	<b>Description</b>	<b>Amount (Eur)</b>
FPI	65010000	Interest expense on late payment of charges	79 522,53
FPI	65010100	Interest on late payment of charges New FR	15 935,08
			<b>95 457,61</b>

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



**TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2014**

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	
40	MISCELLANEOUS TAXES AND DEDUCTIONS	873.561,08	76.389,47	949.950,55	762.825,77	76.389,47	839.215,24	110.735,31
52	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST	1.466.057,86	57.096,97	1.523.154,83	1.390.183,33	37.599,97	1.427.783,3	95.371,53
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	0	272.745,94	272.745,94	0	0	0	272.745,94
63	CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS	5.102.855,8	0	5.102.855,8	5.102.855,8	0	5.102.855,8	0
66	OTHER CONTRIBUTIONS AND REFUNDS	30.431.126,91	3.162.528,37	33.593.655,28	29.912.737,89	2.603.271,12	32.516.009,01	1.077.646,27
90	MISCELLANEOUS REVENUE	787.228,78	0	787.228,78	787.228,78	0	787.228,78	0
<b>Total DG FPI</b>		<b>38.660.830,43</b>	<b>3.568.760,75</b>	<b>42.229.591,18</b>	<b>37.955.831,57</b>	<b>2.717.260,56</b>	<b>40.673.092,13</b>	<b>1.556.499,05</b>

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

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**TABLE 8 : RECOVERY OF UNDUE PAYMENTS  
(Number of Recovery Contexts and corresponding Transaction Amount)**

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2014  Year of Origin (commitment)	Error		Irregularity		TOTAL Qualified		TOTAL RC (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
2007							1	5.931,00		
2008			2	27.235,05	2	27.235,05	3	69.076,05	66,67%	39,43%
2009			5	452.145,11	5	452.145,11	6	453.099,43	83,33%	99,79%
2010			4	47.541,22	4	47.541,22	9	1.447.833,09	44,44%	3,28%
2011			5	161.306,38	5	161.306,38	18	20.318.740,93	27,78%	0,79%
2012	1	41.892	4	2.025,32	5	43.917,32	65	6.677.095,27	7,69%	0,66%
2013							29	3.122.942,93		
2014							3	7.091,53		
No Link							21	5.333.017,65		
<b>Sub-Total</b>	<b>1</b>	<b>41.892</b>	<b>20</b>	<b>690.253,08</b>	<b>21</b>	<b>732.145,08</b>	<b>155</b>	<b>37.434.827,88</b>	<b>13,55%</b>	<b>1,96%</b>

EXPENSES BUDGET	Error		Irregularity		OLAF Notified		TOTAL Qualified		TOTAL RC (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES									7	462,19		
NON ELIGIBLE IN COST CLAIMS	10	134.866,61	18	243.745,98			28	378.612,59	42	573.683,96	66,67%	66,00%
CREDIT NOTES	14	1.449.780,83					14	1.449.780,83	32	1.676.943,47	43,75%	86,45%
<b>Sub-Total</b>	<b>24</b>	<b>1.584.647,44</b>	<b>18</b>	<b>243.745,98</b>			<b>42</b>	<b>1.828.393,42</b>	<b>81</b>	<b>2.251.089,62</b>	<b>51,85%</b>	<b>81,22%</b>

<b>GRAND TOTAL</b>	<b>25</b>	<b>1.626.539,44</b>	<b>38</b>	<b>933.999,06</b>			<b>63</b>	<b>2.560.538,5</b>	<b>236</b>	<b>39.685.917,5</b>	<b>26,69%</b>	<b>4,61%</b>
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Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors. The provisional closure will be based on the recovery context situation at 31/01/2015.

**TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2014 FOR FPI**

	Number at 01/01/2014	Number at 31/12/2014	Evolution	Open Amount (Eur) at 01/01/2014	Open Amount (Eur) at 31/12/2014	Evolution
2005	1	1	0,00 %	695,39	695,39	0,00 %
2008	1	1	0,00 %	272.745,94	272.745,94	0,00 %
2010	2	2	0,00 %	372.151,42	372.151,42	0,00 %
2011	1	1	0,00 %	21.663,95	21.663,95	0,00 %
2012	2	1	-50,00 %	454.871,60	235.053,60	-48,33 %
2013	10	2	-80,00 %	2.468.991,79	-28.450,77	-101,15 %
2014		9			704.998,86	
	17	17	0,00 %	3.591.120,09	1.578.858,39	-56,03 %

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

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**TABLE 10 : RECOVERY ORDER WAIVERS IN 2014 >= EUR 100.000**

	<b>Waiver Central Key</b>	<b>Linked RO Central Key</b>	<b>RO Accepted Amount (Eur)</b>	<b>LE Account Group</b>	<b>Commission Decision</b>	<b>Comments</b>

<b>Total DG</b>	
-----------------	--

<b>Number of RO waivers</b>	
-----------------------------	--

*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.*

**TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG FPI - 2014****External Actions > EUR 20,000**

<b>Negotiated Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
Art. 266.1(a)	3	2.582.398,00
Art. 266.1(b)	1	2.611.537,00
Art. 266.1(f)	1	49.750,00
Art. 270.1(a)	1	3.300.000,00
<b>Total</b>	<b>6</b>	<b>8.543.685,00</b>

**TABLE 12 : SUMMARY OF PROCEDURES OF DG FPI EXCLUDING BUILDING CONTRACTS**

<b>External Procedures &gt; € 20,000</b>			
	<b>Procedure Type</b>	<b>Count</b>	<b>Amount (€)</b>
on Proced ures >	(Ext. act) Service - Exceptional Negotiated Procedure with a single offer (Art. 266 RAP)	7	16.193.685,00
	(Ext. act) Service - International Open Procedure with prior publication (Art. 265(1)(a)(ii) RAP)	2	6.505.775,01
	(Ext. act) Service - International Restricted Procedure with prior publication (Art. 265.1(a)(i) & 2 RAP)	1	1.897.650,00
	(Ext. act) Supply - Local open procedure with prior publication (Art. 267.1(b)(i) RAP)	2	288.449,51
	<b>TOTAL</b>	<b>12</b>	<b>24.885.559,52</b>

<b>Internal Procedures &gt; € 60,000</b>			
	<b>Procedure Type</b>	<b>Count</b>	<b>Amount (€)</b>
Proced ures >	Open Procedure (Art. 127.2 RAP)	3	2.885.497,84
	<b>TOTAL</b>	<b>3</b>	<b>2.885.497,84</b>

### **Additional comments**

The use of negotiated procedure for IcSP is justified by the crisis situation in the country, the urgency to implement the action and by the nature of the action. The negotiated procedure was also used in the context of the electoral mission in Afghanistan and the Election Experts Mission in Libya.

**TABLE 13 : BUILDING CONTRACTS**

<b>Total number of contracts :</b>	
<b>Total amount :</b>	

<b>Legal base</b>	<b>Contract Number</b>	<b>Contractor Name</b>	<b>Description</b>	<b>Amount (€)</b>

**No data to be reported**

**TABLE 14 : CONTRACTS DECLARED SECRET**

<b>Total Number of Contracts :</b>	
<b>Total amount :</b>	

<b>Legal base</b>	<b>Contract Number</b>	<b>Contractor Name</b>	<b>Type of contract</b>	<b>Description</b>	<b>Amount (€)</b>

**No data to be reported**