



Annual Activity Report

2021

Annexes

DG MIGRATION AND HOME AFFAIRS

Table of Contents

ANNEX 1:	Statement of Senior Managers on the Completeness and Reliability of the information reported.....	3
ANNEX 2:	Performance tables.....	4
ANNEX 3:	Draft annual accounts and financial reports.....	46
ANNEX 4:	Financial Scorecard.....	58
ANNEX 5:	Materiality criteria.....	61
ANNEX 6:	Relevant Control System(s) for budget implementation (RCSs).....	81
ANNEX 7:	Specific annexes related to "Financial Management".....	103
ANNEX 8:	Specific annexes related to "Assessment of the effectiveness of the internal control systems".....	129
ANNEX 9:	Specific annexes related to "Control results" and "Assurance: Reservations".....	130
ANNEX 10:	Reporting – Human resources, digital transformation and information management and sound environmental management.....	141
ANNEX 11:	Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission (if applicable).....	147
ANNEX 12:	EAMR of the Union Delegations.....	163
ANNEX 13:	Decentralised agencies and/or EU Trust Funds.....	164
ANNEX 14:	Reporting on the Recovery and Resilience Facility.....	165

ANNEX 1: Statement of Senior Managers on the Completeness and Reliability of the information reported

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

I hereby certify that the information provided in Section 2 of the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete.

Brussels, 2 May 2022

Beate GMINDER

Deputy Director-General Home Affairs Funds and Audit, Head of Task Force Migration Management, and Deputy Director-General in charge of Risk management and Internal control

I hereby certify that the information provided in Section 1 of the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete.

Brussels, 2 May 2022

Henrik NIELSEN

Director for International and Horizontal Affairs

¹ C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

Impact indicators for the General Objective Promoting our European way of life

General objective: Promoting our European way of life			
Impact indicator A: Victims of terrorist attacks			
Source of the data: The Europol Te-Sat report			
Baseline (2017)	Interim Milestone (2022)	Target (2024)	Latest known results (2020 ²)
32 people died as a result of terrorist attacks 157 people were injured	Decrease	Decrease	21 people died as a result of terrorist attacks 54 people were injured
Impact indicator B: Convergence in recognition rates for asylum applicants			
Source of the data: DG HOME based on Eurostat data (Eurostat online data code: migr_asydcsa)			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
28%	Decrease	Decrease	20%
Impact indicator C: Employment rate gap between third-country nationals and European Union nationals			
Source of the data: Eurostat (Eurostat online data code: lfsa_ergan), based on the EU Labour Force Survey			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
13.8%	Decrease	Decrease	14.9 percentage points ³
Impact indicator D: Return of migrants with no right to stay			
Source of the data: Eurostat (Eurostat online data code: migr_eiord / migr_eirtn)			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2020)
28.97%	Increase	Increase	17.72% ⁴

² The 2022 TE-SAT – with data for 2021 – will be available only around May 2022. Therefore only 2020 data listed.

³ Compared to 15.6% in 2020 according to latest published Eurostat data.

⁴ Data for 2021 not available by 26 April 2022.

Impact indicator E: Third countries with migration policies to facilitate orderly, safe, regular and responsible migration and mobility of people

Source of the data: International Organization for Migration and United Nations Department of Economic and Social Affairs as custodian agencies; Organisation for Economic Cooperation and Development as partner agency.

Baseline⁵ (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
Western Balkan: 3 countries: "Meet"; 1 country: "Partially meets" Turkey: "Partially meets" Eastern neighbourhood: 4 countries: "Meet" 2 countries: "Partially meet" Southern neighbourhood: 1 country: "Fully meets"; 1 country: "Partially meets" 1 country "Requires progress"	Increase	Increase	Western Balkan: 3 countries "Meet"; 2 countries "Partially meet" Turkey: Meets Eastern neighbourhood: 5 countries: "Meet"; 1 country: "Partially meets" Southern neighbourhood: 1 country: "Fully meets"; 2 countries: "Meet"; 2 countries: "Partially meet"; 2 countries: "Requires further progress"

Result indicators for Specific objective 1: Strengthened Internal Security

Specific objective 1: Strengthened Internal Security

Related to spending programme: Internal Security Fund

Result indicator 1.1: Reinforced protection against terrorism, measured by number of companies actively engaged in addressing terrorist content online

Source of the data: Europol and Member States' reports (under the envisaged Regulation)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
19 companies actively engaging	29 companies	39 companies	22 companies

⁵ After revision, base line changed; numerical values were replaced by qualitative ones, before: Western Balkan 2.75; Turkey 2; Eastern neighbourhood 2.7; Southern neighbourhood 2.3.

Result indicator 1.2: Reinforced protection against organised crime, measured by National Firearms Focal Points established in Member States

Source of the data⁶: Manual on Law Enforcement Information Exchange (update discussed in the Working Party on JHA Information exchange IXIM), EMPACT Firearms (Operational Action 1.2. led by DG HOME), EU Action Plan on firearms trafficking 2020-2025

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
19 Member States	27 Member States (formal establishment, without all necessary powers)	27 Member States (fully operational)	25 Member States (all without all necessary powers; no communication received from MT and IE yet)

⁶ New sources added, which contain the relevant data; some data going beyond what is required for this Result indicator.

Result indicator 1.3: Enhanced cooperation and information exchange between law enforcement authorities, measured by the use of EU and decentralised information exchange databases and mechanisms

Source of the data: eu-LISA (SIS); Europol (EIS and SIENA); Council/Member States (Prüm and PNR)

Baseline (2019)	Interim Milestone (2021)	Target (2024)	Latest known results (2021)
<p>SIS: Number of hits: 283 713 Total number of alerts: 91 069 599 Ratio: 0.31</p> <p>Prüm: Total matches for DNA 60 635 Total verified matches for fingerprints 10 080 Total responses of information found to requests for vehicle registration data 4 756 849</p> <p>SIENA: messages exchanged 1 244 000⁷ ARO: 6 966 SIENA exchanges EIS: searches performed in the system 7 489 400⁸</p> <p>PNR: i) Total number of spontaneous transfers: 91 ii) Total number of emergency requests: 61 iii) Total number of case-by-case requests: 1 827</p>	Increase	Increase	<p>SIS: Number of hits: 222 967 Total number of alerts: 89.99 million Ratio: 0.25</p> <p>Prüm: Total matches for DNA 74 415 Total verified matches for fingerprints 9 702 Total responses of information found to requests for vehicle registration data 6 117 075</p> <p>SIENA: messages exchanged 1 542 658 ARO: 18 603 SIENA exchanges EIS: searches performed 12 256 546</p> <p>PNR⁹: i) Total number of spontaneous transfers: 142 ii) Total number of emergency requests: 0 iii) Total number of case-by-case requests: 7 507</p>

⁷ The baseline in the 2020-2024 Strategic Plan of 1 100 000 has been updated to 1 244 000.

⁸ The baseline in the 2020-2024 Strategic Plan of 4 000 000 has been updated to 7 489 400 as 2019 was the first year when Europol reported QUEST searches together with the searches performed directly in EIS. For the duration of the Strategic Plan this way of reporting will remain unchanged.

⁹ This refers to EU-26 (details for one Member State not available yet).

Result indicator 1.4: A security policy fit for the digital age, measured by number of operations conducted with the involvement of the European Cybercrime Centre

Source of the data: Europol

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
397 high-profile operations	Increase (bearing in mind natural limit imposed by resources of EC3)	Increase (bearing in mind natural limit imposed by resources of EC3)	468

Result indicator 1.5: Strengthened cooperation on research between HOME and decentralised agencies; number of initiatives launched with Frontex, eu-Lisa and Europol on the basis of the Terms of Reference (in force for Frontex, in negotiation with Europol and eu-Lisa)

Source of the data: DG HOME





Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
1 Terms of Reference with Frontex signed in February 2020 1 Terms of Reference with eu-LISA signed Q1 2021.	Increase	3	2


Result indicator 1.6: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: DG HOME

Baseline (N/A)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
...	Positive trend	Positive trend	1 out of 2 (50%)

Output indicators for Specific objective 1: Strengthened Internal Security

Main outputs in 2021:			
New policy initiatives			
Output	Indicator	Target	Latest known results (31/12/2021)
 ¹⁰ EU Agenda to tackle organised crime (2021-2025)	Adoption by the Commission	Q1	Adopted COM(2021) 170 final of 14.4.2021. With an accompanying Staff Working Document on EMPACT, SWD(2021) 74 final of 14.4.2021.
EU Strategy on Combatting Trafficking in Human Beings 2021-2025	Adoption by the Commission	Q2	Adopted COM(2021) 171 final of 14.4.2021.
 Regulation on the detection, removal and reporting of child sexual abuse online, and establishing the EU centre to prevent and counter child sexual abuse	Adoption by the Commission	Q2	Not adopted. Adoption postponed to 2022 in agreement with the Cabinet of the HOME Commissioner. The slower progress was caused by the delays in negotiations on the interim Regulation on child sexual abuse.
 EU police cooperation package	Adoption by the Commission	Q4	Adopted The “police cooperation package” was presented on 8.12.2021 and covers 3 instruments: Proposal for a Council Recommendation on operational police cooperation; COM(2021) 780 of 8.12.2021 – 2021/0415(CNS). Proposal for a Directive of the European Parliament and of the Council on information exchange between law enforcement authorities of Member States; COM(2021) 782 of 8.12.2021, 2021/0411(CNS). Proposal for a Regulation of the European Parliament and of the Council on automated data exchange for police cooperation (Prüm II); COM(2021)784 of 8.12.2021; 2021/0410(COD).
 Revision of the Directive on the freezing and confiscation of the proceeds of crime	Adoption by the Commission	Q4	Not adopted. According to the EU Strategy to tackle Organised Crime, the legislative proposal will be adopted in 2022.

¹⁰ All Commission Work Programme items are flagged with this icon: 

 Revision of the Council Decision on Asset Recovery Offices	Adoption by the Commission	Q4	Not adopted. According to the EU Strategy to tackle Organised Crime, the legislative proposal will be adopted in 2022.
Regulation on information exchange and cross-border cooperation between law enforcement authorities, particularly in combating terrorism and cross-border crime (Prüm) and related Impact Assessment and public consultation	Adoption by the Commission	Q4	Adopted COM(2021) 784 final of 8.12.2021. Title: Proposal for a Regulation of the European Parliament and of the Council on automated data exchange for police cooperation (Prüm II);
Revision of the Directive on Advanced Passenger Information (API) data and related Impact Assessment	Adoption by the Commission	Q4	Not adopted. Postponed to 2022 as announced in the Strategy for the Future of Schengen.
Communication on a PNR international strategy	Adoption by the Commission	Q2	Not adopted. Adoption postponed to Q4 of 2022 in agreement with the Cabinet of the HOME Commissioner. Title: Communication from the Commission to the European Parliament and the Council on the external dimension of the EU policy on Passenger Name Records.
Report on the review of the Implementing Decision 2017/759 on the common protocols and data formats to be used by air carriers when transferring PNR data to Passenger Information Units	Adoption by the Commission	Q2	The Review Report was finalised and issued, SWD(2021) 304 of 21.10.2021.
Proposal for a Council Decision on conclusion, on behalf of the Union, of the Council of Europa Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism	Adoption by the Commission	Q4	Not adopted. Postponed to Q4 of 2022.
Communication announcing updated Declarations of competence for the UN Convention against Transnational Organized Crime and two of its Protocols, the Protocol on Migrant Smuggling, and the Protocol on Trafficking in Human Beings	Adoption by the Commission	Q3	No standalone adoption by the Commission. The update of the Declaration of Competence for the UN Convention against Transnational Organized Crime was presented to the Secretary-General of the UN on 8/3/2022. It was also announced through the adoption of the EU Strategy on Organised Crime in Q2 of 2021.

Commission proposal pursuant to Article 218(9) TFEU for the Union position for the UN Congress on Crime Prevention and Criminal Justice	Adoption by the Commission	Q1	Adopted. COM(2021) 65 of 18.2.2021.
Regulation on the European Union Drugs Agency	Adoption by the Commission	Q4	Adopted (COM(2022) 18 of 12.1.2022.
Proposal for a Council Decision on the position to be adopted on behalf of the European Union on scheduling of substances under the International Drug Control Conventions of 1961 and 1971 ahead of the 65th Session of the Commission on Narcotic Drugs (CND) (new psychoactive substances)	Adoption by the Commission	Q4	Adopted COM(2021) 807 of 16.12.2021.
COMMISSION DELEGATED DIRECTIVE (EU) 2021/802 amending the Annex to Council Framework Decision 2004/757/JHA as regards the inclusion of the new psychoactive substances methyl 3,3-dimethyl-2-[[1-(pent-4-en-1-yl)-1H-indazole-3-carbonyl]amino]butanoate (MDMB-4en-PINACA) and methyl 2-[[1-(4-fluorobutyl)-1H-indole-3-carbonyl]amino]-3,3-dimethylbutanoate (4F-MDMB-BICA) in the definition of 'drug'	Adoption by the Commission	Q2	Adopted C(2021) 1570 of 12.03.2021.
Commission opinion on the draft Working Arrangement between the European Monitoring Centre for Drugs and Drug Addiction and the Ministry of Justice of Georgia	Adoption by the Commission	Q4	Adopted C(2021) 8981, of 15.12.2021.

Communication on Action plan to increase the impact and effectiveness of security research and innovation 2021-2025	Adoption by the Commission	Q2	Adopted. SWD(2021) 422 final of 15.12.2021. Following discussions with SG, it was decided that the Commission shall not adopt a Communication, but a Staff Working Document. Due to further comments made by SG, including the requirement to 'package' this Staff Working Document with another Commission document. The document was adopted in Q4 in 2021. Title: Implementing security policy priorities through research and innovation.
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Evaluations and fitness checks

Output	Indicator	Target	Latest known results (31.12.2021)
Evaluation of Directive (EU) 2017/541 on combating terrorism	Adoption by the Commission	Q3	Finalised. COM(2021) 701 final, 18.11.2021 and SWD(2021) 324 final, 18.11.2021
Evaluation of the European Union Agency for Law Enforcement Training (CEPOL)	Adoption by the Commission	Q2	Due to the study having been launched later than initially envisaged, it was published in July 2021 and the adoption of the report is envisaged in Q1 2022.
Evaluation of the Directive on the freezing and confiscation of the proceeds of crime and impact assessment on the revision of the Directive	Adoption by the Commission	Q4	According to the EU Strategy to tackle Organised Crime, the related legislative proposals will be adopted in 2022; the evaluation is part of the impact assessment accompanying the proposal.
Evaluation of Council Decision on Asset Recovery Offices and impact assessment on the revision of the Council Decision	Adoption by the Commission	Q4	According to the EU Strategy to tackle Organised Crime, the related legislative proposals will be adopted 2022; the evaluation is part of the impact assessment accompanying the proposal.
Evaluation of the Regulation on information exchange exchange and cross-border cooperation between law enforcement authorities, particularly in combating terrorism and cross-border crime (Prüm) as part of the back-to-back exercise (evaluation and impact assessment)	Adoption by the Commission	Q4	Adopted. SWD(2021) 378 final of 8.12.2021. Adopted as an annex to the impact assessment report accompanying the proposal for a Regulation on automated data exchange for police cooperation ("Prüm II") of 8.12.2021.
Evaluation of the Directive 2011/36/EU of the European Parliament and of the Council on preventing and combating trafficking in human beings and protecting its victims	Adoption by the Commission	Q4	Ongoing New initiative. The study for the evaluation of the Anti-trafficking Directive was launched in October 2021. The process will be completed in Q4 2022.

Public consultations

Output	Indicator	Target	Latest known results (31.12.2021)
Public consultation on the revision of the Directive on freezing and confiscation of the proceeds of crime	Report published	Q2	Report not published. Public consultation however completed. According to the EU Strategy to tackle Organised Crime, the related legislative proposals will be adopted in 2022. The public consultation was launched in Q2 in 2021 and ended on 27 September 2021.
Public consultation on the revision of the Council Decision on Asset Recovery Offices	Report published	Q2	Report not published. Public consultation however completed. According to the EU Strategy to tackle Organised Crime, the related legislative proposals will be adopted in 2022. The public consultation was launched in Q2 in 2021.
Public consultation on the Regulation on the detection, removal and reporting of child sexual abuse online	Report published	Q1	Report not published yet. Public consultation however completed. Publication envisaged for Q2 in 2022. Delay linked to the postponement of the initiative.
Public consultation on the proposal for an EU police cooperation code	Report published	Q2	Report published. SWD(2021)375 of 8.12.2021. https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12614-EU-police-cooperation-code-tackling-cross-border-serious-&-organised-crime_en
Public consultation for the evaluation of the European Union Agency for Law Enforcement Training (CEPOL)	Report published	Q2	Report published. https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12484-Evaluation-of-the-European-Union-Agency-for-Law-Enforcement-Training-CEPOL-Regulation-public-consultation_en
Public consultation for the evaluation of Directive (EU) 2017/541 on combating terrorism	Report published	Q3	Report published. https://ec.europa.eu/home-affairs/report-impact-counter-terrorism-directive_en https://ec.europa.eu/home-affairs/staff-working-document-impact-counter-terrorism-directive_en Consultation Completed. https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12545-Evaluation-of-Directive-EU-2017-541-on-combating-terrorism/public-consultation_en

Public consultation for the evaluation of Directive 2011/93/EU on combating the sexual abuse and sexual exploitation of children and child pornography	Report published	Q3	Report not published. The public consultation was delayed along with the study accompanying the initiative. Public consultation to be launched in Q1 in 2022.
Public consultation on the Regulation on information exchange and cross-border cooperation between law enforcement authorities, particularly in combating terrorism and cross-border crime (Prüm)	Report published	Q4	Report not published. Details of stakeholder feedback in the Impact Assessment accompanying the legislative proposal. Consultation completed (ended on 24 March 2021). https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12563-Strengthening-the-automated-data-exchange-under-the-Prüm-framework/public-consultation_en
Public consultation for the evaluation of Directive 2011/36/EU of the European Parliament and of the Council on preventing and combating trafficking in human beings and protecting its victims	Report published	Q4	Report not published yet. New initiative. Public consultation was launched on 14.12.2021, open until 22.3.2022.

Enforcement actions

Output	Indicator	Target	Latest known results (31.12.2021)
Completeness assessment of the Firearms Directive	Infringement proceedings launched	Q1	Currently, only 3 infringement cases on the incomplete transposition of the directive 2017/853 for first transposition deadline and 3 cases regarding second transposition deadline pending.
Compliance assessment of the Firearms Directive	Infringement proceedings launched	Q4	To be launched in 2022.
Compliance assessment of Combating Terrorism Directive	Infringement proceedings launched	Q1-Q4	22 infringements for non-conformity have been launched over several cycles of 2021

External communication actions

Output	Indicator	Target	Latest known results (situation on 31.12.2021)
Eurobarometer on drugs	OP downloads	500	Publication delayed to 2022 due to Covid-19 restrictions.
Eurobarometer on SMEs facing cybercrime	OP downloads	500	Publication delayed to 2022 due to necessary data collection against the background of the Covid-19 restrictions and their impact.

<p>Active Radicalisation Awareness Network social media channels (Twitter, Facebook, LinkedIn)</p>	<p>Number of followers, engagement, reach (social media metrics)</p>	<p>+10% compared to 2020</p> <p>Facebook: Followers: 8 972 Engagement rate: 10.9% Reach: 225 826</p> <p>Twitter: Followers: 10 362 Engagement rate: 3.7%</p> <p>LinkedIn Followers: 6 402 Engagement rate: 3.3%</p>	<p>Facebook: Followers: 10 345 (+15.3% then 2020) Engagement rate: 37.9% (+247.7%) Reach: 468 920 (+107.6%)</p> <p>Twitter: Followers: 12 375 (+19.4%) Engagement rate: 7.2% (+94.6%)</p> <p>LinkedIn Followers: 8 279 (+29.3%) Engagement rate: 4.44 (+34.5%)</p>
<p>Information campaign on the revision of the Schengen Information System</p>	<p>Number of visits to the website</p> <p>Reach and engagement on social media (social media analytics)</p> <p>Number of contacts with journalists</p>	<p>At least 5 000 hits on the website</p> <p>At least 50 000 twitter impressions</p> <p>At least 100 media correspondents contacted in Brussels</p> <p>At least 20 journalists having engaged on Borders and Security</p>	<p>Campaign postponed as the entry into operation of the revised SIS was shifted to 2022 because Member States and eu-LISA were not ready.</p>

Campaigns to support policy initiatives (<i>TBD</i>)	<p>Twitter Impressions: >10% of 2020 (4.8 million per year compared to 5.28 million per year for 2021)</p> <p>>10% of 2020 Twitter Followers of DG HOME account: Currently 28 600</p>	<p>5.28 million impressions</p> <p>32.5k</p>	<p>1 January–31 December: 8.91 million impressions overall on Twitter account for all Objectives, including security.</p> <p>1 January–31 December: 33 400 followers overall on Twitter account.</p> <p>1 January– 31 December June: 4600 new followers overall on Twitter account for all Objectives.</p> <p>The overall DG HOME web statistics: 2 656 523 visits 4 117 163 page views Including 257 page views of the news item on End Child Sexual Abuse Day; 381 page views on Boosting police cooperation across borders for enhanced security.</p>
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Other important outputs

Output	Indicator	Target	Latest known results (31.12.2021)
Contribution on corruption to the Second Rule of Law Report	Adoption of the Report by the Commission	Q3	Adopted COM(2021) 700 final of 20.7.2021. Communication on the Rule of Law situation in the European Union; including the accompanying Staff Working Documents on the Member States.
Report on the application of the Firearms Directive	Adoption by the Commission	Q1	Adopted COM(2021) 647 of 27.10.2021.
Memorandum of understanding (MoU) between parcel operators and police and customs authorities against firearms trafficking	Signature of the MoU by private operators	Q3	Not signed. Due to staff shortages, work to start during in Q3/Q4 in 2022. Signature not expected before 2022.
EU review under the United Nations Convention against Corruption	Announcement of the review	Q2	Announcement of readiness for review. Commissioner Johansson's letter to UNODC was sent on 4.5.2021 announcing EU's readiness to undergo review. Commissioner Johansson's letter to the Secretary General of the UN to inform on the modification to the competence of the EU following the Lisbon Treaty concerning matters governed by UNCAC on 22.12.2021.

Regulation on the prevention of dissemination of terrorist content online	Adoption by the European Parliament and the Council	Q1	Adopted Regulation 2021/784 of 29.4.2021 on addressing the dissemination of terrorist content online.
Strengthening collaboration within the EU Internet Forum	Number of multi-stakeholder events	5	Target reached 8 meetings held: 2 ministerial meetings (1 postponed from 2020), 2 Senior Officials meetings and 4 technical meetings.
Enhanced collaboration on priority topics on prevention of radicalisation between policy makers, practitioners and researchers	Number of multi-stakeholders events	5	Target reached 3 cross-cutting thematic meetings on lone actors, prisons and foreign terrorist fighters; 1 High Level Conference with representatives of all three categories; 1 Member States Steering Board Meeting with representatives of practitioners and resarchers.
Risk Assessments on transport security made together with DG MOVE, the Member States and EASA	Number of risk assessments completed	30	Target reached During four meetings of the Integrated EU Aviation Security Risk Assessment Group, more than 30 risk assessments have been completed.
Participation in the NATO Crisis Management Exercise 2021	Number of classified meetings to take place in the Secure Area	10	None 2021 NATO Crisis Management Exercise has been cancelled due to the Covid-19 pandemic.
Deployment of the common European Security data space allowing research, development, testing, training and validation of algorithms for AI-based systems	Launch of the call	Q4	Not launched. To be delivered in Q1-Q2 of 2022

Implementing decisions and delegated acts necessary for the development of interoperability	Number of acts adopted.	10 Implementing Decisions and 3 Delegated Acts	22 acts adopted in 2021 (the number of act is duplicated due to double geometry): C(2021) 4982 and C(2021) 4983 (3/09/2021) C(2021) 5056 and C(2021) 5057 (29/09/2021) C(2021) 5050 and C(2021) 5051 (19/08/2021) C(2021) 5054 and C(2021) 5055 (30/08/-2021) C(2021) 5052 and C(2021) 5053 (09/11/2021) C(2021) 6486 and C(2021) 6484 (06/09/2021) C(2021) 6159 and C(2021) 6169 (26/08/2021) C(2021) 6663 and C(2021) 6664 (16/09/2021) C(2021) 6719 and C(2021) 6720 (16/11/2021) C(2021) 5988 and C(2021) 5989 (19/08/2021) C(2021) 5620 and C(2021) 5619 (03/08/2021) 1 act was adopted in January 2022 and discussions with Member States on 1 act are still ongoing.
Implementing Decisions and Delegated Acts necessary for the development of the Entry/Exit System	Number of Implementing Decisions adopted	3 Implementing Decisions	1 implementing Decision: (2021)3154 (7.5.2021).
Implementing Decisions and Delegated Acts necessary for the development of the European Travel Information and Authorisation System	Number of Implementing Decisions and Delegated Acts adopted	8 Implementing Decisions and 5 Delegated Acts	9 Implementing Decisions: C(2021) 3379 (19/5/2021) (EU) 2021/1028 (21/6/2021) C(2021) 1830 (Europe19.5.2021) C(2021) 2426 (15/4/2021) C(2021) 3703 (3/6./2021) C(2021) 1840 20.5.2021 C(2021) 1224 1.3.2021 C(2021) 1123 24.2.2021 C(2021) 4902 26.7.2021 1 Delegated Act: C(2021) 1574 (12/3/2021).

Implementing Decisions necessary for the implementation of the SIS Recast (border control and police cooperation)	Number of Implementing Decisions	4 Implementing Decisions and 2 Commission Decisions	C(2021) 660 (15.2.2021) C(2021) 92 (15.1.2021) CID (EU) 2020/2165 (9.12.2020) CID (EU) 2021/31 (13.1.2021) C(2021)5163 (16.7.2021)
Revised Schengen Information System	Entry into operation	Q4	Postponed to 2022 due to delays in fulfilling the conditions for the entry into operation by eu-LISA and Member States
Revised SIRENE Manual, including explanatory handbook, as well as training material and training activities in cooperation with CEPOL	Adoption of Implementing Decision by the Commission	Q2	Adopted C(2021) 7900 final of 18.11.2021. C(2021) 7901 final of 18.11.2021.
Action Plan for enhancing law enforcement capacity in digital investigations	Adoption by the Commission	Q2	Adopted As part of the Organised Crime Strategy (integrated in the Strategy, not a separate Staff Working Document).
EES/ETIAS Handbook	Handbook finalised	Q4	Finalised by the contractor and deliverable accepted by the Commission in Q4.
Terms of Reference with eu-LISA aiming at improving collaboration on research and innovation relevant for the operational management of large-scale IT systems in the area of freedom, security and justice	Conclusion of the signed Terms of Reference.	Q1	Concluded on 16 March 2021.
Creation of an Expert Group for the Community of users for safe, secure and resilient societies.	Expert group in place	Q2	Not in place yet. Relevant documents (rules of procedure, terms of reference, call for experts etc) prepared in 2021. Call for experts will be carried out in Q1 in 2022. Title: Expert group for the Community for European Research and Innovation for Security.
Establishment of a European Security Research Forum	First meeting held	Q2	First meeting not held yet. Following the issuance of the SWD (2021)422 final of 15.12.2021 on enhancing security through research and innovation, first meeting to be held in Q2/Q3 in 2022.

New implementation arrangements for the Joint Action Plan on Counter Terrorism for the Western Balkans	Adoption by the Commission	Q2	<p>Not adopted – in progress.</p> <p>COVID-19 and political changes have created some delays, but in general the Action Plan is to be seen as a continuous commitment for the next years. Progress differs between the WB partners, and updates of the arrangements might be foreseen for the future in line with the level of implementation achieved by each partner.</p> <p>DG HOME received two progress reports from each partner in the course of 2021. It is considered that three partners might be ready to discuss a revision of the bilateral arrangements.</p> <p>On the Prevention of Radicalisation leading to Violent Extremism and Terrorism (Objective no 2 of the Joint Action Plan), throughout 2021 DG HOME has jointly implemented with DG NEAR the activities foreseen by the “RAN in the Western Balkans” Project.</p>
EU Protective Security Advisory missions	Number of missions to EU Member States	15	<p>Due to the COVID-19 pandemic most of the planned Advisory missions had to be postponed or cancelled. The PSA activities that have already taken place concerned support for the NATO summit, a major music festival in Romania, two places of worship in Germany, a theme park in Belgium and support to the EU-Africa summit.</p>
(Voluntary) EU performance requirements for threat-detection equipment	Adoption by the technical working group of a report identifying possible common requirements	Q4	<p>Adopted</p> <p>Draft detection (common) requirements on x-ray equipment were developed by the x-ray subgroup in Q1-Q3 2021 and endorsed by the Detection Technical Working Group (plenary) in Q4 2021. DG HOME is in the process of endorsing the x-ray requirements in the form of a Commission Recommendation to be adopted in Q2/2022.</p>
Study on preventing terrorist attacks with vehicles	Publication of the study	Q2	<p>No publication – sensitive.</p> <p>Study results were presented to the relevant stakeholders at the meeting of the Practitioners Forum and the Operators Forum (June 2021).</p>

Study on restricting access to dangerous chemicals	Publication of the study	Q2	No publication – sensitive. Study results presented to the relevant stakeholders at CBRN Advisory Group (June 2021) and at an expert meeting (October 2021). They will be a basis for an Impact Assessment planned for Q4/2022 or Q1/2023.
Study of different metropolitan counter-UAS strategies	Publication of the study	Q2	Study finalised in May 2021, it was not published due to the sensitive content. Both – SWD and Handbook - are scheduled for publication in Q1 2022. The Handbook was finalised in December 2021, it will finally not be published due to the sensitive content.
Study setting a baseline for the monitoring programme for the explosives precursors regulation	Publication of the study	Q3	Study finalised in December 2021. No publication due to the sensitivity of the issue.
Study on evaluation of the EU Directive 2011/93 of 13 December 2011 on combating the sexual abuse and sexual exploitation of children and child pornography and the impact assessment of the possible options for its amendment	Publication of the study	Q4	Study ongoing, expected to end October 2022. Publication of the report in 2022, due to procedural delays in launching the study.
Impact assessment on the Revision of the Directive on API data	Adoption by the Commission	Q4	Not adopted. Adoption of Impact assessment postponed to 2022 (Regulatory Scrutiny Board meeting planned on 2 March 2022).
Impact assessment on the revision of the Directive on the freezing and confiscation of the proceeds of crime	Adoption by the Commission	Q4	Not adopted. According to the EU Strategy to tackle Organised Crime, the legislative proposals will be adopted in 2022 – Q2 2022.
Impact assessment on the revision of the Council Decision on Asset Recovery Offices	Adoption by the Commission	Q4	Not adopted. According to the EU Strategy to tackle Organised Crime, the legislative proposals will be adopted in 2022 – Q2 2022.

Impact assessment of the revision of the Regulation on information exchange and cross-border cooperation between law enforcement authorities, particularly in combating terrorism and cross-border crime (Prüm) as part of the back-to-back exercise (evaluation and impact assessment)	Adoption by the Commission	Q4	Adopted SWD(2021) 378 final of 8.12.2021. A staff working document accompanying the proposal for a Regulation on automated data exchange for police cooperation ("Prüm II") on 8.12.2021.
Impact assessment for the Regulation on the European Union Drugs Agency	Adoption by the Commission	Q4	Adopted SWD(2022) 8 and SWD(2022) 9 of 12.1.2022.
2022-23 Strategic Orientations on a Coordinated EU approach to prevention of radicalisation	Prepared and shared with Member States	Q4	Prepared and discussed with Member States in November 2021. Agreed with Member States in December 2021.

Result indicators for Specific objective 2: An effective asylum and migration management policy

Specific objective 2: An effective asylum and migration management

Related to spending programme(s): Asylum, Migration and Integration Fund

'(Also measured by the impact indicators 'Convergence in recognition rate of asylum applicants; 'Employment rate gap between third-country nationals and European Union nationals'; and 'Return of migrants with no right to stay)

Result indicator 2.1: An effective asylum policy, measured by the number of asylum applications pending for more than 6 months in first instance

Source of the data: EASO

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
240 417	Decrease	Decrease	211 375 ¹¹

Result indicator 2.2: A migration and asylum policy based on solidarity, measured by the number of vulnerable persons and unaccompanied minors benefiting from specific assistance from the Asylum, Migration and Integration Fund/Asylum and Migration Fund

Source of the data: DG HOME/Member States

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
26 770	Increase	Increase	52 460

Result indicator 2.3: Genuine legal pathways available, measured by number of persons resettled

Source of the data: DG HOME/Member States¹²

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
23 764 ¹³	25 000	25 000	8 780

Result indicator 2.4: Assistance for integration provided, measured by number of persons (men, women and children, respectively) who participated in integration measures supported by the Asylum, Migration and Integration Fund/Asylum and Migration Fund, reporting that the measures were beneficial for their integration

Source of the data: DG HOME/Member States

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
954 496	Increase	Increase	895 364

¹¹ EUAA succeeding EASO. This refers to EU-26 data (details for one Member State not available yet).

¹² The Source of data has been changed to the Member States' Annual Accounts. The data now refer to the financial year 16 October–15 October instead of the calendar year.

¹³ 19 000 according to the Strategic Plan, but referring to the previous footnote, the baseline has changed.

Result indicator 2.5: Genuine Increased fight against migrant smugglers, measured by number of migrant smuggling investigations supported by Europol

Source of the data: Europol

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
<p>19 109 contributions from Member States¹⁴.</p> <p>525 operational reports forwarded to EU Member States providing information on i.e. several hits with telephone numbers, addresses, persons as well as means of transportation and payment¹⁵.</p> <p>56 action days related to migrant smuggling coordinated and supported by Europol¹⁶.</p> <p>Europol continuing support in 104 priority investigations on migrant smuggling.</p>	Increase	Significant increase	<p>13 657 contributions from Member States.</p> <p>1 246 operational reports</p> <p>56 action days</p> <p>152 priority investigations</p>

Result indicator 2.6: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: DG HOME

Baseline (N/A)	Interim Milestone (2022)	Target (2024)	Latest known results ¹⁷ (2021)
	Positive trend	Positive trend	0 out of 0, (0%)





¹⁴ The Member States have ownership of the data. Data may change depending on the date of extraction, be affected by new insertions or deletions and especially due to re-categorisation of contributions that can occur at a later stage. Launching and strengthening the European Migrant Smuggling Centre facilitates the processing of this information. The total number for 2019 is 20 525 contributions, with the UK providing 6.9% (or 1 416 contributions) of the total of received SIENA messages in the crime area Facilitated Illegal Immigration.

¹⁵ AP Migrant Smuggling; Cross Match Reports, Operational Analysis Reports and SIENA Hit Notifications. The figure includes hit notifications and cross-match reports, which usually are based on hits in the database, but also operational analysis reports, which could, in specific cases, include different kinds of intelligence and not necessarily always hint to specific "hits". Moreover, hits may refer to several kinds of data-"entities", including means of transportation, means of payment and others – and not only means of communication, locations and persons.

¹⁶ Joint Action Days, Common Action Days, Joint Investigation Team-related, Operational Task Force-related or other Action Days.

¹⁷ No legislative proposals in 2021.

