



Council of the
European Union

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NOTE

From: Budget Committee

To: Permanent Representatives Committee/Council

Subject: Council recommendation on the discharge to be given to the Commission in respect of the implementation of the general budget of the European Union for the financial year 2020

– *Adoption*

COUNCIL RECOMMENDATION
on the discharge to be given to the Commission
in respect of the implementation of the general budget
of the European Union
for the financial year 2020

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 319 thereof,

Having carried out the examination provided for in Article 319(1) TFEU,

Whereas:

(1) According to the revenue and expenditure account for the financial year 2020:

- revenue amounted to	EUR 174 305 649 433.73
- expenditure disbursed from appropriations amounted to	EUR 171 720 633 164.26
- cancelled payment appropriations (including earmarked revenue) carried over from year <i>n-1</i> amounted to	EUR 1 476 018 582.23
- appropriations for payments carried over to year <i>n+1</i> amounted to	EUR 2 081 967 529.42
- EFTA payment appropriations carried over from year <i>n-1</i> amounted to	EUR 3 621 637.60

- the balance of exchange-rate differences amounted to EUR 207 412 966.89
- the positive budget balance amounted to EUR 1 768 032 717.79

- (2) Cancelled payment appropriations for the financial year amounted to EUR 77 874 913.66;
- (3) EUR 1 589 276 652.20 (95.33 %) of the EUR 1 667 151 565.86 in appropriations for payments carried over to year 2020 have been used;
- (4) The observations in the report by the Court of Auditors for the financial year 2020 call for certain comments by the Council, which are ANNEXED hereto;
- (5) The Council attaches importance to its comments being followed up and assumes that the Commission will implement all of the recommendations in full, without delay;
- (6) The Council has adopted conclusions concerning special reports published by the Court in 2020 and 2021¹;
- (7) Following the examination referred to above, implementation by the Commission of the budget for the financial year 2020 taken as a whole, on the basis of the observations made by the Court of Auditors, is such as to allow a discharge to be given in respect of such implementation,

HEREBY RECOMMENDS, in the light of these considerations, that the European Parliament grant discharge to the Commission in respect of the implementation of the budget of the European Union for the financial year 2020.

Done at Brussels,

For the Council
The President

¹ Docs. 5602/21, 6651/21, 7247/21, 7339/1/21 REV 1, 8129/21, 9940/21, 9966/21, 10130/21, 10301/21, 10968/21, 11014/21, 11736/21, 11903/21, 12829/21, 13506/21, 13709/21, 14742/21, 14778/21, 14809/21, 14858/21, 14859/21, 14906/1/21 REV 1, 14969/21, 15261/21 and 5171/1/22 REV 1.

INTRODUCTION

1. The Council welcomes the European Court of Auditors' annual report and Statement of Assurance on the implementation of the EU budget and the analysis of the audit findings and conclusions provided. The Council attaches great importance to the independent audit work carried out by the Court, as provided for in Article 287 TFEU, and specifically to the primary task of providing a Statement of Assurance on the reliability of the accounts and examining the legality and regularity of revenue and expenditure.
2. The Council takes note that for the financial year 2020, just as for the previous year, the Court has divided its annual report into two separate parts. The first part concerns the reliability of the EU consolidated accounts and the regularity of transactions. The second part covers the performance of spending programmes under the EU budget. In this second part, the Court covered the Annual Management and Performance Report (AMPR) from the Commission, which is the Commission's main high-level performance report on the EU budget. The Council notes that this is the last phase of a pilot exercise designed by the Court and calls on both the Court and the Commission to further continue the assessment of the performance of the whole EU budget, which is a measure of the true value delivered to EU citizens. The Council invites the Commission to increase focus on result-based performance indicators that can be directly linked to EU actions.
3. The Council also notes however, that, in line with the principle of conferral of powers, the audits carried out by the Court should remain within the scope of its competence as defined by the Treaties. In that regard, the Council stresses that the exercise of the legislative function, including the ways in which the legislators decide to conduct the legislative process, remains distinct from activities carried out by EU institutions in the context of the implementation of the budget and should not, therefore, be subject to auditing.

4. The Council welcomes the Court's finding that the EU accounts present a true and fair view of the EU's financial position and that the Court has issued a clean opinion on the reliability of the 2020 accounts. The Council also welcomes the fact that the revenue for 2020 was found to be legal, regular and free from material error. However, the Council regrets the fact that the Court has issued an adverse opinion on the legality and regularity of expenditure and that the estimated level of error reported by the Court is still material.
5. The Council welcomes the Court's finding that the Commission identified lessons learnt from previous MFF periods and used them to improve the design and performance of spending programmes for the 2021-2027 period.
6. The Council acknowledges the findings of the Court, as specified in its annual report and in the report on performance, and supports the Court's recommendations, inviting the Commission and the other institutions also to take the relevant Council recommendations into account.
7. Despite the repeated calls from the Council, the Court once again did not present a level of error for each chapter. In this regard, the Council recognizes the importance of ensuring comparability between years within each policy area and again asks the Court to provide error rates for all headings, irrespective of the size of expenditure. The Council invites the Court to take this recommendation into account when elaborating the structure of the 2021 annual report, which is the first under the new multiannual financial framework (MFF) (2021-2027).

