



Annual Activity Report 2020

Annexes

Directorate-General European Civil Protection
and Humanitarian Aid Operations – DG ECHO

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

I declare that in accordance with the Commission's communication on the internal control framework¹, I have reported my advice and recommendations on the overall state of internal control in the DG to 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 and considering my predecessor's handover, accurate and complete.

Brussels, 31 March 2021

(e-signed)

Bernadette FREDERICK

(acting Resources Director)

¹ 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 ²			
Source of the data: FTS data (Financial Tracking Service)			
Baseline (2019)	Interim Milestone ³ (2022)	Target (2024) + explanation how the target was agreed	Latest known results (2020)
EU share: 7%	EU share: Increase	EU share: Increase	EU share: 12%
EU and Member States Share: 29%	EU and Member States Share: Increase	EU and Member States Share: Increase	EU and Member States Share: 36.6%
Impact indicator: Geographical coverage of EU humanitarian aid ⁴			
Source of the data: UN FTS (Financial Tracking Service)			
Baseline (2018)	Interim Milestone (2022)	Target (2024) 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%.	Latest known results (2020)
96%	100%	100%	97%
Specific objective 4.1: The EU remains a lead humanitarian donor by providing adequate and effective humanitarian assistance to populations affected by humanitarian crises			Related to spending programme: HUMA

² This indicator measures the funding the EU and its Member States dedicate to respond to the UN Appeals, however this does not represent the totality of the humanitarian funding disbursed as further funding is provided to projects and needs not identified in UN appeals.

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

⁴ This indicator measures the countries where the EU provides assistance as a share of the UN Appeals, however this does not represent the totality of our presence as our coverage goes beyond that and assistance is provided in countries and regions where there is no UN appeal.

<p>Result indicator: Percentage of humanitarian aid projects that integrate gender and age considerations</p> <p>Source of 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.</p>			
<p>Baseline (2020) → 2017 projects)</p>	<p>Interim Milestone (2022) → 2019 projects)</p>	<p>Target (2024) → 2021 projects)⁵</p>	<p>Latest known results (2020)</p>
89%	90%	95%	89% ⁶

<p>Result indicator: Percentage of Humanitarian Aid initial budget allocated to Education in Emergencies</p> <p>Source of data: Initial allocations based on the draft humanitarian aid budget</p>			
<p>Baseline (2020)</p>	<p>Interim Milestone (2022)</p>	<p>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 humanitarian aid to EiE. The overall aim of these actions is to restore and maintain access to safe, quality and inclusive education during humanitarian crises, and to support out-of-school children to quickly enter or return to quality learning opportunities.</p>	<p>Latest known results (2020)</p>

⁵ The indicator will be calculated on recent available data, percentage of projects that scored Mark 1 and 2. This therefore includes actions that integrated gender and age to a certain extent (Mark=1) and actions that strongly integrated gender and age (Mark=2). Projects can also be given Mark=0 when not integrating gender and age sufficiently. Note that the source of data is the final mark provided by the desk officer at final report stage. DG ECHO aims to 95% in 2024, noting that 100% cannot be achieved as an objective, as the Marker is not applicable to 100% of the EU-funded humanitarian actions (for projects that for instance do not directly deal with beneficiaries, the Marker can be deemed "Non Applicable"). For more information see the Gender-Age Marker Toolkit.

⁶ In June 2020, the EU published its second assessment report on its Gender-Age Marker, showcasing that for projects starting in 2016 and 2017, 89% of all EU humanitarian aid integrated gender and age considerations 'strongly' or 'to a certain extent': <https://ec.europa.eu/echo/sites/echo-site/files/gender-age-marker-report-online.pdf>

10%	10%	10%	10%
Main outputs in 2020:			
Public consultations			
Output description	Indicator	Target	Latest known results (situation on 31/12/2020)
Public Consultation on the Ex-post Evaluation of the EU Aid Volunteers initiative	Summary report published (Y/N). The report will be published together with evaluation study in 2021.	December 2020	The public consultation will close on 13/01/2021. Final report done by end of Feb
External communication actions			
Output description	Indicator	Target	Latest known results (situation on 31/12/2020)
EU citizens are aware of EU Humanitarian Aid in general, and of specific priority themes (e.g. climate induced displacement, global COVID-19 response, etc.) in particular	<ul style="list-style-type: none"> -number of participating journalists in field trips on humanitarian aid -number of people reached by integrated awareness campaigns on humanitarian aid -number of visits to ECHO website -number of impressions on social media channels -number of interactions on social media channels 	<ul style="list-style-type: none"> -30 -15 million -1.5 million (total) -400 million (total) -500,000 (total) 	<ul style="list-style-type: none"> 0 (no travel possible due to the pandemic) - 20 million (not deduplicated) (excl. reach EU-funded campaigns by partners) - nearly 1 million visits with approx. 1.5 million page views - 200 million + 60 million via campaigning - 205K + 250K via campaigning (clerical error in

	-number of video views	-100 million (total)	<i>the initial target, which was supposed to be 300K)</i> - 18.3 million + 49 million via campaigning
Other important outputs			
Output description	Indicator (2019)	Target	Latest known results (situation on 31/12/2020)
Number of children reached with EU Education in Emergencies assistance	1.86 million	>1.58 million	1.87 million children reached in 2020; over 9.5 million reached since 2015
Number of humanitarian projects per sector	Multi-purpose cash transfer- 77 Protection- 539 Food Security and Livelihood- 229 Health- 304 Education in Emergencies- 228 Shelter and Settlements-156 Nutrition -280 WASH- 315 Disaster risk reduction/ preparedness- 501 Coordination- 266 Support Operations-135 Mine actions- 25	n/a	Multi-purpose cash transfer-65 Protection- 369 Food Security and Livelihood- 178 Health- 378 Education in Emergencies-140 Shelter and Settlements-85 Nutrition -118 WASH- 206 Disaster risk reduction/ preparedness- 281 Coordination- 145 Support Operations-97 Mine actions- 8
Number of interventions of ECHO funded	177 million interventions	>177 million interventions	170 ⁷

⁷ Estimate figure – still subject to change. The number of interventions is lower than anticipated due to the slight decrease of the budget and the increase of multi-purpose cash actions.

humanitarian aid operations			
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Specific objective 4.2 : Humanitarian space is preserved and respect for International Humanitarian Law is ensured Related to spending programme: HUMA

Result indicator: Percentage of projects that can be monitored on-site⁸
Source of data: DG ECHO projects database (HOPE)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2020)
90%	Increase	Increase	92%

Result indicator: Number of EU-funded humanitarian aid projects with an IHL component
Source of data: DG ECHO projects database (HOPE) -related objective, result or activity

Baseline (2019)	Interim Milestone (2022)	Target (2024) + explanation how the target was agreed	Latest known results (2020)
25	Increase	Increase	30 (note: data excluding ICRC projects) ⁹

Main outputs in 2020:

Other important outputs

Output description	Indicator (2019)	Target	Latest known results (situation on 31/12/2020)
Number of EU statements, Council conclusions, including humanitarian elements	25	27	27

⁸ 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. In 2020, the monitoring of actions in the field has been impacted by COVID-19 travel restrictions. Nonetheless, DG ECHO has ensured alternative ways of remote monitoring via desk reviews and continuous contact with partners for those actions that could not be field visited during the COVID-19 crisis.

⁹ In 2020, the ICRC received EUR 110 million in funding from the EU's humanitarian aid budget, for a total of 25 projects. While these projects are not included in the above calculation, it is to be noted that IHL advocacy and dissemination is a standard activity of ICRC's work in most contexts.

Specific objective 4.3 : 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: HUMA
Result indicator: Percentage of humanitarian aid funding targeting actions in forgotten crises			
Source of data: DG ECHO projects database (HOPE)			
Baseline (2019)	Interim Milestone (2022)	Target (2024) The target is defined by the Political commitment- that >15% initial planned budget will be allocated to forgotten crises	Latest known results (2020)
15.77%	>15%	>15%	28.46%
Main outputs in 2020:			
Other important outputs			
Output description	Indicator (2019)	Target	Latest known results (situation on 31/12/2020)
Funding per crisis (breakdown as per final budget allocations)	West Africa (137 796 506) Central Africa (68 200 000) Sudan and South Sudan (104 500 000) Horn of Africa (163 000 000) Southern Africa, Indian Ocean (59 844 185) DRC and Great Lakes Region (72 000 000) North Africa (17 000 000) Iraq (38 000 000) Arabian Peninsula (115 000 000) Turkey (600 000 000) Ukraine, Western Balkans	n/a ¹⁰	West Africa (90 404 623) Central Africa (117 200 000) Sudan and South Sudan (158 000 000) Horn of Africa (127 227 097) Southern Africa, Indian Ocean (64 700 000) DRC and Great Lakes Region (46 500 000) North Africa (23 000 000)

¹⁰ Information not available for 2020

	and Caucasus (26 800 000) South West Asia (75 000 000) South & East Asia and Pacific (52 000 000) Latin America (83 786 000) Caribbean (20 000 000)		Iraq (35 000 000) Arabian Peninsula (119 000 000) Turkey (531 700 000) Ukraine, Western Balkans and Caucasus (31 500 000) South West Asia (130 025 616) South & East Asia and Pacific (66 510 000) Latin America (91 400 000) Caribbean (23 500 000)
Number of countries in which ECHO funded humanitarian aid operations	76	>83	89

Specific objective 4.4 : Adequate and effective civil protection response and preparedness is provided to people in need			Related to spending programme: UCPM
Result indicator: Percentage of activations outside the EU that resulted in coordination and support activities of the Union Civil Protection Mechanism			
Source of data: Common Emergency Communication and Information System (CECIS) –DG ECHO			
Baseline (2019)	Interim Milestone (2022)	Target (2024) The response capacities of MS available for international deployments will be further expanded and the ERCC and its coordination role will further improve.	Latest known results (2020)
80%	>80%	>80%	51%
Main outputs in 2020:			

Other important outputs			
Output description	Indicator (2019)	Target	Latest known results (situation on 31/12/2020)
Number of Requests for Assistance of third countries that receive a positive response under the UCPM	15	All request receive a positive response	29 (51% of requested received a positive reply, even if most of requests were met partially)
Number of projects financed for preparedness outside the EU	4	2	9
Number of projects financed for prevention outside the EU	0	1	1

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) + explanation how the target was agreed)	Latest known results (2019)
Total economic losses: EUR 12 052 million ¹¹	Decrease	Decrease	n/a
Total losses as a percentage of GDP: Tbd ¹²			
Specific objective 1.1 : People and communities at risk or disasters			Related to

¹¹ EU28 data. EU27_2020 not available

¹² Data expressed as a percentage of GDP will be presented in DG CLIMA's Annual Activity Report 202

are resilient and prepared			spending programme: HUMA and UCPM
<p>Result indicator: Percentage of humanitarian assistance grants including elements of disaster preparedness, resilience and disaster risk reduction</p> <p>Source of data: DG ECHO projects database (HOPE)</p>			
<p>Baseline (2020)</p>	<p>Interim Milestone (2022)</p>	<p>Target (2024)</p> <p>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%.</p>	<p>Latest known results (2020)</p>
58%	65%	75%	46% ¹³
<p>Result indicator: Number of countries participating in UCPM that have adopted and implemented national disaster risk reduction strategies</p> <p>Source of data: UN Office for Disaster Risk Reduction¹⁴</p>			
<p>Baseline (2020)</p>	<p>Interim Milestone (2022)</p>	<p>Target (2024)</p> <p>The target refers to 27 MS and 6 Participating States of the UCPM.</p>	<p>Latest known results (2020)</p>
13	25	33	13
<p>Result indicator: Number of scientific and technical assessments and advice provided to the ERCC support of UCPM operations</p> <p>Source of data: European Commission, Member States, Participating States, European scientific partnerships (e.g. the European Natural Hazard Scientific Partnership ENHSP)</p>			

¹³ The percentage is lower than previous years although the total budget to DRR commitments has more than doubles. This is due to the fact that there is a much high number of funded projects in 2020 compared to other years

¹⁴ (<https://sendaimonitor.unisdr.org/>)

Baseline (2020)	Interim Milestone (2022)	Target (2024) The scientific support to the ERCC will be enhanced and complemented with more comprehensive scientific partnerships, in-house expertise and GIS capabilities.	Latest known results (2020)
100+ monitoring reports from ENHSP 2+ season reports from JRC 20+ scientific maps	Greater or equal than the baseline	Greater or equal than the baseline	100+ monitoring reports from ENHSP 2+ season reports from JRC 20+ scientific maps
<p>Result indicator: Areas where there is a EU contribution to increase countries response capacity to given events</p> <p>Source of data: Common Emergency Communication and Information System (CECIS) –DG ECHO</p>			
Baseline (2020)	Interim Milestone (2022)	Target (2024) RescEU will encompass more asset categories than in previous years (aerial forest fire fighting means, medical evacuation, medical capacities, stockpiles of critical items, CBRN capacities, and transport and logistics)	Latest known results (2020)
2	4	6	2
Main outputs in 2020:			
Other important outputs			
Output description	Indicator (2019)	Target	Latest known results (2020)
Number of Member States that have made available to	27	27	12

the European Commission a summary of risk assessments and assessment of risk management capability			
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Specific objective 1.2 : The environmental impact of humanitarian aid operations is reduced			Related to spending programme: HUMA
Result indicator: Percentage of humanitarian aid projects that incorporate environmental considerations			
Source of data: DG ECHO Resilience Marker and, DG ECHO projects database (HOPE)			
Baseline (2020)	Interim Milestone (2022)	Target (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%	Latest known results (2020)
New indicator	50%	100%	n/a ¹⁵
Result indicator: Percentage of humanitarian aid projects contributing indirectly to objectives of the Green Deal			
Source of data: ABAC			

¹⁵ No available data for 2020. First results will be available in 2021 with the resilience marker and the new Single Form.

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2020)
		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 improve on previous results	
40%	Increase	Increase	n/a ¹⁶
Main outputs in 2020:			
Other important outputs			
Output description	Indicator (2019)	Target	Latest known results (situation on 31/12/2020)
Number of humanitarian aid projects that incorporate environmental considerations	(new indicator)	200	n/a ¹⁷

General objective 5: Promoting our European way of Life	
Specific objective 5.1 : The needs of people in times of crises are met	
	Related to spending programme: UCPM
Result indicator: Response time of the Union Civil Protection Mechanism to a request of	

¹⁶ No available data for 2020. First results will be available in 2021 with the resilience marker and the new Single Form.

¹⁷ No available data for 2020. First results will be available in 2021 with the resilience marker and the new Single Form.

assistance			
Source of data: 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. DG ECHO has a role in improving its internal procedures to increase the rapidity of activities that lie in our exclusive areas of influence, but here also DG ECHO cooperates very closely on a 24/7 basis with MS and since the UCPM response does always build on what Member States can make available in times of crises a precise target is difficult to incorporate in a methodology. In addition, the target is also influenced by a mixture of the MFF and policy changes. It should	Latest known results (2020) ¹⁸

¹⁸ The COVID-19 outbreak resulted in an exceptional year for the UCPM, with a number of activations that reached an unprecedented number of 102 (over 4 times more than in 2019). Out of 102 activations, 85 (83%) were Covid related. The UCPM response time for Covid-19 related emergencies has been long due to the scarcity of medical assets all over the EU. As the targets/indicators had been set in comparison to previous years, they cannot be considered adequate and thus could not be met during the pandemic, which heavily impacted the year of 2020.