Output indicators for Specific objective 2: An effective asylum and migration management policy

Main outputs in 2021:			
New policy initiatives			
Output	Indicator	Target	Latest known results (31.12.2021)
 Strategy on Voluntary Returns and Reintegration	Adoption by the Commission	Q2	Adopted COM(2021) 120 final of 27.4.2021.
 A renewed EU action plan against migrant smuggling (2021-2025)	Adoption by the Commission	Q2	Adopted COM(2021) 591 final of 29.9.2021.
Appointment of a Return Coordinator, supported by a new High Level Network for Returns and a new operational strategy	Appointment by DG HOME	Q1	Return Coordinator appointed on 2 March 2022.
Creation of the Blueprint Network as part of the implementation of the Migration Preparedness and Crisis Blueprint	Network in place	Q1	The Network is in place, and has held 5 meetings extended to all MS, 17 weekly Blueprint meetings on Afghanistan, and 29 weekly Blueprint meetings on Belarus in restricted format.
Proposal on the Asylum, Migration and Integration Fund	Adoption by the European Parliament and the Council	Q2	Adopted Regulation (EU) 2021/1147 of 7.7.2021
Initiatives linked to regulatory simplification and burden reduction			
Output	Indicator	Target	Latest known results (31/12/2021)
 Proposal for a revision of Directive 2003/109/EC on long-term residents	Adoption by the Commission	Q4	Adoption postponed to April 2022, in order for the Commission to have a chance to consider recommendations of the European Parliament own initiative legislative report on legal migration adopted on 25 November 2021.
 Proposal for a revision of Directive 2011/98/EU on the Single permit	Adoption by the Commission	Q4	Adoption postponed to April 2022, in order for the Commission to have a chance to consider recommendations of the European Parliament own initiative legislative report on legal migration adopted on 25 November 2021.
Evaluations and fitness checks			
Output	Indicator	Target	Latest known results (31/12/2021)

Public consultations			
Output	Indicator	Target	Latest known results (31/12/2021)
Public consultation on the future of EU legal migration	Publication of the report	Q1	Completed The Public Consultation aimed at (i) identifying further areas where the existing EU framework could be improved in the longer term and (ii) collecting views on developing new ideas to boost the EU's attractiveness to foreign talent, facilitate skills matching, and better protect third-country workers from exploitation. https://op.europa.eu/en/publication-detail/-/publication/d1df5ffa-7d68-11eb-9ac9-01aa75ed71a1/language-en/format-PDF/source-193802202
Public consultation migrant smuggling	Publication of the report	Q2	Completed https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12724-EU-Action-Plan-against-migrant-smuggling-2021-2025-/public-consultation_en
Enforcement actions			
Output	Indicator	Target	Latest known results (31/12/2021)
Infringement procedures for the incorrect transposition of the Directives relating to the Common European Asylum System and finalisation of remaining non-communication procedures	Infringement procedures launched	Q2	Pre-infringement proceedings for the incorrect transposition of the CEAS Directives are on-going. Non-communication procedures: 4 still pending.

External communication actions

Output	Indicator	Target	Latest known results (31/12/2021)
Continued campaign to promote the New Pact on migration and support roadmap deliverables	<p>Number of visits to the website</p> <p>Reach and engagement on social media (social media analytics)</p>	<p>5 000 hits on website news items page updates</p> <p>50 000 twitter impressions</p>	<p>2 657 000 visits and 4 117 000 page views on the DG HOME website.</p> <p>1 326 unique page views on the New Pact on Migration and Asylum: reporting on developmens and stepping up fight against migration exploitation news page; 263 unique page views on the Sixth European Migration Forum news page.</p> <p>8.91 million impressions overall on Twitter account for all Objectives, including migration.</p>
Launch information and awareness raising campaigns on irregular migration and legal pathways	<p>Website reach</p> <p>Engagement on social media</p>	<p>5 000 hits on the website</p> <p>50 000 twitter impressions for each campaign</p>	<p>Refers to campaigns carried out by grant beneficiaries for which we do not have data.</p> <p>However, DG HOME communication (webpages, tweets) on irregular migration and legal pathways had the following reach:</p> <p>2 657 000 visits, 4 117 000 page views on all DG HOME website.</p> <p>19 600 unique pageviews on “Legal migration” subpage; 683 unique pageviews of “Talent Partnership” subpage; 274 unique pageviews on “Integration of migrants: Commission and Committee of the Regions partnership for EU support to local action” news item; 6 586 unique pageviews on “Irregular Migration & Return” subpage.</p> <p>62 000 impressions on Twitter on the Talent Partnership Twitter thread.</p>
Support to Infomigrants media consortium	Website page views	5 million	Total of 6.79 million website's unique visits in 2021. 2.49 million Facebook fans (+25.76% increase vs 2020).

Creation and dissemination of social media content (including video) explaining migration policy	Number of impressions	4 million impressions	8.91 million impressions overall on Twitter account for all Objectives, including migration. 33 400 followers overall on Twitter account.
	New followers	4 000 new followers	1 January– 31 December: 4 600 new followers overall on Twitter account for all Objectives, including migration.

Other important outputs

Output	Indicator	Target	Latest known results (31/12/2021)
Impact assessment for the revision of Directive 2003/109/EC on long-term residents	Adoption by the Commission	Q4	RSB positive opinion on 25 October 2021. The Impact assessment report will be published together with the proposal in April 2022.
Impact assessment for a revision of Directive 2011/98/EU on the Single permit	Adoption by the Commission	Q4	RSB positive opinion on 25 October 2021. The Impact assessment report will be published together with the proposal in April 2022.
Asylum and Migration Management Regulation	Adoption by the European Parliament and the Council	Q2	Agreement not yet reached.
Regulation introducing the screening of third country nationals at the external borders	Adoption by the European Parliament and the Council	Q2	Agreement not yet reached.
Asylum Procedures Regulation	Adoption by the European Parliament and the Council	Q2	Agreement not yet reached.
EURODAC Regulation	Adoption by the European Parliament and the Council	Q1	Agreement not yet reached.
Regulation on the EU Asylum Agency	Adoption by the European Parliament and the Council	Q1	Political agreement reached on 29 June 2021.
Reception Conditions Directive	Adoption by the European Parliament and the Council	Q2	The politically agreed compromise text has not been confirmed in the Council.
Qualification Regulation	Adoption by the European Parliament and the Council	Q2	The politically agreed compromise text has not been confirmed in the Council.

Regulation addressing situations of crisis and force majeure in the field of migration and asylum	Adoption by the European Parliament and the Council	Q2	Agreement not yet reached.
Recast of the Return Directive 2008/115/EC	Adoption by the European Parliament and the Council	Q2	Agreement not yet reached.
New up-to-standard multi-purpose reception and identification centre (MPRIC) on Lesbos	New centre in operation	Q3	Delayed due to longer than expected preparatory phase in Greece. Construction tender launched in Q2 2021 was appealed (ruling pending).
Study setting out options for an EU talent pool	Publication of the study	Q4	<p>Publication of the study is delayed to 2022 following a delay in the launch of the project. As a result of a protracted contracting procedure resulting from a coinciding change of the contract template.</p> <p>Publication expected as of 27 April 2022 (adoption of the Skills Package).</p> <p>Other than that, the progress of the project is on track.</p>
European Contact Group on search and rescue	Establishment and first meeting of the group	Q1	2 meetings held in March and June 2021.
Feasibility study on a forecasting and early warning tool for migration based on artificial intelligence technology	Publication	Q1	Published https://op.europa.eu/en/publication-detail/-/publication/946b0bc7-7006-11eb-9ac9-01aa75ed71a1/language-en
Integrated Situational Awareness and Analysis Reports in the framework of the European Union Integrated Political Crisis Response arrangements	Number of reports transmitted to the Council	About 48 ISAA reports in the year (around 4 per month)	48 ISAA reports transmitted to the Council.

Result indicators for Specific objective 3: A fully functioning area of free movement

Specific objective 3: A fully functioning area of free movement

Related to spending programme(s): Border Management and Visa Instrument/Internal Security Fund

Result indicator 3.1: A well protected external border, measured by the gradual establishment of the European Border and Coast Guard standing corps

Source of the data: DG HOME and Frontex

Baseline (2020)	Interim Milestones		Target (2024)	Latest known results (2021)
	(2022)	(2023)		
Zero members of the standing corps	6 500	7 500	10 000	5 699

Result indicator 3.2: An effective implementation of the Schengen rules, measured by deficiencies identified by the Schengen evaluation mechanism pending to be remedied at the end of year N.

Source of the data: The Commission implementing decisions establishing the reports of the evaluations carried out up to the end of year N; the Council implementing decisions setting out recommendations to remedy the deficiencies identified up to the end of the year N; Schengen States: Follow-up action plans reported back to the Commission (DG HOME) and the Council by the evaluated Schengen States.

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
314 deficiencies	157 (50% of the baseline)	79 (50% of milestone)	325 The figure includes deficiencies identified in both previous (2015-2019) and current (2020-2024) Schengen evaluation cycles.

Result indicator 3.3: Number of Member States with temporary internal border controls

Source of the data: DG HOME, based on notifications received from Member States, reports from Schengen evaluations and other fact-finding missions





Baseline (May 2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
18 Member States	Decrease	Decrease	6 Member States

Result indicator 3.4: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: DG HOME

Baseline (N/A)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
	Positive trend	Positive trend	1 out of 2 (50%)

Output indicators for Specific objective 3: A fully functioning area of free movement

Main outputs in 2021:			
New policy initiatives			
Output	Indicator	Target	Latest known results (31/12/2021)
 Proposal on the digitalisation of visa procedures	Adoption by the Commission	Q4	Not adopted. Adoption to take place on 27.4.2022.
 Proposal for an amendment of Council Regulation 1053/2013 establishing an evaluation and monitoring mechanism to verify the application of the Schengen acquis.	Adoption by the Commission	Q2	Adopted COM(2021) 278 final of 2.6.2021. Title changed to: Proposal for a Council Regulation on the establishment and operation of an evaluation and monitoring mechanism to verify the application of the Schengen acquis and repealing Regulation (EU) No 1053/2013.
 Proposal to revise the Schengen Borders Code	Adoption by the Commission	Q2	Adopted COM(2021) 891 final of 14.12.2021. The Strategy announced the adoption of the new proposal amending the Schengen Borders Code for the end of 2021.
 Strategy on the future of Schengen	Adoption by the Commission	Q2	Adopted COM(2021) 277 final of 2.6.2021. Title changed: Strategy on the future of Schengen - A strategy towards a fully functioning and resilient Schengen area.
Proposal for a Regulation of the European Parliament and of the Council on a framework for the issuance, verification and acceptance of interoperable certificates on vaccination, testing and recovery to third-country nationals legally staying or legally residing in the territories of Member States during the COVID-19 pandemic (Digital Green Certificate)	Adoption by the Commission	Q2	Adopted COM(2021) 140 final of 17.3.2021.
Policy Document setting out a multiannual strategic policy cycle for European integrated border management	Adoption by the Commission	Q2	Not adopted - the preparation of the policy document is ongoing. It is expected that the policy document could be presented for adoption in Q1 of 2022.

Communication establishing the multiannual strategic policy for European Integrated Border Management	Adoption by the Commission	Q4	Not adopted ongoing process. The communication is a subsequent step in the multiannual strategic policy cycle. It will therefore be developed only once the policy document is presented and discussed with the EP and the Council. It is expected to be presented for adoption in early Q4 2022.
Public consultations			
Output	Indicator	Target	Latest known results (31/12/2021)
Public consultation on the Digitalisation of visa procedures	Report published	Q4	Completed https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12758-Entering-the-EU-online-visa-application-process-and-digital-visa/public-consultation_en
Public consultation on the new Schengen strategy	Report published	Q2	Completed https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12838-Schengen-strategy-/public-consultation_en
Enforcement actions			
Output	Indicator	Target	Latest known results (31/12/2021)
Schengen evaluation reports (Commission Implementing Decisions) and proposals for recommendations (Commission proposal for a Council Implementing Decision) concerning announced and unannounced on-site visits to the Member States and Schengen Associated Countries	Number of reports, and Number of proposals for recommendations adopted by the Commission	20 20	On track. 24 Schengen evaluation reports (Commission Implementing Decisions) and 24 proposals for recommendations (Commission proposal for a Council Implementing Decision) were adopted in 2021.
External communication actions			
Output	Indicator	Target	Latest known results (31/12/2021)

<p>Information campaign on the revision of the Schengen Information System</p>	<p>Number of visits to the website</p> <p>Reach and engagement on social media (social media analytics)</p> <p>Number of contacts with journalists</p>	<p>At least 5 000 hits on the website</p> <p>At least 50 000 twitter impressions</p> <p>At least 100 media correspondents contacted in Brussels</p> <p>At least 20 journalists having engaged on Borders and Security</p>	<p>Campaign postponed.</p> <p>Entry into operation of the revised SIS was shifted to 2022 due to delays in fulfilling the conditions for the start of the operation by eu-LISA and Member States.</p>
<p>Campaign to support Schengen package</p>	<p>Number of visits to the website</p> <p>Reach and engagement on social media (social media analytics)</p> <p>Number of contacts with journalists</p>	<p>At least 5 000 hits on the website</p> <p>At least 50 000 twitter impressions</p> <p>At least 100 media correspondents contacted in Brussels</p> <p>At least 20 journalists having engaged on Borders and Security</p>	<p>2 656 523 visits, 4 117 163 page viewson all DG HOME website. 985 unique page views on the news item page: Schengen: New rules to make the area without internal border controls more resilient.</p> <p>>250k Twitter impressions.</p> <p>105 journalists participating in the press event; 2 850 people receive SPP notifications (of which 1 119 accredited media representatives).</p>

<p>Campaign on Schengen visa policy</p>	<p>Number of visits to the website</p> <p>Reach and engagement on social media (social media analytics)</p> <p>Number of contacts with journalists</p>	<p>At least 5 000 hits on the website</p> <p>At least 50 000 twitter impressions</p> <p>At least 100 media correspondents contacted in Brussels</p> <p>At least 20 journalists having engaged on Borders and Security</p>	<p>2 656 523 visits, 4 117 163 page viewson all DG HOME website.</p> <p>>650k Twitter impressions for the public consultation.</p> <p>2 850 people receive SPP notifications (of which 1 119 accredited media representatives).</p>
<p>Creation and dissemination of social media content (including video) explaining borders policy</p>	<p>Number of impressions (social media metrics)</p>	<p>50 000</p>	<p>1 Jan – 31 Dec 2021: 8.91 million impressions overall on Twitter account for all Objectives, including borders/Schengen.</p> <p>1 Jan – 31 Dec 2021: 33 400 followers overall on Twitter account.</p> <p>YouTube + Twitter (video on Schengen police cooperation, if this counts) ~800 views.</p>
<p>Contribution to the Recovery/NextGenerationEU campaign, as mentioned in the narrative</p>	<p>HOME projects included in the campaign</p>	<p>1</p>	<p>DG HOME regularly contributes to and amplifies the corporate messages as necessary.</p> <p>Twitter Monthly tweets/COMM retweets.</p> <p>YouTube Subscribing and adding to our playlists the COMM #NextGenerationEU videos.</p>
<p>Other important outputs</p>			
<p>Output</p>	<p>Indicator</p>	<p>Target</p>	<p>Latest known results (31/12/2021)</p>
<p>State of Schengen Report (incl. yearly reporting on implementation of the Schengen evaluation and monitoring mechanism – Regulation 1053/2013 Article 20 and Regulation 2016/399 Article 33)</p>	<p>Adoption by the Commission</p>	<p>Q4</p>	<p>Not adopted – on track - to be adopted Q1/Q2 in 2022.</p> <p>Postponed to 2022 to cover all Schengen evaluations that took place in 2021.</p>

Implementing decisions and delegated acts necessary for the development of interoperability	Number of acts adopted.	10 Implementing Decisions and 3 Delegated Acts	<p>22 acts adopted in 2021 (the number of act is duplicated due to double geometry):</p> <p>C(2021) 4982 and C(2021) 4983 (3/09/2021)</p> <p>C(2021) 5056 and C(2021) 5057 (29/09/2021)</p> <p>C(2021) 5050 and C(2021) 5051 (19/08/2021)</p> <p>C(2021) 5054 and C(2021) 5055 (30/08/-2021)</p> <p>C(2021) 5052 and C(2021) 5053 (09/11/2021)</p> <p>C(2021) 6486 and C(2021) 6484 (06/09/2021)</p> <p>C(2021) 6159 and C(2021) 6169 (26/08/2021)</p> <p>C(2021) 6663 and C(2021) 6664 (16/09/2021)</p> <p>C(2021) 6719 and C(2021) 6720 (16/11/2021)</p> <p>C(2021) 5988 and C(2021) 5989 (19/08/2021)</p> <p>C(2021) 5620 and C(2021) 5619 (03/08/2021)</p> <p>1 act was adopted in January 2022 and discussions with Member States on 1 act are still ongoing.</p>
Implementing Decisions and Delegated Acts necessary for the development of the Entry/Exit System	Number of Implementing Decisions adopted	3 Implementing Decisions	<p>Some decisions adopted.</p> <p>1 implementing Decision: (2021)3154 (7.5.2021).</p>

Implementing Decisions and Delegated Acts necessary for the development of the European Travel Information and Authorisation System	Number of Implementing Decisions and Delegated Acts adopted	8 Implementing Decisions and 5 Delegated Acts	Some decisions and acts adopted. 9 Implementing Decisions: C(2021) 3379 (19/5/2021) (EU) 2021/1028 (21/6./2021) C(2021) 1830 (Europe19.5.2021) C(2021) 2426 (15/4/2021) C(2021) 3703 (3/6./2021) C(2021) 1840 20.5.2021 C(2021) 1224 1.3.2021 C(2021) 1123 24.2.2021 C(2021) 4902 26.7.2021 1 Delegated Act: C(2021) 1574 (12/3/2021).
Implementing Decisions and Commission Decisions necessary for the implementation of the SIS Recast (border control and police cooperation)	Number of Implementing Decisions and Commission Decisions	4 Implementing Decisions and 2 Commission Decisions	Some decisions adopted. C(2021) 660 (15.2.2021) C(2021) 92 (15.1.2021) CID (EU) 2020/2165 (9.12.2020) CID (EU) 2021/31 (13.1.2021) C(2021) 5163 (16.7.2021).
Revised Schengen Information System	Entry into operation	Q4	Postponed to 2022 due to delays in fulfilling the conditions for the entry into operation by eu-LISA and Member States.
Revised SIRENE Manual, including explanatory handbook, as well as training material and training activities in cooperation with CEPOL	Adoption of Implementing Decision by the Commission	Q2	Adopted C(2021) 7900 final of 18.11.2021. C(2021) 7901 final of 18.11.2021.
EES/ETIAS Handbook	Handbook finalised	Q4	Finalised by the contractor and deliverable accepted by the Commission in Q4.

Second and Third High-political Schengen Forum	Number of represented governments from Schengen Member States (EU and Schengen Associated Countries) and candidate Schengen Member States	25	Second Schengen Forum held on 17.5.2021. Third Schengen Forum will take place in Q2 in 2022.
EUROSUR situational pictures (Reg 2019/1896)	Adoption by the Commission	Q1	Adopted COM(2021) 2361 of 9.4.2021
Communication on progress made towards achieving full visa reciprocity with the United States	Adoption by the Commission	Q4	Adopted COM(2021) 827 of 21.12.2021.
Report assessing the situation of non-reciprocity with certain third countries (Japan, South Korea) in the area of visa policy	Adoption by the Commission	Q2	Adoption planned in February 2022. ISC took place in May 2021 and a second ISC was necessary due to the modification of the circumstances (lifting of the Visa requirement by Korea in September).
Visa suspension Mechanism report	Adoption by the Commission	Q2	Adopted COM(2021) 602 of 4.8.2021.
Implementing decisions on the definition of harmonised lists of supporting documents to be submitted by visa applicants.	Adoption by the Commission	2021	5 decisions adopted in 2021 for 6 countries: Philippines (REV)C(2021) 5457, Turkey (REV)C(2021) 5156, Algeria (REV)C(2021) 6062, United Kingdom (REV)C(2021) 6301 Albania & Nepal C(2021) 8657
Report on the use of travel medical insurance, under Article 15 Regulation (EC) No 810/2009, by visa holders during their stay in the territory of the Member States	Adoption by the Commission	Q2	Adopted COM(2021) 92 of 2.3.2021.
Proposal for a Council Recommendation amending Council Recommendation 2020/912 of 30 June 2020 on the temporary restriction on non-essential travel into the EU and the possible lifting of such restriction	Adoption by the Commission	Q4	Adopted COM(2021) 754 of 25.11.2021.

Proposal for a Council Recommendation amending Council Recommendation (EU) 2020/1632 as regards a coordinated approach to facilitate safe travel during the COVID-19 pandemic in the Schengen area	Adoption by the Commission	Q4	Adopted COM(2021) 755 of 25.11.2021.
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Result indicators for Specific objective 4: Stronger cooperation with partner countries

Specific objective 4: Stronger cooperation with partner countries

Related to spending programme(s): Border Management and Visa Instrument/Internal Security Fund; and Asylum, Migration and Integration Fund/Asylum and Migration Fund

Result indicator 4.1: Closer contacts with partner countries, measured by the extension of the network of European Migration Liaison Officers (EMLO) and Immigration Liaison Officers (ILO) in partner countries

Source of the data: DG HOME

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
424 Immigration Liaison Officers, including 11 European Migration Liaison Officers	Increase with 2 European Migration Liaison Officers	Maintain	15 (=9 EMLOs deployed and 6 recruited for deployment in 2022)

Result indicator 4.2: Migration-related agreements under negotiation and signed

Source of the data: DG HOME

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
9 Mobility Partnerships; 3 Common Agendas and Migration Joint Declarations; 2 Terms of Reference; 1 Statement; 1 Migration and Mobility Dialogue; 5 Visa Facilitation Agreements; with visa-required countries; 18 Readmission Agreements; 6 Readmission Arrangements	Maintain	Increase	9 Mobility Partnerships; ¹⁸ 3 Common Agendas and Migration Joint Declarations; ¹⁹ 2 Terms of Reference; ²⁰ 1 Statement; ²¹ 1 Migration and Mobility Dialogue; ²² 5 Visa Facilitation Agreements, with visa-required countries; ²³ 18 Readmission Agreements; ²⁴ 6 Readmission Arrangements ²⁵

¹⁸ Armenia, Azerbaijan, Belarus, Cape Verde, Georgia, Moldova, Morocco, Jordan and Tunisia.

¹⁹ Ethiopia, India and Nigeria.

²⁰ Iran and Egypt.

²¹ Turkey

²² African Union

²³ Armenia, Azerbaijan, Belarus, Cape Verde and Russia

²⁴ Albania, Armenia, Azerbaijan, Belarus, Bosnia and Herzegovina, Cape Verde, Georgia, Hong-Kong, Macao, Moldova, Montenegro, North Macedonia, Pakistan, Russia, Serbia, Sri Lanka, Turkey and Ukraine

²⁵ Afghanistan, Bangladesh, Ethiopia, the Gambia, Guinea and Ivory Coast

Result indicator 4.3: Agencies' support to the external dimension, measured by the number of arrangements and agreements Europol and Frontex have with partner countries
Source of the data: Europol; Frontex

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
Europol: ²⁶ 3 Working Arrangements; 5 Strategic Agreements; 17 Operational Agreements Frontex: ²⁷ 18 Working Arrangements; 1 Status Agreement	Maintain	Increase	<u>Europol:</u> 9 Working Arrangements; 5 Strategic Agreements; 17 Operational Agreements <u>Frontex:</u> 18 Working Arrangements; 3 Status Agreements

Result indicator 4.4: Increased intelligence-sharing with third countries, measured by the number of third countries to which airlines can transfer Passenger Name Record (PNR) data from the EU
Source of the data: DG HOME/Member States

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
3 third countries	Increase	Increase	3

Result indicator 4.5: Proportion of proposed legislative revisions that include burden reduction measures
Source of the data: DG HOME

Baseline (N/A)	Interim Milestone (2022)	Target (2024)	Latest known results ²⁸ (2021)
...	Positive trend	Positive trend	0 out of 0, (0%)

²⁶ <https://www.europol.europa.eu/partners-collaboration>

²⁷ <https://frontex.europa.eu/we-build/other-partners-and-projects/non-eu-countries>

²⁸ No legislative proposals in 2021.

Output indicators for Specific objective 4: Stronger cooperation with partner countries

Main outputs in 2021:			
New policy initiatives			
Output	Indicator	Target	Latest known results (31/12/2021)
 A new strategy on voluntary returns and reintegration	Adoption by the Commission	Q1	Adopted COM(2021) 120 final of 27.04.2021.
 A new EU Action Plan against migrant smuggling (2021-2025)	Adoption by the Commission	Q2	Adopted COM(2021) 591 final of 29.9.2021.
Commission legislative proposal for a framework for the exchange of information with key third countries	Adoption by the Commission	Q4	A political agreement on the initiative was reached in October 2021 and the initiative was proposed in the Commission Work programme 2022.
Recommendation for a Council Decision authorising EU Member States to ratify the Second Additional Protocol to the Council of Europe Convention on Cybercrime	Adoption by the Commission	Q3	Adopted COM(2021) 718 of 25.11.2021 (text of the Protocol adopted by the Council of Europe on 17.11.2021).
Recommendation for a Council Decision authorising EU Member States to sign the Second Additional Protocol to the Council of Europe Convention on Cybercrime	Adoption by the Commission	Q3	Adopted COM(2021) 719 of 25.11.2021 (text of the Protocol adopted by the Council of Europe on 17.11.2021).
Recommendation for a Council Decision authorising the participation in negotiations on a United Nations Convention, on 'countering the use of information and communication technologies for criminal purposes' pursuant to UNGA Resolution 74/247	Adoption by the Commission	Q3	Postponed to 2022 in view of Covid-19 related delays at the UN.
External communication actions			
Output	Indicator	Target	Latest known results (31/12/2021)

Contribution to the Recovery/NextGeneration EU campaign, as mentioned in the narrative	HOME projects included in the campaign	1	DG HOME regularly contributes to and amplifies the corporate messages as necessary. Twitter Monthly tweets / COMM retweets. YouTub. Subscribing and adding to our playlists the COMM #NextGenerationEU videos.
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Other important outputs

Output	Indicator	Target	Latest known results (31/12/2021)
Commission Report to the Council on the assessment of the level of cooperation of third countries on readmission	Adoption by the Commission	Q1	Adopted COM(2021) 55 of 10.02.2021. (Title amended to: Report from the Commission to the Council - Assessment of third countries' level of cooperation on readmission in 2019)
Report from the Commission to the Council - Assessment of third countries' level of cooperation on readmission in 2020	Adoption by the Commission	Q4	Adopted COM(2021) 828 of 21.12.2021.
Continuation of negotiations with a view to concluding new formal readmission agreements (China, Tunisia, Nigeria, Morocco and Algeria)	Number of third countries with which negotiations on formal readmission agreements continue	5	<u>Nigeria</u> : negotiations re-started in January 2021 (5 rounds between January and March) but important differences remain between the sides. Negotiations with other partners remained, were however at a standstill in 2021 and opportunities to hold (new) negotiating rounds are still to be confirmed. <u>China</u> : No date set yet for the next round of negotiations. <u>Tunisia</u> : Re-launch of negotiations to be explored depending on senior officials meeting to take place. <u>Morocco</u> : Re-launch of negotiations to be explored depending on senior officials meeting to take place. <u>Algeria</u> : The negotiations did not yet start.
Continuation and strengthening of formal and informal comprehensive migration and mobility dialogues	Number of migration dialogues concluded/held with partner countries	5	6 Iraq, Algeria, Egypt, Turkey, United States, Western Balkans.

Actions under the Regional Development and Protection Programme (RDPP)	Number of new actions whose implementation will start	2	2 New phases of both RDPP North Africa and Horn of Africa started beginning of 2021.
Grants via the Regional Development and Protection Programme (RDPP)	Number of grants assessed according to DG HOME's standard grant assessment criteria and approved	2	0 No grants were assessed in 2021 (not envisaged by the AMIF Work Programme) – 2 grants were assessed at the end of 2020, and their implementation started in January 2021 (see row before in this table).
Grants via the Migration Partnership Facility involving partner countries with which formal/informal migration dialogues are in place	Number of grants approved (not including legal migration as below)	2	7
Pilot Projects on legal migration financed under the AMIF Migration Partnership Facility in the context of the talent partnerships	Number of pilots	5	5
Country reports produced by European Migration Liaison Officers	Number of European Migration Liaison Officers posted in partner countries	16	15 (= 9 EMLOs deployed and 6 recruited for deployment in 2022).
	Number of reports	70	50 This is lower than the target in light of the deployment fluctuation.
Fourth report under the Visa Suspension Mechanism	Adoption by the Commission	Q2	Adopted COM(2021) 602 of 4.8.2021.
Reports under Articles 9 and 10 of the Visa Regulation	Adoption by the Commission	Q2	Adopted COM(2021) 603 of 4.8.2021.
Continuous monitoring of investor citizenship schemes in visa-free third countries	Number of countries monitored in 2021	9 countries	Several exchanges with third countries concerned took place in 2021.
Rules of Procedures for the management of the Joint Committee set up for the monitoring of EU-Belarus Visa Facilitation Agreement (VFA)	Adoption by the Commission	Q4	Not adopted.
Resumption of the negotiation of a VFA with Morocco	2 negotiation rounds	Q3	Negotiation on hold.

Resumption of the negotiation of a VFA with Tunisia	2 negotiation rounds	Q3	Negotiation on hold.
Continuation of negotiations with Canada on an EU Canada PNR Agreement	2 negotiation rounds	Q3	After an agreement in principle was reached in March 2019, Canada requested time for internal legal checking, and informed the Commission of its wish to re-discuss some of the provisions of the agreement text before its initialing. The last negotiation round took place in November 2021..
Continuation of negotiations with Japan	3 negotiation rounds	3 rounds held in 2021	Not held. Japan showed limited interest in starting PNR negotiations in view of (i) the fact that no international visitors are allowed at the Olympics, and (ii) difficulties in meeting the EU's strict requirements on PNR transfers. Next step: preliminary talks to clarify Japan's interest in opening formal negotiations by Q1 in 2022.
Communication from the Commission to the European Parliament and the Council on the external dimension of the EU policy on Passenger Name Records	Adoption by the Commission	Q1	Not adopted. The decision to postpone was taken in agreement with the Cabinet of DG HOME Commissioner. New adoption envisaged in Q4 in 2022.
Communication on a Model status agreement as referred to in Regulation (EU) 2019/1896 of the European Parliament and of the Council of 13 November 2019 on the European Border and Coast Guard and repealing Regulations (EU) No 1052/2013 and (EU) 2016/1624	Adoption by the Commission	Q4	Adopted COM(2021) 829 of 21.12.2021.

<p>Communication on a Model working arrangement as referred to in Regulation (EU) 2019/1896 of the European Parliament and of the Council of 13 November 2019 on the European Border and Coast Guard and repealing Regulations (EU) No 1052/2013 and (EU) 2016/1624</p>	<p>Adoption by the Commission</p>	<p>Q4</p>	<p>Adopted COM(2021) 830 of 21.12.2021.</p>
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ANNEX 3: Draft annual accounts and financial reports

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2021 (in Mio €) for DG HOME					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.41	0.41	100.00 %
	01 02	Horizon Europe	0.83	0.78	94.41 %
Total Title 01			1.24	1.19	96.28 %
Title 05 Regional Development and Cohesion					
05	05 02	European Regional Development Fund (ERDF)	45.23	0.00	0.00 %
	05 03	Cohesion Fund (CF)	11.94	0.00	0.00 %
Total Title 05			57.17	0.00	0.00 %
Title 06 Recovery and Resilience					
06	06 07	Emergency support within the Union	0.00	0.00	0.00 %
Total Title 06			0.00	0.00	0.00 %
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.43	0.43	100.00 %
	07 02	European Social Fund Plus (ESF+)	23.08	0.00	0.00 %
Total Title 07			23.52	0.43	1.84 %
Title 08 Agriculture and Maritime Policy					
08	08 04	European Maritime and Fisheries Fund (EMFF)	1.38	0.00	0.00 %
Total Title 08			1.38	0.00	0.00 %
Title 10 Migration					
10	10 01	Support administrative expenditure of the "Migration" Cluster	2.01	1.26	62.42 %
	10 02	Asylum, Migration and Integration Fund (AMIF)	897.83	494.14	55.04 %
	10 10	Decentralised Agencies	160.23	142.11	88.69 %
	10 20	Pilot projects, preparatory actions, prerogatives and other actions	0.02	0.00	0.00 %
Total Title 10			1,060.10	637.51	60.14 %
Title 11 Border Management					
11	11 01	Support administrative expenditure of the "Border Management" cluster	0.98	0.33	33.30 %
	11 02	Integrated Border Management Fund (IBMF) Instrument for financial support for border management and visa	438.17	153.25	34.97 %
	11 10	Decentralised agencies	727.91	712.39	97.87 %
Total Title 11			1,167.07	865.97	74.20 %
Title 12 Security					
12	12 01	Support administrative expenditure of the "Security" cluster	0.91	0.91	99.90 %
	12 02	Internal Security Fund (ISF)	180.05	69.45	38.57 %
	12 10	Decentralised agencies	199.74	195.51	97.88 %
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00 %
Total Title 12			380.71	265.88	69.84 %
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.04	0.01	32.30 %
Total Title 20			0.04	0.01	32.30 %
Total Excluding NGEU			2,691.23	1,771.00	65.81 %
Total DG HOME			2,691.23	1,771.00	65.81 %

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

% Outturn on Commitment Appropriations in 2021 for DG HOME

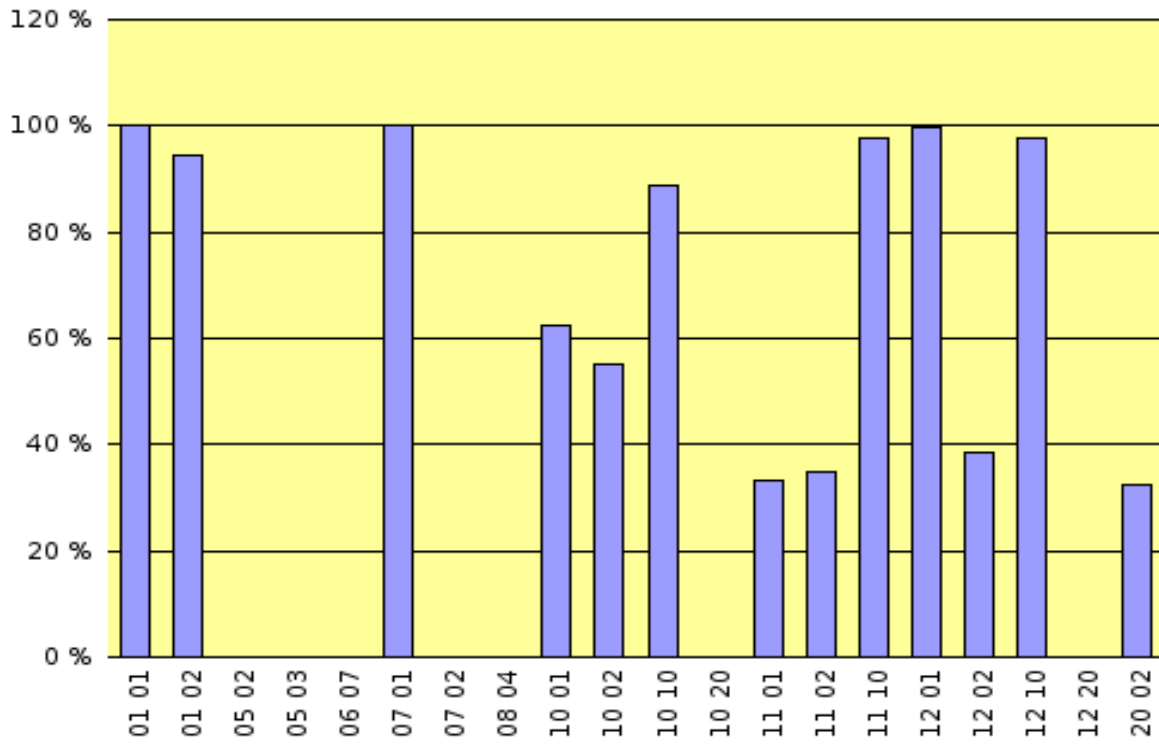


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2021 (in Mio €) for DG HOME					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.68	0.37	54.21 %
	01 02	Horizon Europe	1.60	1.45	90.29 %
Total Title 01			2.28	1.82	79.50%
Title 05 Regional Development and Cohesion					
05	05 02	European Regional Development Fund (ERDF)	0.00	0.00	0.00 %
	05 03	Cohesion Fund (CF)	0.00	0.00	0.00 %
Total Title 05			0.00	0.00	0.00%
Title 06 Recovery and Resilience					
06	06 07	Emergency support within the Union	25.37	25.30	99.71 %
Total Title 06			25.37	25.30	99.71%
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.59	0.22	37.50 %
	07 02	European Social Fund Plus (ESF+)	0.00	0.00	0.00 %
Total Title 07			0.59	0.22	37.50%
Title 08 Agriculture and Maritime Policy					
08	08 04	European Maritime and Fisheries Fund (EMFF)	0.00	0.00	0.00 %
Total Title 08			0.00	0.00	0.00%
Title 10 Migration					
10	10 01	Support administrative expenditure of the "Migration" Cluster	3.40	1.03	30.30 %
	10 02	Asylum, Migration and Integration Fund (AMIF)	1,228.87	1,223.50	99.56 %
	10 10	Decentralised Agencies	160.23	142.11	88.69 %
	10 20	Pilot projects, preparatory actions, prerogatives and other actions	0.06	0.03	57.18 %
Total Title 10			1,392.56	1,366.68	98.14%
Title 11 Border Management					
11	11 01	Support administrative expenditure of the "Border Management" cluster	2.31	0.81	34.92 %
	11 02	Integrated Border Management Fund (IBMF) – Instrument for financial support for border management and visa	553.09	411.40	74.38 %
	11 10	Decentralised agencies	779.11	763.55	98.00 %
Total Title 11			1,334.51	1,175.76	88.10%
Title 12 Security					
12	12 01	Support administrative expenditure of the "Security" cluster	1.00	0.16	15.57 %
	12 02	Internal Security Fund (ISF)	167.15	165.03	98.73 %
	12 10	Decentralised agencies	199.74	195.51	97.88 %
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	0.80	0.80	100.00 %
Total Title 12			368.70	361.50	98.05%
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.04	0.00	7.33 %
Total Title 20			0.04	0.00	7.33%
Total Excluding NGEU			3,124.05	2,931.28	93.83%
Total DG HOME			3,124.05	2,931.28	93.83 %