ANNUAL REPORT
ON THE IMPLEMENTATION OF THE EU BUDGET FOR THE 2020 FINANCIAL YEAR

CHAPTER 1

THE STATEMENT OF ASSURANCE AND SUPPORTING INFORMATION

1. The Council regrets that the estimated level of error reported by the Court in 2020 remains at 2.7 %, which is still material, and notes that a substantial proportion of the expenditure audited by the Court, 59 % mainly reimbursement-based expenditure, is materially affected by error. The Council welcomes the decrease of the estimated level of error in high-risk expenditure from 4.9 % in 2019 to 4.0 % in 2020, but regrets that it still remains above the materiality threshold of 2 %. The Council notes that the Court considers that the effects of the errors found in the accepted expenditure of the year are both material and pervasive.
2. The Council acknowledges the decrease of the error rate achieved in 2020 in sub-heading 1b (from 4.4 % to 3.5 %) and in sub-heading 1a (from 4.0 % to 3.9 %), and notes the increase in heading 2 (from 1.9 % to 2.0 %). The Council notes that reimbursement-based payments, which represent a substantial part of these headings, are still subject to complex rules and are therefore prone to a high risk of error. In that respect, the Council welcomes the simplification made in the Commission's proposals for the post-2020 regulatory framework. The Council stresses that in order to achieve a reduction in error rates and ensure the effective and correct management of EU funds, simpler, more transparent and more predictable legislation should remain a top priority.

3. The Council acknowledges that the spending programmes and related control systems, as well as the management cycles, cover multiple years. In this regard, the Court and the Commission have different roles in the annual and multiannual control processes, which could lead to different results. The financial corrections and recoveries applied by the Commission have the objective of bringing the level of error below materiality. Therefore, the Council also acknowledges the improved results achieved by the audit bodies and Member States' authorities in detecting and correcting the errors. The Council strongly encourages the Member States and the Commission to continue to increase the quality of the management of the EU's finances.
4. The Council is also concerned about the reoccurring lower level of risk estimated by the Commission for certain headings, compared to the level of error estimated by the Court. In the opinion of the Court, this is due to weaknesses in some *ex-post* checks, affecting the detective and corrective capacity, and the regularity information provided by the Commission.
5. The Council recalls that the Court's estimated level of error is not a measure of fraud, inefficiency or waste of funds *per se*, but of payments which were not made in accordance with the applicable rules and regulations regarding eligibility of spending.
6. The Council welcomes the clean opinion given by the Court on the reliability of the annual accounts of the European Union (hereinafter "the accounts") for the financial year 2020. The Council also notes with satisfaction the Court's statement that the accounts present fairly, in all material respects, the EU's financial position, as at 31 December 2020, and the results of its operations, its cash flow and the changes in its net assets for the year then ended, in accordance with the Financial Regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

7. The Council also welcomes the fact that the revenue underlying the accounts for 2020 is legal and regular in all material respects, as in previous years.
8. The Council notes with satisfaction the work carried out by audit bodies in detecting errors and mismanagement of EU funds, as well as the continuous efforts and actions undertaken by the Commission and the Member States to implement the Court's recommendations. However, the Council recognises the shortcomings identified by the Court in the work of some audit authorities. Based on the findings of the Court, the Council encourages the actors involved in the management and control of the EU budget implementation to further improve their work so that the Court could make better use of the work performed by national and Commission auditors in view of developments connected to the principle of cross reliance.
9. Bearing in mind that it is essential that the EU budget efficiently delivers true value to EU citizens, the Council considers that an assessment of the results achieved by the EU budget is an important element of the annual evaluation of the sound financial management of EU funds.

CHAPTER 2
BUDGETARY AND FINANCIAL MANAGEMENT

1. The Council takes note of the almost full budget implementation in 2020 in commitments and payments, especially in the context of the COVID-19 crisis, which shows an overall orderly and reactive budgetary management.
2. However, the Council regrets the continuing increase, since 2014, of outstanding budgetary commitments (RAL) to a new record high, albeit at a lower speed than in the previous years, partly due to the additional payment appropriations being made available for combating the COVID-19 pandemic. While welcoming the increased speed of implementation of the European Structural and Investment Funds, the Council remains deeply concerned about the risk of pressure on the payment appropriations and supports the Court's recommendation addressed to the Commission to analyse the factors contributing to the evolution of RAL and take appropriate action.
3. The Council takes note of the assessment of the Court regarding the increased exposure of the EU budget due to the Next Generation EU (NGEU) instrument. The Council supports the Court's recommendation to the Commission to provide additional advisory support to national authorities in order to facilitate the sound use of the EU funds by the Member States.
4. The Council supports the Court's recommendation to the Commission to standardise the recording of EU budgetary expenditure for COVID-19-related purposes and report on it to the budgetary authority at least annually, and calls on the Commission to do so as soon as possible and for as long as deemed necessary by the budgetary authority.