		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.	
3 hours for inside Europe response	3 hours for inside Europe response	3 hours for inside Europe response	182 hours due to scarcity of medical assets all over the EU and simultaneous needs of all EU MS
10 hours for outside Europe response	10 hours for outside Europe response	10 hours for outside Europe response	613 hours due to scarcity of medical assets all over the EU and simultaneous needs of all EU MS and the all countries across the World .
<p>Result indicator: Adequacy of response of the Union Civil Protection Mechanism</p> <p>Source of data: Common Emergency Communication and Information System (CECIS) data base</p>			
Baseline (2020)	Interim Milestone (2022)	Target (2024) 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	Latest known results (2020) ¹⁹

¹⁹ The COVID-19 outbreak resulted in an exceptional year for the UCPM, with a number of activations that reached an unprecedented number of 102 (over 4 times more than in 2019). Out of 102 activations, 85 (83%) were Covid related. These activations entailed high demand for medical and personal protective equipment both inside and outside Europe. The UCPM contributions were much lower in absolute numbers. As the targets/indicators had been set in comparison to previous years, they cannot be considered adequate and thus could not be met during the pandemic, which heavily impacted the year of 2020. In terms of response rate, the UCPM had 100% inside Europe, and 51% outside Europe.

		and appropriate way possible- the target is to improve on previous results.	
66% for inside Europe activations	75% for inside Europe activations	90% for inside Europe activations	17% due to high demand for medical and personal protective equipment both inside and outside Europe. In terms of response rate, the UCPM responded to all requests inside Europe, at least partially.
86% for outside Europe activations	>86% for outside Europe activations	>86% for outside Europe activations	1% due to high demand for medical and personal protective equipment both inside and outside Europe. The UCPM contributions were much lower in absolute numbers.
Main outputs in 2020:			
External communication actions			
Output description	Indicator	Target	Latest known results (situation on 31/12/2020)
EU citizens are aware of EU Civil Protection in general, and of rescEU and the EU response to COVID-19 in particular	<ul style="list-style-type: none"> -number of participating journalists in field trips on civil protection -number of people reached by integrated awareness campaigns on civil protection -number of visits to ECHO website 	<ul style="list-style-type: none"> -10 -10 million -1.5 million (total) 	<ul style="list-style-type: none"> 0 (no travel possible due to the pandemic) - 23 million (various channels, not deduplicated) - nearly 1 million visits with approx. 1.5 million page views - 200 million + 60

	-number of impressions on social media channels	-400 million (total)	million via campaigning
	-number of interactions on social media channels	-500million (total)	- 205K + 250K via campaigning (<i>clerical error in the initial target, which was supposed to be 300K</i>)
	-number of videos	-100 million (total)	- 18.3 million + 49 million via campaigning

Other important outputs

Output description	Indicator (2019)	Target	Latest known results (situation on 31/12/2020)
Number of projects financed for preparedness inside the EU	19	5	20
Number of projects financed for prevention inside the EU	3	1	11
Number of committed and certified capacities included in the European Civil Protection Pool (ECPP)	60	>60	75
Number of Requests for Assistance of Member States that receive a positive response under the UCPM	6	All request receive a positive response	45 (all requests received positive response, even if some requeste were met only partially)

Level of awareness of Union citizens of the risk of their region	(new indicator)	75%	64 ²⁰
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²⁰ No available data for 2020.

ANNEX 3: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG ECHO - Financial Year 2020

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

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 23 01) 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 three different financial sources: the general EU budget, the European Development Fund (EDF) and the External Assigned Revenues received from Member States.

The DG BUDG tables 1 and 2 on the following pages include only appropriations financed through the EU 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 External Assigned Revenues.

**DG ECHO - TITLE 18, 22, 23 & EDF - 2020 COMMITMENT APPROPRIATIONS:
Reconciliation between various figures**

Description	Budget source	Commitments Authorised	Commitments Made
A	Administrative expenditure managed by the DG	13.980.138	10.138.478
	- Humanitarian aid ,Civil Protection and EU Aid		
	Volunteers -	13.935.138	10.093.478
A.1.	Administrative expenditure	144.422	78.419
	Administrative expenditure - managed by other DGs		
A.2.	Support expenditure - Humanitarian aid and Civil Protection	432.269	428.483
	Support expenditure - External assigned revenue		
A.3.	Support expenditure - External assigned revenue	6.176.025	6.162.855
	Support expenditure - managed by other DGs		
A.4.	Support expenditure - managed by other DGs	3.758.788	15.320
	Support expenditure - Union Aid		
A.5.	Support expenditure - Union Aid	2.152.401	2.152.401
	Volunteers - Migration and home affairs - Emergency Support Instrument -		
	Support expenditure for Emergency Support within the Union	0	0
A.6.	Support expenditure for Emergency Support within the Union	1.271.233	1.256.000
	Support expenditure for Emergency Support within the Union - PMO		
A.7.	Support expenditure for Emergency Support within the Union - PMO	0	0
	- Bank charges		
	- DG BUDG - Administrative expenditure - bank charges	45.000	45.000
A.8.	Administrative expenditure - bank charges	45.000	45.000
B.	Operational expenditure	2.984.406.413	2.979.236.269
	- Humanitarian aid :Commission Budget -	2.088.133.873	2.085.533.996

B.1.	Humanitarian aid and food assistance	23 02 01	2.027.794.014	2.027.639.829
B.2.	Humanitarian aid and food assistance - External assigned revenues - R0	23 02 01	5.263.391	3.318.638
B.3.	Humanitarian aid and food assistance - External assigned revenues - FRT Disaster	23 02 01	4.340.785	3.870.906
B.4.	preparedness - <i>Humanitarian aid : European Development Fund -</i>	23 02 02	50.735.683	50.704.623
B.5.	Humanitarian aid - <i>Civil Protection : Commission Budget -</i>	EDF	59.900.000	59.900.000
B.6.	Civil Protection within the EU and in third countries - manages by other DGs	23 03 01 to 77	612.544.831	609.974.565
B.7.	Civil Protection - IPA programmes - codelegation	23 03 01 to 77	370.473	370.473
B.8.	Civil Protection - IPA programmes - subdelegation	22 02 04 01	0	0
B.9.	- <i>Union Aid Volunteers : Commission budget -</i>	22 04 02 02	0	0
B.10.	Union Aid Volunteers - programmes managed by DG ECHO	23 04 01	231.126	231.126
B.11.	Union Aid Volunteers - programmes managed by EACEA	23 04 01	2.682.169	2.682.169
B.12.	DIGIT - <i>Migration and home affairs - Emergency Support Instrument -</i>	23 04 01	200.000	200.000
			220.343.941	220.343.941

B.13.	Emergency Support within the Union	18 07 01	220.343.941	220.343.941
Total DG ECHO (Budget, EDF, IPA, EACEA, admin exp & operational exp)		A+B	2.998.386.550	2.989.374.747
<u>RECONCILIATION WITH TABLE 1 of ANNEX 3 - TOTAL DG ECHO :</u>				
Total DG Managed (excluding: EDF, IPA(NEAR),EACEA, DIGIT, OP, HR, PMO)		A+B-A2-A5-A8-B5-B7-B9-B11-B12	2.932.649.239	2.923.641.222

**DG ECHO - TITLE 18, 22, 23 & EDF - 2020 PAYMENT APPROPRIATIONS:
Reconciliation between various figures**

<u>Description</u>	<u>Budget source</u>	<u>Payments Authorised</u>	<u>Payments Made</u>
A	Administrative expenditure managed by the DG	17.860.050	9.607.892
	<i>Humanitarian aid ,Civil Protection and EU Aid Volunteers -</i>	17.747.042	9.531.483
A.1.	Administrative expenditure	23 01 02 11	78.494 <i>New</i> 133.275 <i>Carried over</i>
			1.054 <i>New</i> 57.809 <i>Carried over</i>
A.2.	Administrative expenditure - managed by other DGs		
A.3.	Support expenditure - Humanitarian aid and Civil Protection	23 01 04 01	6.162.860 <i>New</i> 5.603.542 <i>Carried over</i> 2.337.188 <i>Ext. assigned revenues</i>
			1.238.625 <i>New</i> 5.066.368 <i>Carried over</i> 106.608 <i>Ext. assigned revenues</i>
A.4.	Support expenditure - managed by other DGs		2.160.449 <i>New</i>
A.5.	Support expenditure - EU Aid Volunteers - Migration and home	23 01 06 01	1.271.233
			1.256.000 <i>New</i>
		64.278	31.419

	<i>affairs - Emergency Support Instrument - Support expenditure for Emergency Support within the Union</i>	18 01 04 05	0 <i>New</i> 64.278 <i>Carried over</i>	0 <i>New</i> 31.419 <i>Carried over</i>
A.6.				
	<i>- Bank charges - DG BUDG - Administrative expenditure - bank charges</i>	27 01	48.730 <i>New</i>	44.990 <i>New</i>
A.7.				
B.	Operational expenditure		2.417.563.718	2.243.907.169
	<i>- Humanitarian aid :Commission Budget - Humanitarian aid and Food Assistance</i>		1.936.137.692	1.907.404.060
B.1.	Humanitarian aid and Food Assistance	23 02 01	1.580.230.177	1.580.222.662
B.2.	Humanitarian aid and Food Assistance - External assigned revenues - R0	23 02 01	5.263.391	3.852.303
B.3.	Humanitarian aid and Food Assistance - External assigned revenues - FRT	23 02 01	301.628.849	274.313.820
B.4.	Disaster preparedness - <i>Humanitarian aid :European Development Fund - Humanitarian aid - 2020 decisions</i>	23 02 02	49.015.275	49.015.275
B.5.	Humanitarian aid - previous years	EDF	59.900.000	47.070.000
B.6.	decisions - <i>Civil Protection : Commission Budget - Civil Protection within the EU and in third countries</i>	EDF	14.239.284	14.239.284
B.7.	Civil Protection - programmes managed by DIGIT, COMM & SCIC	23 03 01 to 77	241.083.517	221.378.074
B.8.	IP A program (NEAR/ECHO	23 03 01 22 02 04 01	401.827	401.827
B.9.			188.086	188.086

B.10.) IPA program (NEAR/ECHO) - Union Aid Volunteers : Commission budget - Union Aid Volunteers - programmes managed by	22 04 02 02	1.200.000	1.200.000
			4.083.150	3.412.757
B.11.	DG ECHO Union Aid Volunteers - programmes managed by	23 04 01	319.820	104.176
B.12.	EACEA Union Aid Volunteers - programmes managed by	23 04 01	3.367.524	2.912.775
B.13.	DIGIT - Migration and home affairs - Emergency Support Instrument - Emergency Support within the Union	23 04 01 18 07 01 00	395.806	395.806
			160.330.163	48.613.080
			160.330.163	48.613.080
Total DG ECHO (Budget, EDF, IPA, admin exp & operational exp)		A+B	2.435.423.767	2.253.515.061
<u>RECONCILIATION WITH TABLE 2 of ANNEX 3 - TOTAL DG ECHO :</u>				
Total DG Managed (excluding: EDF, EACEA, IPA (NEAR), DIGIT, SCIC, OP, PMO)		A-A4+B- B5-B6-B8- B12-B13	2.354.958.878	2.186.690.350

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2020 (in Mio €) for DG ECHO					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 18 Migration and home affairs					
18	18 01	Administrative expenditure of the 'Migration and home affairs' policy area	0,00	0,00	0,00 %
	18 07	Instrument for emergency support within the Union	220,34	220,34	100,00 %
Total Title 18			220,34	220,34	100,00 %
Title 22 Neighbourhood and enlargement negotiations					
22	22 02	Enlargement process and strategy	0,00	0,00	0,00 %
	22 04	European Neighbourhood Instrument (ENI)	0,00	0,00	0,00 %
Total Title 22			0,00	0,00	0,00 %
Title 23 Humanitarian aid and civil protection					
23	23 01	Administrative expenditure of the 'Humanitarian aid and civil protection' policy area	11,35	7,51	66,19 %
	23 02	Humanitarian aid, food assistance and disaster preparedness	2.088,13	2.085,53	99,88 %
	23 03	The Union Civil Protection Mechanism	612,54	609,97	99,58 %
	23 04	EU Aid Volunteers initiative	0,23	0,23	100,00 %
Total Title 23			2.712,26	2.703,25	99,67 %
Title 27 Budget					
27	27 01	Administrative expenditure of the 'Budget' policy area	0,05	0,05	100,00 %
Total Title 27			0,05	0,05	100,00 %
Total DG ECHO			2.932,65	2.923,64	99,69 %

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

% Outturn on Commitment Appropriations in 2020 for DG ECHO

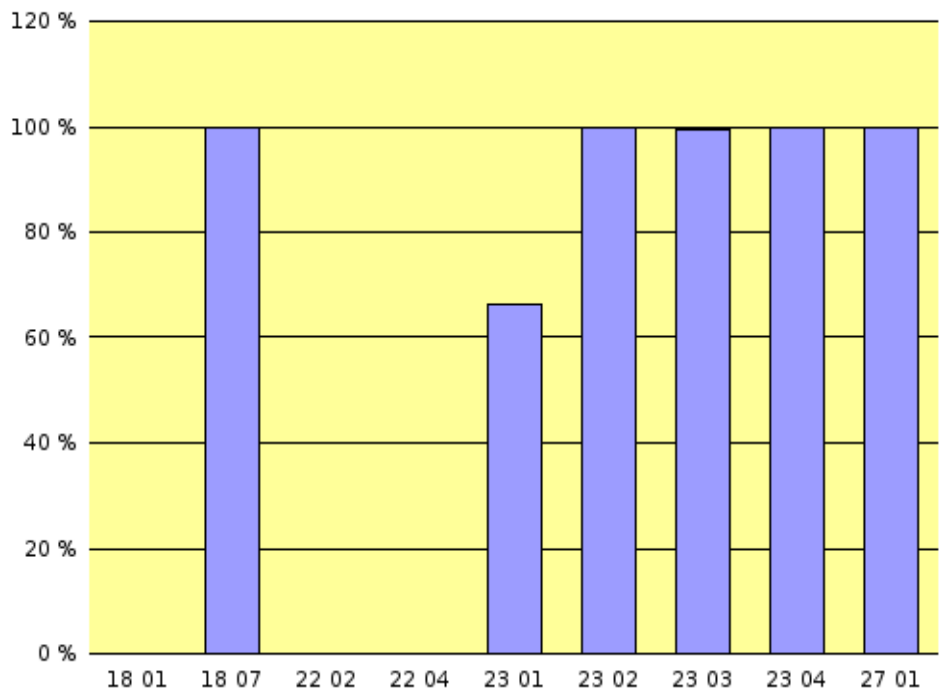


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2020 (in Mio €) for DG ECHO					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 18 Migration and home affairs					
18	18 01	Administrative expenditure of the 'Migration and home affairs' policy area	0,06	0,03	48,88 %
	18 07	Instrument for emergency support within the Union	160,33	48,61	30,32 %
Total Title 18			160,39	48,64	30,33%
Title 22 Neighbourhood and enlargement negotiations					
22	22 02	Enlargement process and strategy	0,19	0,19	100,00 %
	22 04	European Neighbourhood Instrument (ENI)	1,20	1,20	100,00 %
Total Title 22			1,39	1,39	100,00%
Title 23 Humanitarian aid and civil protection					
23	23 01	Administrative expenditure of the 'Humanitarian aid and civil protection' policy area	15,59	7,73	49,57 %
	23 02	Humanitarian aid, food assistance and disaster preparedness	1.936,14	1.907,40	98,52 %
	23 03	The Union Civil Protection Mechanism	241,08	221,38	91,83 %
	23 04	EU Aid Volunteers initiative	0,32	0,10	32,57 %
Total Title 23			2.193,13	2.136,61	97,42%
Title 27 Budget					
27	27 01	Administrative expenditure of the 'Budget' policy area	0,05	0,04	92,32 %
Total Title 27			0,05	0,04	92,32%
Total DG ECHO			2.354,96	2.186,69	92,85 %