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

% Outturn on Payment Appropriations in 2021 for DG HOME

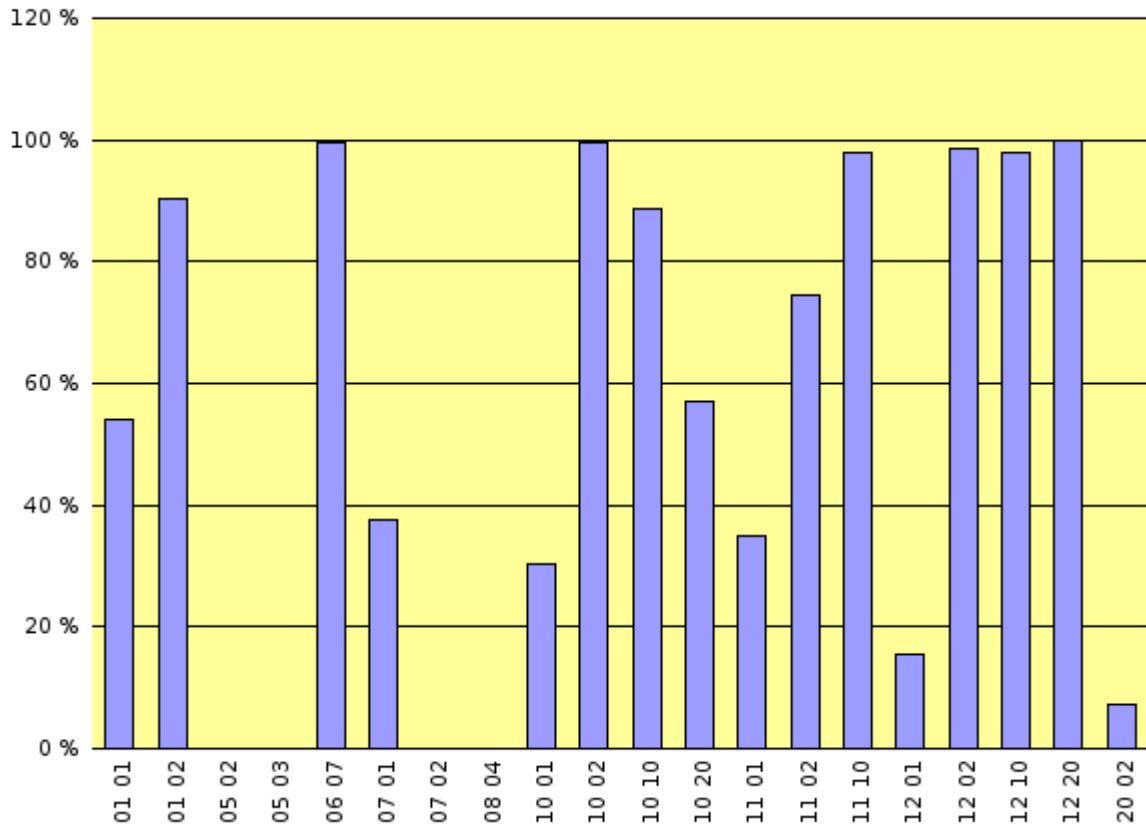


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG HOME									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.41	0.13	0.28	68.44%	0.00	0.28	0.27
	01 02	Horizon Europe	0.78	0.05	0.73	93.04%	2.35	3.07	7.12
Total Title 01			1.19	0.19	1.01	84.50%	2.35	3.36	7.39
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG HOME									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
05	05 02	European Regional Development Fund (ERDF)	0.00		0.00	0.00%	0.00	0.00	0.00
	05 03	Cohesion Fund (CF)	0.00		0.00	0.00%	0.00	0.00	0.00
Total Title 05			0.00		0.00	0.00%	0.00	0.00	0.00
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG HOME									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 07	Emergency support within the Union	0.00	0.00	0.00	0.00%	0.07	0.07	25.37
Total Title 06			0.00	0.00	0.00	0.00%	0.07	0.07	25.37
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG HOME									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.43	0.09	0.35	80.35%	0.00	0.35	0.15
	07 02	European Social Fund PLUS (ESF+)	0.00		0.00	0.00%	0.00	0.00	0.00
Total Title 07			0.43	0.09	0.35	80.35%	0.00	0.35	0.15
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG HOME									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
08	08 04	European Maritime and Fisheries Fund (EMFF)	0.00		0.00	0.00%	0.00	0.00	0.00
Total Title 08			0.00		0.00	0.00%	0.00	0.00	0.00

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG HOME									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
10	10 01	Support administrative expenditure of the "Migration" Cluster	1.26	0.06	1.20	95.15%	0.00	1.20	1.39
	10 02	Asylum, Migration and Integration Fund (AMIF)	494.14	44.94	449.19	90.91%	1,906.81	2,356.00	3,115.12
	10 10	Decentralised Agencies	142.11	142.11	0.00	0.00%	19.91	19.91	19.91
	10 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00	0.00%	0.18	0.18	0.21
Total Title 10			637.51	187.12	450.39	70.65%	1,926.89	2,377.28	3,136.63
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG HOME									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
11	11 01	Support administrative expenditure of the "Border Management" cluster	0.33	0.00	0.33	100.00%	0.00	0.33	1.32
	11 02	Integrated Border Management Fund (IBMF) Instrument for financial support for border management and visa	153.25	0.00	153.25	100.00%	984.90	1,138.15	1,433.14
	11 10	Decentralised agencies	712.39	555.18	157.21	22.07%	163.62	320.83	371.99
Total Title 11			865.97	555.18	310.79	35.89%	1,148.52	1,459.31	1,806.45
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG HOME									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
12	12 01	Support administrative expenditure of the "Security" cluster	0.91	0.09	0.83	90.59%	0.00	0.83	0.09
	12 02	Internal Security Fund (ISF)	69.45	0.00	69.45	100.00%	289.28	358.73	469.79
	12 10	Decentralised agencies	195.51	195.51	0.00	0.00%	0.00	0.00	0.00
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00	0.00%	1.20	1.20	2.00
Total Title 12			265.88	195.60	70.28	26.43%	290.48	360.76	471.88
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG HOME									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	%to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	0.01	0.00	0.01	77.29%	0.00	0.01	0.00
Total Title 20			0.01	0.00	0.01	77.29%	0.00	0.01	0.00
Total Excluding NGEU			1,771.00	938.18	832.82	47.03%	3,368.31	4,201.14	5,447.87
Total for DG HOME			1770.99314	938.18	832.82	47.03 %	3,368.31	4,201.14	5,447.87

Breakdown of Commitments Remaining to be Settled (in Mio EUR) in 2021 HOME

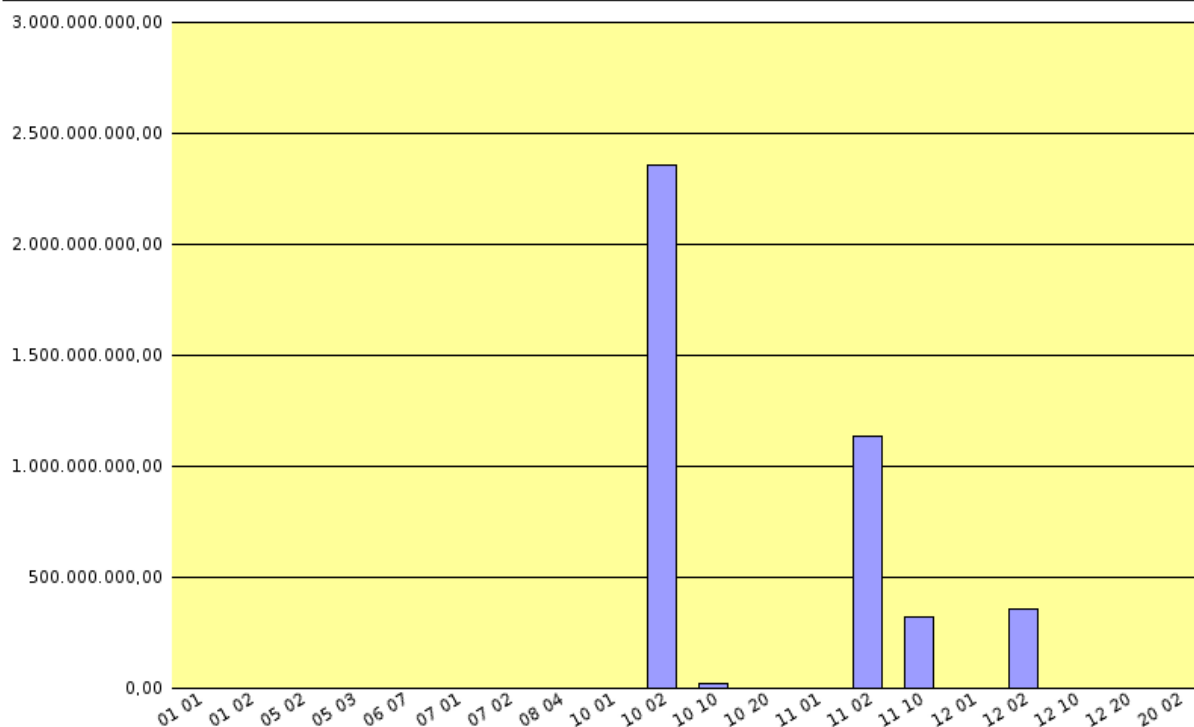


TABLE 4 : BALANCE SHEET for DG HOME

BALANCE SHEET	2021	2020
A.I. NON CURRENT ASSETS	348194561.1	329557621
A.I.2. Property, Plant and Equipment	0.00	0.00
A.I.5. Non-Current Pre-Financing	348,194,561.13	329,557,621.01
A.II. CURRENT ASSETS	432241241.9	387034816.8
A.II.2. Current Pre-Financing	429,867,819.49	383,850,433.72
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	2,373,422.41	3,184,383.08
ASSETS	780435803	716592437.8
P.II. CURRENT LIABILITIES	-343688218.5	-588130567.1
P.II.4. Current Payables	-88,197,308.21	-26,838,805.67
P.II.5. Current Accrued Charges & Defrd Income	-255,490,910.29	-561,291,761.43
LIABILITIES	-343688218.5	-588130567.1
NET ASSETS (ASSETS less LIABILITIES)	436747584.5	128,461,870.71

P.III.2. Accumulated Surplus/Deficit	12,809,724,620.95	10228821764
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Non-allocated central (surplus)/deficit*	-13,246,472,205.48	-10357283635
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TOTAL DG HOME	0.00	0.00
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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 HOME

STATEMENT OF FINANCIAL PERFORMANCE	2021	2020
II.1 REVENUES	-7108837.19	-43518874.85
II.1.1. NON-EXCHANGE REVENUES	-7861275.27	-44810228.77
II.1.1.6. RECOVERY OF EXPENSES	-7,823,458.55	-12,363,873.69
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-37,816.72	-32,446,355.08
II.1.2. EXCHANGE REVENUES	752438.08	1291353.92
II.1.2.2. OTHER EXCHANGE REVENUE	752,438.08	1,291,353.92
II.2. EXPENSES	2539795658	2624421732
II.2. EXPENSES	2539795658	2624421732
II.2.10. OTHER EXPENSES	3,793,271.44	1,911,143.12
II.2.1. EXP IMPL BY MEMBER STATES (SHARED)	879,333,470.21	1,044,126,682.84
II.2.2. EXP IMPL BY COMMISS&EX.AGENC. (DM)	466,302,228.58	559,682,461.12
II.2.3. EXP IMPL BY OTH EU AGENC&BODIES (IM)	1,039,233,427.82	832,018,392.06
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)	148,936,370.32	186,656,641.03
II.2.5. EXP IMPL BY OTHER ENTITIES (IM)	2,190,050.99	
II.2.8. FINANCE COSTS	6,838.31	26,411.58
STATEMENT OF FINANCIAL PERFORMANCE	2,532,686,820.48	2,580,902,856.90

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 HOME

OFF BALANCE	2021	2020
OB.1. Contingent Assets	0	0
GR for pre-financing	0.00	0.00
OB.3. Other Significant Disclosures	-3855521826	-4876927196
OB.3.2. Comm against app. not yet consumed	-3,855,521,825.97	-4,876,927,196.45
OB.3.3.1 Structural operations		0.00
OB.4. Balancing Accounts	3855521826	4876927196
OB.4. Balancing Accounts	3,855,521,825.97	4,876,927,196.45
OFF BALANCE	0.00	0.00

TABLE 6 : Average Payment Times in 2021 for DG HOME

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	435	410	94.25 %	10.934146	25	5.75 %	51.08	301120246.9	17. %
60	235	220	93.62 %	24.859091	15	6.38 %	84.93333333	1998133.78	0. %
90	135	108	80.00 %	64.37037	27	20.00 %	164.7407407	3344841.83	4. %
180	57	57	100.00 %	29.789474				0	0. %

Total Number of Payments	862	795	92.23 %		67	7.77 %		306463222.5	10. %
Average Net Payment Time	29.69953596			23.398742			104.4626866		
Average Gross Payment Time	47.47795824			41.056604			123.6716418		

Suspensions							
Average Report Approval Suspension	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	86	179	20.77 %	862	818,917,270.39	27.95 %	2,930,414,419.36

Late Interest paid in 2021			
DG	GL Account	Description	Amount (Eur)
HOME	65010100	Interest on late payment of charges New FR	6 838.31
			6 838.31

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

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2021 for DG HOME								
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	
33	Other administrative revenue	-9,456.23	78,983.54	69,527.31	-9,456.23	9,456.23	0.00	69,527.31
40	Revenue from investments and accounts	0.00	1,212.31	1,212.31	0.00	0.00	0.00	1,212.31
60	Single market, innovation and digital	241,375.44	0.00	241,375.44	163,091.77	0.00	163,091.77	78,283.67
63	Migration and border management	12,892,955.14	0.00	12,892,955.14	12,852,647.68	0.00	12,852,647.68	40,307.46
64	Security and defence	2,938,874.61	0.00	2,938,874.61	2,499,127.59	0.00	2,499,127.59	439,747.02
66	Other contributions and refunds	38,101,795.55	0.00	38,101,795.55	38,055,479.83	0.00	38,055,479.83	46,315.72
67	Completion for outstanding recovery orders prior to 2021	-36,230.71	1,500,270.94	1,464,040.23	-36,230.71	168,970.17	132,739.46	1,331,300.77
Total DG HOME		54129313.8	1580466.79	55709780.59	53524659.93	178426.4	53703086.33	2006694.26

**TABLE 8 : RECOVERY OF PAYMENTS in 2021 for DG HOME
(Number of Recovery Contexts and corresponding Transaction Amount)**

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2021 Year of Origin (commitment)	Irregularity		OLAF notified		Total undue payments recovered		Total transactions in recovery context(incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
	2008	3	1096087.8			3	1096087.8	3	1096087.8	100.00%
2009	8	1011603.24			8	1011603.24	9	1014985.06	88.89%	99.67%
2010	10	1139538.03			10	1139538.03	10	1139538.03	100.00%	100.00%
2011	10	1978752.41			10	1978752.41	10	1978752.41	100.00%	100.00%
2012	7	1696628.63	1	52605	8	1749233.63	8	1749233.63	100.00%	100.00%
2013	10	1595128.28			10	1595128.28	10	1595128.28	100.00%	100.00%
2014	1	2965.78			1	2965.78	1	2965.78	100.00%	100.00%
2015	8	342357.14			8	342357.14	9	1034237.7	88.89%	33.10%
2016	3	10449.88			3	10449.88	10	389612.32	30.00%	2.68%
2017	1	2438.97			1	2438.97	8	3270764.99	12.50%	0.07%
2018	2	171060.97			2	171060.97	10	1448536.56	20.00%	11.81%
2019							7	1295897.21		
2020							8	37948506.37		
No Link	2	136707.17			2	136707.17	6	174523.89	33.33%	78.33%
Sub-Total	65	9183718.3	1	52605	66	9236323.3	109	54138770.03	60.55%	17.06%

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	38	1568468.78	1	5711484.17	39	7279952.95	53	7,468,762.18	73.58%	97.47%
CREDIT NOTES	26	532721.95			26	532721.95	53	1,646,683.64	49.06%	32.35%
Sub-Total	64	2101190.73	1	5711484.17	65	7812674.9	106	9115445.82	61.32%	85.71%
GRAND TOTAL	129	11284909.03	2	5764089.17	131	17048998.2	215	63254215.85	60.93%	26.95%

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2021 for DG HOME

	Number at 31/12/2020	Number at 31/12/2021	Evolution	Open Amount (Eur) at 31/12/2020	Open Amount (Eur) at 31/12/2021	Evolution
2014		1			84.91	
2016		3			685,943.29	
2017		1			32,571.56	
2018		2			141,509.95	
2019		1			227,071.54	
2020		2			314,859.14	
2021		8			604,653.87	
		18			2,006,694.26	

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2021 for DG HOME

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
Total DG HOME						
Number of RO waivers						

Total DG HOME

Number of RO waivers

There are 1 waivers below 60 000 € for a total amount of -9.456,23

TABLE 11 : Negotiated Procedures in 2021 for DG HOME

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

In 2021, there were 2 low value negotiated procedures (below 15000).

TABLE 12 : Summary of Procedures in 2021 for DG HOME

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Open procedure (FR 164 (1)(a))	1	4 000 000.00
Total	1	4 000 000.00

TABLE 13 : BUILDING CONTRACTS in 2021 for DG HOME

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

TABLE 14 : CONTRACTS DECLARED SECRET in 2021 for DG HOME

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

TABLE 15 : FPA duration exceeds 4 years - DG HOME

TABLE 16 : Commitments co-delegation type 3 in 2021 for DG HOME

In 2021, DG HOME had two co-delegations type 3 in place with PMO and DG HR.

ANNEX 4: Financial Scorecard

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the 2021 Annual Activity Report, 10 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes)²⁹:

- | | |
|---|--|
| <ul style="list-style-type: none"> - Commitment Appropriations (CA) Implementation - CA Forecast Implementation - Payment Appropriations (PA) Implementation - PA Forecast Implementation - Global Commitment Absorption | <ul style="list-style-type: none"> - Timely Payments - Timely Decommitments - Invoice Registration Time - Accounting Data Quality - Management Data Quality |
|---|--|

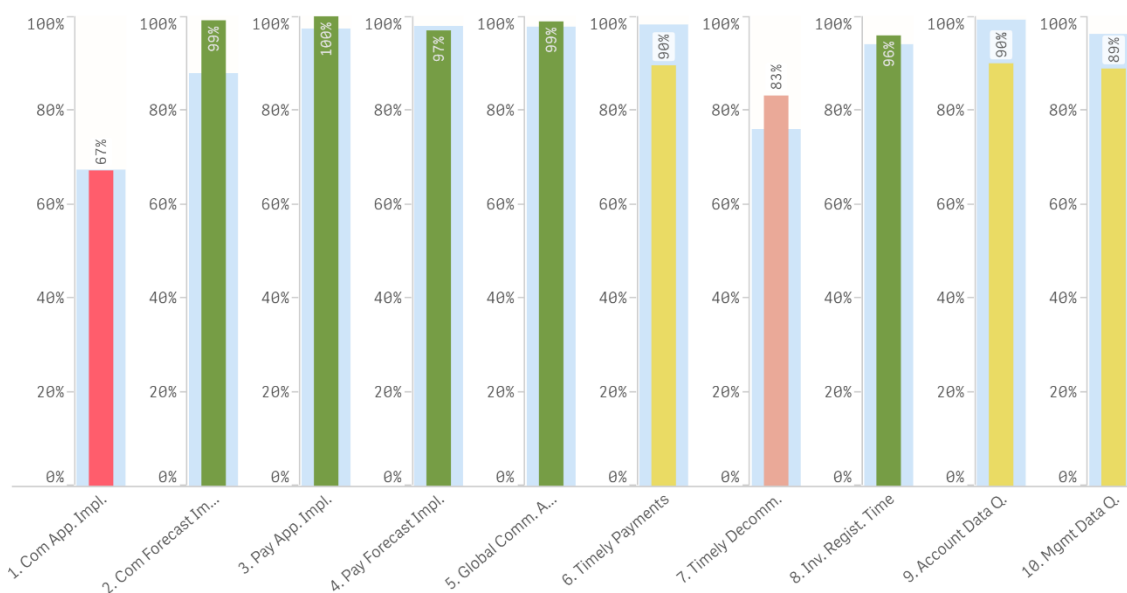
For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

- 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

The Commission services are invited to provide commentary for each indicator's result in the dedicated comment section below the indicators scores as this can help the reader to understand the Commission's service context. In cases when the indicator's value achieves 80% or less of the target, the comment becomes mandatory.

The detailed definitions of the indicators are available on the internal DG BUDG site (BudgPedia) and managed by unit BUDG.C5 Financial Reporting.

HOME Indicator Scores 2021



²⁹For each indicator the light blue bar denotes the EC Score.

information is not available in the central financial system, the indicator is not calculated (i.e. displayed as “-“) in this Annex.

Indicator	Objective	Comment ³⁰	HOME Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	As regards the implementation commitment appropriations, this is due to the fact that the new legal bases for the MFF 2021-2027 were adopted only in mid-July which triggered a delay in the preparation of operational programmes under shared management as well as in the preparation of the first Thematic Facilities. As a consequence, an amount of amount of EUR 866 million related to the National Programmes will be re-programmed over period 2022-2025 in line with Article 7 MFF Regulation. It should be noted that the remaining appropriations were implemented at 100%.	67%	67%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		99%	88%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		100%	97%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		97%	98%
5. Global Commitment Absorption ³¹	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		99%	98%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	In terms of late payments, overall 10% of payments processed by DG HOME in 2021 were late in terms of value. This is above the Commission score attained for this indicator (2% late in terms of value). In terms of value, the population of late payments representing 10% of the total value of payments was due mainly to three high-value payments (payments to eu-LISA, Frontex and an EMAS grant). It is important to note that these three payments were only a couple of days late and triggered no late interest.	90%	98%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	DG HOME performs periodic de-commitment exercises both for global and individual commitments to ensure that the RAL is up to date. DG HOME plans to improve this indicator throughout 2021.	83%	76%
8. Invoice	Monitor the accounting	DG HOME managed to stay within the Commission	96%	94%

³⁰ An explanation behind the indicator result can be provided, e.g. the comment about the achievement itself, reference to the whole Commission performance (better or worse), reasons behind this achievement. The comment is mandatory for the 'Timely payments' indicator. For the rest of indicators the comment is mandatory only if the score is equal or below the target of 80%.

³¹ 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.

Registration Time	risk stemming from late registration of invoices in the central accounting system ABAC	invoice registration target of 7 days in 96% of cases.		
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts	DG HOME has been making continuous efforts to improve the quality of data.	90%	99%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	DG HOME has been making continuous efforts to improve the quality of data.	89%	96%

EFFICIENCY INDICATORS: "TIME-TO" INDICATORS (DAYS)

		2021	2020
Shared management	Timely payment	100%	100%
Direct management	Time-to-inform (EMAS)	58.9	94.68
	Time-to-grant (EMAS)	119.2	170.40
	Timely payment (EMAS)	87%	96%
	Time-to-inform (Union Actions)	123.14	186.91
	Time-to-grant (Union Actions)	232.97	243.42
	Timely payment (Union Actions - grant)	97%	98%
	Timely payment (Research - grant)	100%	100%
	Timely payment (procurement)	89%	85%
	Timely payment (total)	91%	96%
Indirect management	Delegation/contribution/grant agreements: timely payment	100%	94%
	Decentralised agencies: timely payment	76%	91%

ANNEX 5: Materiality criteria

Materiality criteria and Methodology for measuring the residual amount at risk and determining its materiality

Since 2019 ⁽³²⁾, a 'de minimis' threshold for financial reservations has been introduced. Quantified AAR reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed."

The implementation of this 'de minimis' threshold applies at the level of the AAR reservations, i.e. not at all affecting the detailed reservations at the level of the Payment Agency(s)/Operational Programme(s). Given the amounts involved, this threshold has effect on the AAR reservations of DG HOME for FP7 research related funds.

Introduction

Deciding whether a weakness is significant is a **matter of judgement** by the Authorising Officer by Delegation, who remains responsible for the declaration of assurance, including any reservations to it. In doing so, she should **identify the overall impact of a weakness** and **judge whether it is material** enough so that the non-disclosure of the weakness is likely to have an influence on the decisions or conclusions of the users of the declaration. The benchmark for this judgement is the materiality criteria which the AOD sets at the moment of designing the internal control system under his/her responsibility.

For DG HOME, the materiality of residual weaknesses identified (i.e. after mitigating and corrective measures) is assessed based on qualitative and/or quantitative criteria, in line with the instructions for the preparation of the Annual Activity Report.

The **qualitative assessment** includes an analysis of the causes and the types of error (including whether they are repetitive) to conclude on the nature, context and/or scope of the weaknesses identified. This may refer to significant control system weaknesses or critical issues reported by the Authorising Officers by Sub-Delegation (or as part of the IcaT exercise), the European Court of Auditors (ECA), the Internal Audit Service (IAS), DG BUDG or OLAF. Also, the duration and any mitigating controls or corrective actions are taken into consideration.

The **quantitative assessment** aims at estimating any financial impact ("amount at risk") resulting from the errors detected. In line with the standard materiality threshold proposed by the instructions for the preparation of Annual Activity Reports, DG HOME has set the materiality level for each distinct control system with coherent risk characteristics for the amount at risk resulting from the *residual* errors at 2% of relevant payments made in the reporting year, or in case of multi-annual approach over the programming period.

⁽³²⁾ Agreement of the Corporate Management Board of 30/4/2019.

This analysis and the conclusions are presented concisely in the body of the Annual Activity Report where the information reported under each building block is summarised and **which logically supports the five statements** included in the Declaration of Assurance (true and fair view, resources used for the intended purpose, sound financial management, legality and regularity, and non-omission of significant information) **for all significant expenditure categories and control systems**.

DG HOME implements its operational budget through three main different methods of implementation: direct management (grants, procurement, sometimes cross-subdelegated to other DGs), indirect management (payments to traditional agencies, delegation agreements) and shared management. As these methods of implementation have a different risk profile and its own control and supervision arrangements, the observed quantified weaknesses should be assessed per each distinct control system grouped as follows:

- 1) Shared Management
- 2) Direct management grants– Union actions and emergency assistance grants and research grants
- 3) Direct management - Procurement and other expenditure
- 4) Indirect management – Payments to traditional agencies
- 5) Indirect management – Delegation Agreements

In addition to and separately from the materiality assessment as described below, DG HOME calculates the weighted *average error rate* for its total annual payments and the resulting "overall amount at risk" by applying the relevant (cumulative) *detected* error rate to the relevant annual payments, for each management mode and type of activity. This weighted average error rate is disclosed along the *average recoveries and financial corrections* implemented within the last 5 years to reach a conclusion on the risk exposure and "estimated future corrective capacity" of the DG, which is presented in the AAR Chapter 2.1.

(1) Chapter A – Qualitative criteria for defining significant weaknesses

For all methods of implementation under its operational budget, the different parameters relevant in DG HOME for determining significant weaknesses are the following ones:

- ✓ **Significant control system weaknesses:** significant control system weakness detected during the period, in reports made by Authorising Officers by Sub-delegation and/or by the audits carried out as far as **traditional agencies** are concerned, and in the framework of the single audit model, the DG's assurance is mainly based on supervisory and monitoring activities, and a verification of the functioning of the control system performed by the Internal Audit Service of the Commission and the European Court of Auditors (DAS), and the outcome of the discharge procedure.
- ✓ **Significant shortcoming in internal control standards** appearing in the yearly survey on internal control standards implementation by management.
- ✓ **Insufficient audit coverage and/or inadequate information from the internal control systems.**
- ✓ **Critical issues outlined by the European Court of Auditors, the Internal Audit Service, DG BUDG and OLAF.**

When assessing the significance of any weaknesses, the following factors are taken into account:

- the nature and scope of the weakness;
- the duration of the weakness;
- the existence of compensatory measures (mitigating controls which reduce the impact of the weakness)
- the existence of effective corrective actions to correct the weaknesses (action plans and financial corrections) which have had a measurable impact.

When significant weaknesses are identified, a quantification of the amount at risk should be carried out when possible (See Chapter B).

In addition, **events** or weaknesses, which have a significant *reputational* impact on DG HOME, or indirectly on the Commission, will be reported irrespective of the amount of damage to the DG HOME's administrative and operational budget and will be considered for issuing a reservation on a reputational basis.

(2) Chapter B – Quantitative criteria for defining reservations

To quantify the potential financial impact of errors detected, it is necessary:

- ✓ **STEP 1: To determine the residual error rate** by
 - Determining the percentage of error in the audited sample of the population;
 - Determining the level of exposure across the entire population (by applying the detected error rates to the whole value of the population and to deduct the amounts corresponding to any corrective actions taken that have already effectively reduced the exposure);
- ✓ **STEP 2: To determine the "amount at risk";**
- ✓ **STEP 3: To determine the (financial) materiality**, compared to the relevant payments for a given control system

Steps 1, 2 and 3 differ from one control system to another, and are presented in this Chapter.

In addition, considering the multi-annual aspects of the programmes managed for grants under direct management and shared management, for this type of expenditure DG HOME favours a *multi-annual approach* by evaluating the *cumulative* budgetary impact of the *residual* errors over the whole programming period. Consequently, the calculation of errors, corrections and materiality of the residual amount at risk is calculated on a "cumulative basis". For other activities, the materiality and risk are assessed on an annual basis as described below.

1. Shared management

1.1. SOLID Funds

1.1.1 STEP 1 – Cumulative Residual Error Rate

All programmes are assessed against audit opinions at national and Commission level based on audits carried out on systems and sample of expenditure. In addition, operational line managers and authorising officers by sub-delegation also assess the level of assurance. The assessment is based on three elements as follows:

1. The first element is the **assessment of the functioning of management and control systems (MCSs)** carried out by the audit sector. This assessment is complemented by taking into account the assessment of the operational units and the regular contacts with national authorities (process of adoption/revision of annual programmes, monitoring visits, SOLID committees, closures of annual programmes, etc.). This leads to the management opinion on the functioning of the management and control systems, on a Directorate-General level.
2. The second element is the **error rate reported by the (national) audit authorities** in their annual audit report, based on expenditure incurred for a given annual programme. The audit sector assesses the reliability of the detected error rates for each programme, based on all available information and audit results, including on-the-spot missions, and uses this information as the best estimate of the possible risk for expenditure in the reporting year. In case the detected error rates are not available, not accurate or found not to be reliable, the audit sector either recalculates them when it has sufficient information in the annual audit report to do so or, alternatively, replaces them by flat rates in line with the results of the assessment of the functioning of management and control systems.
3. The third element is the consideration of the multi-annual aspect of the programmes. Indeed, although DG HOME manages annual programmes, they all fall under the multi-annual programming period 2007/8-2013. In addition, for the vast majority of Member States, the management and control system is stable over the programming period, thus allowing for the responsible, certifying and audit authorities to implement continuous improvements in the management of annual programmes.
 - ✓ For **annual programmes closed**, the audit sector deducts the corrections (recoveries and withdrawals) that have been made by the responsible authorities and, if applicable, by the Commission (corrections for individual files, flat rate financial corrections and corrections following an ex post control). This results in a **residual error rate** for each annual programme, validated by management. Furthermore, a cumulative (average) residual error rate is calculated for programmes covered by a common management and control system (as a rule, each Fund in each MS).
 - ✓ In line with DG BUDG and IAS instructions, **running annual programmes**, for which only pre-financings were made, are excluded from the calculation of the residual error since the open pre-financing payments can be considered as being not yet 'at risk'.

The assessment of the relevant reports, data and other information available requires the application of professional judgement, namely when weighting contradictory information or considering abnormal statistical results. When taking into account reported corrections, the authorising officer by delegation also assesses that they effectively mitigate the risks identified and that they result in an actual reduction in the level of the error that remains uncorrected in the population.

1.1.2. Assessment of Annual Programmes (STEP 2 Financial exposure from errors in terms of cumulative "amount at risk")

The amount at risk is calculated by applying the **residual error rate** to the total value of each programme closed since the beginning of the programming period 2007/8-2013. Furthermore, a cumulative amount at risk is calculated for programmes covered by a common management and control system.

This is the Directorate General best estimate of expenditure which is not in full conformity with contractual or regulatory provisions and for which insufficient corrective measures were implemented by the date the annual activity report is signed.

For transparency purposes, the estimation of the amount at risk is presented in the Annex 9 of the AAR by Member State classifying the programmes in four categories of levels of assurance in accordance with the assurance they provide as to the legality and regularity of payments made during the reporting year:

- **Reasonable assurance** means that there is no material deficiency in key elements of the systems (only minor improvements may be needed in some cases) and the **residual error rate is below 2%**;
- **Reasonable assurance with low risk** of irregularities covers programmes with a **residual error rate between 2% and 5%**;
- **Limited assurance with medium risk** of irregularities covers programmes with a **residual error rate between 5% and 10%**;
- **Limited assurance with high risk** of irregularities covers programmes with a **residual error rate above 10%**.

1.1.3. Materiality criteria and reservations (Step 3: Materiality and potential reservation)

As management and controls are considered to be specific to each Management and Control System at Member State level, materiality is not assessed and reservations are not decided upon at the level of the ABB activity, but rather at the level of each distinct control system, i.e. separately for each MCS. As a rule, each Fund in a given Member State is considered a separate MCS (i.e. EBF/EIF/RF/ERF).

The Directorate-General therefore assesses each MCS in order to identify reservations and corrective measures to be applied.

- At MCS level, reservations are made as a general rule for all cases for which the cumulative residual error rate exceeds 2% over the 2007/8-2013 programming period.
- If the residual error rate is below 2%, generally no reservation is made.
- The annual impact of a reservation is calculated by applying the cumulative residual error rate to the total value of the relevant payments (i.e. final payments and clearing of pre-financing) during the reporting period for each programme under reservation. A qualitative assessment might be applied to determine whether the reservation is applicable to the payment made during the reporting year.
- In case no payments have been made in the year concerned for a programme under reservation, the reservation could still apply, but would be categorised as a non-quantifiable financial reservation or be made on a reputational/qualitative basis,

rather than on a quantitative one.