CHAPTER 3

REVENUE

1. The Council notes with satisfaction that the revenue part of the budget was not affected by material error in 2020 and that the examined revenue-related systems were assessed as being generally effective. However, the closure of the verification cycle on the Gross National Income (GNI) at the Commission, as well as the key internal controls of traditional own resources (TOR) in certain Member States were assessed as being partially effective.
2. The Council notes that there are still some significant weaknesses in Member States' controls to reduce the customs gap, requiring EU action. Whilst the Commission's risk management framework is an important step towards a uniform application of customs controls and the Commission's follow-up inspections of Member States' custom control strategies show some improvement, they do not ensure a sufficient mitigation of the risk of undervalued imports throughout the Customs Union. Moreover, the Council regrets that despite improvements, the number of VAT reservations and TOR open points remains high.
3. The Council supports the Court's view that the closure of the GNI verification cycle is only partially effective, since reservations kept Member States' statistical data open to changes over 10 years, which increases budgetary uncertainty in the national budgets. In addition, the Council notes the Court's observation that the Commission reduced the data revision period of the GNI reservation related to the impact of globalisation.
4. Accordingly, the Council supports the Court's related recommendation to review and update the GNI verification approach with a view to shortening, by the end of 2024, the length of time that national accounts' data remain open.

CHAPTER 4
COMPETITIVENESS FOR GROWTH AND JOBS

1. The Council regrets that the estimated level of error reported by the Court is 3.9 %, in line with previous years², and continues to be well above the materiality threshold.
2. The Council acknowledges that, for the third year, research and innovation again constitute the highest percentage of transactions audited by the Court under sub-heading 1a (84 out of 133 transactions). The Council notes that FP7 and Horizon 2020 (H2020) spending remains high-risk and the main source of errors, representing 66 % of the estimated level of error for this sub-heading in 2020. On the other hand, the Council takes note of the relatively small number of transactions concerning other programmes and activities where quantifiable errors were detected (9 out of 49 transactions). These transactions concern projects under the Connecting Europe Facility (CEF), European Employment Services, the Research Programme of the Research Fund for Coal and Steel and European Statistical programmes.
3. The Council regrets that despite previously reported improvements in the programme design, the Commission's control strategy and administrative simplification of H2020, research spending is still affected by material error. The Council consequently urges the Commission to continue its efforts to reach an error rate below the materiality threshold.

² With the sole exception of 2018, when the estimated level of error reported by the Court was 2 % (the materiality threshold).

4. The Council is concerned about the fact that, according to the Court's findings, the estimated level of error would have been 1.6 percentage points lower if the Commission or the auditors contracted by beneficiaries had made proper use of all available information to prevent, detect and correct errors before accepting the expenditure. While acknowledging that some corrective measures applied by the Commission reduced the estimated level of error by 0.12 percentage points, other control procedures put in place by the Commission failed to prevent or to detect and correct the error before accepting the expenditure. The Council reiterates its appeal to the Commission to continue its efforts to address the causes of error, with a particular focus on the programmes subject to persistently high error levels, and to strengthen its efforts to fully implement the measures already taken in this respect.
5. The Council regrets that, as in previous years, the main risk identified by the Court is ineligible costs declared by beneficiaries. The Council is also concerned about the Court's analysis showing that personnel costs continue to be the root cause for most errors, notably in research, where the rules for declaring personnel costs under H2020 remain complex, despite simplification efforts. The Council notes with regret the Court's findings about subcontracting costs declared as direct personnel costs, resulting in ineligible indirect costs. Such errors mostly concern private beneficiaries and SMEs. The Council supports the Court's recommendation on H2020 and renews its invitation to the Commission to implement actions providing beneficiaries with proper guidance on complex issues, such as subcontracting rules, to enhance its information campaign and communication efforts and to further simplify the rules for calculating direct personnel costs.
6. The Council is concerned that the Court repeatedly reported weaknesses in the certificates on financial statements provided by auditors contracted by beneficiaries to help the Commission to check the eligibility of costs. The Council endorses the Court's recommendation to extend the scope of the certificates on financial statements to include unit cost categories for the new Research Framework Programme, Horizon Europe, in order to increase the level of detection and correction of errors in unit costs.