* 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 2020 for DG ECHO

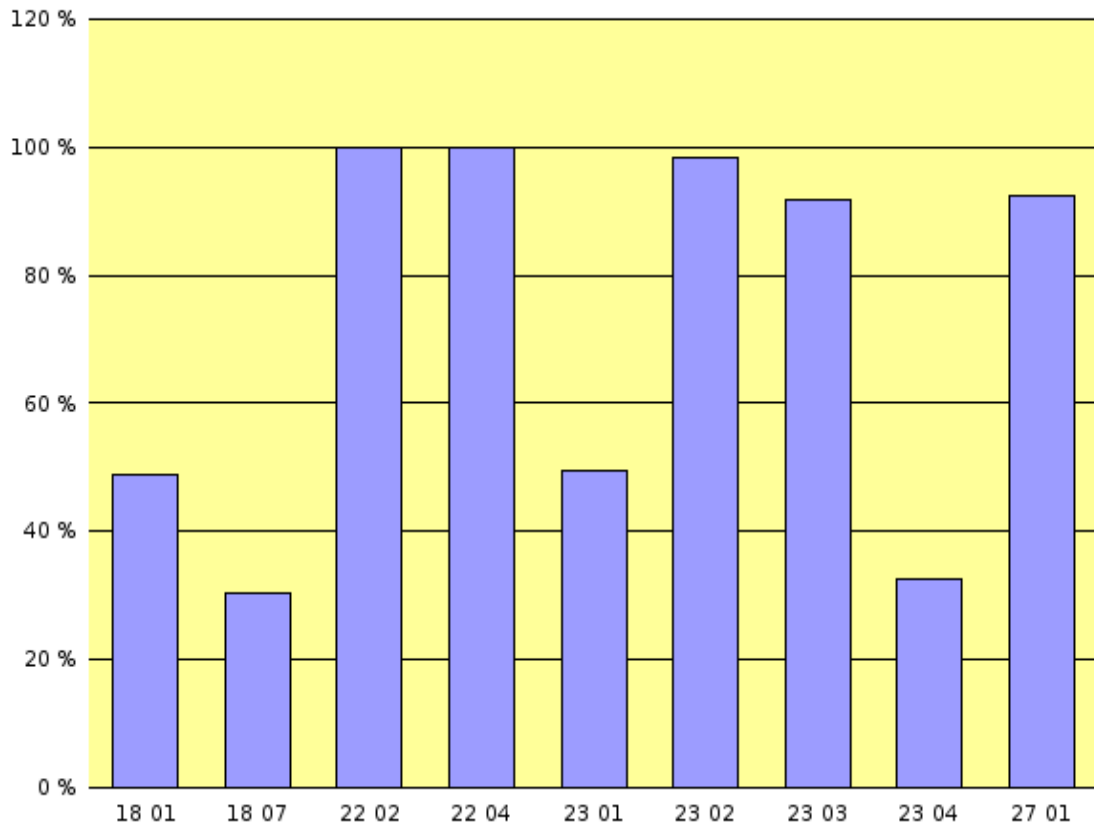


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG ECHO									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
18	18 01	Administrative expenditure of the 'Migration and home affairs' policy area	0,00	0,00	0,00	0,00%	0,00	0,00	0,06
	18 07	Instrument for emergency support within the Union	220,34	48,61	171,73	77,94%	0,00	171,73	2,14
Total Title 18			220,34	48,61	171,73	77,94%	0,00	171,73	2,20

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG ECHO									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
22	22 02	Enlargement process and strategy	0,00	0,00	0,00	0,00%	6,60	6,60	6,78
	22 04	European Neighbourhood Instrument (ENI)	0,00	0,00	0,00	0,00%	4,80	4,80	6,00
Total Title 22			0,00	0,00	0,00	0,00%	11,40	11,40	12,78

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG ECHO									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
23	23 01	Administrative expenditure of the 'Humanitarian aid and civil protection' policy area	7,51	2,50	5,02	66,78%	0,00	5,02	5,79
	23 02	Humanitarian aid, food assistance and disaster preparedness	2.085,53	1.109,19	976,34	46,81%	372,14	1.348,49	1.199,15
	23 03	The Union Civil Protection Mechanism	609,97	199,18	410,80	67,35%	52,76	463,56	83,76
	23 04	EU Aid Volunteers initiative	0,23	0,01	0,22	96,43%	0,00	0,22	0,31
Total Title 23			2.703,25	1.310,87	1.392,38	51,51%	424,91	1.817,29	1.289,00

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG ECHO

Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
27	01	Administrative expenditure of the 'Budget' policy area	0,05	0,04	0,00	0,02%	0,00	0,00	0,00
Total Title 27			0,05	0,04	0,00	0,02%	0,00	0,00	0,00
Total for DG ECHO			2923,641222	1359,53	1564,10905	53,50 %	436,304909	2000,413951	1303,98702

Breakdown of Commitments Remaining to be Settled (in Mio EUR) in 2020 ECHO

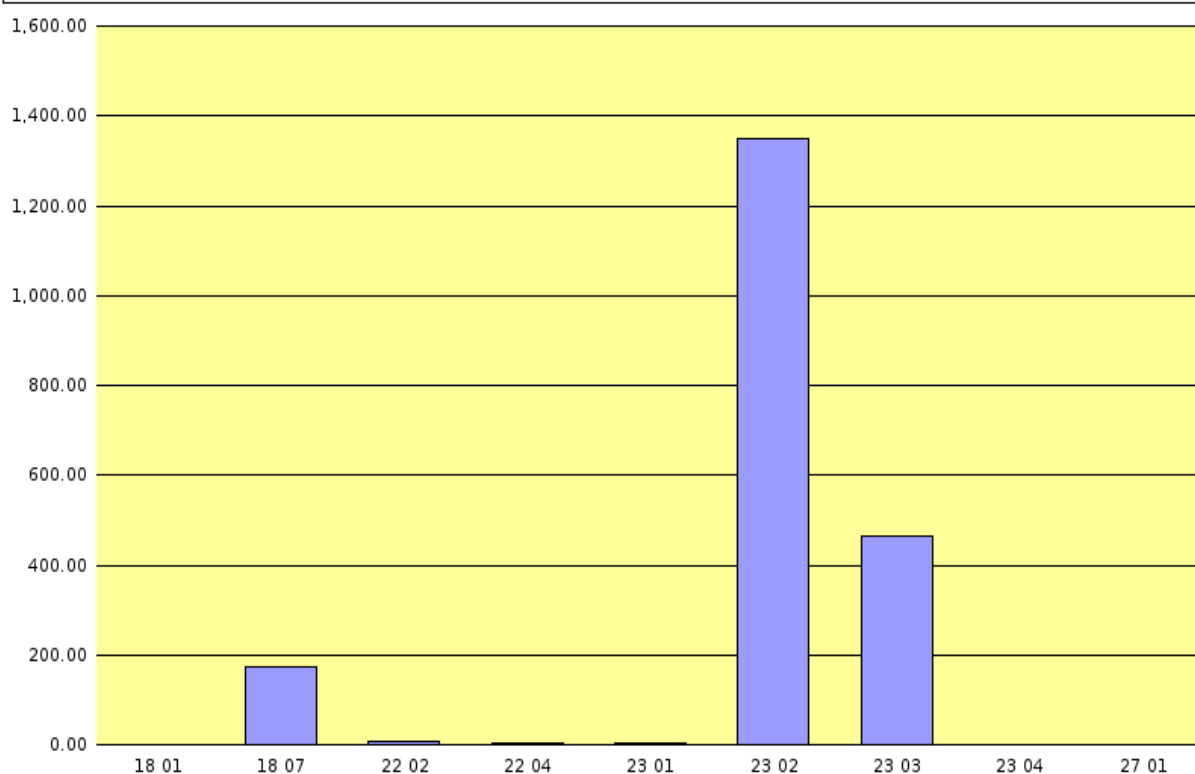


TABLE 4 : BALANCE SHEET for DG ECHO

BALANCE SHEET	2020	2019
A.I. NON CURRENT ASSETS	86669788,88	12210539,68
A.I.5. Non-Current Pre-Financing	86.461.350,91	11.969.382,28
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	208.437,97	241.157,40
A.II. CURRENT ASSETS	389065369,1	459242891,3
A.II.2. Current Pre-Financing	377.779.029,80	448.304.344,09
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	3.766.699,70	3.906.547,20
A.II.6. Cash and Cash Equivalents	7.519.639,59	7.032.000,00
ASSETS	475735158	471453431
P.II. CURRENT LIABILITIES	-498890666,3	-225977694,1
P.II.2. Current Provisions	0,00	0,00
P.II.3. Current Financial Liabilities	-1.983.993,68	-373.669,25
P.II.4. Current Payables	-112.502.814,57	-49.692.016,49
P.II.5. Current Accrued Charges & Defrd Income	-384.403.858,03	-175.912.008,31
LIABILITIES	-498890666,3	-225977694,1
NET ASSETS (ASSETS less LIABILITIES)	-23155508,31	245.475.736,92
P.III.2. Accumulated Surplus/Deficit	11.631.039.926,58	9584015625
Non-allocated central (surplus)/deficit*	-11.607.884.418,27	-9829491362
TOTAL DG ECHO	0,00	0,00

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

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

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG ECHO

STATEMENT OF FINANCIAL PERFORMANCE	2020	2019
II.1 REVENUES	2965505,7	413086,53
II.1.1. NON-EXCHANGE REVENUES	-2447366,14	-3997987,15
II.1.1.5. RECOVERY OF EXPENSES	-123.385,09	1.780.817,09
II.1.1.7. OTHER NON-EXCHANGE REVENUES	-2.323.981,05	-5.778.804,24
II.1.2. EXCHANGE REVENUES	5412871,84	4411073,68
II.1.2.1. FINANCIAL INCOME		0,00
II.1.2.2. OTHER EXCHANGE REVENUE	5.412.871,84	4.411.073,68
II.2. EXPENSES	2430355679	2046611215
II.2. EXPENSES	2430355679	2046611215
II.2.10. OTHER EXPENSES	8.464.977,57	8.695.227,31
II.2.2. EXP IMPL BY COMMISS&EX.AGENC. (DM)	1.134.017.334,48	742.333.628,26
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)	1.287.868.752,20	1.295.572.963,46
II.2.6. STAFF AND PENSION COSTS	-25.742,74	-58.000,00
II.2.8. FINANCE COSTS	30.357,27	67.395,73
STATEMENT OF FINANCIAL PERFORMANCE	2.433.321.184,48	2.047.024.301,29

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	2020	2019
OB.1. Contingent Assets	0	470933
GR for pre-financing	0,00	470.933,00
OB.3. Other Significant Disclosures	-1516459883	-1073258491
OB.3.2. Comm against app. not yet consumed	-1.516.459.883,49	-1.073.258.491,15
OB.4. Balancing Accounts	1516459883	1072787558
OB.4. Balancing Accounts	1.516.459.883,49	1.072.787.558,15
OFF BALANCE	0,00	0,00

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

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

TABLE 6: AVERAGE PAYMENT TIMES in 2020 for ECHO

Legal Times									
Maximum Payment Time (Days)	Total Number 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	1677	1535	91,53 %	12,77459283	142	8,47 %	49,91549296	7206213,5	0, %
42	1	1	100,00 %	10				0	0, %
44	2	2	100,00 %	9,5				0	0, %
47	1	1	100,00 %	7				0	0, %
60	715	587	82,10 %	40,29131175	128	17,90 %	85,640625	36739818,8	14, %
90	62	44	70,97 %	36,5	18	29,03 %	136,8888889	1518455,72	3, %

Total Number of Payments	2458	2170	88,28 %		288	11,72 %		45464488,1	2, %
Average Net Payment Time	26,61350692			20,6921659			71,22916667		
Average Gross Payment Time	37,00040683			30,73778802			84,1875		

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspend ed Payments	% of Total Number	Total Number of Payments	Amount of Suspend ed Payments	% of Total Amount	Total Paid Amount
0	52	487	19,81 %	2458	244.808.944,23	11,46 %	2.136.660.618,01

Late Interest paid in 2020			
DG	GL Account	Description	Amount (Eur)
ECHO	65010100	Interest on late payment of charges New FR	30 357,27
			30 357,27

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2020 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	
52	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION CONTRIBUTIONS TO UNION PROGRAMMES	1.254,68		1.254,68	1.254,68		1.254,68	0,00
57	CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS	15.232,66	0,00	15.232,66	15.232,66	0,00	15.232,66	0,00
60	OTHER CONTRIBUTIONS AND REFUNDS	903.008,99	56.630,00	959.638,99	900.263,35	56.630,00	956.893,35	2.745,64
63		4.325.038,88	0,00	4.325.038,88	4.325.038,88	0,00	4.325.038,88	0,00
66		5.709.437,63	738.091,74	6.447.529,37	4.421.325,31	541.916,61	4.963.241,92	1.484.287,45
Total DG ECHO		10953972,84	794721,74	11748694,58	9663114,88	598546,61	10261661,49	1487033,09

**TABLE 8 : RECOVERY OF PAYMENTS in 2020 for DG ECHO
(Number of Recovery Contexts and corresponding Transaction Amount)**

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2020	Irregularity		Total undue payments recovered		Total transactions in recovery context (incl. non- qualified)		% Qualified/Total RC	
	Nb r	RO Amount	Nb r	RO Amount	Nb r	RO Amount	Nbr	RO Amount
Year of Origin (commitment)								
2013	3	45665,46	3	45665,46	3	45665,46	100,00 %	100,00%
2014	6	33954,33	6	33954,33	6	33954,33	100,00 %	100,00%
2015	14	329640,59	14	329640,59	15	437208,82	93,33%	75,40%
2016	23	341001,23	23	341001,23	28	637289,96	82,14%	53,51%
2017	17	111243,46	17	111243,46	25	1007060,8 1	68,00%	11,05%
2018	2	17749,6	2	17749,6	8	748284,51	25,00%	2,37%
2019					11	2452412,0 9		
2020	2	1378002	2	1378002	6	1382646,7 4	33,33%	99,66%
No Link	1	1670,91	1	1670,91	1	1670,91	100,00 %	100,00%
Sub-Total	68	2258927,5 8	68	2258927,5 8	10 3	6746193,6 3	66,02%	33,48%

EXPENSES BUDGET	Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nb r	Amount	Nb r	Amount	Nb r	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES										
NON ELIGIBLE IN COST CLAIMS	13 8	13597579, 45	2	1434049,3 9	14 0	15031628, 84	159	15.241.144, 06	88,05%	98,63%
CREDIT NOTES	14	89690,55			14	89690,55	20	1.430.241,9 1	70,00%	6,27%
Sub-Total	15 2	13687270	2	1434049,3 9	15 4	15121319, 39	179	16671385,9 7	86,03%	90,70%
GRAND TOTAL	22 0	15946197, 58	2	1434049,3 9	22 2	17380246, 97	282	23417579,6	78,72%	74,22%

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 12/31/2020 for DG ECHO

	Number at 1/1/2020 1	Number at 12/31/2020	Evolution	Open Amount (Eur) at 1/1/2020 1	Open Amount (Eur) at 12/31/2020	Evolution
2008	1	1	0,00 %	7.034,80	7.034,80	0,00 %
2009	2	2	0,00 %	189.140,33	189.140,33	0,00 %
2019	12		-100,00 %	598.546,61		-100,00 %
2020		18			1.290.857,96	
	15	21	40,00 %	794.721,74	1.487.033,09	87,11 %

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2020 for DG ECHO

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG ECHO	
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Number of RO waivers	
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TABLE 11 : Negotiated Procedures in 2020 for DG ECHO

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Total		

TABLE 12 : Summary of Procedures in 2020 for DG ECHO

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Negotiated procedure middle value contract (Annex 1 - 14.2)	1	78.375,00
Open procedure (FR 164 (1)(a))	2	7.000.000,00
Total	3	7.078.375,00

Additional Comments:

TABLE 13 : BUILDING CONTRACTS in 2020 for DG ECHO

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

TABLE 14 : CONTRACTS DECLARED SECRET in 2020 for DG ECHO

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

TABLE 15 : FPA duration exceeds 4 years - DG

The 2014 NGO FPA entered into force on the 1st of January 2014 and was initially valid until 31st of December 2018. DG ECHO and its partners agreed to further extend the duration of the FPA by two additional years. The FPA remains in force until 31st of December 2020);

The 2014 IFRC FPA entered into force upon signature by both parties (31st July 2014) and applies to all Agreements entered into between the Commission and the IFRC in the field of humanitarian aid as of 1st January 2014. The Agreement is not time bound and may be terminated by either party upon giving six months prior written notice to that effect to the other party.

The 2014 ICRC FPA entered into force upon signature by both parties (19th of March 2014) and applies to all specific Agreements entered into between the Commission and the ICRC in the field of humanitarian aid as from the date of the signature , unless otherwise agreed in exceptional circumstances by the Commission and the ICRC. The Agreement is not time bound and may be terminated by either party upon giving six months prior written notice to that effect to the other party.

The EU-UN Financial and administrative framework agreement (EU-UN FAFA) was concluded in 2003 and initially amended in February 2014. The Commission and the UN have agreed to adapt the FAFA via an exchange of letters signed on the 31st of December 2018 in order to reflect changes occurred to the legal and regulatory framework in the last years, and especially the entry into force of the new EU Financial Regulation on August 2, 2018. Although the Agreement was initially not time bound, following the FAFA adaptation, the parties agreed that the FAFA is to be reviewed at least once during each EU Multiannual financial framework."