1.2. AMIF/ISF Funds

1.2.1. Rationale

Unlike the ESIF funds, the legal framework of AMIF-ISF does not provide for the submission of interim payment claims by the Member States during the year. In addition to the annual pre-financing paid to the Member States, the latter submit to DG HOME the annual accounts constituting the only request for payment of the annual balance per programme and year. The annual accounts include a management declaration issued by the Responsible Authority and the Audit Authority's opinions on the accounts, the management and control system and the Responsible Authority's management declaration.

Consequently, DG HOME makes two payments per year and programme: one pre-financing payment and one payment clearing fully or partially, the amount claimed by the Member State in the annual accounts.

Following the entry into force of revised delegated regulation 1042/2014 in October 2018, as of 2019, the Audit Authorities provide a total error rate and a residual error rate for AMIF and ISF accounts and document the audit work underpinning the audit opinions and error rates in the annual control report. The annual control report allows for a more in-depth analysis of the audit work to confirm or otherwise the audit opinions issued and error rates reported. The Audit Authorities carry out their audit work prior to the submission of the annual accounts to the Commission by 15 February. In case of ineligible amounts or material errors reported by the Member States in the annual accounts and annual control reports the accounts are partially cleared and the amount not cleared is treated as "amount under examination".

In line with DG HOME audit strategy for AMIF-ISF 2014-2020 programming period the focus is on the assessment of the national management and control systems, with particular emphasis on verifying the reliability of the audit work of the Audit Authorities.

Consequently, DG HOME assurance model is based primarily on the audit opinions and error rates reported by the national audit authorities taking into account other audit conclusions from DG HOME audits complemented by audit conclusions from other relevant Commission audit services and the European Court of Auditors.

As from the 2019 AAR, the risk "at payment" is estimated by applying the residual error rate reported by the audit authorities in the annual control reports and validated or adjusted where applicable by the Commission services to the "relevant expenditure" (i.e. payments and the cleared pre-financing made during the reporting year).

1.2.2. STEP 1 – Cumulative Residual Error Rate (Assessment of National Programmes)

The assessment of each national programme is based on the following elements:

1. The Audit Authority's validation of the design of the national management and control system (in particular at the level of the Responsible Authority) in compliance with the designation criteria as defined in Annex I of Commission Delegated Regulation 1042/2014 of 25 July 2014 at the start of the programming period;
2. The assessment of the effectiveness of the national management and control systems carried out by DG HOME auditors based on all information available, i.e.:

- (i) the annual audit opinion issued by the Audit Authority on the functioning of the management and control systems,
- (ii) the total error rate and the residual error rate disclosed by the Audit Authority in the Annual Control Report (ACR),
- (iii) the results of Commission audit work and/or of all other audit bodies such as the European Court of Auditors other Commission audit services, elements received from the financial units in their regular contacts with the national programme authorities etc.

DG HOME audit sector concludes on the effectiveness of the management and control system by determining the level of assurance per Key Requirement³³ of the system per Fund.

3. The assessment of the Audit Authority's opinion on the annual accounts, which covers the true and fair view of the accounts for the relevant financial year and the legality and regularity of the Union expenditure for which reimbursement has been requested to the Commission. Relevant information considered for this assessment include, the total error rate and/or residual error rate reported by the Audit Authority in the annual control report.
4. The audit authority's validation of the management declaration issued by the Responsible Authority for the financial year.
5. The result of the audit work carried out by DG HOME on the annual accounts submitted in February of each year. This audit work will be the basis for the Clearance of the Accounts and the payment of the annual balance for the financial year.

1.2.3. Estimation of the amount at risk (STEP 2 Financial exposure from errors in terms of cumulative "amount at risk")

As of the entry into force in October 2018 of revised delegated regulation 2014/1049, the Audit Authorities have the obligation to report in the annual control report, the total error rate (TER) and the residual error rate (RER) resulting from their audit work.

Consequently, as from the 2019 AAR, for the computation of the residual error rates and the amounts at risk of each National Programme per Fund, DG HOME takes into account the total error rate and residual error rate reported by national audit authorities. These error rates and the underlying audit work done is assessed by DG HOME auditors as part of the clearance of accounts review exercise and the error rates are either validated or adjusted accordingly.

The validated error rates are used to estimate the residual risk for payments made in the reporting year.

When DG HOME cannot rely or validate the RER reported by the national audit authorities due to evidence of serious deficiencies in the effective functioning of the management and control system i.e. system deficiencies identified during DG HOME audits or audits from other audit bodies (e.g. ECA), the RER to be used for the financial year linked to the AAR is the one associated to the assessment of the levels of assurance, as presented below:

³³ Commission Implementing Regulation (EU) 2017/646 of 5 April 2017 amending Implementing Regulation (EU) 2015/378 laying down rules for the application of Regulation (EU) No 514/2014 of the European Parliament and of the Council with regard to the implementation of the annual clearance of accounts procedure and the implementation of the conformity clearance.

<u>Level of Risk</u>	<u>Flat rate estimation of RER in the absence of relevant information from the AA</u>	<u>Reservation proposed</u>
Category 1: Reasonable assurance	0.50%	No
Category 2: Reasonable assurance with low risk	1.50%	No
Category 3: Limited assurance with medium risk	5.00%	Yes
Category 4: Limited assurance with high risk	10.00%	Yes

1.2.4. Materiality criteria and reservations (Step 3: Materiality and potential reservation)

DG HOME assesses each national programme in order to identify potential reservations and corrective measures to be applied.

At national programme level, reservations are made **whenever material weaknesses in the overall management and control systems of the national programmes** are detected (either reported by the Audit Authority, identified by the European Commission's audit work or audit work by other audit bodies e.g. Court of Auditors), independently at this stage from any calculation of the cumulative residual risk/residual risk rate.

As a general rule, a programme is put under reservation if DG HOME has firm information from its own audit conclusions or other Commission services audit conclusions, those of the Court of Auditors or of other audit bodies, that payments cleared in previous years are not in compliance with Union and national rules and for which insufficient corrective measures were implemented before end of March of the reporting year (deadline for preparation of draft AAR).

- The overall management and control system is assessed by DG HOME as Category 3 or Category 4;
- Evidence of material legality and regularity issues in the payments made by DG HOME without sufficient corrective measures implemented by the Member State (e.g. residual error rate above the 2% materiality level);
- Material issues on the completeness, accuracy and veracity of the accounts detected by the Commission;
- Cumulative residual error rate above 2%.

In case there is **no financial risk** for the reporting year for a national programme under reservation, the reservation is made on a **non-quantifiable or reputational** basis. This would be the situation, when DG HOME made no payments for the programme during the AAR reporting year, when payments made are not affected by the issues triggering the reservation, or due to significant system deficiencies or major control failures in the management and control system of the national programmes (audit report - category 3 or 4) a retention of 10% is applied to the payment claim, thus clearing only 90% of the payment claim in the reporting year (i.e. partial clearance mechanism – refer to explanation in Annex 7 Control architecture for funds under shared management. The retention of 10% being a prudent estimation of

financial risk in line with the level of assurance as per table in section 1.2.3 above, thus reducing the financial risk at payment for the reporting year. The 10% shall be cleared once sufficient corrective measures have been made by the Member State to correct the system deficiencies and if applicable financial corrections to reduce the residual financial risk to below materiality for past payments.

The national programmes are classified in three categories:

National programmes **not under reservation**:

- **Reasonable assurance** means that there is no material deficiency in key elements of the management and control systems (only minor improvements may be needed in some cases) and there are no material issues as regards the legality and regularity of the payments reported in the annual accounts (unqualified opinion from the Audit Authority);
- **Reasonable assurance with low risk** of irregularities covers programmes with the existence of some deficiencies in key elements of the management and control systems without material impact on the EU Budget; and there are no material issues with both the legality and regularity of the payments reported in the annual accounts (unqualified opinion from the Audit Authority or qualified opinion with an estimated impact of the qualification limited – if provided, reported residual risk below 2%).

National programmes under reservation:

- **Limited assurance with high risk** of irregularities covers
 - programmes with the existence of deficiencies in the overall management and control systems with a material risk for the EU budget and for which no adequate corrective measures have yet been implemented); and/or
 - programmes with material legality and regularity issues and insufficient financial corrections implemented (residual total error rate remains above 2%); and/or
 - programmes with material issues on the completeness, accuracy and veracity of the accounts.

2. Direct management – research grants

DG Research and Innovation's expenditure is composed of, amongst other, directly managed grants (FP7 and H2020). The error rate is estimated yearly following a relevant methodology that takes into account the risk associated to the type of expenditure (in terms of probability and final financial impact).

Research framework programmes – common aspects

The assessment of the effectiveness of the different programmes' control system is based mainly, but not exclusively, on ex post audits' results. The effectiveness is expressed in terms of detected and residual error rate, calculated on a representative sample on a multi-annual basis.

Assessment of the effectiveness of controls

The starting point to determine the effectiveness of the controls in place is the cumulative level of error expressed as the percentage of errors in favour of the EC budget, detected by ex post audits, measured with respect to the amounts accepted after ex ante controls.

However, to take into account the impact of the ex post controls, this error level is adjusted by subtracting:

- Errors detected and corrected as a result of the implementation of audit conclusions.
- Errors corrected as a result of the extension of audit results to non-audited contracts with the same beneficiary.

This results in a residual error rate, which is calculated as follows:

$$\text{ResER}\% = \frac{(\text{RepER}\% * (P - A)) - (\text{RepERsys}\% * E)}{P}$$

where:

- ResER%** residual error rate, expressed as a percentage.
- RepER%** representative error rate, or error rate detected in the common representative sample, expressed as a percentage. The RepER% is composed of complementary portions reflecting the proportion of negative systematic and non-systematic errors detected. This rate is the same for all implementing entities, without prejudice to possibly individual detected error rates.
- RepERsys%** portion of the RepER% representing negative systematic errors, (expressed as a percentage). The RepERsys% is the same for all entities and it is calculated from the same set of results as the RepER%
- P** total requested EC contribution (€) in the auditable population (i.e. all paid financial statements).
- A** total requested EC contribution (€) as approved by financial officers of all audited financial statements. This will be collected from audit results.
- E** total non-audited requested EC contribution (€) of all audited beneficiaries.

The Common Representative Sample (CRS) is the starting point for the calculation of the residual error rate. It is representative of the expenditure of each FP as a whole. Nevertheless, the Director-General (or Director for the Executive Agencies) must also take into account other information when considering if the overall residual error rate is a sufficient basis on which to draw a conclusion on assurance (or make a reservation) for specific segment(s) of the Seventh Framework Programme (FP7)/Horizon 2020. This information may include the results of other ex post audits, ex ante controls, risk assessments, audit reports from external or internal auditors, etc. All this information may be used in assessing the overall impact of a weakness and considering whether to make a reservation or not.

If the CRS results are not used as the basis for calculating the residual error rate this must be clearly disclosed in the AAR, along with details of why and how the final judgement was made.

Should a calculation of the residual error rate based on a representative sample not be possible for a FP for reasons not involving control deficiencies,³⁴ the consequences are to be assessed quantitatively by making a best estimate of the likely exposure for the reporting year based on all available information. The relative impact on the Declaration of Assurance would then be considered by analysing the available information on qualitative grounds and considering evidence from other sources and areas. This should be clearly explained in the AAR.

Multiannual approach

The Commission's central services' guidance relating to the quantitative materiality threshold refers to a percentage of the authorised payments of the reporting year of the ABB expenditure. However, the Guidance on AARs also allows a multi-annual approach, especially for budget areas (e.g. programmes) for which a multi-annual control system is more effective. In such cases, the calculation of errors, corrections and materiality of the residual amount at risk should be done on a "cumulative basis" on the basis of the totals over the entire programme lifecycle.

Because of its multiannual nature, the effectiveness of the Research and Innovation family services' control strategy can only be fully measured and assessed at the final stages in the life of the framework programme, once the ex post audit strategy has been fully implemented and systematic errors have been detected and corrected.

In addition, basing materiality solely on Activity Based Budgeting (ABB) expenditure for one year may not provide the most appropriate basis for judgements, as ABB expenditure often includes significant levels of pre-financing expenditure (e.g. during the initial years of a new generation of programmes), as well as reimbursements (interim and final payments) based on cost claims that 'clear' those pre-financings. Pre-financing expenditure is very low risk, being paid automatically after the signing of the contract.

Notwithstanding the multiannual span of their control strategy, the Director-Generals of the Research DGs (and the Directors of the Executive Agencies) are required to sign a statement of assurance for each financial reporting year. In order to determine whether to qualify this statement of assurance with a reservation, the effectiveness of the control systems in place needs to be assessed not only for the year of reference but also with a multiannual perspective, to determine whether it is possible to reasonably conclude that the control objectives will be met in the future as foreseen.

In view of the crucial role of ex post audits defined in the respective common audit strategies, this assessment needs to check in particular whether the scope and results of the ex post audits carried out until the end of the reporting period are sufficient and adequate to meet the multiannual control strategy goals.

The criteria for making a decision on whether there is material error in the expenditure of the DG or service, and thus, on whether to make a reservation in the AAR, will therefore be

³⁴ Such as, for instance, when the number of results from a statistically-representative sample collected at a given point in time is not sufficient to calculate a reliable error rate.

principally, though not necessarily exclusively, based on the level of error identified in ex post audits of cost claims on a multi-annual basis.

Adequacy of the audit scope

The quantity of the (cumulative) audit effort carried out until the end of each year is measured by the actual volume of audits completed. The data is to be shown per year and cumulated, in line with the current AAR presentation of error rates. The multiannual planning and results should be reported in sufficient detail to allow the reader to form an opinion on whether the strategy is on course as foreseen.

The Director-General (or Director for the Executive Agencies) should form a qualitative opinion to determine whether deviations from the multiannual plan are of such significance that they seriously endanger the achievement of the internal control objective. In such a case, they would be expected to qualify their annual statement of assurance with a reservation.

2020 Revised methodology for the calculation of the error rate for Horizon 2020

European Court of Auditors observations

The European Court of Auditors observed in its 2018 and 2019 Annual Reports that the error rate of Horizon 2020 was understated due to the fact that the “ex post audits aim for maximum coverage of the accepted costs, but rarely cover all the costs. The error rate is calculated as a share of all the accepted costs, instead of the amount actually audited. This means that the denominator in the error calculation is higher, so the error rate is understated. In case the errors found are of a systemic nature, the error is extrapolated which partially compensates for the above-mentioned understatement. However, since extrapolation is not performed for non-systemic errors, the overall error rate is nevertheless understated. The understatement of the error rate cannot be quantified. It is, then, impossible to determine whether the impact of this understatement is significant”.

In response to this observation, in 2020 the Commission re-defined its methodology for calculating the Horizon 2020 error rate. In order to quantify any potential understatement mentioned by the Court, the Commission applied a new methodology for all audits closed as from 01 January 2020. The main change in the methodology is that the denominator used in the error calculation is the sum of costs actually audited and not the sum of all accepted costs.

In this respect, an additional 0.37% (calculated on 1 304 H2020 audit participations by difference with the previous methodology) has been used to top up the cumulative detected error rate for 2021.

IAS limited review on the 2020 error rate calculation for H2020

The IAS has carried out a limited review on the methodology for calculation of the error rates of Horizon 2020 in the year 2020. The findings of this limited review confirmed that there is no weakness in the calculation of the detected error rate and that the impact of these findings on the accuracy of the calculation of the residual error rate is minor. The IAS recommended that:

1. The CIC should:
 - 1.1. Calculate the corporate H2020 residual error rate based on the actual level of implementation of audit results and extension of audit findings stemming from data encoded by the Authorising Officers;

1.2. Considering that there is no data on the sampled amounts for audits closed before 2020, estimate the amount actually audited by calculating the ratio of costs actually audited to the total amount of the related accepted cost claims for all the audits closed since 1 January 2020 ('A' parameter in the formula for calculating the residual error rate) and adapt parameter 'E' accordingly;

1.3. Formalise the changes in the residual error rate calculation (e.g. in a written CAS procedure).

2. The CAS should:

2.1. Change the audit report template to include a line in the table of Annex 1 with the audited amounts (sampled);

2.2. Include fields in AUDEX to encode the audited amounts per participation and cost category and any other IT tool used to register the ex post audits' data which feed the Microsoft Access database for the calculation of the representative detected error rate;

2.3. Calculate the top-up automatically in the Microsoft Access database. For Horizon Europe, the calculation will be in line with the new methodology and no top up calculation will be required.

Recommendations 1.1 to 2.1 were implemented in 2021. Recommendations 2.2 and 2.3 will be implemented as planned within 2022.

Research Framework Programmes – Specific aspects

The control system of each framework programme is designed to achieve the operational and financial control objectives set in their respective legislative base and legal framework. If the effectiveness of those control systems does not reach the expected level, a reservation must be issued in the annual activity report and corrective measures should be taken.

As each programme has a different control system, the following section details the considerations leading to the establishment of their respective materiality threshold and the conclusions to draw with regard to the declaration of assurance.

Seventh Framework Programme

For the Seventh Framework Programme, the general control objective, following the standard quantitative materiality threshold proposed in the Standing Instructions for AAR, is to ensure that the residual error rate, i.e. the level of errors that remain undetected and uncorrected, does not exceed 2% by the end of the programmes' management cycle.

The question of being on track towards this objective is to be (re)assessed annually, in view of the results of the implementation of the ex post audit strategy and taking into account both the frequency and importance of the errors found as well as a cost-benefit analysis of the effort needed to detect and correct them.

Horizon 2020 Framework Programme

The Commission's proposal for the Regulation establishing the Horizon 2020 Framework Programme³⁵ states that:

It remains the ultimate objective of the Commission to achieve a residual error rate of less than 2% of total expenditure over the lifetime of the programme, and to that end, it has introduced a number of simplification measures. However, other objectives such as the attractiveness and the success of the EU research policy, international competitiveness, scientific excellence and in particular, the costs of controls need to be considered.

Taking these elements in balance, it is proposed that the Directorates General charged with the implementation of the research and innovation budget will establish a cost-effective internal control system that will give reasonable assurance that the risk of error over the course of the multiannual expenditure period is, on an annual basis, within a range of 2-5%, with the ultimate aim to achieve a residual level of error as close as possible to 2% at the closure of the multi-annual programmes, once the financial impact of all audits, correction and recovery measures have been taken into account.

Further, this proposal explains also that:

Horizon 2020 introduces a significant number of important simplification measures that will lower the error rate in all the categories of error. However, [...] the continuation of a funding model based on the reimbursement of actual costs is the favoured option. A systematic resort to output based funding, flat rates or lump sums appears premature at this stage [...]. Retaining a system based on the reimbursement of actual costs does however mean that errors will continue to occur.

An analysis of errors identified during audits of the Seventh Framework Programme (FP7) suggests that around 25-35% of them would be avoided by the simplification measures proposed. The error rate can then be expected to fall by 1.5%, i.e. from close to 5% to around 3.5%, a figure that is referred to in the Commission Communication striking the right balance between the administrative costs of control and the risk of error.

The Commission considers therefore that, for research spending under Horizon 2020, a risk of error, on an annual basis, within a range between 2-5% is a realistic objective taking into account the costs of controls, the simplification measures proposed to reduce the complexity of rules and the related inherent risk associated to the reimbursement of costs of the research project. The ultimate aim for the residual level of error at the closure of the programmes after the financial impact of all audits, correction and recovery measures will have been taken into account is to achieve a level as close as possible to 2%.

In summary, the control system established for Horizon 2020 is designed to achieve a control result in a range of 2-5% detected error rate, which should be as close as possible to 2%, after corrections. Consequently, this range has been considered in the legislation as the control objective set for the framework programme.

³⁵ COM(2011) 809/3 Proposal for a Regulation of the European Parliament and of the Council establishing Horizon 2020 – the Framework programme for Research and Innovation (2014-2020), see point 2.2, pp 98-102.

The question of being on track towards this objective is to be (re)assessed annually, in view of the results of the implementation of the ex post audit strategy and taking into account both the frequency and importance of the errors found as well as a cost-benefit analysis of the effort needed to detect and correct them.

3. Direct management – Grants (Union actions and emergency grants)

For the direct management of grants, the assessment of the residual error rate and amount at risk not detected by the implementation of adequate ex ante elements of the internal control system is carried out through an analysis of the accumulated results of the ex post audits.

3.1 STEP 1 – Cumulative Residual Error Rate

A. Adequacy of the audit scope

(Cumulative) Auditable population (scope of the analysis) (amount) = EC-share of the value of all grants relating to the programming periods 2007-2013 & 2014-2020 for which a final payment or a recovery order has been issued before 31 December of the reporting year (= "closed" grants). The value considered is the total grant value as initially paid after the ex ante controls (including interim and final payments, plus related cleared pre-financing and recoveries).

(Cumulative) Audited population (amount) = EC-share of the value of amounts audited (the total grant value as initially paid after the ex ante controls multiplied by the percentage of audit coverage)³⁶, relating to the programming periods 2007-2013 & 2014-2020, and for which the audit report was finalised and transmitted to the AOSD before 31 December of the reporting year.

B. Results of the audits finalised since the start of the programming periods

(Cumulative) Detected errors (amount) = For audited grants, the amount of detected errors is equal to the EC-share of the total grant value as initially paid after the ex ante controls minus the EC-share of the grant value as calculated after the ex post controls³⁷ from the value-based sample which led to a recovery.

The cumulative detected error takes into account only (the amounts of) those errors found that would have an 'actual' budgetary impact.

(Cumulative) Detected error rate (%) = Cumulative Detected errors (amount) divided by the Cumulative audited population (amount).

C. Determination of the residual error rate

(Cumulative) Corrections made (amount) = Sum of the individual corrections (recovery orders) issued by the AOSD until March of the year following the reporting year and relating to audited grants of the respective programming periods.

³⁶ The calculation of the audited population has been updated for the grants signed during the Programming Period 2014-2020 since the 2019 AAR following DG BUDG and IAS recommendations in order to achieve a more accurate value of the amount audited. The audited population has been computed as follows:

- In the 2019 AAR: Audited amount = amount declared by the beneficiary in the final cost claim * audit coverage;
- In the 2020 AAR: Audited amount = Grant value as initially accepted and paid by the EC after the ex ante controls * audit coverage. This last change has been applied in order a more accurate value of the EC-share of the amount audited.

The revised calculation method does not apply for the grants signed during the Programming Period 2007-2013 and the audits were finalised before the introduction of the revised instructions from DG Budget in 2019. The calculation follows: Audited amount = Grant value as initially accepted and paid by the EC after the ex ante controls.

³⁷ Positive amounts only. In case, following this calculation, the result would be a negative amount, it should be brought back to zero.

(Cumulative) Uncorrected detected errors (amount) = All detected errors pending recovery (Cumulative Detected errors (amount) minus Cumulative Corrections made (amount)).

(Cumulative) Residual error rate in the audited population (%) = Cumulative Uncorrected errors (amount) divided by the Cumulative audited population (amount).

(Cumulative) Residual error rate in the entire population (%) = (Cumulative Uncorrected detected errors in the audited population (amount) plus [Cumulative Detected error rate (%) multiplied by the the Cumulative non-audited population³⁸ (amount)]) divided by the Cumulative Auditable population (amount).

D. Treatment of public procurement procedural (PPP) errors

In accordance with the Annex IV of the DG BUDG “Guidance on the calculation of the detected and residual error rates, the financial exposure as amount at risk, the materiality for a potential reservation and the impact on the AOD's declaration”³⁹, serious public procurement procedural errors (PPP) are not included in the calculation of the actual financial exposure (amount at risk), nor considered in terms of 'quantified' materiality for a potential financial reservation.

In this context:

- serious PPP errors detected in finalised audits shall only be taken into consideration for the calculation of the cumulative detected error rate to be reported in Table X of the AAR. Such errors are considered at 100%.
- The calculation of the cumulative residual error rate to be considered for the calculation of the estimated overall risk at payment and the estimated overall risk at closure (to be reported in the Table X of the AAR) and to be the basis for the potential financial reservations to be reported in the AAR should exclude serious PPP errors if such errors are solely procedural. Any financial errors will be taken into consideration for estimation of overall risk at payment and closure.

In order to compute the cumulative RER excluding serious PPP errors, the same methodology as explained in point C should be followed, implementing the following modifications:

- Serious procedural errors (quantified at 100%) detected in the audited population should be excluded from the error rate to be extrapolated to the non-audited part of the population;
- Any corrective measures corresponding to the recoveries of detected PP procedural errors should be excluded from the calculation of the RER.

In other terms, the following steps should be followed to compute the RER:

(Cumulative) Residual error rate in the entire population excluding serious PP procedural errors (%) = (Cumulative Uncorrected detected errors in the audited population **excluding Uncorrected detected PP procedural errors** (amount) plus [Cumulative Detected error rate **excluding detected PP procedural errors** (%) multiplied by the the Cumulative non-audited population (amount)]) divided by the Cumulative Auditable population (amount).

³⁸ The Cumulative unaudited part of the population is equal to the Cumulative Auditable population (amount) minus the Cumulative Audited population (amount).

³⁹ 2021 Version: <https://myintracomm.ec.europa.eu/budgweb/EN/rep/aar/Documents/AAR-2.1.5-ErrorRates-Guidance.pdf>

In this calculation:

- (Cumulative) Uncorrected detected errors **excluding uncorrected detected PP procedural errors** (amount) = All detected errors **excluding detected PP procedural errors** pending recovery (= Cumulative Detected **errors excluding detected PP procedural errors** (amount) minus Cumulative Corrections made (amount) **excluding the corrections of the detected PP procedural errors**).

Cumulative Detected error rate **excluding detected PP procedural errors** (%) = Cumulative Detected errors **excluding detected PP procedural errors** (amount) divided by the Cumulative audited population (amount).

3.2 STEP 2: Financial exposure from errors in terms of cumulative "amount at risk"

(Cumulative) Amount at risk (net amount) = Cumulative uncorrected detected errors⁴⁰ (amount) plus Cumulative non-audited population (amount) multiplied by Cumulative Detected error rate⁴¹ (%) = Cumulative Residual error rate in the entire population⁴² (%) multiplied by the Cumulative Auditable population (amount).

3.3 STEP 3: Materiality and potential reservations

(Potential) Financial reservation: As long as the cumulative residual error rate⁴³ has not (yet) decreased to below 2% set as a multiannual target, a financial reservation should be considered.

In case this multi-annual analysis leads to a reservation, then (in view of the annual scope of the AAR) the related actual financial exposure on the authorised payments of the reporting year is calculated by multiplying the cumulative residual error rate by the sum of direct grants payments based on cost statements actually processed and pre-financings cleared in a given year.

(Potential) Reputational reservation: As indicated in Annex IV of the DG BUDG "Guidance on the calculation of the detected and residual error rates, the financial exposure as amount at risk, the materiality for a potential reservation and the impact on the AOD's declaration", any serious procedural procurement errors having potentially dire reputational consequences, shall be considered for a potential *reputational* reservation.

4. Indirect management: Payments to traditional agencies

4.1 STEP 1 –Residual Error Rate

The Community subsidy is paid to the Agencies through maximum four payments a year, on the basis of an analysis of the real cash flow needs of the Agencies. Once an admissible payment request is registered by DG HOME, payments are made within 30 calendar days. If information comes to the notice of DG HOME which puts in doubt the eligibility of expenditure appearing in a payment request, DG HOME may suspend the time limit for payment for further verifications and/or take any appropriate measures in accordance with the principles of sound financial management. This above mentioned information includes suspicion of irregularity committed by the Agency in the implementation of the subsidy and suspected or established irregularity committed by the Agency in the implementation of a

⁴⁰ Excluding Uncorrected detected PP procedural errors.

⁴¹ Excluding PP procedural errors.

⁴² Ibid.

⁴³ Ibid.

contract or another grant agreement or grant decision funded by the General Budget of the European Union or by any other budget managed by the Agency. If the balance of the budgetary outturn account is positive, it shall be repaid by the Agency to the Commission during the first semester of year N+1 on the basis of a debit note issued by the Commission.

4.2 STEP 2: Financial exposure from errors in terms of "amount at risk"

N/A:

For agencies only reputational reservations are possible.

4.3 STEP 3: Materiality and potential reservation

Elements are considered for issuing a reservation due to a reputational risk in relation to Agencies' activities. Such information may stem, for example, from critical issues raised by the Internal Audit Service or Court of Auditors on the Agencies' management and control systems. In view of the seriousness of the findings, a reputational reservation is considered e.g. when affecting a significant part of the related activity, when being systemic, when causing a (risk of) fall-out in press and/or public, etc.

5. Indirect management: Delegation/Contribution Agreements

5.1 STEP 1 –Residual Error Rate

Under the indirect management mode – delegation/contribution agreements, DG HOME relies on the Commission's assessment of the internal control system of the concerned organisations, so called pillar assessments, before entrusting budget implementation tasks to these entities through the signing of the delegation/contribution agreements.

The delegation/contribution agreements are selected for verifications on a non-statistical basis (e.g. risk-based), in order to address specific areas of concern. Further adjusting factors may be taken into consideration for the selection of the grants. In particular, Financial Units may also provide information on identified risks for certain projects which they believe should undergo ex post verification.

The Commission has signed Financial and Administrative Framework Agreements (FAFA) with the UN, with the aim of establishing a closer partnership. Among the conditions, the FAFA limits the extent to which financial verifications can be done by the Commission. As a result, only a small portion of a project expenditure can be verified. If irregular expenditure is found within the selected items, the FAFA does not allow to increase the sample or to extend the error to non verified expenditure. Instead, the UN organisation and the Commission may wish to jointly request the respective UN internal audit services to assess the full scope of the findings detected. Consequently, due to limitations of FAFA, DG HOME cannot fully determine all irregular amounts of the grants under verification or respective error rate.

For the reasons indicated above (risk-based selection and limitation of the audit scope), the errors detected in the audited delegation/contribution agreements cannot be extrapolated to the whole population.

5.2 STEP 2: Financial exposure from errors in terms of "amount at risk"

The real actual 'net' financial impact of the errors defined under step 1 is considered as amount at risk, and (if very significant) its 'quantitative' materiality is considered for a potential financial reservation.

6. Procurement and other expenditure

6.1 STEP 1 –Residual Error Rate

Procurement-related errors can occur both in contracts awarded by the Commission and in contracts awarded by grant beneficiaries who subsequently submit the expenditure for reimbursement.

Errors incurred by grant beneficiaries are covered under the section related to grants, whereas this section covers the errors potentially occurring in contracts awarded by DG HOME.

The DG's own controls and/or internal and external audits (Internal Audit Service or the European Court of Auditors) carried out on these operations, may result in the detection of compliance errors or irregularities. These can be classified in two categories for the purpose of assessing their impact on the assurance:

- ✓ **Payment (amount) errors:** i.e. cases where, without the error, the amount paid would have been different. In this case, as long as it remains uncorrected, the difference in amount is to be treated as an error with its consequences on the error rate;
- ✓ **Procedural (contract selection and award) errors** are those which seriously impair the application of the principles of “open, fair, transparent competition” and “award to the best qualified bidder”, i.e. cases where the contractor selected might have been different if the procedure would have been correct. In these cases, the size of the error is, by default, set at 100% of the transaction amount and included into the calculation of DG HOME's error rate. This is in line with ECA's new approach and is necessary to comply with the principle of transparency and allow stakeholders to compare the Commission's error rate with the one published by the ECA.

6.2 STEP 2: Financial exposure from errors in terms of "amount at risk"

The financial exposure differs depending on the type of errors:

- ✓ For **payment (amount) errors:** the amount at risk is the real actual 'net'⁴⁴ financial impact of the errors and its 'quantitative' materiality is considered for a potential financial reservation. These financial procurement errors are taken into consideration for the application of the quantitative materiality criteria
- ✓ For **procedural (contract selection and award) errors,** DG HOME considers that even when the contractor should/could have been different, this does not always mean that the full (100%) value of the contract is 'at risk' (or that the taxpayer's money would be entirely 'lost'). Consequently, these kinds of errors cannot be considered for making a financial reservation (given that in terms of materiality the actual financial impact cannot be quantified in a consistent way with the payment errors) and are therefore not included in the calculation of the actual financial exposure (amount at risk). However, given that DG HOME acknowledges the

⁴⁴ Any correction actually made by the Commission should be deducted from the detected error.

seriousness of breaching any of the key principles of public procurement, these types of procurement errors are considered for making a potential reputational reservation, rather than a financial one (e.g. when affecting a significant part of the related activity, when being systemic and affecting more/all of DG HOME's procurement processes, when causing a fall-out in press and/or public, etc. – see below).

6.3 STEP 3: Materiality and potential reservation

For payment (amount) errors: The materiality of the amount at risk is obtained by dividing the total amount at risk by the total value of payments made in a given year for procurement and other expenditure. If the amount at risk exceeds 2%, a financial reservation should be considered.

For **procedural (contract selection and award) errors**, in view of the seriousness of the (type) of procurement error, a reputational reservation is considered e.g. when affecting a significant part of the related activity, when being systemic and affecting more/all of DG HOME's procurement processes, when causing a fall-out in press and/or public, etc.

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

Due to the late adoption of the legal basis post-2020, the implementation of the 2021-2027 funds will start in 2022. The control systems for budget implementation will be examined and updated in detail in the 2022 AAR. Since the intervention logic and management systems remain to large extent similar as in the 2014-2020 period, DG HOME does not foresee any significant changes in the control and audit systems post-2021. Some fine tuning may be done due to the fact that the Common Provision Regulation concerns this time the Home Funds.

1. Shared management

STEP	ACTIVITIES		
Ex ante (2014-2020)	Negotiation and assessment/ approval of the Member States' national programmes (including their revision)	Implementation of the national programmes by Member States on expenditure	Monitoring of the implementation of national programmes; clearance of accounts and annual implementation reports
Ex post (2007-2013 and 2014-2020)	Ex post audits, desk reviews, compliance audits and on the legality and regularity of expenditure, conformity clearance procedures	Implementing results from ex post audits and conformity clearance procedures	
Ex ante (2021-2027)	Member States's programmes not yet adopted in 2021. Negotiation and assessment/ approval of the Member States' national programmes (including their revision)	Implementation of the national programmes by Member States on expenditure	Monitoring of the implementation of national programmes; examination of the accounts and assurance package and annual performance reports
Ex post (2021-2027)	Implementation not yet started in 2021. Desk reviews, compliance audits and on the legality and regularity of expenditure declared	Implementing corrective measures where applicable following audits	

2. Direct management - Grants

STEP	ACTIVITIES		
Ex ante (2014-2020)	Preparation, adoption and publication of AWP and Calls for proposals	Selection and award; contracting	Monitoring of the execution
Ex post (2007-2013 and 2014-2020)	Ex post audits on the legality and regularity of expenditure	Implementation of recommendations from ex post audits	

Ex ante (2021-2027)	Preparation, adoption and publication of WP of Thematic Facility and Calls for proposals	Selection and award; contracting	Monitoring of the execution
Ex post (2021-2027)	Ex post audits on the legality and regularity of expenditure (not yet applicable in 2021, since WPs of the Thematic Facility were adopted late November).	Implementation of recommendations from ex post audits	

3. Direct management - Procurement

STEP	ACTIVITIES		
Ex ante	Planning and needs assessment; tendering	Evaluation and selection of the offers ⁴⁵ ; contracting	Monitoring of the implementation of contracts
Ex post	Not applicable as DG HOME procurement is audited by IAS and ECA		

4. Indirect management - Entrusted Entities and Decentralised Agencies

STEP	ACTIVITIES		
Ex ante	Establishment (or modification) of the mandate to the entrusted entity and assessment of its financial and control framework Establishment of MoU with decentralised agencies	Monitoring, supervision and reporting	Payment of contribution (EE) and annual subsidy (DA)
Ex post	Verification on expenditure of EE under FAFA	Follow up of the	

⁴⁵ For H2020, DG HOME uses framework contracts of other DGs, therefore this step is not applicable to transactions for H2020.

	No ex post audits on DA (as carried out by IAS and ECA) but as partner DG follow up of the discharge process for decentralised agencies and monitoring of implementation of audit recommendations	discharge process and audit recommendations for decentralised agencies	
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1. Shared management (MFF 2014-2020 – except when explicitly referred to MFF 2007-2013)

Please note that this is not yet applicable to 2021-2021 funds, since first programmes will be adopted in the second quarter 2022.

Step 1 – ex ante

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-effectiveness indicators (three E⁴⁶)
<p>The National Programmes (NPs)⁴⁷ financed through AMIF and ISF do not adequately reflect the policy objectives or priorities</p> <p>Lack of complementarity with initiatives programmed by other DGs in migration and security</p>	<p>Revisions of the NPs by DG HOME through a process that includes:</p> <ul style="list-style-type: none"> - Internal procedures to help actors during the revision phase and guidance to MSs - Internal consultation (financial and policy aspects), validation at DG level of each revised NP. - Checkboards and discussions in weekly meetings as regards specific issues. - Interservice consultation with relevant DGs and adoption of the NPs - (Senior-level) Policy dialogues with the Member States to focus on objectives, results and impacts <p>Assessment of the implementation of the</p>	<p>Coverage and frequency: 100%</p> <p>Depth: guidelines and requirements set in applicable regulatory provisions, checklist.</p>	<p>Effectiveness: % of NP revisions adopted as compared to previous years</p> <p>Efficiency: Average time to revise a NP</p> <p>Economy: Cost of controls by COM staff over total value of payments</p>

⁴⁶ Effectiveness, Efficiency, Economy.

⁴⁷ For DG HOME actions, programmes and projects under the 2014-2020 MFF (AMIF and ISF).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-effectiveness indicators (three E ⁴⁶)
	<p>NPs by DG HOME that includes:</p> <ul style="list-style-type: none"> - Internal consultation (financial and policy aspects) in the context of the clearance of accounts exercise and assessment of the annual implementation reports. - Desk level participation in the monitoring committees. - Monitoring visits to Member States, including specific projects. 		
<p>Management and control systems (MCS) set up by the RA no longer compliant with the designation criteria</p> <p>Controls by the RA are not timely or duly documented</p> <p>Annual accounts submitted to the Commission include expenditure irregular or non-compliant with EU and/or national eligibility rules and legislation.</p> <p>Submission of the accounts after the deadline set in the</p>	<p>At the level of <u>Responsible Authority (RA)</u>:</p> <ul style="list-style-type: none"> - Control activities for selection of projects - Controls for verification of payment claims submitted by the beneficiaries (administrative and on the spot controls) - Controls for payments, accounting, advance payments, debt management, rules regarding irregularities and anti-fraud measures and recoveries when necessary - Operational and financial reporting to the COM 	<p>Coverage: as set in the regulatory framework. In particular, verifications carried out by the RA cover administrative, financial and technical contents of projects, and include 100% administrative verifications of the applications for reimbursement submitted by the final beneficiaries.</p> <p>Depth</p>	<p>Effectiveness: level of assurance given by DG HOME to the management and control systems set up by MSs</p> <p>Efficiency: low rate of partial clearance of accounts by COM (clearance/total accounts) and trend over last 2 years</p> <p>Time-to-pay annual clearance (and % of payments within delays)</p> <p>Economy: Cost of controls by COM staff over total value of payments</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-effectiveness indicators (three E ⁴⁶)
<p>Regulation 514/2014.</p> <p>Beneficiaries not fully aware of their obligations (e.g. eligibility of expenditure, procurement rules, indicators, retention of documents)</p> <p>Quality of AA audit work is not reliable (limited reliance on AA audit work)</p> <p>The controls and audits by MS fail to detect and correct ineligible costs before submission of annual accounts</p> <p>The audit work carried out by the AA is insufficient to obtain adequate assurance</p> <p>COM fail to take appropriate measures to safeguard EU funds, based on the information received.</p>	<ul style="list-style-type: none"> - RA guidance and continuous assistance to (potential) beneficiaries - Realistic planning by RA in close coordination with AA <p>At the level of <u>Audit Authority</u> (AA):</p> <ul style="list-style-type: none"> - Audits at the level of RA to ascertain the reliability of the controls put in place by the RA (system audits and audits on sample of expenditure included in the annual accounts) - Possibility to carry out on the spot checks at the level of beneficiary - Annual audit opinion as per Article 63 Financial Regulation <p>At the level of <u>DG HOME</u>:</p> <p>Review of annual accounts, annual control reports and implementation reports by DG HOME (both financial, audit and operational aspects) to verify the legality, regularity and eligibility of payments declared in the annual accounts.</p> <p>Compliance system audits by DG HOME</p> <p>Revision of audit opinions issued by AA</p>	<p>First-level checks (administrative and on the spot controls) as management verifications.</p> <p>System audits by the AA on the RA</p> <p>Audits of expenditure by AA</p> <p>Clearance of accounts by COM</p> <p>Monitoring missions by COM</p> <p>2014-2020 Coverage: all audit opinions by AA</p> <p>Sampling of MCSs based on annual risk assessment</p>	<p>Stable or lower number of monitoring missions by DG HOME over the last 3 years</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-effectiveness indicators (three E ⁴⁶)
	Re-performance by COM of AA audit work Audits by the European Court of Auditors (and the IAS to a limited extent)		

Step 2 – ex post (only for MFF 2007-2013 as ex post audit on expenditure not planned yet on AMIF/ISF 2014-2020)

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
<p>2007-2013</p> <p>The management verifications and subsequent controls by the Member States have failed to detect and correct ineligible costs or calculation errors.</p>	<p>2007-2013</p> <p>Ex post audits by DG HOME on expenditure</p>	<p>2007-2013</p> <p>Coverage: sampling based on annual risk assessment</p> <p>Audit of the expenditure certified to DG HOME</p> <p>Depth: audits of the quality and reliability of the information based on DG HOME 's own audits; validation and where necessary adjustment of error rates reported by MS to calculate the cumulative residual error risk (RER).</p>	<p>Effectiveness: estimate of (residual) amount at risk per MS and cumulated.</p> <p>Cumulative residual risk below materiality (2007-2013 only)</p> <p>Errors detected by ex post audits</p> <p>Efficiency: time-to-final payment (and % of payments within delays)</p> <p>Economy: Overall cost of ex post controls over total payments</p>

2. Direct management – Union Actions, EMAS Grants

Please note that for the programming period 2021-2027, the first Work Programmes of the Thematic Facility were adopted late November 2021, which means that the analysis below can only be made starting from the 2022 AAR

Step 1 – ex ante

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
<p>Delays occur in adopting the Financing Decision or WP</p> <p>The WP is published later than 31 March of the year of implementation</p> <p>The WP/Call does not adequately reflect the objectives pursued and/or the eligibility, selection and award criteria are not adequate to allow proper evaluation of the proposals</p> <p>The WP/Call does not contain the information required in the regulatory framework</p> <p>Calls for proposals and WPs are not adequately published and fail to reach all target groups.</p>	<p>Communication between the financial and policy units on objectives/instruments (regular meetings)</p> <p>Hierarchical validation within the authorising department</p> <p>Interservice consultation and consultation of the member States via the Funds Committee</p> <p>Adoption by the Commission</p> <p>Use of documents for checks based on corporate templates and corporate tools (egrants). FAQ tool embedded in the system.</p> <p>Information session organised for big calls for proposals.</p>	<p>Coverage: 100% of all WPs/calls</p> <p>Frequency: during the preparation of each WP/call</p> <p>Depth: all WPs are thoroughly reviewed at all the competent levels of both operational and financial management.</p>	<p>Effectiveness: awarded budget over available budget</p> <p>Efficiency: time to inform</p> <p>Economy: cost of staff involved in Step1 over the total payments (evolution in time from 2018 on)</p>
<p>A beneficiary is awarded several grants from the EU budget for a</p>	<p>Detailed procedures for calls factors in time to gather missing documents</p>	<p>Coverage: 200% - 300% checks (checked)</p>	<p>Effectiveness: selected proposals over received</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
<p>single action (Risk of double financing/risk of non-cumulative award)</p> <p>The pre-announced selection and award criteria are not adequately and consistently applied for the evaluation of proposals</p> <p>The action is not clearly defined in the grant application</p> <p>A grant is awarded for an action which has already begun but the applicant cannot demonstrate the need for starting the action prior to signature of the grant agreement or notification of the grant decision</p>	<p>Application form requires details of all grants managed by each applicant. Where relevant, cross-checks with other DGs on possible double-financing if grants awarded to the same beneficiary by other DG (ABAC/LEF or through the egrants system)</p> <p>The Guide for applicant and the kick-off meetings ensure a common understanding of the requirements.</p> <p>Very detailed application forms have been developed and used consistently since 2016 for Union actions in egrants as well as for EMAS.</p> <p>Clear information to applicants that the actions start after the signature of the grant agreement, unless specifically explained in the application.</p> <p>Specific rules for EMAS clearly defined.</p> <p>Selection and appointment of expert evaluators for bigger calls. Internal evaluators for smaller calls, appointed in agreement with their line Directors.</p> <p>Detailed evaluation methodology and templates.</p> <p>For H2020: evaluation by REA, selection</p>	<p>at least by two to three independent evaluators) and double checked by internal committee.</p> <p>Where relevant, proposals are cross-checked with other DGs, checks made depending on programme</p> <p>Depth: cross-check when risk justifies it</p>	<p>proposals (trend over the last 2 years)</p> <p>Number of litigation cases over total number of received proposals</p> <p>Efficiency: time-to-inform</p> <p>Economy: cost of staff and experts involved in the evaluation and selection of proposals over the total payments (evolution in time from 2018 on)</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
	decision by DG HOME.		
<p>The beneficiary lacks operational and/or financial capacity to carry out the actions.</p> <p>Late signature of the grant agreement (time to grant not respected).</p> <p>The grant agreement does not contain all applicable provisions</p> <p>The estimated budget of the grant application significantly overestimates the amounts necessary to carry out the action or WP and this is not identified in the recommendations of the evaluation committee</p>	<p>Review and checks during the contracting phase of action plan and budget (consistency and plausibility). For Union actions, summarised in the grant preparation report.</p> <p>In-depth financial verification and appropriate measures for high risk beneficiaries adopted.</p> <p>Project desk officers implement the recommendations of the evaluators when discussing with selected applicants.</p> <p>Strict follow-up of budget appropriations to ensure availability of resources on time for payment</p> <p>Internal reporting</p> <p>Hierarchical validation within the authorising department.</p> <p>Use of Commission contractual templates.</p> <p>The budget is checked before the award decision, which increases the economy and efficiency of the distributions of funds.</p> <p><u>H2020:</u></p> <p>Participant Guarantee Fund</p>	<p>Coverage: - 100% of the selected proposals and beneficiaries are scrutinised.</p> <p>- 100% of drafts grant agreements.</p> <p>Depth: may be determined after considering the type or nature of the beneficiary and/or of the modalities (e.g. substantial subcontracting) and/or the total value of the grant.</p>	<p>Effectiveness: value of grant agreements signed over grant amounts requested in applications (%)</p> <p>Efficiency: time-to-grant</p> <p>Economy: cost of controls over total payments for grants</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
	<p>The controls corresponding to this stage are performed using the IT Commission tool for managing grants SYGMA/COMPASS, common to all Research DGs.</p> <p>Validation of beneficiaries by REA/URF (Uniform Registration Facility)</p>		
<p>Risk of poor financial management, including procurement procedures by beneficiaries and intermediaries</p> <p>The Commission reimburses non eligible costs; risk of processing irregular transactions</p> <p>The beneficiary unduly obtains financial profit as a result from systemic or recurrent errors, irregularities, or fraud</p> <p>Several authorising officers implement the same programme and do not treat the beneficiaries equally (FP7/H2020)</p> <p>Changes to contracts are not properly documented or authorised</p>	<p>Programme website, guidance notes, ex ante sector guidance, information meetings with beneficiaries, helpdesk at COM</p> <p>Controls carried out by operational desks on technical implementation report in order to deliver the statement “<i>conforme aux faits</i>”</p> <p>Controls carried out by financial desk officers on financial and legal matters to deliver the statement “<i>bon à payer</i>”</p> <p>Network of Financial Initiating Agents (FIA) to coordinate and share good practices and knowledge</p> <p>Checklists developed since 2012 reflect the roles of the parties involved in the financial circuits. Special workflows developed in egrants.</p> <p>Procedure for registration of exceptions duly in place</p>	<p>Coverage: 100% of files</p> <p>Depth:</p> <ul style="list-style-type: none"> - for desk checks of expenditure: control includes progress reports and final technical implementation report - for controls carried out for “<i>conforme aux faits</i>”: control includes technical implementation reports and if need be additional information (e.g. audit certificate or other verification) - for controls carried out for “<i>bon à payer</i>”: control 	<p>Effectiveness: ineligible costs in processed cost claims over total value of processed cost claims</p> <p>Efficiency indicators: time-to-pay</p> <p>Economy: estimation of cost of controls over total value of payments</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
Payments are made late (interest claims)	<p>Monthly reporting to management on late payments</p> <p><u>For FP7/H2020:</u></p> <ul style="list-style-type: none"> - the monitoring using SYGMA/COMPASS (common IT tool used by research DGs) - independent reviewers assess the quality of deliverables 	<p>without reference to underlying documents, but with reference to and including access to the underlying documentation (e.g. timesheets, invoices, physical verification, etc.), technical implementation reports and if need be additional information such as independent oversight (e.g. audit certificate or other verification)</p> <p>Audit certificates required for any beneficiary claiming more than EUR 375 000 (FP7/H2020)</p>	

Step 2 – ex post

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
<p>Risk of irregular expenditure financed/co-financed remain undetected</p> <p>Risk of fraudulent activities remain untracked</p>	<p>At any time during the implementation period and for 5 years after partial or final payment, COM can carry out audits with of a sample of transactions.</p> <p>Ex post audits carried out by COM or externalised under Commission supervision..</p> <p>For FP7: common representative audit sample (CRSs) used by Research DGs to identify the common errors across the whole FP7 operations.</p> <p>Financial corrections following audits are also implemented via extrapolation to non-audited projects.</p>	<p>Coverage: As a general rule, between 15% and 25% of the expenditure of an annual programme checked over the 5-year period.</p> <p>Ex post audits MUS sampling</p> <p>Common representative audit sample (CRSs) used by Research DGs; monetary unit sample (MUS) across the programme to draw valid management conclusions on the error rate in the population (FP7)</p> <p>Depth: Control with reference to and including access to the underlying documentation that is available at the stage of</p>	<p>Effectiveness: detected error rate</p> <p>Number of projects with errors detected over total population</p> <p>FP7: Cumulative Common Representative Error Rate</p> <p>Efficiency: recovery implementation ratio; number of recovery orders (RO) issued after ex post audit (target set as 75% by end-March N+1)</p> <p>Economy: cost of staff and external auditors involved in ex post audits over total payments (trend over last 2 years)</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
		the process in question, for all inputs and outputs (e.g. timesheets, invoices, physical verification, procurement procedures etc.).	
The errors, irregularities and cases of fraud detected are not addressed or not addressed timely	Systematic registration of audit results to be implemented by the operational units. Financial and operational validation of recovery in accordance with financial circuits. Working Group on the coherence of ex post and ex ante controls in research DGs - Extrapolation Steering Committee(ESC)/ Common Audit Service (CAS)	Coverage: 100% of final audit results <i>with a financial impact.</i>	As above

3. Direct management - Procurement

Step 1 – ex ante

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
Procurement needs not clearly defined or economically justified	Training in procurement offered to staff Financial circuits include ex ante verifications	Coverage: 100% of tendering procedures	Effectiveness: low number of unsuccessful procurement

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
<p>Inappropriate choice of procurement procedure and calculation of threshold due to staff's lack of knowledge/experience</p> <p>Poor definition of the tender specifications lead to inadequate / incomplete offers</p>	<p>Ex ante control provides also support on procedures Use of PPMT corporate tool for tendering procedure</p> <p>New checklists developed in 2012 reflect the roles of the parties involved in the financial circuits</p> <p>The Authorising Officer checks that procurement needs and selection criteria are clearly defined and justified from an economic and operational point before approval of documents to launch the call</p>	<p>Frequency: whenever needed during the preparation of the tendering procedures</p>	<p>procedures</p> <p>Efficiency: Evolution of the error rate detected by ECA (over last 2-3 years)</p> <p>Economy: cost of staff over value of payments (over the last 2-3 years)</p>
<p>Insufficient quality of the evaluation report, which may have impact on the award decision; errors potentially leading to challenge by the potential contractors (even if unsuccessfully)</p> <p>Conflict of interests</p> <p>Non-compliance with applicable rules (publication, transparency, time limits, opening of tenders, etc.)</p> <p>Risk of over-dependency from a restricted number of contractors</p>	<p>An evaluation committee prepares the selection of the contractors (except for low value contracts)</p> <p>Timely communication to unsuccessful tenderers</p> <p>Declaration of lack of conflict of interest signed by each member of the committee (and the manager)</p> <p>Transparency measures: calls for tender published in the Official Journal and on the Europa website. Updated information and FAQ regularly posted on the website; physical protection of the received offers (locked room and segregation of original and</p>	<p>Coverage: 100% of the offers analysed</p> <p>Depth: all documents submitted by contractors are checked</p>	<p>Indicators: as above</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
due to the limited availability of specialist knowledge on the market	<p>copies)</p> <p>Procedures to analyse the risk of over-dependency on contractors in place (periodic reviews: development of prices, business trends, main players, market shares, any barriers to entrants, etc.)</p> <p>Information and awareness-raising events on ethics, integrity and fraud prevention organised for all staff</p> <p>Standards contracts of DG BUDG used. Specific templates for IT contracts approved by SecGen and DG BUDG. Contracts and transactions registered in ABAC.</p>		
<p>Non-compliance with the legal and regulatory requirements</p> <p>Lack of necessary experience and skills or inadequate arrangements for monitoring the contractor's performance and/or verifying the delivered services/supplies</p> <p>Delayed payments causing late interests</p>	<p>Regular meetings with the contractors having framework contracts.</p> <p>The existing financial circuit is model 3 "decentralised circuit with central counterweight", where the operational initiation and verification functions as well as the financial initiation function are executed within each directorate. The ex ante financial verification is performed by the unit in charge of ex ante and ex post controls (Unit F1).</p> <p>Monthly reporting including indicators on</p>	<p>Coverage: 100% of the contracts are controlled.</p> <p>Depth: all received documents</p>	<p>Effectiveness: Number of contracts signed</p> <p>Efficiency: Time-to-pay; Amount of late interest payments over total payments</p> <p>Economy: cost of controls over total payments of signed contracts (comparison of last 2-3 years)</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
	time-to-pay made available to management		
An error or non-compliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by ex ante control, prior to payment	Verification that processes are working as designed: compliance with Internal Control Principles; risks assessed at the programme level within the yearly risk analysis exercise. Follow-up of critical risks for DG HOME every 6 months. ECA and IAS audits on procurement	Coverage: ECA audit based on MUS sample on all payments in a year + IAS audit plan Depth: review of the implemented procedures (procurement and financial transactions)	As above

Step 2 – ex post

No ex post controls carried out by DG HOME on its procurement procedures, as these are subject to audits by IAS and ECA.

4. Indirect management - Entrusted Entities and Decentralised Agencies (*In the absence of specific reference, the information refers to both*)

Step 1 – ex ante

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
The revision of the mandate of the entity is affected by legal issues, likely to undermine the	Ex ante control Hierarchical validation within the authorising	Coverage/Frequency: 100%/once	Effectiveness: adoption of the revised legal acts without objections from central

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
legal basis for the management of the related EU funds	department Interservice consultation Adoption by the Commission	Depth: Checklist includes a list of the requirements of the regulatory provisions to be complied with. Consistency with MoU of other entities entrusted by DG HOME.	services in interservice consultation
The entities do not respect the provisions of Article 62 FR (2018) <i>Methods of budget implementation</i>	The Memoranda of Understanding provide for financial relations between the partner DG and the entities Revisions of existing MoU are subject to ex ante control and interservice consultation The entities are audited by IAS and ECA The COM is represented in their Management Boards, which inter alia ensure follow up of audit recommendations	Coverage: 100% of entities are supervised Frequency: Management Board meetings (2 to 4 / year / entity), preparatory meetings and meetings of the working groups on finance and accounts (2 to 4 / year / entity) annual ECA report IAS audit reports Depth: desk review of audit reports issued by IAS, ECA and, where applicable, Internal Audit	Effectiveness: timely closure of recommendations from IAS and ECA audits as reported in AOSD reports Efficiency: total costs of monitoring and control by staff over total payments to entities (comparison over time 2-3 years) Economy: costs of controls by EEs below 7%

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
		Capability	
The Commission does not suspend payments despite the detection of systemic errors by IAS or ECA (doubts on reliability of Internal Control) NB Only for EEs.	Memoranda of Understanding signed with the DAs specify the conditions for suspension of payments	<p>Coverage: 100% of the payments made to entrusted entities</p> <p>Frequency: quarterly</p> <p>Depth: information mainly from IAS and ECA audits</p>	<p>Effectiveness: Timely suspension of payments in case of detection of systemic error (only EEs)</p> <p>Efficiency indicators: Time-to-pay</p>
Due to weak "modalities of cooperation, supervision and reporting", COM is not timely informed of relevant management issues encountered by the entity, and/or does not (timely) react upon notified issues by mitigating them or by making a reservation, thus damaging COM reputation.	<p>Delegation Agreement/ Contribution agreement specifying the control, accounting, audit, publication, etc. related requirements – <i>incl. the modalities on reporting back relevant and reliable control results</i></p> <p>Monitoring or supervision of the entrusted entity (e.g. 'regular' monitoring meetings at operational level; review of reported control results and any underlying management /audit reports if available; representation and intervention at the board, analysis of annual report and other progress reports, etc.).</p> <p>Implementation of DG HOME Control Strategy on decentralised agencies</p> <p>Potential escalation of any major</p>	<p>Coverage: 100% of the entities are monitored/ supervised.</p> <p>Frequency: once or twice a year (progress report(s) and a final report) according to the conditions of the Delegation/ Contribution agreement</p> <p>Depth: limited to the actual access to internal documents by COM</p>	<p>Effectiveness: number of serious IAS and ECA findings of control failures addressed by the entities, as reported in AOSD reports</p> <p>Efficiency: ration of re-use of appropriations released by DAs during mid-term "global transfer" (or other mechanisms to release unused appropriations) over total amount released by DAs</p> <p>Economy: cost of controls over total payments</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
	governance-related issues with entrusted entities Referral to OLAF (suspicion of fraud)		
The Commission pays out the contribution to the entity, while not being aware of management issues that may lead to financial and/or reputational damage (only for EEs).	Delegation / Contribution Agreement / MoU specifying the control, accounting, audit, report related requirements – <i>incl. reporting back</i> Management review of the supervision results. Ex ante control prior to payments Monitoring and supervision of budget implementation through preparatory working groups and MB meetings (DAs only) Hierarchical validation of payment and recovery of unspent operating budget	Coverage: 100% of payments. Frequency: at payment of two pre-financings and final payment Depth: limited to the actual access to internal documents by COM	Effectiveness: amount of the partial clearance of accounts (if any). Efficiency: Time-to-pay Economy cost of controls over total payments

Step 2 – ex post (limited to Entrusted Entities under FAFA)

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
<p>The Commission has insufficient information from independent sources and this hampers the conclusions on the assurance for the budget entrusted to the entity.</p> <p>The control system of the entity is subject to reservations and/or ECA criticism</p>	<p>Verification of expenditure of entities under FAFA</p>		<p>Effectiveness: Unqualified opinion on the accounts by the entity's independent auditors</p> <p>Detected error by DG HOME</p> <p>Economy: costs of controls over total payments</p>

ANNEX 7: Specific annexes related to "Financial Management"

Table Y - Overview of the estimated cost of controls at Commission (EC) level:

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

The absolute values are presented in EUR

EXPENDITURE

HOME	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Control system no 1 - shared management	3.380.169,00 €	1.050.659.244,66 €	0,32%	1.823.790,00 €	1.050.659.244,66 €	0,17%	5.203.959,00 €	0,50%
Control system no 2 - direct management/grants	4.312.861,00 €	415.628.975,09 €	1,04%	849.405,00 €	415.628.975,09 €	0,20%	5.162.266,00 €	1,24%
Control system no 3 - direct management/procurement	1.818.750,00 €	22.435.711,56 €	8,11%	19.980,00 €	22.435.711,56 €	0,09%	1.838.730,00 €	8,20%
Control system no 4 - indirect management/entrusted entities and decentralised agencies	958.105,00 €	1.392.553.964,46 €	0,07%	169.710,00 €	1.392.553.964,46 €	0,01%	1.127.815,00 €	0,08%
Horizontal control related tasks	3.207.823,00 €	- €	0,00%	- €	- €	0,00%	3.207.823,00 €	0,00%
Other direct control costs	587.131,50 €	- €	0,00%	- €	- €	0,00%	587.131,50 €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
OVERALL total estimated cost of control at EC level for expenditure	14.264.839,50 €	2.881.277.895,77 €	0,50%	2.862.885,00 €	2.881.277.895,77 €	0,10%	17.127.724,50 €	0,59%

SHARED/POOLED CONTROL ACTIVITIES (RTD & REA)

Common Audit Service (only DG RTD)	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
Validation services (only REA)	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
Expert management (only REA)	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%

NON-EXPENDITURE ITEMS ****

HOME	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related amounts	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)
Only applicable for DGs with non-expenditure items								
	- €	- €	N/A	- €	- €	N/A	- €	N/A
	- €	- €	N/A	- €	- €	N/A	- €	N/A
	- €	- €	N/A	- €	- €	N/A	- €	N/A
	- €	- €	N/A	- €	- €	N/A	- €	N/A

* if the control costs are not attributable to a single RCS and may relate to a 'mix' of expenditure, revenue, assets/liabilities, etc, they may be grouped

** 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

*** any 'holistic' control elements (e.g. with 'combined' ex-ante & ex-post characteristics) can be reported in the ex-ante column provided that a footnote clarifies this (their nature + their cost). Example: MS system audits in shared management.

**** These include revenue operations (e.g. assigned revenue, fines, interest); assets (e.g. (in)tangible or financial assets, inventories, treasury) and financial liabilities or 'off balance sheet' items (e.g. employee benefits, guarantees offered or other commitments)

The cost of controls were computed on the basis of the corporate "Guidance on the estimation, assessment and reporting on the cost-effectiveness of controls". According to the methodology, DG HOME identified the staff carrying out the control activities listed in Annex 3 of the Guidance. For each Relevant Control System for budget implementation (RCSs), the number of Full-Time Equivalents (FTEs) and any other direct cost associated to control activities were computed.

* For control system 1 "Shared Management", control system 2 "Direct Management / grants" and control system 4 "Entrusted Entities and Decentralised Agencies" the value of verified and audited amounts in the ex post phase cannot be estimated or provided for the following reasons:

- control system 1 "Shared Management": the audit work for shared management covers audit of expenditure, system audits and audit of the accounts of programming periods 2007-2013 and 2014-20. Consequently, the amount audited cannot be linked to a given Annual or National programme, but covers the entirety of SOLID annual programmes and AMIF and ISF national programmes.

-control system 2 "Direct Management / grants": ex post controls are carried out on DG HOME audit annual work programmes. Furthermore, ex post controls also include the work carried out the follow up of audit findings. Consequently it is not possible to associate the ex post cost of controls to a specific audited or verified amount.

- control system 4 "Entrusted Entities and Decentralised Agencies": no audits are carried out by DG HOME on this control system; the cost of ex post controls are linked to the work done in relation to the discharge procedure.

* Funds managed = 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

***"Other direct costs" not included in ex ante and ex post control include the costs incurred in relation to the externalisation of audit work (ex post controls) and to dedicated IT tools for financial management and control (ex ante and ex post controls).

A. Explanation of the control cycle and its implementation during the reporting year

2014-2020 Programming Period AMIF/ISF

Under 'shared management', the Commission entrusts the Member States with the implementation of programmes at national level. Member States then allocate these funds to beneficiaries and final recipients (e.g. NGO, public bodies, private companies, municipalities, etc.). The Member State has primary responsibility for setting up a management and control system for implementation of the national programmes which complies with the requirements of the Regulations, ensuring that this system functions effectively and also preventing, detecting, and correcting irregularities. The Commission plays a supervisory role by satisfying itself that the arrangements governing the management and control system are compliant. It does so by verifying the effective functioning of this system and making financial corrections, where necessary

Although AMIF and ISF are part of the EU budget the way these are spent is based on a system of shared responsibility between the Commission and national authorities:

- the Commission negotiates and approves programmes proposed by EU Member States, and allocates resources;
- the EU Member States manage the programmes, implement them by selecting projects, control and assess them;
- the Commission is involved in programme monitoring, commits, pays out approved expenditure, and verifies the control systems.

For each national programme, the Member State appoints:

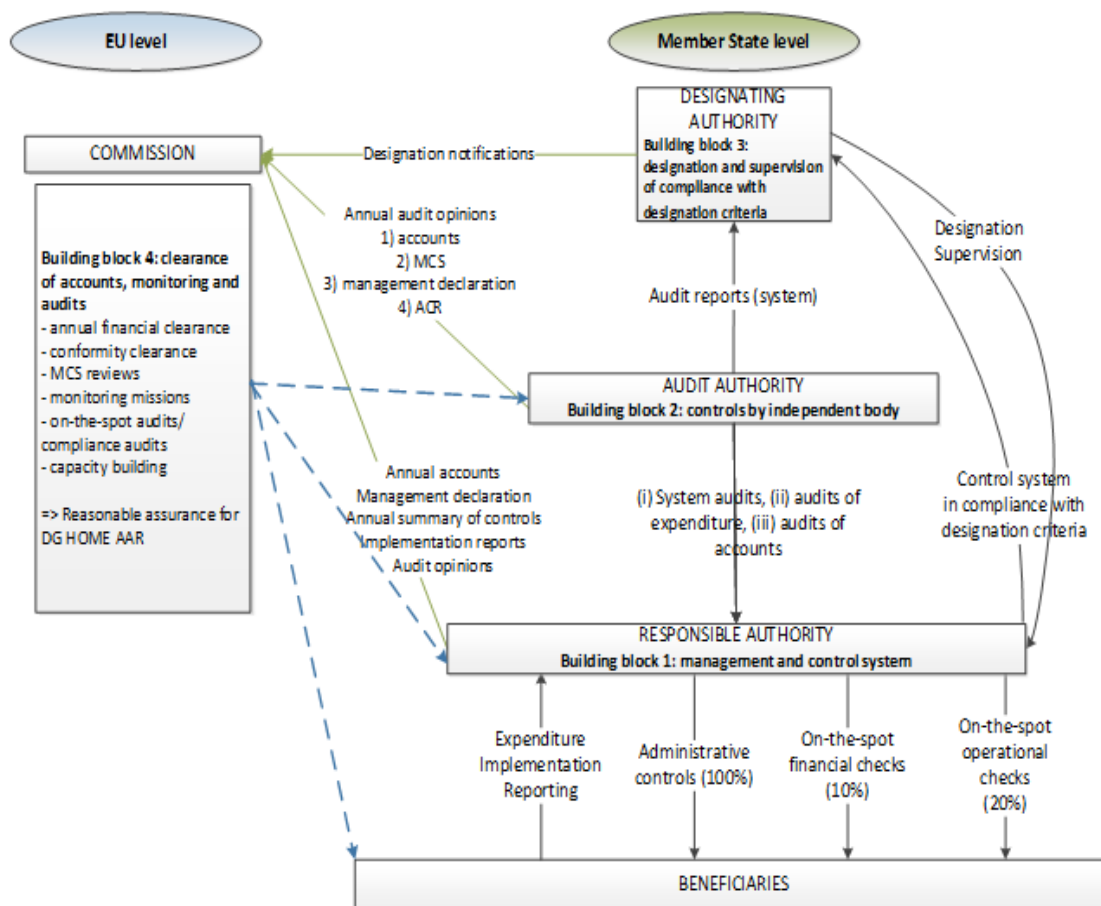
- **a designating authority** (at ministerial-level authority of a Member State is responsible for the designation of the responsible authority, and to ensure the responsible authority continues to comply with the designation criteria);
- **a responsible authority** (national regional or local public authority managing the programme in accordance with the principles of sound financial management);
- **an audit authority** (national to oversee the efficient functioning of the management and control system and to provide yearly professional, independent audit opinions to the Commission).

Control architecture for funds under shared management:

The AMIF and ISF control system is built on several levels. Each level may rely on previous controls performed by other bodies after having performed its own verifications that those controls are effective (single audit concept).

The assurance as regards the legality and regularity of operations is built on work carried out at two levels:

Graph 1: DG HOME Control and assurance model for shared management



The European Commission plays a supervisory role, ensuring arrangements for the effective functioning of the management and control systems. It verifies the effective functioning of the systems and if necessary, makes financial corrections.

During the financial year

Member State level

The responsible authority carries out verifications (administrative controls, on the spot and financial on the spot controls) checks on all payment claims until the submission of the request for the payment of the balance i.e. annual accounts. The responsible authority takes account of findings of the audit authority and makes necessary financial corrections including flat rates corrections. The responsible authority is responsible to ensure that the accounts are properly presented, complete and accurate, that the expenditure was used for the intended purposes and in respect of sound financial management and that the system in place functioned effectively and has given the necessary guarantees concerning the legality and regularity of the underlying transactions, in conformity with the applicable law.

The audit authority carries out audits on the management and control systems (system audits), on the legality and regularity of expenditure/financial data (the audit of expenditure), on the accounts (audit of accounts). It provides the Commission with its results on an annual basis in an Annual Control Report documenting the audit work performed for the financial year to underpin the audit opinions on the management and control system, on the accounts and validation of the management declaration submitted with the accounts. The audit authority also provides an estimation of the residual risk of

error based on the total error rate resulting from its audit work, taking into account financial corrections made by the responsible authority before it submits the annual accounts.

Commission level

The way in which DG HOME defines its assurance for the management and control systems for each national program is a process based on the internal control and audit procedures implemented within the Directorate-General (role of the audit, financial units) and the analysis and evaluation of information acquired through various sources.

Information from the following sources are used:

a) audit information:

- Audit Authorities' work, particularly results on both systems and audits of expenditure, at year end (annual control reports and audit opinions);
- DG HOME's desk and on-the-spot review of the work of audit authorities;
- DG HOME's on-the-spot system audits including at the level of projects where necessary;
- Relevant audit information received from other EGESIF directorates general, mainly REGIO, EMPL, MARE, especially for common audit authorities;
- Audits of the European Court of Auditors;
- OLAF final case reports.

b) any other source of information, formal or informal, acquired by the operational and financial units in the context of their day-to-day management of the programmes are also contributing to the assurance process, for example:

- Annual implementation reports from the Member States submitted as part of the annual clearance of accounts exercise;
- Monitoring committees and annual meetings;
- Contacts with national programme managers.

Through this **single audit approach**, where DG HOME can rely each year on audit work and opinions carried out by annually by the national audit authorities for each national programme, complemented by DG HOME's audit work, all programmes are covered each year. The assessment of all available audit sources result in an Annual Audit Opinion of the Directorate General for each national programme. This forms the basis for management opinions by the Authorising Officers by Sub-Delegation.

These combined elements allow the Directorate-General to establish a level of assurance for payments of each national programme.

The annual clearance of accounts exercise 15 February N+1

Member States are in the first instance responsible for putting in place strong management and control systems, which are capable of preventing and detecting irregularities, and allowing for the reporting of the residual total error rates for each programme each year, whilst also having recourse to the imposition of financial corrections where necessary. The responsible authority submits the **annual accounts** (covering all payments made by the

responsible authority to beneficiaries during the financial year covering the period 16 October (N-1) – 15 October (N)), **the management declaration** and the **annual summary of final audit reports and controls carried out**. The annual accounts are accompanied by **three audit opinions issued by the audit authority**. All documents shall be submitted to the Commission by 15 February of the following calendar year (N+1) and together constitute the “request for payment of the annual balance” (hereinafter “the annual accounts”). The national authorities should ensure that the annual accounts as submitted to the Commission do not contain material irregularity.

The audit authority prepares the **annual control report** (hereinafter "ACR") and calculates a total error rate and residual error rate in the accounts, taking into account the financial corrections implemented by the responsible authority as the result of audits.