Annex 3 Financial Reports - for EDF - Financial Year 2020

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2020 (in Mio €) for DG ECHO					
EDF N°	Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2020	%
	1		2		3=2/1
11	703,90	59,90	699,94	52,86	99,44 %
10	231,43	-0,00	231,43	-0,00	100,00 %
	935,33	59,90	931,37	52,86	99,58 %

% Outturn on Commitment Appropriations in 2020 for FEDF

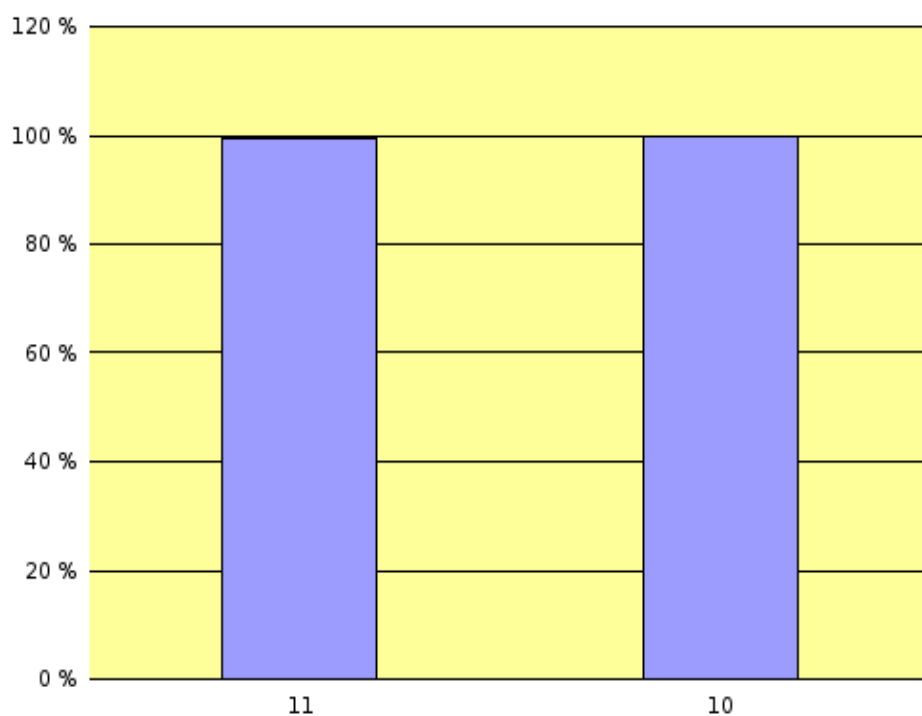


TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2020 (in Mio €) for DG ECHO							
EDF N°	Budget item		Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2020	%
			1		2		3=2/1
11	Cotonou	B Envelope	321,90	29,90	320,14	28,75	99,45 %
11	Cotonou	Regional allocations	382,00	30,00	379,80	24,11	99,42 %
10	Cotonou	B Envelope	231,43	-0,00	231,43	-0,00	100,00 %
Total			935,33	59,90	931,37	52,86	99,58 %

TABLE 1: OUTTURN ON PAYMENT APPROPRIATIONS until 2020 (in Mio €) for DG ECHO					
EDF N°	Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2020	%
	1		2		3=2/1
11	703,90	59,90	680,69	61,11	96,70 %
10	231,43	-0,00	231,43	-0,00	100,00 %
	935,33	59,90	912,11	61,10	97,52 %

% Outturn on Payment Appropriations in 2020 for FEDF

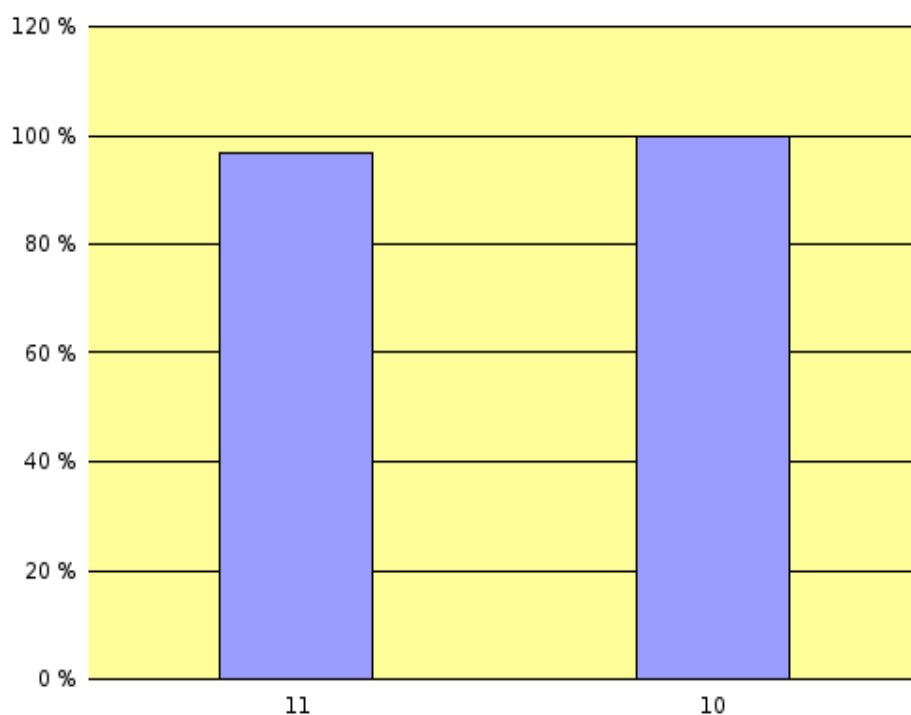


TABLE 1: OUTTURN ON PAYMENT APPROPRIATIONS until 2020 (in Mio €) for DG ECHO							
EDF N°	Agreement	Instrument	Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2020	%
			1		2		3=2/1
11	Cotonou	B Envelope	321,90	29,90	309,27	34,52	96,08 %
11	Cotonou	Regional allocations	382,00	30,00	371,41	26,58	97,23 %
10	Cotonou	B Envelope	231,43	-0,00	231,43	-0,00	100,00 %
			935,33	59,90	912,11	61,10	97,52 %

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG ECHO

EDF N°	Commitments outstanding at the end of previous				Commitments of the current year			Total commitm. outstanding at the end of the year
	Commitm. carried forward from previous year	Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	Commitm./ Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7=5-6	
11	27,50	-7,04	14,04	6,42	59,90	47,07	12,83	19,25
10	0,00	-0,00	-0,00	0,00				0,00
	27,50	-7,04	14,03	6,42	59,90	47,07	12,83	19,25

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €)

EDF N°	Commitments	Contracted	Payments	% to be settled	to be settled at end 2020	to be settled at end 2019	RAL Evolution	
	1	2	3	4 = 3/1	5 = 1-3	6	5-6	(5-6)/5
11	699,94	699,75	680,69	97,25%	19,25	27,50	-8,24	-29,98%
10	231,43	231,43	231,43	100,00%	0,00	0,00	-0,00	-100,00%
	931,37	931,18	912,11	97,93%	19,25	27,50	-8,24	70,02%

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG ECHO

EDF N°	Agreement	Instrument	Commitments	Contracted	Payments	% to be settled	to be settled at end 2020	to be settled at end 2019	RAL Evolution	
			1	2	3	4 = 3/1	5 = 1-3	6	5-6	(5-6)/5
11	Cotonou	B Envelope	320,14	320,14	309,27	96,61%	10,87	16,64	-5,77	-34,68%
11	Cotonou	Regional allocations	379,80	379,61	371,41	97,79%	8,39	10,86	-2,47	-22,78%
10	Cotonou	B Envelope	231,43	231,43	231,43	100,00%	0,00	0,00	-0,00	-100,00%
			931,37	931,18	912,11	97,93%	19,25	27,50	-8,24	70,02%

TABLE 6: AVERAGE PAYMENT TIMES in 2020 for EDF DG ECHO

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	33	33	100,00 %	10,12			
60	13	10	76,92 %	34,60	3	23,08 %	65,67

Total Number of Payments	46	43	93,48 %		3	6,52 %	
Average Net Payment Time	19,07			15,81			65,67
Average Gross Payment Time	43,89			35,56			163,33

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	127	9	19,57 %	46	6.099.284,01	9,95 %	61.309.284,01

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2020 for FEDF

Revenue Type	RO created during 2020			RO created before 2020			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
Interest on prefinancement	0,02	0,02	0,00	0,00		0,00	0,02	0,02	0,00
Manual liaison account BG32/FEDF	1,64	1,64	0,00	0,00		0,00	1,64	1,64	0,00
Extraordinary gains	6,33	0,42	5,91	9,36	0,10	9,27	15,69	0,52	15,18
Contribution Confinancement	9,02	9,02	0,00	0,62	0,62	-0,00	9,63	9,63	-0,00
Revenue Decreasing Consumption	111,42	65,34	46,08	38,95	14,10	24,85	150,37	79,43	70,94
Uncalled Capital	4.400,00	4.400,00	0,00	0,00		-0,00	4.400,00	4.400,00	-0,00
Bank Intere Secu Stabex				0,76		0,76	0,76		0,76
Bank Interest				2,49		2,49	2,49		2,49
Bank interests Congo to allocate				-0,02		-0,02	-0,02		-0,02
Bank interests Stabex to allocate				-0,76		-0,76	-0,76		-0,76
Bank Interests to allocate				-2,49		-2,49	-2,49		-2,49
Bk Intere Spe Congo Fund				0,02		0,02	0,02		0,02
Current Account-DG BUDG-SWIFT				0,00		0,00	0,00		0,00
Default Interest on Claims				-4,09		-4,09	-4,09		-4,09
Différences constatées lors de l'encaissement d'OR				-0,00		-0,00	-0,00		-0,00
EU flight contributions from other EU bodies				0,00		0,00	0,00		0,00
Interest EIB				0,00		0,00	0,00		0,00
Interest on late payments Contribution				1,78		1,78	1,78		1,78
Interest Recovery				2,31		2,31	2,31		2,31
Losses on realisation of trade debtors				-0,20		-0,20	-0,20		-0,20
Miscellaneous income				2,48		2,48	2,48		2,48
PF Not Migrated - Initial Upload				0,00		0,00	0,00		0,00
Recettes diverses à imputer				0,00		0,00	0,00		0,00
To allow regularisation of open items by DG DEVCO (Ares (2011) 754001				-2,45		-2,45	-2,45		-2,45
Virements à reimputer				-0,41		-0,41	-0,41		-0,41
Total DG FEDF	4.528,42	4.476,43	51,99	48,35	14,81	33,54	4.576,77	4.491,24	85,53

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2020 for FEDF

Revenue Type	RO created during 2020			RO created before 2020			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	6,33	0,42	5,91	9,36	0,10	9,27	15,69	0,52	15,18
Revenue Decreasing Consumption	111,42	65,34	46,08	38,95	14,10	24,85	150,37	79,43	70,94
Uncalled Capital - DE	1.090,73	905,51	185,22	0,00		0,00	1.090,73	905,51	185,22
Uncalled Capital - SI	11,90	9,88	2,02	0,00		0,00	11,90	9,88	2,02
Uncalled Capital - SP	420,42	349,03	71,39	0,00		0,00	420,42	349,03	71,39
Uncalled Capital - FIN	79,98	66,40	13,58	0,00		0,00	79,98	66,40	13,58
Uncalled Capital - LV	6,15	5,11	1,05	0,00		0,00	6,15	5,11	1,05
Uncalled Capital - CY	5,92	4,91	1,00	0,00		0,00	5,92	4,91	1,00
Interest on prefinancement	0,02	0,02	0,00	-0,00		-0,00	0,02	0,02	-0,00
Interest EIB				0,00		0,00	0,00		0,00
Uncalled Capital - PT	63,43	52,66	10,77	0,00		0,00	63,43	52,66	10,77
Uncalled Capital - NL	253,17	210,18	42,99	0,00		0,00	253,17	210,18	42,99
Uncalled Capital - SK	19,94	16,55	3,39	0,00		0,00	19,94	16,55	3,39
Contribution cofinancement - IT				0,00		0,00	0,00		0,00
Uncalled Capital - SE	155,77	129,32	26,45	0,00		0,00	155,77	129,32	26,45
Uncalled Capital - FR	944,07	783,76	160,31	0,00		0,00	944,07	783,76	160,31
Uncalled Capital - LU	13,52	11,22	2,30	0,00		0,00	13,52	11,22	2,30
COF-Payable-Canada				0,00		0,00	0,00		0,00
Uncalled Capital - BE	725,82	142,97	-868,79	0,00		0,00	725,82	142,97	-868,79
Uncalled Capital - RO	38,06	31,60	6,46	0,00		0,00	38,06	31,60	6,46
Bank Interests to allocate				-2,49		-2,49	-2,49		-2,49
To allow regularisation of open items by DG DEVCO (Ares (2011) 754001				-2,45		-2,45	-2,45		-2,45
Uncalled Capital - BG	9,62	9,62	0,00	0,00		0,00	9,62	9,62	0,00
Uncalled Capital - AT	127,07	105,49	21,58	0,00		0,00	127,07	105,49	21,58
Virements à reimputer				-0,41		-0,41	-0,41		-0,41
Uncalled Capital - DK	104,96	87,14	17,82	0,00		0,00	104,96	87,14	17,82
Uncalled Capital - IT	664,09	551,32	112,77	0,00		0,00	664,09	551,32	112,77
Uncalled Capital - EE	4,58	3,80	0,78	0,00		0,00	4,58	3,80	0,78
Uncalled Capital - LT	9,58	7,95	1,63	0,00		0,00	9,58	7,95	1,63
Uncalled Capital - IE	49,82	41,36	8,46	0,00		0,00	49,82	41,36	8,46
COF-Payable-LU				0,00		0,00	0,00		0,00
Uncalled Capital - PL	106,39	88,32	18,07	0,00		0,00	106,39	88,32	18,07
Bank interests Stabex to allocate				-0,76		-0,76	-0,76		-0,76
Uncalled Capital - MT	2,01	1,67	0,34	0,00		0,00	2,01	1,67	0,34
COF-Payable-SE	0,00	0,00	0,00	0,00		0,00	0,00	0,00	0,00
Default Interest on Claims				-4,09		-4,09	-4,09		-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	32,57	27,04	5,53	0,00		0,00	32,57	27,04	5,53
Interest on late payments Contribution				1,78		1,78	1,78		1,78
Uncalled Capital - GR	79,89	66,32	13,57	0,00		0,00	79,89	66,32	13,57
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	1,64	1,64	0,00	0,00		0,00	1,64	1,64	0,00
Uncalled Capital - CZ	42,26	35,09	7,18	0,00		0,00	42,26	35,09	7,18
COF-Payable-DK	1,07	1,07	0,00	0,00		0,00	1,07	1,07	0,00
Uncalled Capital - UK	777,97	645,86	132,11	0,00		0,00	777,97	645,86	132,11
COF-Payable-BE	0,30	0,30	0,00	0,62	0,62	0,00	0,92	0,92	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	11,93	9,91	2,03	0,00		0,00	11,93	9,91	2,03
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				2,48		2,48	2,48		2,48
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				2,49		2,49	2,49		2,49
COF-Payable-CZ				0,00		0,00	0,00		0,00
COF-Payable-DE	7,57	7,57	0,00	0,00		0,00	7,57	7,57	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				0,00		0,00	0,00		0,00
Contribution cofinancement - PL				0,00		0,00	0,00		0,00
COF-Payable-RO	0,08	0,08	0,00				0,08	0,08	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
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
Total DG FEDF	4.528,42	4.476,43	51,99	48,35	14,81	33,54	4.576,77	4.491,24	85,53

**TABLE 8 : RECOVERY OF PAYMENTS in for EDF for DG ECHO
(Number of Recovery Contexts and corresponding Transaction Amount)**

Year of Origin (commitment)	Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
Sub-Total						

EXPENSES BUDGET	Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES										
NON ELIGIBLE IN COST CLAIMS	3	108.405,69	1	10640	4	119.045,69	4	119.045,69	100,00 %	100,00 %
CREDIT NOTES										
Sub-Total	3	108.405,69	1	10640	4	119.045,69	4	119.045,69	100,00 %	100,00 %
GRAND TOTAL	3	108.405,69	1	10640	4	119.045,69	4	119.045,69	100,00 %	100,00 %

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2020 for EDF for DG ECHO

	Number at 01/01/202	Number at 31/12/2020	Evolution	Open Amount (Eur) at 01/01/202	Open Amount (Eur) at 31/12/2020	Evolution

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2020 for EDF DG ECHO

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

Total DG ECHO	
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Number of RO waivers	
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TABLE 11 : Negotiated Procedures in 2020 for EDF DG ECHO

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Total		

TABLE 12 : Summary of Procedures in 2020 for EDF DG ECHO

Procedure Legal base	Number of Procedures	Amount (€)
Total		

TABLE 13 : BUILDING CONTRACTS in 2020 for EDF DG ECHO

Legal Base	Procedure subject	Contract Number	Direct or Specific?	Contractor Name	Contract Subject	Contracted Amount (€)

TABLE 14 : CONTRACTS DECLARED SECRET in 2020 for EDF DG ECHO

Legal Base	Direct or Specific?	LC Date	Contract Number	Contract Subject	Contracted Amount (€)

TABLE 15 : FPA duration exceeds 4 years for EDF DG ECHO

The 2014 NGO FPA entered into force on the 1st of January 2014 and was initially valid until 31st of December 2018. DG ECHO and its partners agreed to further extend the duration of the FPA by two additional years. The FPA remains in force until 31st of December 2020);

The 2014 IFRC FPA entered into force upon signature by both parties (31st July 2014) and applies to all Agreements entered into between the Commission and the IFRC in the field of humanitarian aid as of 1st January 2014. The Agreement is not time bound and may be terminated by either party upon giving six months prior written notice to that effect to the other party.

The 2014 ICRC FPA entered into force upon signature by both parties (19th of March 2014) and applies to all specific Agreements entered into between the Commission and the ICRC in the field of humanitarian aid as from the date of the signature , unless otherwise agreed in exceptional circumstances by the Commission and the ICRC. The Agreement is not time bound and may be terminated by either party upon giving six months prior written notice to that effect to the other party.

The EU-UN Financial and administrative framework agreement (EU-UN FAFA) was concluded in 2003 and initially amended in February 2014. The Commission and the UN have agreed to adapt the FAFA via an exchange of letters signed on the 31st of December 2018 in order to reflect changes occurred to the legal and regulatory framework in the last years, and especially the entry into force of the new EU Financial Regulation on August 2, 2018. Although the Agreement was initially not time bound, following the FAFA adaptation, the parties agreed that the FAFA is to be reviewed at least once during each EU Multiannual financial framework."

ANNEX 4 : Financial Scorecard

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2020, 6 standard financial indicators are presented below, each with its objective, category, definition, and result for the Commission service and for the EC as a whole (for benchmarking purposes)²¹:

- Commitment Appropriations (CA) Implementation
- CA Forecast Implementation
- Payment Appropriations (PA) Implementation
- PA Forecast Implementation
- Global Commitment Absorption
- Timely Payments

For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

- 100 – >95% of the target: dark green
- 95 – >90% of the target: light green
- 90 – >85% of the target: yellow
- 85 – >80% of the target: light red
- 80 – 0% of the target: dark red

²¹ If the EC service did not perform any transaction in the area measured by the indicator or the information is not available in the central financial system, the indicator is not calculated (i.e. displayed as “-”) in this Annex.

Indicator	CA Implementation
Category	Efficiency Controls / Budget
Objective	Ensure efficient use of commitment appropriations
Result	<p>DG ECHO achieved 100% compared to the EC result of 99%</p> <p>0% 20% 40% 60% 80% 100%</p> <p>EC (99%) 100%</p>
Comment	
Definition	<p>Formula: Value A / Value B</p> <ul style="list-style-type: none"> - Value A: Committed L1 Accepted Amount + Direct Committed L2 Accepted Amount (Eur) - Value B: Credit Accepted Com Amount (Eur) <p>Scope: Commitments on all relevant Fund Sources, except for:</p> <ul style="list-style-type: none"> - Internal assigned revenue in first year (C4) - Internal assigned revenue from lettings and sale of buildings and lands (CL) - Repaid advances (structural funds) (C6) - External assigned revenue except for EFTA (FCA ,FRT, PO, RO, TCA, TF5, TFC)

Indicator	PA Implementation
Category	Efficiency Controls / Budget
Objective	Ensure efficient use of payment appropriations
Result	<p>DG ECHO achieved 94% compared to the EC result of 99%</p> <p>0% 20% 40% 60% 80% 100%</p> <p>EC (99%) 94%</p>
Comment	<p>The lower than the EC average implementation rate is due to operations triggered by the COVID-19 pandemic, namely the reimbursement of transportation of medical equipment and repatriation of EU citizens. Both operations were new to DG ECHO and have been conducted by Member States, the contract and payment preparation and the submission of eligible documentation was a complex and lengthy process, which delayed the implementation of certain final payments to the first quarter of 2021. The unused payments have been carried over to the 2021 budget.</p>
Definition	<p>Formula: Value A / Value B</p> <ul style="list-style-type: none"> - Value A: Payment Accepted Amount (Eur) - Value B: Credit Accepted Pay Amount (Eur) <p>Scope:</p> <p>Payments on all relevant Fund Sources, except for:</p> <ul style="list-style-type: none"> - Internal assigned revenue in first year (C4) - Internal assigned revenue from lettings and sale of buildings and lands (CL) - Repaid advances (structural funds) (C6) - External assigned revenue except for EFTA (FCA ,FRT, PO, RO, TCA, TF5, TFC) - Payments stemming from C1, C5, EO outstanding commitments on the non-staff budget positions that will be carried-forward as C8 to the next financial year

Indicator	CA Forecast Implementation
Category	Efficiency Controls / Budget
Objective	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year
Result	<p>DG ECHO achieved 96% compared to the EC result of 98%</p> <p>0% 20% 40% 60% 80% 100%</p> <p>EC (98%) 96%</p>
Comment	Despite the several budgetary reinforcements received for completely new operations as part of the EC response to the COVID-19 pandemic, it was possible to establish an approximately accurate forecast very close to EC average.
Definition	<p>Formula: Value A / Value B**,**</p> <ul style="list-style-type: none"> - Value A: Committed L1 Accepted Amount + Direct Committed L2 Accepted Amount (Eur) - Value B: Commitment Forecast Amount (Eur) <p>*if Value A / Value B between 100 and 200% then the result indicator will be equal to $1 - (ABS(Value B - Value A) / Value B)$</p> <p>**if Value A / Value B > 200 % then the result indicator will be equal to 0%</p> <p>Scope:</p> <ul style="list-style-type: none"> - Commitments on all relevant Fund Sources - Commitment Forecast Amount (Eur) from the most up to date forecast version (Initial Mar-Aug, Revised Sep-Dec)

Indicator	PA Forecast Implementation
Category	Efficiency Controls / Budget
Objective	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year
Result	<p>DG ECHO achieved 96% compared to the EC result of 99%</p> <p>0% 20% 40% 60% 80% 100%</p> <p>EC (99%) 96%</p>
Comment	Despite the several budgetary reinforcements received for completely new operations as part of the EC response to the COVID-19 pandemic, it was possible to establish an approximately accurate forecast very close to EC average.
Definition	<p>Formula: Value A / Value B*,**</p> <ul style="list-style-type: none"> - Value A: Payment Accepted Amount (Eur) - Value B: Payment Forecast Amount (Eur) <p>*if Value A / Value B between 100 and 200% then the result indicator will be equal to 1 - (ABS(Value B - Value A) / Value B)</p> <p>**if Value A / Value B > 200 % then the result indicator will be equal to 0%</p> <p>Scope:</p> <ul style="list-style-type: none"> - Payments on all relevant Fund Sources - Payment Forecast Amount (Eur) from the most up to date forecast version (Initial Mar-Aug, Revised Sep-Dec)

Indicator	<u>Global Commitment Absorption</u>
Category	Efficiency Controls / Absorption
Objective	Ensure efficient use of already earmarked commitment appropriations (at L1 level)
Result	<p>DG ECHO achieved 100% compared to the EC result of 98%</p> <p>The chart displays a horizontal axis from 0% to 100% with major ticks every 20%. A red bar represents the actual performance at 100%. A shorter bar, representing the European Commission (EC) result, is shown at 98% and is labeled 'EC (98%)'. The 100% bar is labeled '100%'.</p>
Comment	
Definition	<p>Formula:</p> <ul style="list-style-type: none"> - Value A: Com L1 Consumption amount (Eur) - Value B: Com L1 Initial amount (Eur) + Com L1 Complementary Amount (Eur) + (Com L1 Decommitment Amount (Eur) on all Fund Sources except for C8 and C9) <p>Scope:</p> <ul style="list-style-type: none"> - Com L1 with FDC ILC date from 01/01 to 31/12 of the current year - No movements to the Com L1 Consumption amount (Eur) after the FDC ILC date is taken into account (Generally decommitments of L2 which decrease the Com L1 consumption) <p>Remark: Due to technical limitation, 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. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.</p>

Indicator	<u>Timely Payments</u>
Category	Efficiency Controls / Timeliness
Objective	Ensure efficient processing of payments within the legal deadlines
Result	<p>DG ECHO achieved 98% compared to the EC result of 99%</p> <p>0% 20% 40% 60% 80% 100%</p> <p>EC (99%) 98%</p>
Comment	The result of 98% achieved by DG ECHO is an excellent result taking into consideration the significant increase in the payment appropriations in 2020 as well as the complexity of DG ECHO projects.
Definition	<p>Formula: Value A / Value B</p> <ul style="list-style-type: none"> - Value A: Payment Accepted Amount (Eur) in time <ul style="list-style-type: none"> o In Time: Payment Bank Value Date <= Payment legal deadline - Value B: Payment Accepted Amount (Eur) <p>Scope:</p> <ul style="list-style-type: none"> - Payments made in the current year - Payments valid for payment statistics (DWH Flag "Payment Time Status OK?" = "Y")

Financial scorecard for actions financed from the European Development Fund (EDF)

Indicator	CA Implementation
Category	Efficiency Controls / Budget
Objective	Ensure efficient use of commitment appropriations
Result	<p>DG ECHO achieved - compared to the EC result of -</p>
Comment	The indicator is not applicable for DG ECHO in 2020 due to the lack of underlying transactions recorded by DG ECHO in 2020.
Definition	<p>Formula: Value A / Value B</p> <ul style="list-style-type: none"> - Value A: Committed L1 Accepted Amount + Direct Committed L2 Accepted Amount (Eur) - Value B: Credit Accepted Com Amount (Eur) <p>Scope:</p> <p>Commitments on all relevant Fund Sources, except for:</p> <ul style="list-style-type: none"> - Internal assigned revenue in first year (C4) - Internal assigned revenue from lettings and sale of buildings and lands (CL) - Repaid advances (structural funds) (C6) - External assigned revenue except for EFTA (FCA ,FRT, PO, RO, TCA, TF5, TFC)

Indicator	PA Implementation
Category	Efficiency Controls / Budget
Objective	Ensure efficient use of payment appropriations
Result	<p>DG ECHO achieved - compared to the EC result of -</p> <p>0% 20% 40% 60% 80% 100%</p>
Comment	The indicator is not applicable for DG ECHO in 2020 due to the lack of underlying transactions recorded by DG ECHO in 2020.
Definition	<p>Formula: Value A / Value B</p> <ul style="list-style-type: none"> - Value A: Payment Accepted Amount (Eur) - Value B: Credit Accepted Pay Amount (Eur) <p>Scope:</p> <p>Payments on all relevant Fund Sources, except for:</p> <ul style="list-style-type: none"> - Internal assigned revenue in first year (C4) - Internal assigned revenue from lettings and sale of buildings and lands (CL) - Repaid advances (structural funds) (C6) - External assigned revenue except for EFTA (FCA ,FRT, PO, RO, TCA, TF5, TFC) - Payments stemming from C1, C5, E0 outstanding commitments on the non-staff budget positions that will be carried-forward as C8 to the next financial year

Indicator	CA Forecast Implementation
Category	Efficiency Controls / Budget
Objective	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year
Result	<p>DG ECHO achieved - compared to the EC result of -</p> <p>0% 20% 40% 60% 80% 100%</p>
Comment	The indicator is not applicable for DG ECHO in 2020 due to the lack of underlying transactions recorded by DG ECHO in 2020.
Definition	<p>Formula: $Value A / Value B^{*,**}$</p> <ul style="list-style-type: none"> - Value A: Committed L1 Accepted Amount + Direct Committed L2 Accepted Amount (Eur) - Value B: Commitment Forecast Amount (Eur) <p><i>*if Value A / Value B between 100 and 200% then the result indicator will be equal to $1 - (ABS(Value B - Value A) / Value B)$</i></p> <p><i>**if Value A / Value B > 200 % then the result indicator will be equal to 0%</i></p> <p>Scope:</p> <ul style="list-style-type: none"> - Commitments on all relevant Fund Sources - Commitment Forecast Amount (Eur) from the most up to date forecast version (Initial Mar-Aug, Revised Sep-Dec)

Indicator	PA Forecast Implementation
Category	Efficiency Controls / Budget
Objective	Ensure the cumulative alignment of the payment implementation with the commitment forecast in a financial year
Result	<p>DG ECHO achieved - compared to the EC result of -</p> <p>0% 20% 40% 60% 80% 100%</p>
Comment	The indicator is not applicable for DG ECHO in 2020 due to the lack of underlying transactions recorded by DG ECHO in 2020.
Definition	<p>Formula: Value A / Value B*,**</p> <ul style="list-style-type: none"> - Value A: Payment Accepted Amount (Eur) - Value B: Payment Forecast Amount (Eur) <p>*if Value A / Value B between 100 and 200% then the result indicator will be equal to $1 - (ABS(Value B - Value A) / Value B)$</p> <p>**if Value A / Value B > 200 % then the result indicator will be equal to 0%</p> <p>Scope:</p> <ul style="list-style-type: none"> - Payments on all relevant Fund Sources - Payment Forecast Amount (Eur) from the most up to date forecast version (Initial Mar-Aug, Revised Sep-Dec)

Indicator	<u>Global Commitment Absorption</u>
Category	Efficiency Controls / Absorption
Objective	Ensure efficient use of already earmarked commitment appropriations (at L1 level)
Result	<p>DG ECHO achieved 100% compared to the EC result of 94%</p>
Comment	
Definition	<p>Formula:</p> <ul style="list-style-type: none"> - Value A: Com L1 Consumption amount (Eur) - Value B: Com L1 Initial amount (Eur) + Com L1 Complementary Amount (Eur) + (Com L1 Decommitment Amount (Eur) on all Fund Sources except for C8 and C9) <p>Scope:</p> <ul style="list-style-type: none"> - Com L1 with FDC ILC date from 01/01 to 31/12 of the current year - No movements to the Com L1 Consumption amount (Eur) after the FDC ILC date is taken into account (Generally decommitments of L2 which decrease the Com L1 consumption) <p>Remark: Due to technical limitation, 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. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.</p>

Indicator	<u>Timely Payments</u>
Category	Efficiency Controls / Timeliness
Objective	Ensure efficient processing of payments within the legal deadlines
Result	<p>DG ECHO achieved 98% compared to the EC result of 97%</p>
Comment	The result of 98% achieved by DG ECHO is an excellent result taking into consideration the significant increase in the payment appropriations in 2020 as well as the complexity of ECHO projects.
Definition	<p>Formula: Value A / Value B</p> <ul style="list-style-type: none"> - Value A: Payment Accepted Amount (Eur) in time <ul style="list-style-type: none"> o In Time: Payment Bank Value Date <= Payment legal deadline - Value B: Payment Accepted Amount (Eur) <p>Scope:</p> <ul style="list-style-type: none"> - Payments made in the current year - Payments valid for payment statistics (DWH Flag "Payment Time Status OK?" = "Y")

ANNEX 5: Materiality criteria²²

To identify material deficiencies that need to be disclosed in the Declaration of Assurance by the Authorising Officer by Delegation (AOD), DG ECHO has taken into account the following qualitative and quantitative criteria, assessing whether the 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 on the use of resources and the legality and regularity of operations provided by its AOD, DG ECHO considers (i) significant errors, taking into account their frequency and occurrence , and/or (ii) significant weaknesses in the Internal Control that have been identified. Furthermore, all elements that would damage its reputation are also considered.

The identification of significant weaknesses in the Internal Control system is derived 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 ECHO's management, the conclusions from reports issued by various control bodies (ECA, IAS etc.) and the direct reporting to the Director-General by DG ECHO's staff.

DG ECHO also took into account 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's 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 the transactions affected by this weakness represents more than 2% of the annual budget of the ABB activity, either in indirect management or in direct management.

- General conditions for making a reservation

DG ECHO follows the standing instructions issued by SG/BUDG for making a reservation.

De minimis' threshold for financial reservations

²² DG ECHO's ex-post control strategy has a double approach: i) To ensure on a random basis that every partner organisation is selected for audit every four years on average and ii) to select for audit, partners, grants and transactions particularly subject to identified risk criteria aiming at maximizing recoveries and thus protecting the EU budget. Therefore, the error rate obtained at the end of the process cannot be projected to the total population.

As from 2019²³, a 'de minimis' threshold for financial reservations is introduced. Quantified AAR reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

²³ Agreement of the Corporate Management Board of 30/4/2019.