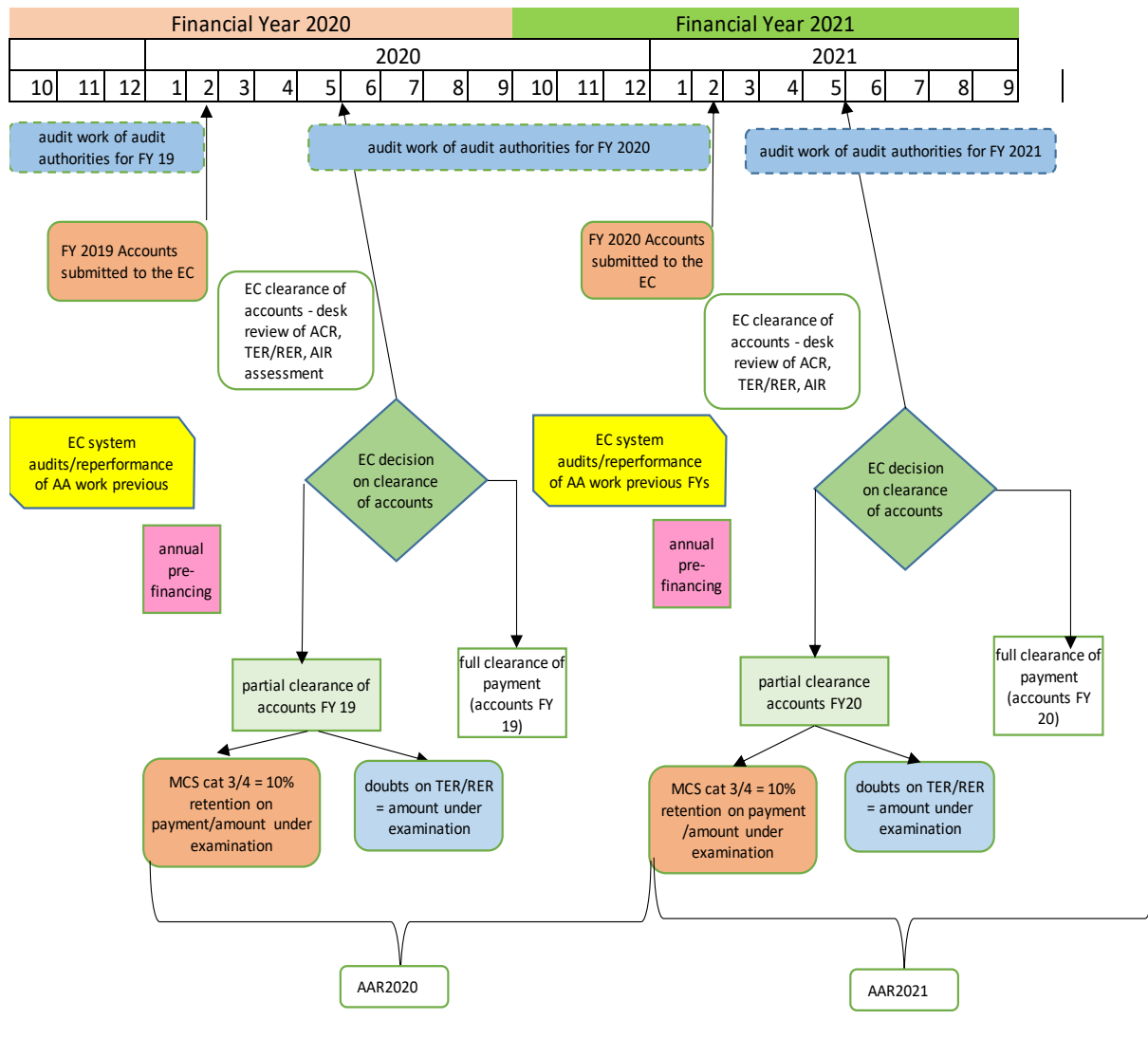
The responsible authority is also required to submit the annual implementation report (AIR) by 31 March N+1. The AIR is assessed as part of the clearance of accounts exercise to determine the implementation of the national programme.

During the annual clearance of accounts, by 31 May N+1, DG HOME takes a decision to determine the amounts included in the annual accounts for which there are no doubts on the completeness, accuracy and veracity of the accounts submitted. Should there be doubts on part of the accounts, the accounts are partially cleared and the part for which DG HOME has doubts, are put under examination, until the Member State concerned provides the additional clarifications or assurance to allow DG HOME to clear the amount under examination.

In addition, when DG HOME has evidence of serious deficiencies in the effective functioning of the management and control systems following compliance system audits, the annual accounts are partially cleared and a 10% retention of the value of the annual accounts put under examination. The amounts retained will be considered for clearance on completion of conformity clearance procedures and when the Member State has implemented corrective measures to address the deficiencies identified. Conformity clearance procedures may also result in net financial corrections if the residual risk is above materiality.

As a result, at the end of the assurance process which includes the annual clearance of accounts, compliance system audits, conformity clearance procedures and the resulting application of (net) financial corrections where applicable, the Commission should be able to provide assurance that the residual risk of error – after all corrections are applied – is below 2% for each programme on an annual basis.

Graph 2: Assurance process covering different financial years (October N-1 to October N)



B. Detailed control results for all Annual Programmes

2021 Detailed control results (audit opinion/error rate)

MS	CCI	Title	Financial year 2019 (October 2018 - October 2019)	(1) MCS functioning effectively as of 31.12.2021 (V/N/N/A)* Yes=Cat 1 & 2, No= Cat 3 & 4	Clearance of accounts -2021 (Financial year October 2019 - October 2020)					Comments
			Confirmed error rates after EC's assessment during clearance of accounts exercise 2020)		Confirmed error rates on finalisation of clearance of accounts exercise 2021			(9) Relevant Expenditure - payments made in 2021 (€)	Issued Reservation for AAR 2021 (Y/N)	
			Residual Error Rate		(3) Total Error Rate reported by AA	(4) Residual Total Error Rate as reported by AA	(5) Residual Total Error Rate as validated by DG HOME			
AT - Austria	2014AT65AMNP001	AMIF	1,50%	2	0,03%	0,02%	0,02%	9.344.419,40		
BE - Belgium	2014BE65AMNP001	AMIF	0,08%	2	2,65%	0,00%	0,00%	17.830.332,38		
BG - Bulgaria	2014BG65AMNP001	AMIF	0,00%	2	0,00%	0,00%	0,00%	2.723.266,07		
CY - Cyprus	2014CY65AMNP001	AMIF	0,00%	2	0,01%	0,00%	0,00%	6.460.911,69		
CZ - Czech Republic	2014CZ65AMNP001	AMIF	0,00%	2	0,00%	0,00%	0,00%	4.351.054,02		
DE - Germany	2014DE65AMNP001	AMIF	0,00%	2	0,24%	0,06%	0,03%	80.879.495,36		
EE - Estonia	2014EE65AMNP001	AMIF	0,00%	3	0,00%	0,00%	5,00%	2.018.769,09	quantifiable reservation	
ES - Spain	2014ES65AMNP001	AMIF	0,00%	2	0,16%	0,02%	1,15%	71.398.126,75		
FI - Finland	2014FI65AMNP001	AMIF	5,00%	3	0,13%	0,11%	5,00%	10.573.211,78	non-quantifiable reservation	Ongoing conformity clearance procedure. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014- 2020 down to 2%.
FR - France	2014FR65AMNP001	AMIF	5,00%	3	4,08%	2,00%	5,00%	81.342.536,48	non-quantifiable reservation - delays in submission of accounts within legal deadlines	improvements in MCS necessary for the MS to meet the legal obligations for timely submission of the payment of the balance and accompanying audit opinions
GR - Greece	2014GR65AMNP001	AMIF	0,38%	2	0,03%	0,03%	0,03%	45.194.519,44		
HR - Croatia	2014HR65AMNP001	AMIF	1,50%	2	0,70%	0,50%	0,50%	1.648.783,33		
HU - Hungary	2014HU65AMNP001	AMIF	0,01%	2	0,00%	0,00%	0,00%	5.062.842,64		
IE - Ireland	2014IE65AMNP001	AMIF	1,50%	3	0,00%	0,00%	5,00%	10.398.192,91		desk review of ACR suggests insufficient audit work - partial clearance applied
IT - Italy	2014IT65AMNP001	AMIF	1,50%	2	0,74%	0,72%	0,72%	48.961.445,48		
LT - Lithuania	2014LT65AMNP001	AMIF	0,00%	2	0,00%	0,00%	0,00%	1.823.016,43		
LU - Luxembourg	2014LU65AMNP001	AMIF	1,50%	2	0,00%	0,00%	0,00%	1.506.003,65		
LV - Latvia	2014LV65AMNP001	AMIF	0,21%	2	1,01%	0,80%	0,80%	1.607.439,97		
MT - Malta	2014MT65AMNP001	AMIF	0,01%	2	3,31%	2,00%	2,00%	2.101.654,62		
NL - Netherlands	2014NL65AMNP001	AMIF	0,02%	2	0,00%	0,00%	0,00%	48.190.145,39		
PL - Poland	2014PL65AMNP001	AMIF	0,07%	2	0,47%	0,43%	0,34%	7.684.819,18		
PT - Portugal	2014PT65AMNP001	AMIF	0,88%	2	0,72%	0,65%	0,65%	15.793.276,42		
RO - Romania	2014RO65AMNP001	AMIF	0,02%	2	0,00%	0,00%	0,00%	6.147.052,09		
SE - Sweden	2014SE65AMNP001	AMIF	0,01%	2	0,03%	0,03%	0,03%	119.252.667,02		
SI - Slovenia	2014SI65AMNP001	AMIF	0,19%	2	0,64%	0,48%	0,48%	1.963.582,30		
SK - Slovakia	2014SK65AMNP001	AMIF	0,02%	2	0,00%	0,00%	0,00%	2.349.572,47		
UK - United Kingdom	2014UK65AMNP001	AMIF	0,02%	2	0,01%	0,01%	0,01%	53.740.460,16		

MS	CCI	Title	Financial year 2019 (October 2018 - October 2019)	(1) MCS functioning effectively as of 31.12.2021 (V/N/A)* Yes=Cat 1 & 2, No= Cat 3 & 4	Clearance of accounts -2021 (Financial year October 2019 - October 2020)				Issued Reservation for AAR 2021 (Y/N)	Comments
			Confirmed error rates after EC's assessment during clearance of accounts exercise 2020)		Confirmed error rates on finalisation of clearance of accounts exercise 2021			(9) Relevant Expenditure - payments made in 2021 (€)		
			Residual Error Rate		(3) Total Error Rate reported by AA	(4) Residual Total Error Rate as reported by AA	(5) Residual Total Error Rate as validated by DG HOME			
AT - Austria	2014AT65ISNP001	ISF	0,00%	2	3,34%	0,53%	1,50%	4.401.392,24		
BE - Belgium	2014BE65ISNP001	ISF	0,00%	2	4,70%	0,00%	0,00%	8.385.278,41		
BG - Bulgaria	2014BG65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	18.181.472,92		
CY - Cyprus	2014CY65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	7.418.184,19		
CZ - Czech Republic	2014CZ65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	5.092.563,09		
DE - Germany	2014DE65ISNP001	ISF	5,00%	3	0,00%	0,00%	5,00%	16.473.254,89	non-quantifiable reservation	Conformity clearance procedure to be launched. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.
DK - Denmark	2014DK65ISNP001	ISF	5,00%	2	0,00%	0,00%	0,00%	5.343.838,53		
EE - Estonia	2014EE65ISNP001	ISF	1,00%	3	0,00%	0,00%	5,00%	6.507.575,48	quantifiable reservation	Conformity clearance procedure to be launched. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.
ES - Spain	2014ES65ISNP001	ISF	0,00%	2	1,72%	1,78%	1,78%	69.448.142,28		
FI - Finland	2014FI65ISNP001	ISF	5,00%	3	0,99%	0,88%	5,00%	14.525.788,67	non-quantifiable reservation	Ongoing conformity clearance procedure. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014- 2020 down to 2%.
FR - France	2014FR65ISNP001	ISF	5,00%	3	1.8%	not reported	5,00%	17.151.803,01	non-quantifiable reservation - delays in submission of accounts	improvements in MCS necessary for the MS to meet the legal obligations for timely submission of the payment of the balance and accompanying audit opinions
GR - Greece	2014GR65ISNP001	ISF	0,46%	2	0,68%	0,46%	0,46%	36.518.699,75		
HR - Croatia	2014HR65ISNP001	ISF	0,00%	2	1,85%	0,08%	0,08%	19.614.608,78		
HU - Hungary	2014HU65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	12.754.516,28		
IE - Ireland	2014IE65ISNP001	ISF	5,00%	3	0,00%	0,00%	5,00%	3.280.195,99	non-quantifiable reservation	Ongoing conformity clearance procedure. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014- 2020 down to 2%.
IT - Italy	2014IT65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	40.656.732,62		
LT - Lithuania	2014LT65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	43.987.776,83		
LU - Luxembourg	2014LU65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	1.821.120,30		
LV - Latvia	2014LV65ISNP001	ISF	0,00%	2	0,02%	0,00%	0,00%	6.620.736,55		
MT - Malta	2014MT65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	5.403.888,38		
NL - Netherlands	2014NL65ISNP001	ISF	0,00%	2	0,46%	0,05%	0,05%	7.222.111,20		
PL - Poland	2014PL65ISNP001	ISF	1,50%	2	0,00%	0,00%	0,00%	37.305.900,29		
PT - Portugal	2014PT65ISNP001	ISF	1,08%	2	0,00%	0,00%	0,00%	6.619.128,48		
RO - Romania	2014RO65ISNP001	ISF	0,00%	2	0,00%	0,01%	0,01%	15.750.454,65		
SE - Sweden	2014SE65ISNP001	ISF	1,50%	2	4,67%	0,80%	0,80%	13.076.978,57		
SI - Slovenia	2014SI65ISNP001	ISF	1,50%	2	5,04%	1,99%	1,99%	9.619.672,58		
SK - Slovakia	2014SK65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	4.043.262,53		
CH - Switzerland	2014CH65ISNP001	ISF	0,48%	2	0,50%	0,47%	0,47%	5.780.042,17		
IS - Iceland	2014IS65ISNP001	ISF	5,00%	3			5,00%	no payments in 2021	non-quantifiable reservation	Ongoing conformity clearance procedure. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014- 2020 down to 2%.
LI - Lichtenstein	2014LI65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	695.554,26		
NO - Norway	2014NO65ISNP001	ISF	0,81%	2	1,59%	0,06%	0,06%	3.664.785,64		

C. Amounts under examination (retention)/ conformity clearance procedures/
Financial corrections and recoveries carried out during the reporting year per
Member State, and fund

2014-2020 Period

MS	Ref	Title	partial clearance amounts under examination/retained in 2021 as per DG HOME control architecture	Conformity clearance procedures	Financial corrections	Recovered
	CCI					
AT - Austria	2014AT65AMNP001	AMIF				
BE - Belgium	2014BE65AMNP001	AMIF	332123,34			
BG - Bulgaria	2014BG65AMNP001	AMIF				
CY - Cyprus	2014CY65AMNP001	AMIF		Conformity clearance launched following ECA audit (SoA 2019)		
CZ - Czech Republic	2014CZ65AMNP001	AMIF				
DE - Germany	2014DE65AMNP001	AMIF				
EE - Estonia	2014EE65AMNP001	AMIF	106251,01			
ES - Spain	2014ES65AMNP001	AMIF		Conformity clearance finalised	110.254,12 €	in process
FI - Finland	2014FI65AMNP001	AMIF	539245,75	Ongoing conformity clearance procedure. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.		
FR - France	2014FR65AMNP001	AMIF	3396075,89			
GR - Greece	2014GR65AMNP001	AMIF				
HR - Croatia	2014HR65AMNP001	AMIF				
HU - Hungary	2014HU65AMNP001	AMIF				
IE - Ireland	2014IE65AMNP001	AMIF	1155354,77			
IT - Italy	2014IT65AMNP001	AMIF	64238,68			
LT - Lithuania	2014LT65AMNP001	AMIF				
LU - Luxembourg	2014LU65AMNP001	AMIF				
LV - Latvia	2014LV65AMNP001	AMIF				
MT - Malta	2014MT65AMNP001	AMIF				
NL - Netherlands	2014NL65AMNP001	AMIF				
PL - Poland	2014PL65AMNP001	AMIF				
PT - Portugal	2014PT65AMNP001	AMIF				
RO - Romania	2014RO65AMNP001	AMIF				
SE - Sweden	2014SE65AMNP001	AMIF				
SI - Slovenia	2014SI65AMNP001	AMIF				
SK - Slovakia	2014SK65AMNP001	AMIF				
UK - United Kingdom	2014UK65AMNP001	AMIF				

MS	Ref		partial clearance amounts under examination/retained in 2021 as per DG HOME control architecture	Conformity clearance procedures	Financial corrections	recovered
	CCI	Title				
AT - Austria	2014AT65ISNP001	ISF	24052,11			
BE - Belgium	2014BE65ISNP001	ISF	5532,13			
BG - Bulgaria	2014BG65ISNP001	ISF				
CY - Cyprus	2014CY65ISNP001	ISF				
CZ - Czech Republic	2014CZ65ISNP001	ISF				
DE - Germany	2014DE65ISNP001	ISF	1830361,65	Conformity clearance procedure to be launched. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.		
DK - Denmark	2014DK65ISNP001	ISF		Ongoing conformity clearance procedure. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.		
EE - Estonia	2014EE65ISNP001	ISF	342503,97			
ES - Spain	2014ES65ISNP001	ISF		Conformity clearance to be launched to quantify errors following ECA audit (SoA 2021)		
FI - Finland	2014FI65ISNP001	ISF	1613976,52	Ongoing conformity clearance procedure. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.		
FR - France	2014FR65ISNP001	ISF	5882695,88			
GR - Greece	2014GR65ISNP001	ISF				
HR - Croatia	2014HR65ISNP001	ISF				
HU - Hungary	2014HU65ISNP001	ISF				
IE - Ireland	2014IE65ISNP001	ISF	364466,22	Ongoing conformity clearance procedure. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.		
IT - Italy	2014IT65ISNP001	ISF				
LT - Lithuania	2014LT65ISNP001	ISF				
LU - Luxembourg	2014LU65ISNP001	ISF				
LV - Latvia	2014LV65ISNP001	ISF				
MT - Malta	2014MT65ISNP001	ISF				
NL - Netherlands	2014NL65ISNP001	ISF				
PL - Poland	2014PL65ISNP001	ISF				
PT - Portugal	2014PT65ISNP001	ISF				
RO - Romania	2014RO65ISNP001	ISF				
SE - Sweden	2014SE65ISNP001	ISF				
SI - Slovenia	2014SI65ISNP001	ISF				
SK - Slovakia	2014SK65ISNP001	ISF	363421,48			
CH - Switzerland	2014CH65ISNP001	ISF				
IS - Iceland	2014IS65ISNP001	ISF		Ongoing conformity clearance procedure. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.		
LI - Lichtenstein	2014LI65ISNP001	ISF				
NO - Norway	2014NO65ISNP001	ISF				

Shared Management 2014-2020 - AMIF & ISF Cumulative Amount at Risk

Shared Management 2014-2020 - AMIF & ISF Cumulative Amount at Risk						
31 December 2021	AMIF			ISF		
Member State / Associated Country	Cumulative EU Payments in Mio. EUR	Cumulative Residual Error Rate	Cumulative Amount at Risk in Mio. EUR	Cumulative EU Payments in Mio. EUR	Cumulative Residual Error Rate	Cumulative Amount at Risk in Mio. EUR
AT - Austria	56,19	1,25%	0,70	26,10	0,89%	0,23
BE - Belgium	112,33	1,09%	1,22	25,61	0,54%	0,14
BG - Bulgaria	7,88	0,44%	0,03	66,32	0,56%	0,37
CY - Cyprus	25,52	0,46%	0,12	26,99	0,47%	0,13
CZ - Czech Republic	14,09	0,38%	0,05	18,05	0,04%	0,01
DE - Germany	409,51	0,84%	3,42	120,56	3,48%	4,19
DK - Denmark				9,59	1,22%	0,12
EE - Estonia	8,88	4,22%	0,37	41,79	2,96%	1,24
ES - Spain	329,69	0,89%	2,92	226,92	0,94%	2,13
FI - Finland	80,77	4,35%	3,51	48,00	3,49%	1,67
FR - France	298,95	3,64%	10,88	50,45	3,30%	1,66
GR - Greece	172,28	0,69%	1,18	140,34	0,78%	1,10
HR - Croatia	10,08	0,88%	0,09	37,13	0,01%	0,00
HU - Hungary	11,44	0,48%	0,06	53,21	0,40%	0,21
IE - Ireland	39,74	0,87%	0,35	8,52	2,56%	0,22
IT - Italy	241,34	1,03%	2,48	218,97	0,39%	0,84
LT - Lithuania	11,08	0,66%	0,07	172,74	0,65%	1,13
LU - Luxembourg	11,09	1,09%	0,12	5,84	0,25%	0,01
LV - Latvia	9,45	1,00%	0,09	20,79	0,43%	0,09
MT - Malta	11,80	0,81%	0,10	59,61	1,04%	0,62
NL - Netherlands	202,75	0,44%	0,88	56,15	0,69%	0,39
PL - Poland	40,74	0,37%	0,15	75,65	0,30%	0,23
PT - Portugal	46,79	0,74%	0,34	36,69	0,56%	0,20
RO - Romania	26,13	0,52%	0,14	96,48	0,27%	0,26
SE - Sweden	299,97	0,38%	1,13	30,49	0,59%	0,18
SI - Slovenia	9,72	0,72%	0,07	28,56	0,66%	0,19
SK - Slovakia	7,61	0,88%	0,07	15,60	0,07%	0,01
UK - United Kingdom	304,62	0,87%	2,64			
CH - Switzerland				12,21	0,28%	0,03
ISL - Iceland				2,03	3,41%	0,07
LI - Lichtenstein				0,92	0,92%	-
NO - Norway				11,22	1,02%	0,10
Total	2.800,43	1,18%	33,18	1743,52	1,02%	17,79

2007-2013 Period

SOLID Cumulative Net Amount at Risk per Member State (in Millions €)												
Member State	EIF			ERF			RF			EBF		
	Net Amount at Risk	Payments of closed APs	RER	Net Amount at Risk	Payments of closed APs	RER	Net Amount at Risk	Payments of closed APs	RER	Net Amount at Risk	Payments of closed APs	RER
Austria (AT)	0,32	12,70	2,50%	1,83	26,93	6,78%	0,98	12,90	7,63%	0,61	10,34	5,92%
Belgium (BE)	0,05	12,38	0,43%	0,00	26,73	0,00%	0,18	21,61	0,85%	0,01	13,81	0,08%
Bulgaria (BG)	0,02	3,52	0,62%	0,03	7,29	0,40%	0,01	2,33	0,32%	0,11	31,77	0,33%
Switzerland (CH)	-	-	-	-	-	-	-	-	-	0,01	17,61	0,03%
Croatia	-	-	-	-	0,08	-	-	0,31	-	-	-	-
Cyprus (CY)	0,02	5,00	0,41%	0,01	9,92	0,11%	0,02	7,26	0,26%	1,52	21,74	6,99%
Czech republic (CZ)	0,03	11,34	0,26%	0,03	3,43	0,83%	0,03	1,80	1,47%	0,08	8,93	0,90%
Denmark (DK)	-	-	-	-	-	-	-	-	-	-	6,65	0,00%
Estonia (EE)	0,06	6,61	0,88%	0,00	2,12	0,04%	0,00	1,62	0,02%	0,00	26,40	0,00%
Finland (FI)	0,23	6,91	3,26%	0,10	14,02	0,74%	0,02	4,45	0,51%	0,12	50,24	0,23%
France (FR)	0,60	43,47	1,38%	0,65	49,45	1,32%	0,12	67,03	0,18%	1,59	107,04	1,49%
Germany (DE)	0,33	84,15	0,39%	0,67	66,46	1,0%	0,19	23,36	0,80%	0,12	75,94	0,16%
Greece (EL)	0,15	12,54	1,19%	0,26	30,73	0,00%	0,93	79,67	1,17%	1,72	141,34	1,21%
Hungary (HU)	0,04	9,21	0,44%	0,01	7,18	0,17%	0,03	5,59	0,56%	0,29	49,79	0,59%
Ireland (IE)	0,01	4,31	0,12%	0,01	4,85	0,14%	0,20	3,57	5,57%	-	-	-
Iceland (IS)	-	-	-	-	-	-	-	-	-	-	0,43	0,00%
Italy (IT)	0,51	133,94	0,38%	0,35	63,98	0,54%	0,00	39,69	0,01%	1,48	230,95	0,64%
Latvia (LV)	0,00	7,05	0,00%	0,00	2,87	0,06%	0,02	3,28	0,58%	0,05	16,69	0,31%
Lithuania (LT)	-	4,98	0,00%	-	3,21	0,00%	0,03	3,64	0,69%	5,77	135,11	4,27%
Luxembourg (LU)	0,02	2,95	0,62%	0,00	2,48	0,00%	-	1,51	0,00%	-	0,35	0,00%
Malta (MT)	0,00	1,30	0,08%	0,00	11,30	0,00%	0,00	2,74	0,14%	0,51	67,42	0,76%
Norway (NO)	-	-	-	-	-	-	-	-	-	0,08	10,55	0,78%
Poland (PL)	0,10	17,41	0,57%	0,48	12,68	3,79%	0,23	15,72	1,47%	0,96	65,87	1,46%
Portugal (PT)	0,14	13,23	1,04%	0,02	2,23	0,78%	0,04	4,98	0,85%	0,06	13,46	0,43%
Romania (RO)	0,00	4,78	0,01%	-	3,13	0,00%	0,00	5,04	0,01%	0,26	47,97	0,54%
Slovakia (SK)	0,00	4,10	0,01%	0,01	4,95	0,20%	0,05	4,53	0,99%	0,11	7,98	1,39%
Slovenia (SI)	0,01	3,95	0,21%	0,04	2,94	1,30%	0,00	1,91	0,21%	1,33	37,56	3,55%
Spain (SP)	1,22	85,50	1,43%	0,12	8,34	1,46%	0,38	69,63	0,55%	1,41	252,20	0,56%
Sweden (SE)	0,12	14,28	0,82%	0,75	68,09	1,10%	0,03	9,71	0,34%	0,01	8,37	0,06%
The Netherlands (NL)	0,03	11,71	0,28%	0,18	25,14	0,72%	0,14	21,29	0,68%	0,31	21,45	1,43%
The United Kingdom (UK)	0,78	55,01	1,42%	0,60	50,00	1,19%	1,01	85,54	1,18%	-	-	-
Total	4,78	572,33	0,84%	6,15	510,53	1,21%	4,66	500,70	0,93%	18,51	1.477,95	1,25%

1. INDICATORS FOR ASSESSING CONTROL EFFECTIVENESS AS REGARDS LEGALITY AND REGULARITY

Control system 1 - Shared Management

	2021	2020
Step 1: ex ante controls		
Number of revisions of national programmes AMIF-ISF 2014-2020	2	27
Number of monitoring missions AMIF-ISF	8	10
Number of accounts received (AMIF-ISF)	58	58
Value of accounts received AMIF-ISF per accounting year (€ million)	1 094.25	1 009.46
Value of payments in clearance decisions AMIF/ISF 2014-2020 (€ million)	696.81	548.01
Value of total payments made AMIF/ISF 2014-2020 (million)	1 050.66	913.54
Number of exceptions	0	0
Number of non-compliance events	0	1
Step 2: ex post controls		
Number of ex post audits performed (SOLID)	0	0
No of systems for which serious weaknesses were found on the spot despite the validation on paper of the MCS (AMIF - ISF)	1	0
MCSs with weaknesses (%; SOLID)	18%	18%
MCSs with weaknesses (%; AMIF/ISF)	19%	19%
Number of system audits AMIF-ISF	3	4
Errors detected by ex post controls (€ million) (SOLID)	1.92	1.92
Amount for which the COM has reasonable assurance (€ million) (SOLID)	2 521.84	2 519.36
Amount for which the COM has reasonable assurance (€ million) (AMIF - ISF)	3 818.17	2 963.92
Corrections implemented by recoveries ex post controls (€ million) (SOLID)	9.647	5.47
Corrections implemented by recoveries through conformity clearance procedures (€ million) (AMIF-ISF)	0.00	0.00
Total financial corrections (€ million) (SOLID)	9.647	5.47
Total financial corrections (€ million) (AMIF-ISF)	0.00	0.00
Cumulative residual error rate (%) (SOLID)	1.11%	1.42%
Cumulative residual error rate (%) (AMIF/ISF)	1.12%	1.37%

Control system 2 - Direct Management Grants

	2021				2020			
	Union Actions	EMAS	non-research	research	Union Actions	EMAS	non-research	research
Step 1: ex ante controls								
Number of proposals/ cost amendments received	655				520	26	546	320
Value of proposals /cost amendments received (€ million)	597.12				407.02	776.41	1183.41	1972.9
Number of projects selected	100				81	23	104	30
Value of projects selected (awarded budget) (€ million)	111.61				90.16	645.63	735.79	201.2
Number of grant agreements/cost amendments signed	115 ⁴⁸	12	127	1	73	23	96	1
Value of grant agreements/cost amendments signed	135.08	371.27	506.35	0.01	69.30	607.85	677.15	0.50
Exceptions recorded	2	0	0	0	0	0	0	0
Non compliance events	0	0	0	0	0	0	0	0
Number of payments made	215	40	255	3	109	57	166	20
Value of payments made (€ million)	123.15	291.79	414.94	0.69	42.94	382.43	425.37	10.99
Value of cost claims processed (€ million)	82.72	269.39	352.11	5.50	45.20	210.87	256.07	40.28
Ineligible costs in cost claims (€ million)	0.39	6.77	7.16	0.13	0.45	2.62	3.07	0.74
Exceptions recorded	2	0	2	0	0	0	5	0
Non-compliance events	1	1	0	0	0	0	0	0
Step 2: ex post controls - figures presented for all non-research and research grants as per audit strategy								
Number of ex post controls closed in reference year	10	5	n/a	n/a	16	7	n/a	n/a
Average amount	0.51	3.46	n/a	n/a	0.6	2.68	n/a	n/a

⁴⁸ Includes 4 complementary commitments for grants originating from previous years.

of grant audited (€ million)								
% of projects audited that contained errors detected by ex post controls	80%	80%	n/a	n/a	87%	72%	n/a	n/a
Absolute value of proposed correction	0.08	1.20	n/a	n/a	2.48	5.73	n/a	n/a
Errors prevented for audited population (savings of the total EU grant paid) - annually in reference year	0	0	n/a	n/a	0.22	0.17	n/a	n/a
Errors detected with a financial impact for the audited population (in% of the total EU grant audited - annually in reference year)	1.51%	6.91%	n/a	5.44% for FP7 2.29% for H2020	25.84%	30.57%	n/a	3.14% for FP7 2.43% for H2020
Follow-up ratio: number of files followed up by AOSD within 3 months (target 90%)	10%	20.00%	n/a		50%	57%	n/a	71.43%
Implementation ratio for recovery orders (target set at 75% at end of March N+1)	73%	14%	n/a		89%	100%	n/a	100.00%
Cumulative detected error rate/Common Representative Error Rate (%)	8.76% (2014-2020)	n/a ⁴⁹	n/a	n/a	5.84% (2007-2013)/ 9.39% (2014-2020)	n/a ⁵⁰	n/a	n/a
Cumulative residual error rate (%)	2.85% (2014-2020)	n/a ⁵¹	n/a	3.13% for FP7 1.82% for H2020	4.26% (2007-2013)/ 2.23% (2014-2020)	n/a ⁵²	n/a	3.14% for FP7 2.43% for H2020

⁴⁹ The cumulative detected error rate is calculated for all the grants closed until the 31/12 of the reporting period – without distinction between Union grants and Emas grants.

⁵⁰ The cumulative detected error rate is calculated for all the grants closed until the 31/12 of the reporting period – without distinction between Union grants and Emas grants.

⁵¹ The cumulative residual error rate is calculated for all the grants closed until the 31/12 of the reporting period – without distinction between Union grants and Emas grants.

⁵² The cumulative residual error rate is calculated for all the grants closed until the 31/12 of the reporting period – without distinction between Union grants and Emas grants.

Control system 3 - Direct Management Procurements

	2021		2020	
<i>Step 1: ex ante controls</i>	non-research	research	non-research	research
Number of tenders	21	1	20	0
Number of contracts/cost amendments signed	161	18	148	5
Value of contracts/cost amendments signed (€ million)	45.70	1.98	26.17	1.49
Redress procedures	0	0	0	0
Number of payments made	423	19	514	46
Value of payments made (€ million)	21.32	1.11	23.08	0.88
Amount of credit notes issued	1.40	0.27	2.62	0.23
Number of credit notes issued	43	3	43	3
Exceptions and non-compliance events recorded	4	0	7	0

Control system 4 - Indirect management Entrusted Entities and Decentralised Agencies

<i>Step 1: ex ante controls</i>	2021	2020
Total payments made (€ million)	1 101.18	869.89

Control system 4 - Indirect management - Contribution/Delegation/Grant Agreements

<i>Step 1: ex ante controls</i>	2021	2020
Total amounts delegated (€ million)	190.68	211.95
Number of serious IAS and ECA findings of control failures	0	0
Budget amount of the errors concerned	0	0
Total payments made (€ million)	291.37	189.61

Open Recommendations stemming from IAS and ECA DAS audits

IAS audit on preparation for the 2021-2027 programming period of DG HOME funds	Very Important	DG HOME should: <ul style="list-style-type: none"> • as a matter of urgency finalise the adoption of the outstanding Work Programmes and Financing Decisions for the Thematic Facility 2021-22; • prepare guidance on the management of the Thematic Facility to all parties involved, e.g. Desk Officers, Members of the Evaluation committees, future applicants/beneficiaries. 	Final Report issued in Q1 2022 – Action Plan sent to and accepted by IAS
	Very Important	DG HOME should: <ul style="list-style-type: none"> • establish an effective monitoring of the programming process in MS to ensure correct estimates about the state of play and reliable forecasts of expected submission dates of programmes by MS; • prepare regular written reporting to senior management on the progress on the programming process. 	
	Important	DG HOME should (where relevant in cooperation with DG REGIO, DG EMPL and DG MARE) establish a clear procedure for issuing “non-guidance documents” (including the identification of the process owner, the purpose and scope of these documents, the procedure for preparation, consultation and adoption of such documents) and implement this procedure consistently.	
	Important	DG HOME should: <ul style="list-style-type: none"> • ensure that key documents of the informal phase are uploaded in the workflow system during the formal phase, as supporting information; 	

		<ul style="list-style-type: none"> • finalise and upload to the relevant system the checklists for programmes assessment; • provide a transparent mechanisms to allow other DGs to follow up on their comments during the ISC and information on the draft observation letter; • as regards the set-up of workflows in RDIS2, improve the communication and coordination between the geographical units, coordination unit and the team responsible for the RDIS2 update 	
IAS audit on governance, stakeholder management and external communication in the European Border and Coast Guard Agency comprising where relevant the Directorate-General for Migration and Home Affairs	Important	<p>DG HOME should design a process and establish a procedure safeguarding the implementation of Article 8 EBCG Regulation, in particular, building the multiannual strategic policy document for EIBM on the basis of Frontex's strategic risk analysis. In this context, the policy document under development should also propose appropriate follow-up of Frontex's strategic risk analysis reports resulting from the CIRAM at different subsequent stages of the multiannual strategic policy cycle, with the aim of ensuring that those reports can effectively support the implementation of the multiannual strategic policy cycle for EIBM by the respective stakeholders.</p>	<p>Final Report issued in Q1 2022 – Action Plan sent to and accepted by IAS.</p>
	Important	<p>DG HOME should:</p> <ul style="list-style-type: none"> •Set out the guiding principles for reviewing Frontex SPD from a policy perspective, in particular regarding the various components of the EIBM, and update its internal guidelines for the SPD review. 	