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

Direct Management (DM) of Humanitarian Aid Grants

DM Stage 1: Awarding of the Certificate to Partners

Control objective 1: Ensuring conformity of DM applicants/partners with the criteria of the Humanitarian Aid Regulation (HAR)			
Risk addressed	Applicants for DM partnership do not comply with the suitability criteria for Community funding, as provided in the HAR		
Control task	Description	Timing/Stage	DG ECHO Responsible
C1.1: Ex-ante assessment of applications – <u>all applicants for the Humanitarian Partnership Certificate</u>	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 (awarding certification and any appeal) – E1
C1.2: Periodic assessments – <u>all certified partners</u>	<p>DG ECHO assesses, including the use of the corporate SEDIA tool concerning financial capacity, whether the NGOs continue to comply with the Certificate conditions.</p> <p>For each assessment, the NGOs must provide a self-declaration of compliance, the annual activity report, audited annual accounts with an assessment of the financial capacity (in particular the Liquidity ratio and the Financial independency ratio). A weak Financial independency ratio leads to mitigating risk measures such as a reduction of the % of pre-financing of grants signed during the year.</p> <p>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</p>	Frequency of assessments depends on liquidity and independency ratio of partner, and ranges from 12-24 months	External audit team – E2; Legal team – E1; Finance team – E3

	reviews will feed into the periodic assessment, where relevant.		
	Partners must inform DG ECHO immediately of any change in their legal, technical or organisational situation through a legal modification request or modification of the organisation's data.	In case of change	Legal team – E1
	Partners must take the necessary actions to address outstanding recommendations from DG ECHO's external auditors.	Following-up previous audit recommendations is to be done during subsequent audits, Critical recommendations are subject to specific follow-up audit engagements..	External audit team – E2
Documents and templates	C1: The Humanitarian Aid Regulation C1.1: Questionnaire to be completed by applicants for the Certificate C1.2: The EU Humanitarian Partnership Certificate		

DM Stage 2: Programming, evaluation and selection of proposals

A - Preparation, adoption and publication of the Worldwide Decision, ad-hoc decisions and Humanitarian Implementation Plans (HIP)

Control objective 2A: 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	I. The programme documents do not adequately reflect the policy
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addressed	objectives and priorities. II. The process and the eligibility, selection and award criteria are not adequate to ensure an appropriate evaluation of proposals.		
Control task	Description	Timing/Stage	DG ECHO Responsible
C2.1: Ensuring relevance of programme documents – <u>all relevant documents</u>	<ol style="list-style-type: none"> 1. Hierarchical validation within the authorising department 2. Inter-service consultation, including all relevant DGs 3. Adoption by the Commission 	Preparation and adoption of programme documents	Relevant operational staff; Staff coordinating ISC and Commission Decisions
C2.2: Ex-post assessment of the HIPs – <u>all HIPs n-1</u>	Lessons learned exercise, including follow-up	Before preparation of the (next) HIPs	DG ECHO staff involved in drafting, approving, and implementing the HIPs
Documents and templates	<p><u>C2.1</u></p> <ul style="list-style-type: none"> • Annual Work Programme • Financing Decision • ESOP • Worldwide Decision • Emergency decisions • HIPs • Task assignments and/or function descriptions that provide explicit allocation of responsibilities to individual officials • Centralised verification checklist, which includes a list of the requirements of the regulatory provisions identified <p><u>C2.2</u></p> <ul style="list-style-type: none"> • Template for the follow-up of HIPs 		

B – Selecting and awarding: Evaluation and selection of proposals

Control objective 2B: 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	<p>I. The evaluation, ranking and selection of proposals are not carried out in accordance with policy objectives, priorities, or with the defined eligibility, selection and award criteria.</p> <p>II. 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.</p>		
Control task	Description	Timing/Stage	DG ECHO Responsible
C2.3: Ensuring adequate qualifications of staff assigned to the selection process – <u>all staff to be assigned</u>	<p>The following staff categories are involved in the selection process:</p> <ol style="list-style-type: none"> 1. Geographical desk officers in charge of the relevant country/file at headquarters. 2. Technical assistants in charge of the relevant country/file, based in the country of operation; 3. Thematic field experts; 4. Relevant Geographical Team Leaders at HQ; 5. Relevant Geographical Heads of Unit <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> <p>On-the-job training is based on multiple sources as required by each individual file.</p>	Receipt of proposals	<p>Responsible operational mgmt.</p> <p>HR training staff</p> <p>Field Network responsible unit – E4</p>
C2.4: Ensuring a sound assessment of proposals – <u>all</u>	<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>	Planning and implementing the proposal assessment	Desk officers/Team Leaders/Head of Geographical Unit

<p><u>proposals</u></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 proposals 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 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>C2.5: Review and validation of selected proposals by the AO – <u>all selected proposals</u></p>	<p>All proposals preliminarily selected as per the dashboard are revised thoroughly from a technical viewpoint. Applicants receive a detailed feedback from 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. 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</p>	<p>After the evaluation of proposals</p>	<p>AO</p>

	<p>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>		
C2.6: Redress procedure – <u>all contested decisions</u>	<p>All applicants for funding receive a notification concerning the status of the proposal they have submitted, as applicable.</p> <p>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 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>	After receipt of complaints from unsuccessful applicants	Redress committee or equivalent
Documents and templates	<p>C2.4</p> <ul style="list-style-type: none"> • Dashboard • HIP templates/guidelines • ECHO training policy and annual programme • ECHO field staff recruitment policy • ECHO country and sectoral experts job descriptions • ECHO field missions planning 		

DM Stage 3: Contracting: Transformation of selected proposals into legally binding grant agreements

Control objective 3: Ensuring compliance (legality & regularity); prevention of fraud (anti-fraud strategy)

Risk addressed	<p>I. The beneficiary does not meet eligibility criteria or lack financial capacity to carry out the actions.</p> <p>II. The duration of the action is not conformity with the HIP.</p>		
Control task	Description	Timing/Stage	DG ECHO Responsible
C3.1: Ensuring that grantees fulfil stated criteria and that the action is in conformity with the HIP – <i>all draft grant agreements</i>	<ol style="list-style-type: none"> Validation of beneficiaries (eligibility and financial viability) In-depth financial verification for risk beneficiaries Signature of the grant agreement by the AOSD 	Before signature of grant agreement	Financial officers – E3; AOSD
Documents and templates	<p><u>C3.1</u></p> <ul style="list-style-type: none"> Application for grant (proposal) Draft Grant Agreement Checklist for validation of grants 		

DM Stage 4: Implementation of the grant agreement

A - Monitoring

<p>Control objective 4A: To ensure that the results of funded actions are of good quality and meet the objectives and conditions (effectiveness & efficiency).</p> <p>Control objective 4B: To ensure that the related financial operations comply with regulatory and contractual provisions (legality & regularity); prevention of fraud (anti-fraud strategy).</p>			
Risk addressed	<p>III. Actions do not – fully or partially – meet the technical description and requirements of the grant agreement;</p> <p>IV. Payments do not correspond to the applicable contractual and regulatory provisions.</p>		
Control task	Description	Timing/Stage	DG ECHO Responsible
C4.1: Ensuring through monitoring that operational and financial conditions of the grant agreement are met during the implementation of the action	<ul style="list-style-type: none"> Operational and financial checks in accordance with the financial circuits (100% of projects) Operational authorisation by the AO (100% of projects) For riskier operations: Ex-ante in-depth and/or on-site verification (>95% of “monitorable” projects) For high risk operations, reinforced monitoring (defined by risk criteria) If needed: Application of Suspension/interruption of payments; Penalties or liquidated damages; Referring fraud allegations to OLAF 	During the period of the grant contract	Desk officers; field officers; financial officers – E3; AOSD
Documents and templates	<p><u>C4.1</u></p> <ul style="list-style-type: none"> Grant agreement Project reports Internal rules and guidelines (e.g. Financial Circuits) 		

B – Field audits

Control objective 4C: 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 and compliance point of view (illegibility of expenditures, anti-fraud strategy, etc.).			
Risk addressed	The partner does not have the means to implement the action on-the-spot in conformity with DG ECHO operational and legal requirements		
Control task	Description	Timing/Stage	DG ECHO Responsible
C4.2: Audit of projects in the field – DG <u>ECHO's Audit Strategy</u>	<p>A risk-based sample is selected and reflected in the annual audit plan on the basis of various criteria, such as:</p> <ul style="list-style-type: none"> • Operating theatres • Budget allocated/size of agreements • Input by operational and internal control desks, • Modus operandi (e.g. EEOC) <p>Audits are carried out by the external auditors as per the FWC.</p>	During the period of the grant contract	The External Audit Sector – E2; Desk and Field officers
Documents and templates	<p><u>C4.1</u></p> <ul style="list-style-type: none"> • Audit Strategy • Audit Plan • Audit framework contract • Field Audit reports 		

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

Control objective 5: 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 that there are no errors or ineligible expenditure claimed by the partner at the final report stage			
Risk addressed	A grant is fully reimbursed without having achieved its objectives and/or despite having non-eligible expenditure		
Control task	Description	Timing/Stage	DG ECHO Responsible
C5.1: Verification of performance and legality & regularity – <u>all grant agreements</u>	Final reports are assessed from an operational and financial point of view, based on a detailed checklist, 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 ; Financial officers – E3;
Documents and templates	<u>C5.1</u> <ul style="list-style-type: none"> • Operational and financial final reports • Checklist for final payment • Certified correct 		

DM Stage 6: Ex-post controls

A – Headquarters Audits

Control objective 6A: To provide final assurance to the AOSD that payments done are legal and regular in conformity with the eligibility rules			
Risk 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
C6.1: Ex-post HQ audits – <u>randomized sample</u>	A randomly selected sample of HQ audits is drawn in the Audit Plan, in line with the Audit Strategy. Ex-post audits of grants carried out by external auditors, based on an agreed methodology as per the FWC.	Closed grant agreement	External Audit Sector – E2
Documents and templates	<u>C6.1</u> <ul style="list-style-type: none"> • Audit Strategy • Audit Plan • Audit Framework Contract • HQ Audit reports 		

B - Implementing results from audits/controls and fraud investigations

Control objective 6B:			
<ul style="list-style-type: none"> • To address <u>systemic weaknesses of DG ECHO's ex-ante controls</u>, based on an analysis of audit findings (sound financial management); • To ensure <u>appropriate accounting of recoveries</u> to be issued (reliability of reporting, safeguarding of assets); • To ensure <u>appropriate accounting of operations</u> (reliability of reporting, safeguarding of assets). 			
Risk 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
C6.2: Follow-up of audit reports and fraud investigation reports – <u>all audits and confirmed fraud cases where a financial impact on EU funds has been confirmed</u>	<p>The ineligible expenditure identified as a result of the audits is systematically registered and followed up. The Internal Control Coordinator authorises the recovery.</p> <p>Fraud investigations are systematically followed up.</p> <p>Established recoveries are communicated to the financial sector. The recovery is carried out by a separate team, in accordance with the financial circuits. 100% of recoveries are followed-up and cashed.</p> <p>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>	Following the completion of audits and fraud investigations	External Audit Sector – E2; Anti-Fraud team – E2; Financial Sector – E3; Financial Circuits; AOSD
Documents and templates	<p><u>C6.2</u></p> <ul style="list-style-type: none"> • 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. • DG ECHO Anti-Fraud Strategy • Fraud allegations • Fraud Register • HOPE database • Fraud case transmission notes to OLAF • Fraud investigation reports from partners • OLAF fraud investigation reports • Recovery orders 		

Indirect Management (IM) for Humanitarian Aid contribution agreements

IM Stage 1: Pillar assessment

Control objective 1: Ensuring adequacy of (potential) IM partners' management and control systems			
Risk addressed	The International Organisation does not have in place the management and control systems to ensure a level of protection of the EU financial interest equivalent to that of the Commission.		
Control task	Description	Timing/Stage	DG ECHO Responsible
C1.1: Ex-ante pillar assessment of organisations – <u>all (potential) partners under IM</u>	<p>An assessment of the systems, rules and procedures of the entities implementing Union funds is made.</p> <p>The broad areas covered by these assessments are called “pillars” and include (1) internal control, (2) accounting, (3) independent external audit, (4) procedures and rules for grants, procurement or for financial instruments, (5) requirements on publication of information on recipients, (6) protection of personal data and (7) exclusion from access to funding.</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 in case of substantial change to the IM Partner's systems, as declared by the Partner.	Legal sector – E1; Financial unit – E3; Audit sector – E2; Internal Control Sector – E2
Documents and templates	<p><u>C1:</u></p> <ul style="list-style-type: none"> • The Humanitarian Aid Regulation • The FAFA • ToR for Pillar Assessments • Pillar Assessment reports 		

IM Stage 2: Programming, evaluation and selection of proposals

A - Preparation, adoption and publication of the Worldwide Decision, ad-hoc decisions and Humanitarian Implementation Plans (HIP)

Same control strategy as for Direct Management for Humanitarian aid grants applies – See above

B – Selecting and awarding: Evaluation and selection of proposals

Same control strategy as for Direct Management for Humanitarian aid grants applies – See above

IM Stage 3: Contracting: Transformation of selected proposals into legally binding contribution agreements

Same control strategy as for Direct Management for Humanitarian aid grants applies – See above

IM Stage 4: Implementation of the grant agreement

A - Monitoring

Same control strategy as for Direct Management for Humanitarian aid grants applies – See above

B – Verification missions in the field

The same task on field audits as for the control strategy for Direct management for humanitarian grants applies – See above

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

Control objective 5: 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 that there are no errors or ineligible expenditure claimed by the partner at the final report stage

Risk addressed	A grant 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		
Control task	Description	Timing/Stage	DG ECHO Responsible
C5.1: Verification of performance and legality & regularity – <u>all</u>	Final reports are assessed from an operational and financial point of view, based on a detailed checklist, before providing the certified correct and the pass for payment	At the end of the project, when Final reports are submitted; before the final	Desk officers; Financial officers – E3;

<u>contribution agreements</u>		payment	
Documents and templates	<u>C5.1</u> <ul style="list-style-type: none"> • Operational and financial final reports • Checklist for final payment • Certified correct 		

IM Stage 6: Ex-post controls

A – Verification missions

Control objective 6A: To provide final assurance to the AOD that payments made are legal and regular, and, in conformity with the Indirect Management Delegation Agreement, within the target error rate of 2%			
Risk 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
C6.1: Ex-post verification missions – <u>a randomly selected sample.</u>	A randomly selected sample of HQ audits is drawn in the Audit Plan, in line with the Audit Strategy. Ex-post verifications of contribution agreements are carried out by external auditors, based on an agreed methodology with the UN (DEVCO's ToRs for verification missions) and included in the FWC. These ToRs are also used for all entities working through indirect management.	Closed contribution agreement	External Audit Sector – E2
Documents and templates	<u>C6.1</u> <ul style="list-style-type: none"> • Audit Strategy • Audit Plan • Audit Framework Contract • DG DEVCO's agreed Terms of Reference for UN verifications – also applied to IO. • Verification mission reports • 		

B - Implementing results from ex-post verification missions/controls and fraud investigations

Control objective 6B:	
<ul style="list-style-type: none"> • To address <u>systemic weaknesses of DG ECHO's ex-ante controls</u>, based on an analysis of audit findings (sound financial management); • To ensure <u>appropriate accounting of recoveries</u> to be made (reliability of reporting, safeguarding of assets and information); • To ensure <u>appropriate accounting of operations</u> (reliability of reporting, safeguarding of assets and information). 	
Risk addressed	Accounting errors, irregularities and cases of fraud reported to DG ECHO are not addressed, or not addressed in a timely manner.

Control task	Description	Timing/Stage	DG ECHO Responsible
<p>C6.2: Follow-up of verification mission reports and fraud investigation reports – <i>all verification mission and confirmed fraud cases where a financial impact on EU funds has been confirmed</i></p>	<p>The ineligible expenditure identified as a result of the verification missions is systematically registered and followed up. The Head of Unit of Finance (E3) authorises the recovery.</p> <p>Substantiated fraud is systematically recorded and followed-up.</p> <p>Established recoveries are communicated to the financial sector. The recovery is carried out by a separate team, in accordance with the financial circuits. 100% of recoveries are followed-up and cashed.</p>	<p>Following the completion of verification missions or fraud investigations</p>	<p>External Audit Sector – E2; Anti-Fraud team – E2; Financial Sector E3; Financial Circuits; AOSD</p>
<p>Documents and templates</p>	<p><u>C6.2</u></p> <ul style="list-style-type: none"> • 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. • DG ECHO Anti-Fraud Strategy • Fraud allegations • Fraud Register • HOPE database • Fraud case transmission notes to OLAF • Fraud investigation reports from partners • OLAF fraud investigation reports • Recovery orders 		

C – Reviewing the Annual Financial Statements of UN agency partners

Control objective 6C:			
<ul style="list-style-type: none"> To contribute to the final assurance of the AOD that payments made are legal and regular 			
Risk 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
C6.3: Review of Annual Financial Statements of UN agencies – <u>all agencies receiving payments from DG ECHO during the reporting year</u>	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	<u>C6.3</u> <ul style="list-style-type: none"> Annual Financial Statements of relevant UN agencies 		

Civil Protection funding

The Civil Protection activities are grouped into three categories: (1) Prevention, (2) Preparedness, and (3) Response. Activities are implemented either through grants or procurement and most of them using the direct management modality.