		<ul style="list-style-type: none"> Consult other Commission services responsible for policy areas directly or indirectly connected to the EIBM for relevant input on the initial draft SPD, i.e. before starting the interservice consultation. 	
Audit on Directorate-General for Migration and Home Affairs' audit activity and clearance of accounts	Important	Quality assurance (DG HOME to clarify the applicable audit standards; better documentation of audit review; set indicators to monitor the overall performance; strengthen monitoring and reporting; explore the possibility of internal and external assessment of audit activity)	Implementation ongoing, deadline latest June 2022. Recommendation implemented with regard to all actions except for the action on exploring the possibility of internal and external assessment of audit activity (in the framework of MFF 2021-2027), for which the implementation is ongoing (deadline June 2022)
	Important	Audit documentation and IT systems supporting audit process (DG HOME should assess the use of an audit management system in use by other DGs; create closed-environment folders for audits on common shared drive; appropriate documentation to be provided to auditors.)	Implementation ongoing, deadline latest end 2022. Implemented with regard to all actions except for the action on assessing the costs and benefits of using an audit management system already used by other Directorates-General (in the framework of MFF 2021-2027), for which the implementation is ongoing (deadline end 2022)
2020 DAS/ECA	Important	Recommendation 2: provide guidance to the Member State authorities responsible for implementing DG HOME funds, in both the 2014-2020 and 2021-2027 MFFs, on documenting the completeness and quality of services when funding is based on standard unit costs.	Implementation is on-going with deadline for implementation end 2022.

Indicators for Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy⁵³ aimed at the prevention, detection and correction⁵⁴ of fraud

Indicator 1: Implementation of the actions included in DG HOME's anti-fraud strategy over the whole strategic plan lifecycle (2020-2024)

Source of data: DG HOME's anti-fraud strategy, OLAF reporting

Baseline (2018)	Target (2024)	Latest known results (2021)
100%	100% of action points implemented in time (Anti-Fraud Strategy 2018)	100%

Indicator 2: Implementation of OLAF recommendations

Source of data: DG HOME

Baseline (2018)	Target (2024)	Latest known results (2021)
100%	100% of recommendations implemented/ closed within deadlines	100%

Main outputs in 2021:

Description	Indicator	Target	Latest known results (31/12/2021)
Implementation of OLAF recommendations	% of recommendations issued by OLAF implemented/closed by DG HOME within deadlines in 2021	100%	100%
DG HOME AFS revision	Interservice review and adoption of updated DG HOME AFS	Q1	Interservice review took place in 2021 through OLAF and the FPDNet and the new DG HOME Anti-Fraud Strategy was adopted
Increased level of awareness on anti-fraud	Number of fraud awareness actions undertaken during 2021	3 awareness raising activities (including trainings,	Training organised for users of OLAF's Irregularity

⁵³ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019 – 'the CAFS Communication' – and the accompanying action plan, SWD(2019) 170 – 'the CAFS Action Plan'.

⁵⁴ Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

measures		communication campaigns, dissemination of information)	<p>Management System (IMS)</p> <p>Training on ARACHNE for Dir. E & F</p> <p>Update of the DG HOME Anti-Fraud page on the Intracomm focusing on the latest developments</p> <p>Dedicated article on the newly adopted Anti-Fraud Strategy in the October newsletter of the DG</p>
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Emergency Assistance grants in 2021

Reference Number	Member State	Coordinator	Title	Amount granted in EUR
AMIF 2014-2020				
HOME/2020/AMIF/AG/EMAS/0129	Greece	Ministry of Migration and Asylum (with UNHCR)	ESTIA 2021: Rental accommodation scheme for asylum seekers	91,513,400
HOME/2019/AMIF/CA/EMAS/0108	Greece (other actors)	IOM	Supporting the Greek Authorities in Managing the National Reception System for Asylum Seekers and Vulnerable Migrants (SMS) amd 3	54,885,243
HOME/2020/AMIF/AG/EMAS/0132	Greece	Ministry of Migration and Asylum	Reinforcing the UAM Reception and Accommodation System in Greece	16,000,000
HOME/2020/AMIF/AG/EMAS/0113	Greece (other actors)	IOM	FILOXENIA II – Temporary accommodation of vulnerable migrants in Greece in emergency hotel facilities amd 4	3,684,383
HOME/2020/AMIF/CA/EMAS/0140	Greece (other actors)	UNICEF	Establish and Improve Water, Sanitation and Hygiene Services for Refugees & Migrants in Lesvos RIC	8,212,330
HOME/2019/AMIF/AG/EMAS/0092	Greece (other actors)	IOM	HELIOS - Hellenic Integration Support for beneficiaries of International protection amd 4	15,303,134
HOME/2020/AMIF/AG/EMAS/0127	Greece	Ministry of Migration and Asylum - Technical Service	METOIKOS — Construction of accommodation facilities METOIKOS in Samos, Kos and Leros islands, in accordance with Article 8, Law 4375/2016 - amd 1 to include construction of accommodation facilities METOIKOS in Chios and Lesvos islands	154,998,662
HOME/2020/AMIF/CA/EMAS/0138	Spain (other actors)	IOM	Supporting the Spanish authorities in managing an Emergency Reception Facility at the Canary Islands	13,710,154
HOME/2017/AMIF/AG/EMAS/0124	Greece (other actors)	IOM	Voluntary Relocation from Greece	4,482,654
HOME/2020/AMIF/CA/EMAS/0141	Greece (other actors)	UNHCR	Targeted support to key protection activities in Greece	15,600,000
HOME/2019/AMIF/CA/EMAS/0106	Greece (other actors)	UNHCR	ESTIA II CBI - Provision of Multi-Purpose Cash Grants to address basic needs of asylum-seekers in Greece amd 2	7,000,000
HOME/2019/AMIF/CA/EMAS/0108	Greece (other actors)	IOM	Supporting the Greek Authorities in Managing the National Reception System for Asylum Seekers and Vulnerable Migrants (SMS) amd 4	5,537,708
HOME/2019/AMIF/AG/EMAS/0100	Malta (other actors)	IOM	Voluntary Relocation from Malta to EU Member and Associated States of Relocation - ReMa amd 6	27,721
HOME/2019/AMIF/CA/EMAS/0106	Greece (other actors)	UNHCR	ESTIA II CBI - Provision of Multi-Purpose Cash Grants to address basic needs of asylum-seekers in Greece amd 3	6,273,711
HOME/2017/AMIF/DA/EMAS/UNHCR/ESTIA/2019	N/A	UNHCR	Complementary commitment - interest payment	7,307
HOME/2019/AMIF/CA/EMAS/0108	Greece (other actors)	IOM	Supporting the Greek Authorities in Managing the National Reception System for Asylum Seekers and Vulnerable Migrants (SMS) amd 5	2,139,423
HOME/2019/AMIF/AG/EMAS/0092	Greece (other actors)	IOM	HELIOS - Hellenic Integration Support for beneficiaries of International protection amd 8	1,263,179
HOME/2020/AMIF/CA/EMAS/0140	Greece (other actors)	UNICEF	Establish and Improve Water, Sanitation and Hygiene Services for Refugees & Migrants in Lesvos RIC amd 1	914,292
HOME/2019/AMIF/AG/EMAS/0111	Cyprus	Ministry of Labour, Welfare and Social Insurance	Strengthen the existing structures and operational capacity of the Social Welfare Services to cope with the rapidly increasing numbers of asylum seekers and unaccompanied minors amd 2	330,368
HOME/2019/AMIF/CA/EMAS/0108	Greece (other actors)	IOM	Supporting the Greek Authorities in Managing the National Reception System for Asylum Seekers and Vulnerable Migrants (SMS) amd 6	3,484,901
HOME/2019/AMIF/AG/EMAS/0092	Greece (other actors)	IOM	HELIOS - Hellenic Integration Support for beneficiaries of International protection amd 9	1,057,022
Total AMIF 2014-2020				406,425,591
AMIF 2021-2027				
HOME/2021/AMIF/AG/EMAS/TF1/LT/0002	Lithuania	Ministry of Interior	Urgent response to disproportionate influx of third-country nationals to Lithuania from Belarus	36,796,960
HOME/2021/AMIF/AG/EMAS/TF1/ES/0001	Spain	Ministry of Interior	Adoption of emergency measures against the increase in arrivals of migrants and refugees at the Ceuta coast and border of Spain	14,037,262
HOME/2021/AMIF/AG/EMAS/TF1/LT/0002	Lithuania	Ministry of Interior	Urgent response to disproportionate influx of third-country nationals to Lithuania from Belarus - amd 1	5,338,365
Total AMIF 2021-2027				56,172,587
ISF-Borders				
HOME/2020/ISFB/AG/EMAS/0134	Spain	Ministry of Interior	Provision of assistance services prior to their identification in order to face massive arrival of immigrants to Las Palmas de Gran Canarias (CATE)	13,483,022
HOME/2020/ISFB/AG/EMAS/0136	Croatia	Ministry of Interior	Reinforcement of border control activities at the Croatian border due to increased migratory pressure	14,392,253
HOME/2020/ISFB/AG/EMAS/0142	Lithuania	Ministry of Interior	Urgent strengthening of border protection at the external border of the European Union with the Republic of Belarus	14,990,921
Total ISF-Borders				42,866,196

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

Not applicable

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

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

Table X : Estimated risk at payment and at closure

DG HOME	'payments made' (2021; MEUR)	minus new prefinancing [plus retentions made] (in 2021; MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2021; MEUR)	'relevant expenditure' (for 2021; MEUR)	Detected error rate or equivalent estimates	estimated risk at payment (2021; MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC; %)	estimated future corrections [and deductions] (for 2021; MEUR)	estimated risk at closure (2021; MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Shared Management AMIF/ISF	1 050.66	- 353.81	413.15	1 110.00	1.12%	12.43	0.80%	8.90	3.53
Direct Management – Union actions and EMAS grants	414.94	- 365.34	295.36	344.96	8.76%	30.22	0.80%	2.77	27.45
Direct Management - Research grants	0.69	0.00	4.68	5.36	2.36%	0.13	0.80%	0.04	0.08
Direct Management – Procurement	22.44	- 0.74	0.49	22.19	0.50%	0.11	0.00%	0.00	0.11
Indirect Management - Contribution/Delegation agreements	291.37	- 253.22	157.99	196.14	0.50%	0.98	0.00%	0.00	0.98
Indirect Management - Decentralised agencies	1 101.18	-1 101.08	832.02	832.12	0.50%	4.16	0.50%	4.16	0.00
DG total	2 881.28	-2 074.20	1 703.70	2 510.78		48.03	0.63%	15.88	32.15
					Overall risk at payment in %	1.91%		Overall risk at closure in %	1.28%
						(7) / (5)			(10) / (5)

HOME	'payments made' (2021; MEUR)	minus new prefinancing (in 2021; MEUR)	plus cleared prefinancing (in 2021; MEUR)	'relevant expenditure' (for 2021; MEUR)	Average Error Rate (weighted AER; %)	estimated risk at payment (2021; MEUR)	Adjusted Average Recoveries and Corrections (<i>adjusted</i> ARC; %)	estimated future corrections [and deductions] (for 2021; MEUR)	estimated risk at Closure (2021; MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Total EDF	0.00	0.00	0.00	0.00					
Total EC Budget	2 931.28	2 074.20	1 703.70	2 560.78					
of which Bekou	0.00	0.00	0.00	0.00					
of which Africa	50.00 ⁵⁵	0.00	0.00	50.00					
of which Colombia	0.00	0.00	0.00	0.00					
of which Syrian Crisis (Madad)	0.00	0.00	0.00	0.00					
Net EC Budget (excluding EUTF)	2 881.28	2 074.20	1 703.70	2 510.78					
Total EDF budget	0.00	0.00	0.00	0.00					
of which Bekou	0.00	0.00	0.00	0.00					
of which Africa	0.00	0.00	0.00	0.00					
of which Colombia	0.00	0.00	0.00	0.00					
of which Syrian Crisis (Madad)	0.00	0.00	0.00	0.00					
Total EC Budget excluding EUTF	0.00	0.00	0.00	0.00					
T003 : Bekou	0.00	0.00	0.00	0.00					
T005 : Africa	0.00	0.00	0.00	0.00					
T006 : Colombia TF	0.00	0.00	0.00	0.00					
T004 : Syrian Crisis (Madad)	0.00	0.00	0.00	0.00					
Total EU Trust Funds	0.00	0.00	0.00	0.00					
Total = sub-total (a) + sub-total (b)	2 881.28	2 074.20	1 703.70	2 510.78					

⁵⁵ The amount represents DG HOME's payments in 2021 to the EU Emergency Trust Fund for Africa.

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

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

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

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

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

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

(6) The adjusted average recovery and corrections percentage is to some extent based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective capacity of the ex post control systems implemented by the DG over the past years. The AOD has adjusted or replaced this historic average to take into account any ex ante elements, one-off events, (partially) cancelled or waived Recovery Orders, and other factors from the past years that would no longer be relevant for the current programmes (e.g. higher ex post corrections of previously higher errors in earlier generations of grant programmes, current programmes with entirely ex ante control systems) or that corresponded to exceptional situations in order to come to the best and most conservative estimate of the ex post future corrections to be applied to the reporting year's relevant expenditure for the current programmes (0.5% for decentralized agencies as DG HOME recovers automatically the yearly surplus; and 0% for procurement and indirect management contribution agreements for which no data is available but the share of these control systems in total relevant expenditure is very small).

2) Reservations

A. Reservation fiche

Reservation **Shared management – AMIF and ISF for the period 2014–2020 in several Member States**

DG	DG Migration and Home Affairs												
Title of the reservation, including its scope	<p>Reservation concerning the management and control systems for the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF) for the period 2014-2020.</p> <p>Non-quantifiable reservations:</p> <p>Finland AMIF/ISF France AMIF/ISF Germany ISF Ireland ISF Iceland ISF</p> <p>Quantified reservations</p> <p>Estonia AMIF/ISF</p>												
Domain	AMIF and ISF are carried out under "Shared management Responsibility" under DG Migration and Home Affairs 2014-2020 programmes.												
Programme (or other relevant segment) in which the reservation is made and total (annual) amount of this programme	<p>Asylum, Migration and Integration Fund Internal Security Fund</p> <p>Payments made in 2021 for the programmes under reservation:</p> <table> <tr> <td>Finland AMIF/ISF:</td> <td>25 099 000.45</td> </tr> <tr> <td>France AMIF/ISF:</td> <td>0</td> </tr> <tr> <td>Germany ISF:</td> <td>16 473 254.89</td> </tr> <tr> <td>Ireland ISF:</td> <td>3 280 195.99</td> </tr> <tr> <td>Iceland ISF:</td> <td>0</td> </tr> </table> <p>Quantified reservations</p> <table> <tr> <td>Estonia AMIF/ISF:</td> <td>8 526 344.57</td> </tr> </table>	Finland AMIF/ISF:	25 099 000.45	France AMIF/ISF:	0	Germany ISF:	16 473 254.89	Ireland ISF:	3 280 195.99	Iceland ISF:	0	Estonia AMIF/ISF:	8 526 344.57
Finland AMIF/ISF:	25 099 000.45												
France AMIF/ISF:	0												
Germany ISF:	16 473 254.89												
Ireland ISF:	3 280 195.99												
Iceland ISF:	0												
Estonia AMIF/ISF:	8 526 344.57												
Reason for the reservation	Serious deficiencies in management and control systems for these programmes detected by DG HOME and for which there is no assurance that the necessary corrective measures have been implemented to date. These deficiencies mainly refer to the controls carried out at national level by the Audit Authority or in the case of France the lack thereof.												
Materiality criterion/criteria	<p>In shared management, the materiality criterion is the cumulative Residual Error Rate, i.e. the level of errors that remain undetected and uncorrected, by the end of the management cycle, at a Member State level. The control objective is to ensure that the Residual Error Rate at the level of the specific Member State and Fund is below 2% at the end of the management cycle.</p> <p>Where the Residual Error Rate was above 2%, a reservation was made.</p>												
Quantification of the financial impact (amount at risk)	Total quantification of the reservation: The financial impact has been determined as being 5% of the relevant expenditure in 2021 for Estonia (AMIF/ISF) (€ 8 526 344.57), hence € 426 317.23. Where appropriate, conformity clearance procedures are being initiated. DG will monitor the implementation of the corrective measures improving the system and the amounts												

Impact on the assurance	Through its audit work, DG HOME has not been able to obtain reasonable assurance that key elements of the management and control systems of the programmes concerned functioned effectively, to provide reasonable assurance that statements of expenditure are correct and that the underlying transactions are legal and regular. The financial impact will be mitigated through the application of the partial clearance procedure by the retention of 5% of the payment claim cleared in the reporting year and through financial corrections applied to past expenditure statements.
Responsibility for the weakness	The expenditure concerned is under shared management in which the Member State is primarily responsible for implementing the management and control systems. Therefore, the designated national authorities of the programmes are responsible for undertaking corrective measures. DG HOME supervises the national authorities in this respect through monitoring of execution of the remedial measures – corrective action plan following the issuing of the final audit report and application of net financial corrections on past expenditure statement where applicable.
Responsibility for the corrective action	The reservations for AMIF/ISF (excluding France) result from system audits carried out on the mentioned annual programmes by DG HOME, which concluded that the management and control systems worked partially with substantial improvements needed. DG HOME will monitor the corrective actions to address system deficiencies and launch conformity clearance procedures (where applicable). If the outcome of the procedure requires so, a recovery order will be issued by DG HOME for the amount paid to Member States and considered as irregular by DG HOME.

Reservation - **Centralised Direct Management**

DG	DG Migration and Home Affairs
Title of the reservation, including its scope	Financial reservation due to the financial risk corresponding to the Residual Error Rate in the non-audited population of grants in the programmes 2014-2020 managed by DG Migration and Home Affairs (Union actions and emergency assistance grants)
Domain	Centralised direct management – Union actions and emergency assistance grants
Programme (or other relevant segment) in which the reservation is made and total (annual) amount of this programme	Internal Security, Asylum and Migration and Anti-Drug Policy. Total payments related to directly managed grants in 2021: € 414.94 million
Reason for the reservation	Financial reservation: at the end of 2021, the Residual Error Rate is above the materiality threshold.
Materiality criterion/criteria	Financial reservation: The materiality criterion is the cumulative Residual Error Rate, i.e. the level of financial errors that remain undetected and uncorrected, by the end of the management cycle. The control objective is to ensure that the Residual Error Rate on the overall population is below 2% at the end of the management cycle.
Quantification of the financial impact (amount at risk)	Financial reservation: The estimated multiannual Residual Error Rate for DG HOME directly managed grants (Union actions and emergency assistance grants) for 2021 is 2.85% for the programming period 2014-2020. The maximum impact is calculated by multiplying the multiannual Residual Error Rate by the sum of direct management payments based on cost statements actually processed and prefinancings cleared in 2021 (€ 344.96 million). The estimated impact in 2021 is € 9.83 million.

Impact on the assurance	Financial reservation: Legality and regularity of the affected transactions, i.e. payments made during the year. The assurance is affected within the scope of the quantified budgetary impact
Responsibility for the weakness	The main reason for errors are the following: - Programmes managed by DG HOME targeted relatively new policy areas and new beneficiaries who needed to adapt to EU rules. - The complexity of the eligibility rules as laid down in the legal instruments and the Financial Regulation; - The fact that there are hundreds of beneficiaries and co-beneficiaries, making close monitoring a complicated exercise. - The different control provisions set out by DG HOME, along with the audit certificates on financial statements and ex post audits, can mitigate these risks to a certain extent, but can never be carried out on 100% of the cost claims received.
Responsibility for the corrective action	DG HOME continues in its endeavours to reduce errors in particular through the following actions: - Streamline and harmonise procedures regarding monitoring and final payment - Simplification of financial circuits - Systematic request for audit certificates accompanying the cost claims.

Reservation **Decentralised agencies: European Border and Coast Guard Agency (Frontex)**

DG	DG Migration and Home Affairs
Title of the reservation, including its scope	Reservation on reputational grounds related to weaknesses identified in the effective implementation of Frontex' new mandate in accordance with good governance and the requirements of the European Border and Coast Guard Regulation.
Domain	Decentralised agencies – European Border and Coast Guard Agency
Programme (or other relevant segment) in which the reservation is made and total (annual) amount of this programme	11 10 01 - European Border and Coast Guard Agency (Frontex)
Reason for the reservation	<p>Events involving Frontex that may have a reputational impact on DG HOME were identified in 2021.</p> <p>Following the European Parliament decision of 21 October 2021, Frontex was granted discharge for the 2019 financial year.</p> <p>Progress has been made in the implementation of the Agency's new mandate and the assessment of the reputational impact of the weaknesses identified needs to be re-performed in the framework of the 2021 AAR.</p> <ul style="list-style-type: none"> • The Agency's new administrative structure was adopted in December 2020. • The three deputy Executive Directors were appointed in the Management Board meeting of 21 October 2021. • The Agency has also made progress in the establishment of the Fundamental rights monitoring framework. The new Fundamental Rights Officer took up his duties on 1 June 2021, the deputy Fundamental Rights Officer was appointed in January 2022 and the first 20 fundamental rights monitors were recruited and trained by September 2021. • By the end of 2021, the Agency has recruited 632 out of 700 planned officers for the Standing Corps category 1 and it has launched in summer 2021 a call for the recruitment of additional 300 guards to be recruited in 2022.

	<p>Despite the above, the reservation is retained based on prevailing concerns connected to several questions in relation to the implementation of the standing corps which are still open (as for example the current rate of the open vacancies, its effective use in line with the regulatory framework), as well as ongoing OLAF cases. Some of these factors were also considered by the European Parliament's Budgetary Control committee when proposing to postpone the 2020 discharge for the Agency.</p>
Materiality criterion/criteria	<p>Non-quantified reservation due to several reputational events in 2021. The materiality criteria for this reservation are the following: - Significant control system weaknesses; - Critical issues outlined by other control services</p>
Quantification of the financial impact (amount at risk)	<p>Impact: € 0.00</p>
Impact on the assurance	<p>Reputational Impact</p>
Responsibility for the weakness	<p>Reputational events as described above. The Agency is subject to a separate discharge in accordance with Article 70 Financial Regulation. There is no additional accountability of the Commission for the implementation of the yearly contribution by the Agency as this is covered by its separate discharge. DG HOME does not have a direct responsibility for the weaknesses as such. Its supervision of the Agency has been carried out according to existing governance arrangements and is not put into question</p>
Responsibility for the corrective action	<p>Decentralised agencies are independent bodies. The responsibility for the corrective actions essentially lies with Frontex. As member of the Management Board, the Commission (DG HOME) is actively involved in its monitoring via the active participation of its two representatives. Additionally, the Commission (DG HOME) participated actively in the work of a dedicated Working Group of the Management Board on Fundamental Rights, Legal and Operational Aspects that had inquired into the alleged involvement of Frontex in violation of fundamental rights. The Commission will particularly monitor and contribute to the implementation of the recommendations adopted by the Management Board on the basis of the findings of this group. Within the limits of the overall governance structure in place, the Commission will actively continue to steer, monitor and reinforce its contribution in the various governance bodies of the Agency with a view to preventing such occurrences in the future. The Commission will actively contribute to the design and implementation of measures to be taken by the Agency to address the shortcomings identified, including the necessary improvements in its internal control system.</p>

B. Annual programmes under reservation and targeted actions

Reservations concerning the management and control systems for the period 2014-2020							
N°	Ref	Title	Type of Reservation	Reasons for Reservation	Financial impact (M€) in 2021	Structural weakness (Y/N)	Actions to be taken
EE – 2 Reservations - Quantification = EUR 0.42							
11	2014EE65AMNP001	EE AMIF	Quantifiable	Deficiencies detected in the system audit for KR 11, 12 & 14 at the audit authority (category 3 audit report). DG HOME considers that the system does not offer a sufficient level of assurance for the underlying expenditure			Improve the management and control system, application of appropriate financial corrections.
22	2014EE65ISNP001	EE ISF	quantifiable				
FR – 2 Reservations – Non-quantifiable							
33	2014FR65AMNP001	FR AMIF	Non -quantifiable	Accounts submitted to the Commission for which the total amount declared was under reservation at the time of submission due to delays in the conclusion of the audit work.			Improve the management and control system, and ensure completion of the required controls and audits to meet the regularity deadline. Continue the implementation of the actions agreed by the MA and AA on the functioning of the Management and control system.
44	2014FR65ISNP001	FR ISF	Non-quantifiable				
FI – 2 Reservations – Non-quantifiable							
5	2014FI65AMNP001	FI AMIF	Non-quantifiable	Deficiencies detected in the system audit for KR 11, 12 & 14 at the audit authority (category 3 audit report). DG HOME considers that the system does not offer a sufficient level of assurance for the underlying expenditure			Improve the management and control system. Application of appropriate financial corrections.
6	2014FI65ISNP001	FI ISF	Non-quantifiable				

			DE – 1 reservation – Non-quantifiable				
7	2014DE65ISNP001	DE ISF	Non-quantifiable	Deficiencies detected in the system audit for KR 11, 12 & 14 at the audit authority (category 3 audit report). DG HOME considers that the system does not offer a sufficient level of assurance for the underlying expenditure			Improve management and control system. Application of appropriate financial corrections.
			IE – 1 reservation – Non-quantifiable				
8	2014IE65ISNP001	IE ISF	Non-quantifiable	Deficiencies detected in the system audit for KR 11, 12 & 14 at the audit authority (category 3 audit report). DG HOME considers that the system does not offer a sufficient level of assurance for the underlying expenditure			Improve management and control system Application of appropriate financial corrections on finalisation of conformity clearance procedure to reduce RER to <2%
			IS – 1 Reservation – Non-quantifiable				
10	2014IS65ISNP001	IS ISF	Non-quantifiable	Deficiencies detected in the system audit for KR 11 & 12 at the audit authority (category 3 audit report). DG HOME considers that the system does not offer a sufficient level of assurance for the underlying expenditure			Improve management and control system Application of appropriate financial corrections on finalisation of conformity clearance procedure to reduce RER to <2%

C. Reservations issued for National Programme in last year's AAR and lifted in 2021

N°	Country code	Ref	Title	Type	Reasons for Reservation	Financial impact (M€) in 2020	Reason for lifting the reservation
1	AT-	2008AT65AAP001 - 2013AT65AAP001 2007AT65BAP001 - 2013AT65BAP001 2007AT65CAP001 - 2013AT65CAP001 2007AT65DAP001 - 2013AT65DAP001	SOLID (EIF, ERF, RF, EBF)	Non- quantifiable	Commission ex post audit reports revealed high error rates detected through audits of projects and system deficiencies.		Recovery orders have been issued by the Authorising Officer by Sub-Delegation. Due to the difference between the audit financial recommendations and the financial corrections applied, the residual error rate remains for all four funds above 2%.
2	IE-	2008IE65AAP001 - 2013IE65AAP001 2007IE65CAP001 - 2013IE65CAP001 2007IE65DAP001 - 2013IE65DAP001	SOLID (EIF, ERF, RF)	Non quantifiable	Ineligible costs on some projects and deficiencies in the management and control systems following an ex post audit by Commission services.		Recovery orders have been issued by the Authorising Officer by Sub-Delegation. The residual error rates are below 2% for EIF and ERF. The residual error rate for RF is 5.57% due to the difference between the audit financial recommendations and the financial correction applied.
3	HU -	2007HU65BAP001 - 2013HU65BAP001	SOLID (EBF)	Non quantifiable	Ineligible costs on some projects and deficiencies in the management and control systems following an ex post audit by Commission services.		The recovery order has been issued. The residual error rate calculated by Unit F1 is below 2%, therefore the reservation is lifted.

N°	Country code	Ref	Title	Type	Reasons for Reservation	Financial impact (M€) in 2020	Reason for lifting the reservation
4	SK –	2007SK65BAP001 – 2013SK65BAP001 2007SK65DAP001 – 2013SK65DAP001	SOLID (RF, EBF).	non quantifiable	Ineligible costs on some projects and deficiencies in the management and control systems following an ex post audit by Commission services.		The recovery orders have been issued. The residual error rate is below 2%, therefore the reservation is lifted.
5	LT	2007LT65BAP001 – 2013LT65BAP001	SOLID (EBF).	non quantifiable	Ineligible costs on one project and deficiencies in the management and control systems following an ex post audit by Commission services.		Taking into consideration further information and mitigating circumstances no correction is deemed necessary and the audit is closed without further action.
6	CY EBF	2007CY65BAP001 – 2013CY65BAP001	SOLID (EBF).	non quantifiable	Ineligible costs on some projects following an ex post audit by Commission services.		Finalisation of recovery process and application of net financial corrections to bring the RER to <2%
7	SI EBF	2007SI65BAP001 – 2013SI65BAP001	SOLID (EBF)	non quantifiable	Ineligible costs on some projects following an ex post audit by Commission services.		Finalisation of recovery process and application of net financial corrections to bring the RER to <2%

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

Indicators for Human resource management

Objective: DG HOME employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business			
Indicator 1: Number and percentage of first female appointments to middle management positions			
Source of data: SEC(2020) 146			
Baseline (2019)	Target (2022 ⁵⁶)+(2024)	Latest known results (2021)	
50% (9 out of 18)	2022: +1 first female appointment 2024: still to be defined	63%	
Indicator 2: DG HOME staff engagement index			
Source of data: Commission staff surveys 2018 and 2021			
Baseline (2018)	Target (2024)	Latest known results (2021)	
61%	At least 70% and maintain above the Commission average (72% in 2021)	70% compared to the Commission average of 72%.	
Main outputs in 2021:			
Description	Indicator	Target	Latest known results (31/12/2021)
Guidelines on work processes in the human resources field, clear responsibilities of the individual actors, reduced bureaucracy	Guidelines published on DG HOME Intranet; at least 1-2 training sessions on HR related procedures and responsibilities	Q4	A draft of the guidelines is already available. Publication on DG HOME Intranet is expected in Q1 of 2022, accompanied by the relevant training sessions in the course of the year.
Activities to improve the integration of newcomers: Newcomers' welcome sessions, Newcomers' training package	Number of sessions for newcomers	At least 4	4 Welcome Sessions were organised within the timeframe 12/2020 – 12/2021 and continue to be held on a quarterly basis.
A mentoring system for newcomers, young talents and/or new managers	Mentoring system in place	Q4	Due to the scarcity of resources within the HR BC team and the ongoing Covid-19 pandemic, it was not possible to implement this scheme. We aim at

⁵⁶ The target will be revised and extended by January 2023 for the period 2023-2024.

			launching it in the course of 2022.
Implementation of Development plan as follow-up to staff opinion survey 2018	Number of actions implemented	Implement a majority of actions before the launch of a new staff survey	Two thirds of the actions of the original development plan were implemented by Q4. The remaining third includes actions that are either in progress or no longer applicable/on hold due to the ongoing Covid-19 pandemic.
DG HOME Charter of Values	Charter of Values adopted	Q2	Charter of Values adopted and published on DG HOME Intranet as planned in Q2.
DG HOME Learning and Development Strategy	DG HOME Learning and Development Strategy adopted and published	Q4	DG HOME L&D Strategy is not available yet due to the delay in the preparation of DG HOME's HR Strategy as well as changes in the HRBC team staff.
Update of DG HOME's HR Strategy	DG HOME's HR Strategy updated	Q1	The update of DG HOME's HR Strategy is delayed due to the delay in the adoption of the EC HR Strategy.
Activities to encourage female representation in middle and senior management positions	Percentage of female representation in middle management (MM) and in senior management (SM)	A balance between male and female representation at the level of middle and senior management.	Female representation in MM: 64% Female representation in SM: 40%
DG HOME Virtual Etiquette	The new reality dictated by the Covid-19 pandemic triggered the idea of a set of common rules and tips aimed at helping communicate in a professional and respectful manner during telework and set boundaries between work and private life.	Q1	Virtual Office Etiquette adopted and published on local Intranet as planned in Q1.
Internal Communication			
Lunchtime seminars series: step up in organising policy-related discussions in an interactive format, including external speakers when possible. To be organised approximately 2 times per month, having 'inspirational speakers' as well and trying	Number of events + participation	20 events	18 Lunchtime seminars. 2 technical training sessions. Approximately 1 000 participants.

to diversify the topics treated.			
Newcomers kit + recurrent event: Release and update regularly a welcome pack for newcomers, organise a welcome session per trimester, with the participation of the Director-General or her deputy.	Release of welcome pack Number of welcome sessions	Q1 4	Newcomers pack released in Q3 and regularly updated. 4
Covid-related activities: continue to support staff in telework through a series of initiatives (info page, competitions, lunchtime seminars) aimed at providing useful information, keeping staff engaged and informed during telework.	Number of activities	2 weekly updates 2 monthly bigger initiatives	Regular updates provided via MyHOME and biweekly newsletter, as required. Specific Initiatives undertaken to maintain the link between colleagues, break silos and avoid isolation in the Covid-19 context (e.g.: fundraising activities for charity, staff interviews, initiatives for newcomers including biweekly guided tour of the building, etc).
Intranet 'facelift' (more content, cleaner, faster, diverse, visually friendly). Providing daily and dynamic content on Intranet. This will make it a more useful communication tool, increase the traffic and will enable DG HOME staff to find relevant information faster.	Update in place	Q2	Technical update ready, due to Staff Survey this was delayed for Q1 of 2022. 216 news items published. Increase of 25% in page visits and 20% in page views compared to 2020. 2020: 111 904 visits 312 265 Page views 2021: 140 649 visits 372 624 Page views
Support staff upgrading to the new internal communication tools, in line with the Commission's corporate policy (Teams, SharePoint, Yammer, etc.) through internal information campaigns and events.	Info campaign + support	Q4	Published articles and testimonials related to use of different collaborative tools. Promotion of training events and corporate platforms. Promotion of training sessions dedicated to DG HOME users only.

Indicators for Digital transformation and Information management

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

Indicator 1: Degree of implementation of the digital strategy principles by the most important IT solutions⁵⁷

Source of data: JUST-HOME Information Resources Manager – see below table

Baseline (2018)	Interim milestone (2022)	Target (2024)	Latest known results (31/12/2021)
45%	59%	73%	42%

Indicator 2: Percentage of DG HOME 's key data assets for which corporate principles for data governance have been implemented

Source of data: DG HOME

Baseline (2019)	Interim milestone (2022)	Target (2024)	Latest known results (31/12/2021)
10%	50%	80%	30%

Main outputs in 2021:

Description	Indicator	Target	Latest known results (31/12/2021)
The secure zone and HOME Registry running according to required standards.	Number of EU classified documents handled by the Registry.	200	270 Increased number of EUCI documents due to participation in the exercises, such as PACE + increased number of classified meetings in the Secured Area.
Important progress in delivering the ETIAS project to enhance security in Europe.	Concrete requirements list and start of technical implementation.	Q4	DG HOME has progressed with the preparation and adoption of the implementing decisions and delegated acts and eu-LISA has started the development phase of the ETIAS.
Technical migration from Coldfusion and Drupal 7	Degree of migration completed.	100% of the technical upgrade done (EMN IES is excluded from this indicator, as the future technology is not yet decided).	100% done

⁵⁷ 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.

to Drupal 8.			
Awareness raising of DG HOME staff of data protection rules.	Number of staff participating in awareness raising activities.	100-125	20-30
Putting in place data governance structures and roles in line with the corporate rules for data governance and data policies.	Designation of data owners and data stewards for each key data asset.	Q4	For each key data asset, the data steward (in charge of the day-to-day management of the data asset) has been identified.

Calculation of Indicator 1 for DG HOME IT systems: European Migration Network-Information Exchange System; European Website on Integration; Together against anti-trafficking in human beings website; and the Immigration portal.