Grants

CP Stage 1 - Prior to contracting

Direct grants for prevention and preparedness are mostly (approximately 75 %) awarded to the national civil protection authorities as well as regional administrations of European States with whom the Commission has established long-term relationships of trust and recurrent programming. Participation in UCPM is voluntary and the States' authorities are directly legally involved via the Civil Protection Committee in the budget allocations and the definition of procedures. 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 for the co-financing of transport operations** are directly identified in legislation and so almost exclusively²⁴ awarded to the national authorities of EU Member States with whom the Commission has established long-term relationships of trust and recurrent programming.

CP Stage 2 – Programming, evaluation and selection of proposals

For **prevention and preparedness actions**, the annual Financing Decisions for Civil Protection and the corresponding Annual Work Programme are approved by Member States in the Civil Protection Committee (CPC). The CPC analyses the different actions and their objectives, the proposed budgets, the mode of implementation, and the expected results.

Except for some very few exceptions, all prevention and preparedness grants are implemented in accordance with the regular calls for proposals and call for tenders, strictly following the Financial Regulation and the related DG BUDG guidance.

Concerning the European Civil Protection Pool, response capacities committed by UCPM Member States must successfully complete a certification process before they can be registered as part of the Pool. Certification seeks to ensure that the Pool capacity can effectively operate in an international deployment under the UCPM.

Prevention and preparedness projects, as well as exercises are implemented with the help of the eGrants/Sygma IT system that ensures systematic planning and follow-up of all actions. Accordingly:

- Standard BUDG templates are used for call for proposals to adhere to all relevant definitions and principles and provide fair competition to all candidates;

²⁴ 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.

- Eligibility, exclusion, selection, and award criteria are correctly defined;
- Evaluations strictly follows all applicable rules including the correct reception and opening of applications, nomination of Evaluation Committees, methodological evaluation of proposals and financial elements, evaluation reports, adjustments and corrections;
- Establishment of the list of applications proposed for award;
- Grant agreement are prepared with the help of the legal and financing units in DG ECHO.

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

Transport grants are stipulated in the UCPM Decision and the corresponding Implementing Decision, including detailed annexes with request forms etc. These procedures are detailed in a step by step manual for DG ECHO staff, including management, the so-called ERCC Manual.

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;
- The efficiency and effectiveness of transport solutions designed to effect the timely delivery of civil protection assistance.

To best ensure the cost-effectiveness of the transport grant, for any specified transport need communicated to it by a competent authority, the ERCC solicits proposals from all Participating States in the EU Civil Protection Mechanism.

CP Stage 3 - Contracting: Transformation of selected proposals into legally binding grant and/or procurement agreements

Control objective 3: Ensuring compliance (legality & regularity)			
Risk addressed		Grant agreements/procurement contracts are not in compliance with the financial requirements	
Control task	Description	Timing/Stage	DG ECHO Responsible
C3.1: Ensuring that the grant agreement/procurement contract is in conformity with financial requirements – <i>all draft agreements</i>	Grant agreements and procurement contracts for prevention and preparedness actions, CP Exercises by Member States, Adaptation grants for the Voluntary Pool (EERC), and other grants (including deployment of Pool capacities under the Response budget line) are prepared with the support of the legal and financing units in DG ECHO, strictly following the templates provided by DG BUDG. Grant agreements for co-financing of transport operations use standard templates that are defined in the CP Implementing Decision. ²⁵	Before signing the grant agreement	Financial officers – A2 & E3; Legal officers – A2 & E1
Documents and templates	<u>C3.1</u> <ul style="list-style-type: none"> • Application for grant, procurement contract • Draft Grant Agreement • Checklist for validation of grants 		

²⁵ Commission Implementing Decision 2014/762/EU laying down rules for the implementation of Decision No 1313/2013/EU of the European Parliament and of the Council on a Union Civil Protection Mechanism (OJ L 320, 16.10.2014, p.1).

CP Stage 4 - Monitoring the execution: Monitoring the operational, financial and reporting aspects related to the grant and/or procurement agreement

Control objective 4A: To ensure that the results of funded actions are of good quality and meet the objectives and conditions (effectiveness & efficiency).

Control objective 4B: To ensure that the related financial operations comply with regulatory and contractual provisions (legality & regularity).

Risk addressed	I. Actions do not – fully or partially – meet the technical description and requirements of the grant agreement; II. Payments do not correspond to the applicable contractual and regulatory provisions.
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Control task	Description	Timing/Stage	DG ECHO Responsible
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<p>C4.1: Ensuring through monitoring that operational and financial conditions of the grant agreement are met during the implementation</p>	<p>All civil protection actions are monitored as regards their operational and financial aspects by dedicated teams, supported by the legal unit and the budget, financing, control and audit units.</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> <ul style="list-style-type: none"> • Prevention and preparedness projects receive at least one site-visit by DG ECHO staff; • Trainings are very frequently attended by DG ECHO staff as observers to ensure the highest levels of quality; • In every CP Exercise by a European State, DG ECHO staff participate in the preparatory events and the main exercise, including sometimes senior management and the Commissioner; • Modules Exercises are prepared and attended by DG ECHO staff; • All other civil protection actions regularly include the attendance of high-expertise professional colleagues who monitor and evaluate the actions. 	<p>During the period of the grant contract</p>	<p>Desk officers; field officers; financial officers – A2 & E3; AOSD</p>
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	For operational monitoring purposes, the civil protection team in DG ECHO makes 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.		
Documents and templates	<u>C4.1</u> <ul style="list-style-type: none"> • Grant agreement • Project reports • Internal rules and guidelines (e.g. Financial Circuits) 		

CP Stage 5: Ex-Ante controls- Desk checks at final report stage

Control objective 5: To have a reasonable assurance before closing the contribution agreement and the final payment that the objectives of the grant and/or procurement have been achieved from an operational point of view and that there are no errors or ineligible expenditure claimed at final report stage			
Risk addressed	A grant and/or contract agreement that has not achieved its objectives, and/or has claimed non-eligible expenditure, is fully reimbursed		
Control task	Description	Timing/Stage	DG ECHO Responsible
C5.1: Verification of performance and legality & regularity – <i>all grants</i>	Final reports are assessed from an operational and financial point of view, based on a detailed checklist, before providing the certified correct and the pass for payment	At the end of the project, when FRs are submitted; before final payment	Operational officers ; Financial officers – A2 & E3;
Documents and templates	<u>C5.1</u> <ul style="list-style-type: none"> • Operational and financial final reports • Checklist for final payment • Certified correct 		

CP Stage 6: Ex-post controls

A - Audits

Control objective 6.A: To provide final assurance to the AOSD that payments done are legal and regular in conformity with the eligibility rules, within the target error rate of 2%			
Risk 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
C6.1: Ex-post audits – a <u>randomly selected sample</u>	A randomly selected sample of grant agreements for CP beneficiaries is drawn for financial audits in the Audit Plan, in line with the Audit Strategy. Ex-post audits of grants carried out by external auditors, based on an agreed methodology as per the FWC.	Closed grant agreement	External Audit Sector – E2;
Documents and templates	<u>C6.1</u> <ul style="list-style-type: none"> • Audit Strategy • Audit Plan • Audit Framework Contract • Audit reports 		

B - Implementing results from ex-post audits/controls

Control objective 6B:			
<ul style="list-style-type: none"> • To address <u>systemic weaknesses of DG ECHO's ex-ante controls</u>, based on an analysis of audit findings (sound financial management); • To ensure <u>appropriate accounting of recoveries</u> to be made (reliability of reporting, safeguarding of assets); • To ensure <u>appropriate accounting of operations</u> (reliability of reporting, safeguarding of assets). 			
Risk addressed	Accounting errors, irregularities and cases of fraud reported to DG ECHO are not addressed, or not addressed in a timely manner.		
Control task	Description	Timing/Stage	DG ECHO Responsible
C6.2: Follow-up of audit reports and fraud	The ineligible expenditure identified as a result of the audits is systematically registered and followed up. The Head of Unit Finance (E3) authorises the recovery. Substantiated fraud is systematically recorded and	Following the completion of audits and fraud	External Audit Sector – E2; Anti-Fraud team

<p>investigation reports – <u>all audits and confirmed fraud cases where a financial impact on EU funds has been confirmed</u></p>	<p>followed up and leads to the recovery of impacted funds.</p> <p>Established recoveries are communicated to the financial sector. The recovery is carried out by a separate team, in accordance with the financial circuits. 100% of recoveries are followed up and cashed.</p>	<p>investigations</p>	<p>– E2; Financial Sector – A2 & E3; Financial Circuits; AOSD</p>
<p>Documents and templates</p>	<p><u>C6.2</u></p> <ul style="list-style-type: none"> • Audit database (aggregated data of audited amounts, ineligible amounts detected, etc.) • DG ECHO Anti-Fraud Strategy • Fraud allegations • Fraud Register • CP database • Fraud case transmission notes to OLAF • Fraud investigation reports from partners • OLAF fraud investigation reports • Recovery orders 		

Cross-cutting control activities

Evaluation referring to the Better Regulation Guidelines

All Activities; Stage 7: Evaluation: Evaluation is the final step of the 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”. The BRG set out the principles to follow when preparing new initiatives and proposals and when managing and evaluating interventions.

DG ECHO’s five-year Evaluation Programme – which makes a part of the Management Plan – is established on the basis of 1) Art 30(4) of the Financial Regulation; 2) the Humanitarian Aid Regulation (HAR); 3) the Decision on a Union Civil Protection Mechanism; and 4) the other DG ECHO legal bases – while applying DG ECHO’s Evaluation Strategy (as formalised by a note to senior management in 2017).

The regular evaluation of all essential activities contributes to the assurance of the DG ECHO AO in the context of the AAR, 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 external experts – through a Framework Service Contract – in accordance with the BRG.

Concerning Humanitarian Aid, DG ECHO aims at evaluating all interventions over a period of 5 years, both from the geographic and thematic perspectives. 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. For major grants funded through DG ECHO, the grant agreement sometimes includes an obligation for the DG ECHO partner to evaluate the specific action funded. If so, such evaluation will be taken into account for future relevant evaluations organised by DG ECHO at the aggregate level.

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.

Control objective 7: 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			
Risk addressed	DG ECHO's activities are not fit-for-purpose		
Control task	Description	Timing/Stage	DG ECHO Responsible
C7.1: Evaluation programming – <i>all significant DG ECHO activities</i>	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 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.	As specified in the instructions for the Management Plan, i.e. the programme should each year be ready by end-November.	Evaluation Function – E2 (preparation); all DG ECHO Directorates (consultation); Senior Management (adoption)
C7.2: Scoping of evaluations – <i>for application, see next column</i>	<ul style="list-style-type: none"> • Drafting of Terms of Reference for individual evaluations, based on a standard format. Compliance with relevant requirements of the BRG, objectivity, and meeting information needs to be ensured – <i>all evaluations</i> • Establishing an Evaluation Roadmap, for endorsement by the Director General and upload in DECIDE – <i>for major evaluations</i> 	As planned in the evaluation programme.	Evaluation Function – E2; DG ECHO Unit(s) responsible for the evaluation subject; Inter-Service Steering Group; Senior Management (for major evaluations); Director General
C7.3: Procurement of evaluation services – <i>all evaluations</i>	A. Setting up an evaluation Framework Contract (FWC). Compliance with eligibility and selection criteria of contractors to be ensured	Every four years, when a FWC is about to expire	Evaluation Function – E2; Procurement Function – E3; DG ECHO Directorates; Senior Management

	B. 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.	As planned in the evaluation programme.	Evaluation Function – E2; Tender Evaluation Committee; AOSD
C7.4: Monitoring the implementation of evaluation assignments – <i>all evaluations</i>	<ul style="list-style-type: none"> • 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
C7.5: Follow-up of evaluation reports – <i>for application, see next column</i>	<ul style="list-style-type: none"> • Based on a request from the Directorate General, the Director responsible for the evaluation subject provides a response to the evaluation results – <i>all evaluations</i> • Publication of evaluation Final Report on DG ECHO Europa and EU Bookshop – <i>all evaluations</i> • Establishing a Staff Working Document (SWD) on the evaluation results – <i>for major evaluations</i> • Scrutiny by the Commission’s Regulatory Scrutiny Board – <i>for selected SWDs</i> • Establishment of a Commission Report to the other EU Institutions – <i>when required by the Legal Base</i> 	Two months after the completion of an evaluation	Evaluation Function – E2; Director General; Director responsible for the evaluation subject
Documents and templates	<ul style="list-style-type: none"> • The Better Regulation Guidelines • The Financial Regulation (Art. 30(4)) • DG ECHO’s legal bases • DG ECHO Evaluation Strategy 2014-2018 (Ares(2013)3765307) • DG ECHO Evaluation Strategy 2018-2022 (Ares(2020)3602420) • Evaluation Programme • Evaluation Framework Contract • Evaluation Roadmaps (based on a std template) • Evaluation Terms of Reference • Evaluation Final Reports • Evaluation Staff Working Documents (based on a std template) • Management Response to evaluation results • Commission Evaluation Report to the other EU institutions 		

ANNEX 7: Specific annexes related to "Financial Management"

Budget implementation

Detailed payments' table, divided by management mode

The implemented total of the 2020 budget for payments, excluding EDF, amounted to EUR 2,187 million.

PAYMENTS 2020			
	DM	IM	Total in EUR
HUMANITARIAN AID			
Humanitarian and food aid	747.390.451	832.832.211	1.580.222.662
Disaster preparedness	28.494.571	20.520.704	49.015.275
HA- External Assigned revenues	18.610.071	259.556.052	278.166.123
SUBT HA	794.495.093	1.112.908.967	1.907.404.060
CIVIL PROTECTION			
Civil protection	223.167.987		223.167.987
Civil protection - managed by other DGs	-401.827		-401.827
SUBT CIVIL PROTECTION	222.766.160		222.766.160
EU Aid Volunteers	3.412.757		3.412.757
EU Aid Volunteers - co-delegated EACEA&DIGIT	-3.308.581		-3.308.581
SUBT EU AID VOLUNTEERS	104.176		104.176
Em. Support within the EU	48.613.080		48.613.080
Administrative & Support expenditure	7.802.872		7.802.872
SUBT ECHO	1.073.781.381	1.112.908.967	2.186.690.348
EDF Co-delegated to ECHO	14.253.720	46.846.699	61.100.418
Total	1.088.035.101	1.159.755.666	2.247.790.766

Efficiency = the Time-to-... indicators and other efficiency indicators

Additional indicators taken into account to measure the control efficiency in DG ECHO are:

- The operational capacity of partners, either NGOs or International Organisations (including UN), is systematically assessed for 100% of the proposals received. In 2020, 150 applications for certification of Non-Governmental Organisations were processed and 124 certificates were awarded while the assessment of the other applications will continue in 2021. Once a partner, NGOs will have to confirm to the Commission on a yearly basis, through the provision of the declaration on honour, that the conditions under which the certificate was awarded are still met.

- Time-to-grant²⁶: for Civil Protection e-grants, the average time-to-grant was 234 days compared to the legal deadline of 274 days. DG ECHO was widely within the legal deadlines.
- Time-to-inform²⁷: for Civil Protection e-grants, the average time-to-inform was 132* days compared to the legal deadline of 182 days. DG ECHO was widely within the legal deadlines.
- Field monitoring of actions is one of the pillars of DG ECHO's control architecture and it is ensured by the geographical desks at headquarters and DG ECHO's Field Network. In 2020, the monitoring of actions on the field has been impacted by COVID-19 travel restrictions. The percentage of monitored actions has slightly decreased compared to the past years (92%), but it remains at a high and satisfactory level. In addition, DG ECHO has ensured alternative ways of remote monitoring via desk reviews and continuous contact with partners for those actions that could not be field visited during the COVID-19 crisis.
- It is to be noted that in order to mitigate the risks related to the high volume of transactions (more than one thousand grant agreements ongoing during 2020) together with the high risk areas in which the actions funded are implemented, DG ECHO performs on a regular basis an assessment of the financial capacity of our partners as well as a monitoring on the spot of most of the grants during their implementation.

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

Title of the Relevant Control System (RCS)/	Ex ante controls			Ex post controls			Total***	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	EC total costs	related funds managed/concerned*	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)
Indirect Management	2.631.919	1.159.755.666	0,23%	35.135	29.793.352	0,12%	2.667.053	0,23%
Direct Management	2.692.256	1.088.035.101	0,25%	195.989	48.613.002	0,40%	2.888.245	0,27%
Other: DG-horizontal control tasks not attributable to a single RCS	286.940	N/A	N/A	1.073.245	N/A	N/A	1.360.185	N/A
OVERALL	5.611.115	2.247.790.766	0,25%	1.304.368	78.406.355	1,66%	6.915.483	0,31%

²⁶ The Time-to-grant is calculated for 9 Preparedness and Prevention projects granted for the 2020 Call for Proposal. Humanitarian Aid and other Civil Protection grants fall under art. 195(a) FR.

²⁷ The Time-to-inform is calculated for 9 Preparedness and Prevention projects granted for the 2020 Call for Proposal. Humanitarian Aid and other Civil Protection grants fall under art. 195(a) FR.

Title of the Relevant Control System (RCS)/	Ex ante controls			Ex post controls			Total***	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	EC total costs	related funds managed/concerned*	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)
total estimated cost of control at EC level								

* related funds managed/concerned = payments made, revenues and/or other significant non-spending items such as e.g. assets, liabilities, etc

** ratio possibly “Not Applicable (N/A)”, e.g. if a RCS specifically covers an Internal Control Objective such as safeguarding sensitive information, reliable accounting/reporting, etc; or if control costs are not attributable to a single RCS and may relate to a 'mix' of expenditure, revenue, assets/liabilities, etc

** any ‘holistic’ control elements (e.g. with ‘combined’ ex-ante & ex-post characteristics) can be mentioned in the total column (without being in either one of the ex-ante or ex-post columns), provided that a footnote clarifies this (their nature + their cost). *Example: MS system audits in shared management.*

*** For the 2019 AAR, the total amount of grants audited was quoted (EUR 479 million), i.e. not the total amount of transactions audited as done above. To enable a comparison, the total amount of grants audited in 2020 was EUR 369 million. The main reason for the decrease between 2019 and 2020 is travel restrictions due to COVID-19. However, the audit coverage remained at a high and satisfactory level of 17%.

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

Not applicable

ANNEX 9: Reporting – Human resources, digital transformation and information management and sound environmental 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			
Baseline (1 Dec 2019)	Target (2022)	Latest known results (Feb-Dec 2020)	
Female representation in management on 1 December 2019: 53%, 9 out of 17	1 first female appointment to middle management by 2022	1 first female appointment to middle management took place already in 2020. And therefore DG ECHO already met the target for the period in 2020. This represented 33% first female appointments to middle management positions.	
Main outputs in 2020:			
Description	Indicator	Target	Latest known results
Activities to encourage female representation in middle and senior management positions	Female representation percentage in middle management (for first appointments - mandatory targets set until 2022 ²⁸) and in senior management:	At least one additional female middle manager to be appointed by 2020: The 50% target of female representation in middle management set for 2022 to be met	One additional female middle manager appointed in July 2020 and 50% female representation in middle management reached.

²⁸ [1] SEC(2017) 359 final

	Percentage of female representation in middle management	in 2020	
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Indicator 2: DG ECHO staff engagement index			
Baseline (Staff Survey 2018)	Target (2024)	Latest known results (2020-2021 Pulse Survey 13+14)	
67% (Commission average 69.0%)	75%	68% (net increase by 1%, Commission average 68.7%)	
Main outputs in 2020:			
Description	Indicator	Target	Latest known results
A continued follow-up of the result of the 2018 staff survey and the implementation of the action plan	<ul style="list-style-type: none"> -Achievement rate of the benchmarks on the Action Plan following the 2018 staff survey - Implementation of the management charter 	<ul style="list-style-type: none"> - At least 20 out of the 25 benchmarks of the Action Plan are achieved (>80%) - At least twice a year the implementation of the management charter will be discussed in the coordination meeting with senior and middle management 	<ul style="list-style-type: none"> - Almost all benchmarks of the Action Plan are achieved. However, some of those actions are still in the progress. - The implementation of the management charter was discussed with DG ECHO senior and middle managers at the extended management meeting (December 2020)
Activities to improve the integration of newcomers	<ul style="list-style-type: none"> -Number of sessions for newcomers. -Newcomers welcome package 	<ul style="list-style-type: none"> -At least 2 newcomers' sessions to be organised in 2020 -Finalisation of the newcomers package 	<ul style="list-style-type: none"> - Newcomers welcome sessions designed and finalised. The first session was supposed to take place in December 2020 but it was delayed and took place in January 2021. Two newcomers virtual coffee with the

			<p>Director-General took place (September and October 2020)</p> <ul style="list-style-type: none"> - Senior managers welcome newcomers within their directorates - Newcomers welcome package finalised and available on the Intranet (June 2020) - Mentoring in units revived across DG ECHO - Newcomers invited to join the Coffee roulette to facilitate their integration - Organisation of the ECHO Virtual Party / end of the year event (December 2020)
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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 datadriven Commission

Indicator 1: Degree of implementation of the digital strategy principle²⁹

Baseline (2019)	Target (2024)	Latest known results (2020)

²⁹ The European Commission Digital Strategy (C(2018)7118) calls on Commission services to digitally transform their business processes by developing new innovative digital solutions or make evolve the existing ones in line with the principles of the strategy. At the beginning of the year N+1, the Solution Owner and IT Investments Team will assess the progress made on the basis of the proposed modernisation plan. For each of the 3 solutions, a table will reflect – per principle - the progress achieved during the last year.

<p>11 principles as defined in the European Commission digital strategy</p>	<ul style="list-style-type: none"> • Apply the “digital by default” principle, by delivering robust digital services to the stakeholders. • Apply the “once-only” principle, by implementing interfaces with the main corporate systems. • Apply the “security”, “privacy” and “cross-border” principles, by scoping and addressing the risks of the ECHOField infrastructure in particular, in close collaboration with CERT-EU on cyber security. • 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. • 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. • 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. • Ensure the “data driven” principle, also by digitising as much as possible the processes handling documents. 	<p>The digital strategy principles are applied during all steps of the projects but for some information systems, some principles are not applicable because of the nature of the information system.</p> <p>The application of the new guidelines for calculating the average for the three selected systems has resulted in a change in the before calculated baseline. The 2020 value should be taken as new baseline.</p>
<p>Modernisation plan is drafted based on the needs expressed by the members of the IT Governance Structures and the corresponding agreed priorities</p>	<p>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</p>	
<p>Average for the 3 systems:</p>		
<p>HOPE/APPEL 59%</p>	<p>91%</p>	<p>55%</p>

CECIS 45%	91%	41%	
INFOR 36%	73%	36%	
Main outputs in 2020:			
Description	Indicator	Target	Latest known results
Staff is aware of the existing reporting capabilities	Information sessions, support and trainings are provided	Periodic awareness sessions and hands on training to the different target audiences	Information sessions have been organised for new reports; Ad'hoc support and training was provided on request and whenever reporting requests were received to make staff more independent.
Staff at HQ and in the Field Offices collaborate online	Exploit the Office 365 possibilities	Staff is collaborating using Teams and SharePoint	M365 has been deployed in the field and Head Quarter and support given to field and HQ staff for using the new collaboration tools.
EU Member States can import their IATI files in EDRIS and avoid double encoding	Release the IATI import functionality for the end of the year; Publish guidelines on minimum content and value lists to be used for using the service	By the end of 2020: One MS using the functionality; Guidelines available;	The pilot has been launched in 2020 with three Member States but has been delayed due to the COVID pandemic and will be continued in 2021.
Staff at HQ can easily file and register documents in ARES without leaving HOPE/APPEL	Number of major processes automated	70% of processes not necessitating a blue ink signature	The electronic signature (EU Sign) has been implemented for grant agreements.
Staff at HQ and Field levels is	Further development of the Security	SecAID dashboard gives security trends	

aware of the security context, especially in High Risk Countries and Areas	Awareness Information Dashboard (SecAID)	on Countries and Areas where ECHO is operating and performing field missions, based on objective information coming from different sources	
Indicator 2: Percentage of DG ECHO key data assets³⁰ for which corporate principles for data governance³¹ have been implemented			
Baseline (2019)	Target (2024)	Latest known results (2020)	
25% (data owners and data steward are identified for the 4 key data assets identified)	80%	25%	
Main outputs in 2020:			
Description	Indicator	Target	Latest known results
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 new reports, update data universes accordingly.	New dashboard based on EDRIS data regarding Member States contributions to humanitarian aid; Enhanced OECD reporting information; New country information dashboard gathering country and crisis information to support

³⁰ A key data asset is defined as any entity that comprises a source of data based on projects or administrative processes, structured or semi-structured in an information system, a database or a repository of data or corpora of text. A data asset can include multiple datasets or files somehow linked, e.g. by common codes or metadata. Commission key data assets have been documented in the data inventory Ares(2019)2586155.

³¹ 40 This indicator follows up on the progress of services in implementing corporate data governance and data policies for their key data assets included in the EC data inventory. See Ares(2019)4441343 in the context of the DataStrategy@EC action plan. In summary, this means that for each key data asset, services should assess if the following principles have been respected: ☒ 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. A data governance hub will shortly offer a single point of access on the intranet for related guidance and information. It will be complemented by further practical guidance in the course of 2020.

			DG ECHO's evidence-based funding allocation methodology; Automation of COVID reporting.
Staff has access to streamlined data originating from various sources including external ones.	Progressive enrichment of the reporting infrastructure with a data lake/data factory solution	Proof of concept for examining whether the introduction of new technologies would provide a modern and agile way of satisfying the needs on data processing.	Introduction of new external data sources like the crisis severity index, the forgotten crisis...
Indicator 3: Percentage of staff attending awareness raising activities on data protection compliance			
Baseline (01/01/2020)	Target (2024)	Latest known results (31/12/2020)	
5% (deliver tailored trainings and awareness raising activities among ECHO staff on data protection)	100% of staff	25% of staff	
Main outputs in 2020:			
Description	Indicator	Target	Latest known results
Improve data protection awareness amongst DG ECHO staff	Percentage of staff attending awareness raising activities on data protection compliance	100% of data protection's team members; 5% of staff; 10% of senior and middle management	- 100% of data protection's team members 5% of staff; 10% of senior and middle management
Updated ECHO Intranet's pages on Data Protection	The latest guidance from Data Protection Officer uploaded to ECHO intranet	31.12.2020	31.12.2020 update of the new decentralised corporate records

Objective: DG ECHO takes full account of its environmental impact in all its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work

Main outputs in 2020:

Description	Indicator	Target	Latest known results
Reduce paper use by developing paperless working methods.	By inciting staff to print less, bring their laptop in meetings, etc. In the future, promote training to staff on the use of SharePoint.	End of 2020	One of the main results achieved this year was the reduction of paper use. It is of course due partially to the context of the sanitary crisis, however European Commission went a step further by launching the electronical signature which allowed to greatly reduced the use of paper. More and more colleagues are promoting paperless working method.
Participate in EMAS actions and campaigns, e.g. EU Mobility Week and VeloMai (in October this year due to Covid-19 crisis).	By promoting the sustainable mobility/cycling courses offered by OIB Mobility, via EU Learn and EMAS campaigns. Also by sharing good practices on ECHO INTRANET page to sensibilise colleagues to promote a better environment (less	End of 2020	Due to the crisis, it is hard to estimate how many DG ECHO's colleagues took finally part to such events. However, EMAS campaigns, trainings, etc. are regularly published on ECHO intranet. In addition, it has recently been requested to OIB

	waste etc.)		service to install electric terminals for bicycles in DG ECHO car parks. This request is also part of a greener approach to the environmental footprint and could encourage more colleagues to use bicycles once they will return to the office.
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ANNEX 10: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission (if applicable)

Programme	Partner	Annual Budgetary Amount Entrusted (EUR)	No. of EU-funded projects	Duration (months)	Justification for recourse to indirect management	Justification for the selection of the particular body	Summary description of the tasks entrusted
HUMANITARIAN AID	WORLD FOOD PROGRAM	211.941.253	46	18	Humanitarian Aid mandate of the organisation	Selection criteria	Food assistance to crisis-affected people in multiple countries
HUMANITARIAN AID	UNITED NATIONS CHILDREN'S FUND	186.396.097	33	3-24	Humanitarian Aid mandate of the organisation	Selection criteria	Providing humanitarian and developmental aid to children in multiple countries
HUMANITARIAN AID	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	82.150.000	23	12-24	Humanitarian Aid mandate of the organisation	Selection criteria	Protecting refugees, forcibly displaced communities and stateless people, and assisting in their voluntary repatriation, local integration or resettlement to a third country
HUMANITARIAN AID	WORLD HEALTH ORGANIZATION	50.850.000	11	9-24	Humanitarian Aid mandate of the organisation	Selection criteria	Healthcare and basic necessities provision to crisis-affected people in multiple countries
HUMANITARIAN AID	INTERNATIONAL ORGANIZATION FOR MIGRATION	50.827.498	22	4-18	Humanitarian Aid mandate of the organisation	Selection criteria	Camp Coordination and Management, WASH, assistance to displaced people and to those affected

Programme	Partner	Annual Budgetary Amount Entrusted (EUR)	No. of EU-funded projects	Duration (months)	Justification for recourse to indirect management	Justification for the selection of the particular body	Summary description of the tasks entrusted
							by climatic catastrophes in multiple countries
HUMANITARIAN AID	UNITED NATIONS POPULATION FUND	20.200.000	5	8-12	Humanitarian Aid mandate of the organisation	Selection criteria	Gender-based violence; Reproductive health care for women and youth in Turkey, S. Sudan, Iraq, Syria
HUMANITARIAN AID	FOOD AND AGRICULTURE ORGANIZATION	12.300.000	7	12-15	Humanitarian Aid mandate of the organisation	Selection criteria	Food Security in Humanitarian crises zones in multiple countries
HUMANITARIAN AID	OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS	6.700.000	10	6-12	Humanitarian Aid mandate of the organisation	Selection criteria	Global coordination of humanitarian action in multiple countries
HUMANITARIAN AID	PAN AMERICAN HEALTH ORGANIZATION	4.600.000	2	18	Humanitarian Aid mandate of the organisation	Selection criteria	Improve health and living standards of the people of the Americas
HUMANITARIAN AID	UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES IN NEAR EAST	1.500.000	1	12	Humanitarian Aid mandate of the organisation	Selection criteria	Protection of Palestine Refugees Affected by Armed Conflict and Forced Displacement in the West Bank
HUMANITARIAN AID	UNITED NATIONS DEVELOPMENT PROGRAMME	1.000.000	1	12	Humanitarian Aid mandate of the organisation	Selection criteria	Operations and Compliance Unit

Programme	Partner	Annual Budgetary Amount Entrusted (EUR)	No. of EU-funded projects	Duration (months)	Justification for recourse to indirect management	Justification for the selection of the particular body	Summary description of the tasks entrusted
HUMANITARIAN AID	UN WOMEN	500.000	1	6	Humanitarian Aid mandate of the organisation	Selection criteria	Strengthening Gender-Responsive Disaster Management in ASEAN
HUMANITARIAN AID	OFFICE FOR DISASTER RISK REDUCTION	500.000	1	17	Humanitarian Aid mandate of the organisation	Selection criteria	Strengthening disaster risk resilience through enhanced coordination mechanisms
HUMANITARIAN AID	INTERNATIONAL COMMITTEE OF THE RED CROSS	58.470.000	23	6-18	Humanitarian Aid mandate of the organisation	Selection criteria	Emergency response to crisis-affected people in multiple countries
HUMANITARIAN AID	INTERNATIONAL FEDERATION OF THE RED CROSS	12.600.000	7	6-12	Humanitarian Aid mandate of the organisation	Selection criteria	Emergency response to crisis-affected people in multiple countries

ANNEX 11: EAMR of the Union Delegations (if applicable)

Not applicable

ANNEX 12: Decentralised agencies and/or EU Trust Funds (if applicable)

Not applicable