ID	Principle	Baseline (2018)	Interim milestone (2022)	Target (2024)	Latest known results (31/12/2021)
1.1	Digital by default	1	1	2	1
1.2	Once only	0	0	1	0
2.1	Security	1	2	2	2
2.2	Privacy	1	2	2	1
3.1	Openness	1	1	1	1
3.2	Transparency	1	1	1	1
4.1	Interoperability	1	1	1	1
4.2	Cross border	1	1	1	1
5.1	User centric	1	1	2	1
5.2	Data driven	1	1	1	1
5.3	Agile	1	2	2	1
	Average	45%	59%	73%	50%

Output indicators for Sound environmental management

Objective: DG HOME 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 2021:

Output	Indicator	Target	Latest known results (31/12/2021)
Staff's contribution to limiting the DG's environmental impact.	Awareness raising activities.	Organisation of one awareness-raising activity	It was considered more appropriate to organise awareness raising regarding environmental management once colleagues are fully back in the office. The planned activity was therefore postponed until 2022.
Use of distance communication and teleworking tools.	Number of meetings held using Skype / Teams or similar.	50% of internal meetings.	Since the DG has mainly been in teleworking mode during 2021, the great majority of internal meetings were held using videoconferencing technology.
Consumption of electricity.	Number of staff turning off computers and taking the stairs instead of the elevators.	Computers all turned off. Stairs: 50% staff using them.	This indicator has become less relevant because of the teleworking mode. However, the overall trend is towards reduced energy consumption (down from 208 kWh/m ² in 2019 to 168 kWh/m ² in 2020 for LX46 and M059) ⁵⁸ .

⁵⁸ Disaggregated data for the building LX 46 not available.

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

The following delegation/contribution agreements signed before or in 2021 were operating throughout 2021:

Entrusted body	UNHCR
Programme concerned	Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2017 and 2018
Annual budgetary amount entrusted	The Delegation Agreement (DA) with UNHCR was signed in December 2018 for a total amount of EUR 190.4 million. The first instalment of the pre-financing was made in January 2019 (EUR 76.1 million). Second instalment of the pre-financing was made in October 2019 (EUR 76.1 million). The DA was amended once to extend the implementation period of the project. Final report was positively assessed and final payment executed in August 2021.
Duration of the delegation	The DA covers the period from 01/01/2019 to January 2020.
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action The action will ensure the continuation of activities as currently provided by UNHCR under the emergency support instrument managed by DG ECHO.
Justification of the selection of the body	The purpose of the action is to support the Greek authorities in providing multi-purpose cash grants as well as accommodation services to persons of concern in Greece throughout 2019. The action will take place in the mainland and on the islands. UNHCR will implement the action together with grant beneficiaries. UNHCR has demonstrated specific technical competence and experience in managing the cash-based intervention and the rental and accommodation scheme and for this action therefore qualifies as an entity suitable to implement this action.
Summary description of the implementing task entrusted	The action ensures the uninterrupted provision of services on the Greek islands and mainland to contribute to safe and dignified living conditions and uphold the rights of approximately 69 000 asylum seekers and, for a limited grace period, as established by the Greek authorities, refugees, living in Greece. The action consists of three categories of activities: cash-based interventions for the target population; accommodation and related services for the target population and coordination and transition related capacity building activities towards the Greek authorities.

Entrusted body	IOM, with UNICEF as co-delegatee
Programme concerned	Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2017 and 2018
Annual budgetary amount entrusted	The Delegation Agreement (DA) with IOM and UNICEF was signed in December 2018 for a total

	amount of EUR 61 million. The pre-financing was made in January 2019 (EUR 61 million). The Delegation Agreement was amended three times and the amount was increased to EUR 68.9 million. The pre-financings were made in October and December 2019.
Duration of the delegation	The DA covered the period from 01/01/2019 to 28/02/2020.
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action. The action ensured the continuation of activities as currently provided by IOM under the emergency support instrument managed by DG ECHO.
Justification of the selection of the body	The action will take place in at least 26 accommodation sites, chosen in agreement with the Greek authorities. IOM will implement the action together with grant beneficiaries, in particular the Danish Refugee Council (DRC), Arbeiter-Samariter-Bund Deutschland (ASB) and European Expression. IOM has demonstrated specific technical competence and experience in managing sites in Greece and for the purpose of this action therefore qualifies as an entity suitable to implement this action. IOM has been supporting the Greek government to establish temporary and permanent accommodation centres and offer protection services and is currently the appointed official site management support agency in 12 sites. The other grant beneficiaries have also demonstrated such competence. UNICEF has demonstrated its competence and experience with regard to child protection in Greece.
Summary description of the implementing task entrusted	The action provides for support to the Greek authorities in the daily management of all long-term accommodation sites operating in the country (26 in total). Four categories of activities: site management support for about 28 000 beneficiaries such as wash facilities and transportation; protection activities; educational activities and coordination and transition related capacity building activities towards the Greek authorities.

Entrusted body	IOM
Programme concerned	Asylum, Migration and Integration Fund; annual work programme emergency assistance 2019
Annual budgetary amount entrusted	The Contribution Agreement (CA) with IOM was signed in September 2019 for a total amount of EUR 47.2 million. The first instalment of the pre-financing was made in October 2019 (EUR 47.2 million). The CA was amended nine times and the amount was increased to EUR 75.3 million. The pre-financings were made in September and December 2020 and in April, November and December 2021 (EUR 75.3 million).
Duration of the delegation	The CA covers the period from 01/06/2019 to 31/12/2021.
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action.
Justification of the selection of the body	IOM has developed an important role in the past years on migration management in Greece. Following a request by the Greek Ministry, IOM pilots a project

	with the collaboration of other experienced partners that will target beneficiaries of international protection residing in emergency accommodation schemes in mainland Greece and Crete.
Summary description of the implementing task entrusted	Through the present Action, IOM aims at facilitating the integration of beneficiaries of international protection into the Greek society while decongesting the overstretched emergency accommodation schemes in mainland Greece. The action consists of these categories of activities: Integration courses, Accommodation, Sensitization of the host community, Integration monitoring, Employability support and Technical assistance.

Entrusted body	IOM
Programme concerned	Asylum, Migration and Integration Fund; annual work programme emergency assistance 2019
Annual budgetary amount entrusted	The Contribution Agreement (CA) with IOM was signed in September 2019 for a total amount of the EU contribution of EUR 474 891.42. The first instalment of the pre-financing was made in September 2019 (EUR 474 891.42). The CA was amended seven times and the amount of the EU contribution was increased to EUR 977 536.20. The pre-financings were made in February 2020 and September 2021.
Duration of the delegation	The CA covers the period from 01/08/2019 to 30/06/2022.
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action. The action is being implemented by IOM, which has implemented a similar project in Greece and Italy in the past.
Justification of the selection of the body	Since 1951, IOM has been working with refugees, internally displaced people, migrant workers and other vulnerable populations. Facilitating resettlement and relocation in order to assist migrants and refugees, facing protection risks, to begin new lives has been and continues to be a fundamental purpose and priority of the Organization. IOM has the specific expertise and capacity required to successfully deliver the project based on extensive experience in movement management and resettlement and relocation processing.
Summary description of the implementing task entrusted	This project is intended to provide comprehensive relocation support to those persons identified for voluntary relocation from Malta to other Member States of Relocation as a result of the agreement between the involved Governments.

Entrusted body	UNHCR
Programme concerned	Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2019 and 2020
Annual budgetary amount entrusted	The Contribution Agreement (CA) with UNHCR was signed in June 2020 for a total amount of EUR 83.7 million. The pre-financing was made in June 2020 (EUR 67 million). The CA was amended three times to extend the implementation period of the project and the amount was increased to EUR 177.8 million. The pre-financings were made in January and September

	2021 (increased to EUR 136.6 million).
Duration of the delegation	The CA covers the period from 01/01/2020 until 30/09/2021.
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action. The action ensured the continuation of activities as provided by UNHCR in Greece since 2017.
Justification of the selection of the body	UNHCR has been implementing this action with its grant beneficiaries. Since April 2017, UNHCR has been providing Multi-Purpose Cash Grants (MPGs) to cover the basic needs of asylum-seekers and refugees arriving in Greece.
Summary description of the implementing task entrusted	The action provides Multi-Purpose Cash Grants (MPGs) to cover the basic needs of asylum-seekers and refugees arriving in Greece. MPGs in the form of monthly cash assistance are intended to cover the basic needs of Persons of Concern upon arrival, following registration of their asylum claims, and for as long as the PoC remains an asylum-seeker in the country, as well as after international protection status is granted in Greece, for a limited period.

Entrusted body	IOM with UNICEF as partner
Programme concerned	Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2019 and 2020
Annual budgetary amount entrusted	The Contribution Agreement (CA) with IOM and its partner was signed in April 2020 for a total amount of EUR 100.8 million. The pre-financing was made in May 2020 (EUR 100.8 million). The CA was amended seven times and the amount was increased to EUR 191.3 million. The pre-financings were made in January, May, September and December 2021 (EUR 191.3 million). The project continues in 2022.
Duration of the delegation	The CA covers the period from 01/01/2020 until 31/03/2022.
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action. The action ensured the continuation of activities as provided by IOM and UNICEF under the DA signed in 2018.
Justification of the selection of the body	The action took place in at least 32 accommodation sites, chosen in agreement with the Greek authorities. IOM implemented the action together with grant beneficiaries, in particular the Danish Refugee Council (DRC), Arbeiter-Samariter-Bund Deutschland (ASB), the Greek Council for Refugees (GCR), Solidarity Now, ELIX, Metadrasi, ARSIS and the Athens Development and Destination Management Agency. IOM has demonstrated specific technical competence and experience in managing sites in Greece and for the purpose of this action therefore qualifies as an entity suitable to implement this action. IOM has been supporting the Greek government to establish temporary and permanent accommodation centres and offer protection services since 2018 (under DG HOME funding). The other grant beneficiaries have also demonstrated such competence. UNICEF has demonstrated its competence and experience with regard to child protection in Greece.
Summary description of the implementing task	The action provides for support to the Greek

entrusted	authorities in the daily management of all long-term accommodation sites operating in the country (32 in total). Four categories of activities: i) site management support for about 30 000 beneficiaries such as wash facilities and transportation; ii) protection activities; iii) educational activities and iv) coordination and transition related capacity building activities towards the Greek authorities.
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Entrusted body	UNHCR
Programme concerned	Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2019
Annual budgetary amount entrusted	The Contribution Agreement (CA) with UNHCR was signed in September 2020 for a total amount of EUR 24 million. The pre-financing was made in October 2020 (EUR 19.2 million). The CA was amended once to extend the implementation period of the project.
Duration of the delegation	The CA covers the period from 01/01/2020 until 31/03/2021.
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action. The action ensured the continuation of activities as provided by UNHCR in Greece since 2017.
Justification of the selection of the body	UNHCR has been implementing this action with its grant beneficiaries, More specifically, the International Rescue Committee (IRC), the Greek Council for Refugees (GCR), Metadrasi, PRAKSIS and Medecins du Monde (Mdm). The project provides continuation of the activities implemented in the camp and in the mainland by UNHCR since 2017 with the view of the take over from the Greek Authorities.
Summary description of the implementing task entrusted	The action provides support to the Greek authorities in the daily management of the municipal migration camp in Kara Tepe in Lesvos. Protection activities such as legal aid at first instance, psychosocial support for SGBV cases and other recreational service are provided in the islands and also mainland.

Entrusted body	UNHCR
Programme concerned	Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2019
Annual budgetary amount entrusted	The Contribution Agreement (CA) with UNHCR was signed in September 2020 for a total amount of EUR 8.2 million. The pre-financing was made in September 2020 (EUR 6.6 million). The CA was amended once to extend the implementation period of the project.
Duration of the delegation	The CA covers the period from 01/04/2020 until 31/12/2020.
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action. The action provided quick response to Covid-19 pandemic in the islands of the Aegean, where the Reception and Identification Centres are located.
Justification of the selection of the body	The action was implemented by UNHCR. The presence of the International Organisation in Greece and the know how on the implementation of projects,

	identified UNHCR as an adequate body to address the needs.
Summary description of the implementing task entrusted	The action provides for support to the Greek authorities on Covid-19 prevention and hygiene response, the provision of Core-Relief Items to refugees and migrants in the Greek islands, the WASH support for prevention of the Covid-19, the provision of information provision, the support medical response and the identification of safe spaces for those most vulnerable to Covid-19 on the islands.

Entrusted body	IOM, with UNHCR and UNICEF as partners (with the partnership of EASO)
Programme concerned	Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2019 and 2020
Annual budgetary amount entrusted	The Contribution Agreement (CA) with IOM and its partners was signed in October 2020 for a total amount of EUR 15.9 million. The pre-financing was made in November 2020 (EUR 15.9 million). The CA was amended four times to extend the implementation of the project and the amount was increased to EUR 35.1 million (the pre-financing was paid in December 2020 and July 2021).
Duration of the delegation	The CA covers the period from 01/04/2020 until 31/03/2022.
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action. The action is being implemented by IOM and its partners. IOM has implemented a similar project in Greece in the past.
Justification of the selection of the body	IOM has developed an important role in the past years on migration management in Greece. Its involvement on the implementation of similar projects in other Member States, provided a valuable advantage on the selection of the organisation as beneficiary. Furthermore, the UN agencies (i.e. UNHCR and UNICEF) had been actively involved on the provision of services towards minors and their expertise was considered significant for the implementation of the action for the relocation of UAMs from Greece.
Summary description of the implementing task entrusted	The project focuses on the implementation of the relocation exercise from Greece to other Member States and associated countries.

Entrusted body	IOM
Programme concerned	Asylum, Migration and Integration Fund; annual work programme emergency assistance 2019
Annual budgetary amount entrusted	The Contribution Agreement (CA) with IOM was signed in October 2020 for a total amount of EUR 2.2 million. The pre-financing was made in November 2020 (EUR 2.2 million). Project is being extended for the second time in order to extend further the implementation of the project.
Duration of the delegation	The CA covers the period from 01/09/2020 until 28/2/2022.
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action.
Justification of the selection of the body	IOM has developed expertise over the last years in the implementation of health-checks, other preparatory

	measures and travel logistics in view of relocation transfers between MS and with Schengen Associated States.
Summary description of the implementing task entrusted	Supporting the safe and dignified transfer of up to 2 200 applicants for international protection so as to contribute towards enhanced solidarity among EU MS and Associated States through relocation from Italy.

Entrusted body	IOM
Programme concerned	Asylum, Migration and Integration Fund; annual work programme emergency assistance 2020
Annual budgetary amount entrusted	The Contribution Agreement (CA) with IOM was signed in March 2021 for a total amount of EUR 13.7 million. The pre-financing was made in March 2021 (EUR 13.7 million). Project was twice amended to extend project and to adjust it to its implementation.
Duration of the delegation	The CA covers the period from 01/12/2020 until 30/04/2022
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action.
Justification of the selection of the body	IOM is experienced on Camp Coordination Camp Management (CCCM), on protection activities or on assisting voluntary return, in particular within its extensive operations in Greece.
Summary description of the implementing task entrusted	Supporting the safe and dignified accommodation for migrant population reaching the Spanish coasts of the Canary Islands, together with protection services and support for assisted voluntary return.

Entrusted body	UNICEF, with IOM as partner
Programme concerned	Asylum, Migration and Integration Fund; annual work programme emergency assistance 2020
Annual budgetary amount entrusted	The Contribution Agreement (CA) with UNICEF and IOM was signed in June 2021 for a total amount of EUR 8.2 million (EU contribution). The pre-financing was made in November 2020 (EUR 8.2 million). The CA was amended four times to extend the implementation period of the project and the amount was increased to EUR 9.1 million (EU contribution).
Duration of the delegation	The CA covers the period from 01/01/2021 until 28/2/2022.
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action.
Justification of the selection of the body	UNICEF built on its global experience as a WASH sector lead working with governments around the world. IOM with its experience on Camp Coordination Camp Management (CCCM) and its extensive operations in Greece.
Summary description of the implementing task entrusted	This Action supports the Government of Greece in its efforts to provide appropriate water, sanitation and hygiene services to the refugee and migrant population residing in the RIC site on the island of Lesbos.

Entrusted body	UNHCR
Programme concerned	Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2020
Annual budgetary amount entrusted	The Contribution Agreement (CA) with UNHCR was

	signed in August 2021 for a total amount of EUR 15.6 million (EU contribution). The pre-financing was made in September 2021 (EUR 12.48 million).
Duration of the delegation	The CA covers the period from 01/01/2021 until 31/12/2021.
Justification of the recourse to indirect centralised management	The direct award of the grants is justified by the specific characteristics of the action. The action ensured the continuation of activities as provided by UNHCR in Greece since 2017.
Justification of the selection of the body	UNHCR has been implementing this action with its grant beneficiaries, More specifically, the International Rescue Committee (IRC), International Catholic Migration Commission (ICMC), the Greek Council for Refugees (GCR), Metadrasi, ARSIS, PRAKSIS and Medecins du Monde (MdM). The project provides continuation of the activities implemented in the camp and in the mainland by UNHCR since 2017 with the view of the take over from the Greek Authorities.
Summary description of the implementing task entrusted	The action provides support to the Greek authorities in the daily management of the municipal migration camp in Kara Tepe and Megala Therma in Lesbos. Child protection activities, protection activities such as legal aid at first instance, psychosocial support for SGBV cases and other service are provided in the islands and also mainland.

Entrusted body	IOM
Programme concerned	Asylum, Migration and Integration Fund; annual work programmes Union Actions for 2017, Readmission Capacity Building Facility III (EURCAP)
Annual budgetary amount entrusted	The Delegation agreement with IOM was signed in December 2018 for a total amount of EUR 26.3 million.
Duration of the delegation	The DA cover the period from 01/01/2019 to 31/12/2023 for RCBF III (extension by amendment from 31/12/2021)
Justification of the recourse to indirect centralised management	Indirect management was considered as the most appropriate management mode due to the role and skills of IOM and the necessity of a Facility able to respond flexibly to the Readmission Capacity Building needs in priority third countries in the next years.
Justification of the selection of the body	The specific characteristics of the action require the IOM's technical competence and high degree of specialisation on readmission and reintegration issues. The IOM is an international organisation with a specific mandate, broad expertise in the field of migration and a proven track record in managing EU funds in cooperation with third countries, including in the area of readmission and the type of action proposed
Summary description of the implementing task entrusted	The Facility will provide support in areas of intervention (at policy, legislative, institutional and/or operational level) relevant to the successful preparation and implementation of readmission agreements/ commitments with priority third countries, in full respect of potential returnees' human rights and dignity. The Facility III builds on the activities carried out for the Facilities I and II. It will in particular focus on developing a toolkit package for readmission capacity building systems (e-RCMS), and also seek to

	advance the implementation of assisted voluntary return and reintegration programmes, support awareness raising campaigns and increase knowledge and analysis of migration governance.
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Entrusted body	International Centre for Migration Policy Development (ICMPD)
Programme concerned	Asylum, Migration and Integration Fund, Internal Security Fund-Borders and Internal Security Fund-Police; annual work programmes Union Actions for 2017 with Mobility Partnership Facility II, and 2019/2020 with Migration Partnership Facility III.
Annual budgetary amount entrusted	The two Delegation/Contribution agreements with ICMPD were signed respectively in February 2018 for a total amount of EUR 12.5 million and in January 2020 for a total amount of EUR 20.05 million, complemented in 2021 with EUR 24.5 million.
Duration of the delegation	The DA/CA cover the period from 01/01/2018 to 30/09/2023 for MPF II and from 01/01/2020 to 31/12/2025 for MPF III (extension by amendment from 31/12/2023).
Justification of the recourse to indirect centralised management	Indirect management was considered as the most appropriate management mode due to the role and skills of ICMPD and the necessity of a Facility able to respond flexibly to the support of the Mobility Partnerships in priority third countries in the next years.
Justification of the selection of the body	The specific characteristics of the action require the ICMPD's technical competence and high degree of specialisation in migration dialogues with third countries and in managing funds and programmes.
Summary description of the implementing task entrusted	The Facility will provide support to the implementation of migration dialogues with third countries through projects selected via calls for proposals open to public authorities or agencies of Member States. The MPF II action builds on lessons learned from MPF I and integrates two new strands of activities into the Facility: support for the Prague Process (PP) implementation and facilitation, and funding of "pilot projects" in legal migration with selected partner countries. MPF III remains in the same spirit as MPFII covering through targeted actions the operationalisation of Migration Partnerships (MP) and Common Agenda for Migration and Mobility Joint Declarations. It aims at creating added value through supporting various MP constituents and knowledge management. It sustains political dialogues and processes on the third phase of the PP and facilitates and upscales pilot projects in the area of legal migration with selected partner countries. Renamed Migration Partnership Facility, the geographical coverage of intervention is extended with reinforced budget.

Entrusted body	Organisation for Economic Co-operation and Development (OECD)
Programme concerned	Asylum, Migration and Integration Fund, Annual work programme Union Actions 2019 for OECD 3 and 2020 for OECD 4 and 5

Annual budgetary amount entrusted	The special conditions Grant Agreements for pillar-assessed entities with OECD were signed in December 2020 for OECD 3 for EUR 0.4 million and March 2021 for OECD 4 and 5 for respectively an amount of EUR 0.25 and EUR 0.15 million.
Duration of the delegation	The GAs cover the periods from 01/01/2021 to 31/03/2023 for OECD 3, from 01/03/2021 to 28/02/2022 for OECD 4 and from 15/03/2021 to 15/09/2022for OECD 5.
Justification of the recourse to indirect centralised management	Indirect management is a required method of implementation in view the nature of the beneficiary following Article 62.1(c) Financial Regulation.
Justification of the selection of the body	The OECD has a unique expertise, legitimacy and contacts with the data providers (administrations of Member States) to support the EU in this task.
Summary description of the implementing task entrusted	<p>OECD 3 action will support the preparation of the third joint edition of the Settling in report, covering EU Member States as well as most non-EU OECD countries, thereby placing the European experience in a broader international perspective. The indicators will cover policy areas identified in the Zaragoza Declaration: contextual information; access to the labour market and job quality; education and skills; social inclusion (including income, housing, and health); civic engagement and active citizenship; and social cohesion and discrimination.</p> <p>The OECD 4 action will explore the feasibility of several options for developing an “Expression of Interest” model at EU level, based on the assessment of all the elements - legal, technical and financial - which need to be addressed in order to build an EoI system-type pool facilitating the management of economic migration in the EU. The Action is an in-depth examination of the feasibility of previously identified specific scenarios to adopt some elements of the EoI model for the European Union as a means of improving management of economic migration, meeting labour needs and improving Europe’s ability to attract skills.</p> <p>The OECD 5 action will propose a comparative policy overview of the measures taken and lessons learned from integration policies and in particular of the experiences of EU and non-EU OECD countries in introduction measures for newly-arrived migrants. Integration measures for new arrivals differ widely in scale and scope, reflecting, among other things, different compositions of migrant intakes as well as different priorities for integration. The objective is to present in a non-technical way the main challenges and good policy practices to support the lasting integration of newly-arrived migrants. It also provides a comprehensive comparison of the policy frameworks and instruments that govern the integration of newly-arrived migrants in OECD and EU countries.</p>

Entrusted body	Organization for Security and Co-Operation in Europe (OSCE)
Programme concerned	Asylum, Migration and Integration Fund; annual work programme Union Actions for 2019
Annual budgetary amount entrusted	The Contribution agreements with OSCE was signed in December 2020 for a total amount of EUR 1

	million.
Duration of the delegation	The CA covers the period from 20/01/2021 to 20/01/2023.
Justification of the recourse to indirect centralised management	Indirect management is a required method of implementation in view the nature of the beneficiary following Article 62.1(c) Financial Regulation.
Justification of the selection of the body	The OSCE is uniquely positioned to provide the most appropriate platform to discuss the implications of misrepresentation of migration and promote a positive narrative due to its geographical coverage; the Organization's migration-related mandate; the concept of security that the Organization promotes; And the Organization's authoritative voice and convening power and its engagement against fake news, disinformation and propaganda.
Summary description of the implementing task entrusted	E-MINDFUL stands for "Enhancing European Migration Narrative to Develop Further Union's Long-term actions". Aware of the divisive potential of an increasing polarized public discourse on migration, , the OSCE, with the E-MINDFUL project, will develop an innovative communication format combining capacity building for media professionals and implement a cross-media awareness raising campaign. It will also develop evidence-based and action-oriented guidance, including innovative instruments that can orient future communications' efforts on migration and migrants. The OSCE will pilot innovative communication formats in the EU as well as in countries in the Western Balkans affected by unregulated flows of migrants. Furthermore, it will assess the impact of the awareness-raising initiatives and set the basis for an inclusive, evidence-based methodology and co-creation processes able to expand the outreach of audiences and provide solid feedback on the effectiveness of the communication strategies..

Entrusted body	Consortium under the lead of Dutch Ministry of Foreign Affairs (with United Nations High Commissioner for Refugees (UNHCR), United Nations Children's Fund (UNICEF), United Nations Population Fund (UNFPA), World Health organisation (WHO))
Programme concerned	Asylum, Migration and Integration Fund; annual work programme Union Actions for 2019 and 2020
Annual budgetary amount entrusted	The Contribution agreement for Regional Development and Protection Programme (RDPP) Horn of Africa was signed in December 2020 for a total amount of EUR 10 million
Duration of the delegation	The CA covers the period from 01/01/2021 to 30/04/2023.
Justification of the recourse to indirect centralised management	Indirect management is a required method of implementation in view the nature of the beneficiary following Article 62.1(c) Financial Regulation.
Justification of the selection of the body	Consortium led by Dutch Ministry of Foreign Affairs which has a long standing experience in the area. All members of the consortium are pillar-assessed (UN bodies and the Dutch coordinator). The authorities of Denmark, Norway and Switzerland can participate in this action on a no-cost basis only. Non-governmental organisations established in the Member States

	<p>participating in AMIF and international organisations may be associated with the consortium and participate in the implementation as co-beneficiaries.</p> <p>A Steering Committee has been set up for the RDPP, chaired by the Dutch Ministry of Foreign Affairs and comprising representatives of the Commission, EEAS, Member States and countries associated to the Dublin regulation participating in the consortium (the Netherlands, the Czech Republic, Denmark, Finland, France, Greece, Italy, Luxembourg, Malta, Norway, Switzerland and the United Kingdom), and the United Nations High Commissioner for Refugees (UNHCR) and other international partners such as the United Nations International Children Emergency Fund (UNICEF), United Nations Population Fund (UNFPA) and International Organisation for Migration (IOM).</p> <p>It provides strategic guidance for implementation, adopts and (where necessary) revises the action priorities and examines and approves each sub-action to be funded by AMIF.</p>
<p>Summary description of the implementing task entrusted</p>	<p>Projects funded under this action will focus on protection-related activities that can have a direct impact in the EU, including resettlement activities, and will be complementary to, and coordinated with, activities financed under other MS or EU funded activities.</p> <p>The types of activities to be supported include, but are not limited to:</p> <ul style="list-style-type: none"> • establishment, development and improvement of an effective refugee status determination (RSD) procedure (including registration), including a legal/policy and institutional framework in order to help host countries better manage the migration implications of refugee situations; • establishment, enlargement and improvement of reception conditions in host countries; • training in protection issues for those dealing with refugees and migrants; • information campaigns to migrants and potential asylum-seekers; • encouragement and support to resettlement commitments by EU Member States and other resettlement countries; • voluntary return and support to returnees from the countries of transit to the countries of origin in full respect of the principle of non-refoulement; • support for the integration of migrants and refugees; • provision of assistance to migrants, asylum seekers and refugees stranded along the migratory route. <p>In particular, The overall objective of this action is to improve access of refugees, asylum-seekers and vulnerable host communities to integrated services, including Mental Health and Psychosocial Support (MHPSS), and to enhance local capacity to respond to current crises and to utilise recovery efforts towards development in Sudan. The action will support Sudan to sustainably manage migration challenges and address gaps in services and protection, consistent with the commitments of the 2015 Valetta Summit. WHO, UNHCR, UNFPA and UNICEF will</p>

	coordinate to deliver the action and work in five states, Khartoum, Kassala, North Darfur, South Kordofan, and Northern State. This action will also include vulnerable host communities to enhance social cohesion.
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Entrusted body	UNODC
Programme concerned	Internal Security Fund - Police; annual work programme Union Actions for 2020
Annual budgetary amount entrusted	EUR 850 000
Duration of the delegation	The CA cover the period from 5/11/2021 to 4/11/2023.
Justification of the recourse to indirect centralised management	Indirect management was considered as the most appropriate management mode due to the specific role assigned to UNODC by the participating states and organisations in the Niamey Declaration as a Secretariat of the follow-up mechanism.
Justification of the selection of the body	The UNODC was nominated by the participating states and organisations in June 2018 to lead the permanent follow-up mechanism of the Niamey declaration, and act as its Secretariat. The Secretariat is run by the UNODC Regional Office for West and Central Africa, based in Dakar, Senegal.
Summary description of the implementing task entrusted	The follow-up mechanism aims to ensure that the strategic priorities and actions that State parties' delegations committed to in the March 2018 Niamey Declaration and during the June 2018 high-level meeting are systematically monitored and delivered. In order to ensure up-to-date information of the status of the implementation of the Niamey Declaration, UNODC as the Secretariat will need to continuously monitor the progress and collect and organize data received from national focal points on actions implemented by the various participating States. Proper follow up and support to the inter-governmental mechanism will be provided by the organisation of bi-annual technical meetings of national focal points. Besides, the countries participating have asked for the Secretariat's support at country level to ensure correct data collection and transmission.

Entrusted body	UNICRI
Programme concerned	Internal Security Fund - Police; annual work programme Union Actions for 2020
Annual budgetary amount entrusted	EUR 718 665.50
Duration of the delegation	The CA cover the period from 1/11/2021 to 31/10/2023
Justification of the recourse to indirect centralised management	Indirect management was considered as the most appropriate management mode due to the role and experience accumulated by UNICRI since the launch of its Centre for Artificial Intelligence and Robotics.
Justification of the selection of the body	In 2015, UNICRI launched its programme on Artificial Intelligence (AI) and robotics, opening its Centre for AI and Robotics in The Hague (The Netherlands) in September 2017. Since its establishment, the Centre has built a solid knowledge base and an extensive international network of partners and stakeholders which it utilises to carry out activities and convene expert-level meetings, training courses and workshops.

Summary description of the implementing task entrusted	<p>The toolkit for responsible AI innovation in law enforcement aims to ensure one of the main priorities identified by EU Member States in the context of the meetings of the experts group on AI organized by DG HOME in 2019. During those meetings, EU Member States expressed the legal and technical challenges encountered for implementing AI technical solutions for security in a lawful manner. It goes in line with the AI White Paper and the European Data Strategy, adopted on 19 February 2020 as part of the European Digital Strategy.</p> <p>The focus of the toolkit would include, inter alia, guidance on the trustworthy, lawful and responsible use of AI for law enforcement. The toolkit should also cater for and be approachable by general public, in order to foster a sense of openness and transparency and, in doing so, build public trust. In addition, specific sections can be designed for each of the individual target audiences to provide them with tailored directives.</p> <p>Following the finalization and release of the toolkit, this instrument shall be operationalised, including the development of a roadmap for rolling out the toolkit and an awareness-raising campaign and visibility materials targeting law enforcement agencies and the general public, etc.</p>
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Entrusted body	CEB (Council of Europe Development Bank)
Programme concerned	Asylum, Migration and Integration Fund; annual work programme Union Actions for 2020
Annual budgetary amount entrusted	The Contribution agreements with the CEB was signed in December 2021 for a total amount of EUR 3.5 million.
Duration of the delegation	The CA cover the period from 15/02/2022 to 14/02/2025.
Justification of the recourse to indirect centralised management	Indirect management is a required method of implementation in view the nature of the beneficiary following Article 62.1(c) Financial Regulation.
Justification of the selection of the body	CEB is chosen in light of the specific characteristics of the action and the unique role of the financial institution in the European and international setup as regards financial instruments and lending capacities to major financial institutions and public and private sectors. The Council of Europe Development Bank (CEB) has a longstanding experience in actively promoting social cohesion and strengthens social integration in Europe through the provision of financing and technical expertise for projects with a high social impact in its member states. In addition, investments targeting vulnerable groups are among its core priorities, and the Bank established in 2015 the Migrant and Refugee Fund which has supported reception and integration of many asylum seekers.
Summary description of the implementing task entrusted	In order to develop projects building capacities and developing partnerships with financial and other stakeholders as regards the use of financial instruments for migration, CEB, in its project “Partnerships And Financing For Migrant Inclusion (PAFMI)” intends to develop multi-stakeholder partnerships between

	<p>financial and non-financial actors for the purpose of improving the inclusion of migrants. By promoting the bundling of grants, to be provided with resources of the action, with repayable forms of financing, to be provided by the CEB, through pilot projects and other activities, the action will support public and non-public institutions to leverage financing to expand integration measures. Pilot projects will be implemented in the areas of: (i) housing, (ii) employment and skills, (iii) education and training, and (iv) healthcare. They are expected to result in the development of innovative housing solutions that foster access to affordable housing, inclusion, and fight segregation; increased participation of third-country nationals in both early childhood education and advanced language and civic trainings for adults; improved access to high quality technical vocational education and training (TVET) and financing for self-employment, with emphasis on women; and reduced inequalities in access to healthcare of vulnerable groups, with special focus on third-country nationals. Project preparatory activities for the development of new financial instruments for the inclusion of migrants will also be funded through the action.</p>
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Entrusted body	EIB (European Investment Bank)
Programme concerned	Asylum, Migration and Integration Fund; annual work programme Union Actions for 2020
Annual budgetary amount entrusted	The Contribution agreement with the EIB was signed in December 2021 for a total amount of EUR 2.5 million, with a cross subdelegation to DG REGIO.
Duration of the delegation	The CA cover the period from 01/01/2022 to 31/12/2024.
Justification of the recourse to indirect centralised management	Indirect management is a required method of implementation in view the nature of the beneficiary following Article 62.1(c) Financial Regulation.
Justification of the selection of the body	<p>This project will be implemented in indirect management by EIB in light of the specific characteristics of the action and the unique role of the financial institution in the European and international setup as regards financial instruments and lending capacities to major financial institutions and public and private sectors.</p> <p>The European Investment Bank group (EIB) and its subsidiary, the European Investment Fund, have played a crucial role in the implementation of the European Fund for Strategic Investments (EFSI) and of the EU Programme for Employment and Social Innovation (EaSI). Some of the investments realised through loans, equity and guarantees have supported employment and social projects targeting also vulnerable groups. The European Investment Advisory Hub (EIAH) and the fi-compass advisory platform, managed by the EIB, also provide technical assistance, investment support and promote exchange of good practices.</p>
Summary description of the implementing task entrusted	In order to develop projects building capacities and developing partnerships with financial and other stakeholders as regards the use of financial instruments for migration, EIB will provide assistance through its

	<p>advisory platform FI-COMPASS, managed by DG REGIO, via the so-called “AMIF stream”. The actions delivered by EIB for the AMIF stream of FI-COMPASS have the overall objective to catalyse notably the use of the shared management funds to be deployed via the delivery mechanism of financial instruments (e.g. loans, guarantees, equity) to support migration-related policy objectives. This delivery mode, alternative/complementary to the ‘classic’ delivery mode of grants, is a novelty in comparison to the previous programming periods. Furthermore, there exists a possibility to combine resources from different shared management funds (e.g. AMIF and ESF+ or ERDF) in financial instruments. New opportunities to combine in a single operation of financial instruments and grants co-financed with shared management funds can be also relevant when programming the financial support for projects supporting refugees and migrants . These new potential possibilities as well as potential areas of using financial instruments to support third-country nationals integration will be explored in a new fi-compass work stream, which aims to provide awareness raising, capacity building and communication activities to support the development of activities that can be potentially used through financial instruments to support refugees and migrants.</p>
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ANNEX 12: EAMR of the Union Delegations

Not applicable.

ANNEX 13: Decentralised agencies and/or EU Trust Funds

EU Trust Funds not applicable.

The table below summarises the amounts of commitment and payments appropriations budgeted and implemented for the six decentralised agencies in 2021 from DG HOME perspective:

	Commitment appropriations (million EUR)			Payment appropriations (million EUR)		
	Budgeted	Implemented	Rate	Budgeted	Implemented	Rate
EASO	142.11	142.11	100%	142.11	142.11	100%
FRONTEX	499.61	499.61	100%	499.61	499.61	100%
EU-LISA	212.75	212.75	100%	263.94	263.94	100%
EUROPOL	168.96	168.96	100%	168.96	168.96	100%
CEPOL	9.83	9.83	100%	9.83	9.83	100%
EMCDDA	16.61	16.61	100%	16.61	16.61	100%
TOTAL	1 049.89	1 049.89	100%	1 101.08	1 101.08	100%

ANNEX 14: Reporting on the Recovery and Resilience Facility

Not applicable.