7. The Council notes that the estimated risk at payment calculated by the Court on the basis of the information in the AMPR for this heading is below the materiality threshold (1.6 %). However, the Council remains concerned about weaknesses in the sampling procedures for cost statements signalled in the Court's review of the *ex-post* audits on H2020. Despite recognising the actions undertaken by the Commission to improve the quality of its *ex-post* audits, the Council supports the Court's recommendation to improve the quality of those audits and apply the corrections to the error calculation method for Horizon Europe, so as to remedy these weaknesses and the implicit understatement of the error rate.
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CHAPTER 5
ECONOMIC, SOCIAL AND TERRITORIAL COHESION

1. The Council welcomes the fact that the estimated level of error reported by the Court for payments in the "economic, social and territorial cohesion" policy area decreased by 0.9 percentage point, to 3.5 %, in 2020, for the second consecutive year (4.4 % in 2019 and 5.0 % in 2018). However, the Council regrets that the estimated level of error remains well above the materiality threshold of 2 %.
2. The Council acknowledges that the Court still cannot fully rely on the work of some of the audit authorities and on the residual error rates reported by the Commission. Therefore, while recognising the efforts made and the improvements achieved so far, the Council encourages them to take further steps, with the assistance of the Commission, towards reliability and mitigation of the high risk of error.
3. The Council welcomes the simplification in cohesion programmes, particularly for the 2021-2027 programming period, and the increased use of simplified cost options in view of a reduced error rate. However, the Council recognises that the main sources of error are still ineligible expenditures and ineligible projects, and urges the Commission and the Member States to continue their efforts to simplify the legislation governing EU funds, including at national level.

4. The Council notes that the control and assurance framework for cohesion programmes have both an annual and a multiannual character. While the current rules are built around a system based on the Commission's acceptance of annual accounts, the operational programmes cover multiple years. As a result, the Commission, as manager of the EU budget, puts in place multiannual control strategies designed to prevent errors and, where this is not possible, to detect them and apply corrections before the closure of the programmes. This demonstrates that the Commission and the Court play different roles in the control chain of the EU budget, which could lead to different results. In this regard, the Council notes that the Commission's estimated risk at closure is below materiality.
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CHAPTER 6
NATURAL RESOURCES

1. The Council notes that the estimated level of error reported by the Court for payments in the "natural resources" policy area reached 2.0 % in 2020 (compared to 1.9 % in 2019), which equals the materiality threshold.
2. The Council welcomes the fact that the corrective measures applied by the Commission and the Member States reduced the estimated level of error by 0.5 percentage points. Thus, the Council encourages the Commission to continue and intensify its support to Member States in taking all necessary actions to prevent, detect and correct errors and turning the development of the error rate back to a declining path.
3. The Council welcomes the fact that direct payments, which account for 69 % under the MFF heading "natural resources", were free, as a whole, from material error. In this context, the Council notes the effective impact of the management and control system based on the Integrated Administration and Control System (IACS), which incorporates the Land Parcel Identification System (LPIS).
4. The Council takes note that the risk of error in this chapter is concentrated in the areas subject to the more complex eligibility rules for rural development, market measures, fisheries, and environment and climate action, and that the main sources of error were ineligible beneficiaries, activities, projects or costs and inaccurate information on areas or animals. Therefore, the Council calls on the Commission to continue to work on simplification.

CHAPTER 7
SECURITY AND CITIZENSHIP

1. The Council takes note that, in relation to substantive testing in the area of "security and citizenship" and despite its previous recommendations, the Court's examination was once again not representative of the full range of spending under this heading and that, consequently, the Court did not estimate an overall error rate. Furthermore, the Council notes that almost one third (30 %) of the audited transactions was affected by error. In view of the increased political focus on this policy area and its growing budget, the Council urges the Court to enlarge its audit scope to cover a representative sample, so as to be able to provide an error rate for this heading in the following years.
2. While recognising Member States' efforts to step up the implementation of their national programmes under the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF), the Council expresses concern about the increasing value of unspent amounts under these programmes, partially due to the COVID-19 pandemic, and stresses the importance of pursuing the efforts to shield national authorities from further pressure, as the programmes head towards closure.
3. The Council welcomes the Court's conclusion that the national audit authorities for AMIF and ISF examined have developed and implemented detailed report procedures of sufficient quality. The Council expresses concern, however, about the Court's findings on some weaknesses in the work of the audit authorities, in particular where these could render audit conclusions unreliable or where the audit authorities failed to detect ineligible expenditure.

4. The Council notes that the most significant area of expenditure in 2020 concerns the Emergency Support Instrument (ESI)³, set up in April 2020 as a last resort instrument, to help Member States address the COVID-19 pandemic. In line with the Court's recommendations, the Council calls on the Commission to check carefully the eligibility of costs submitted by the beneficiaries of this programme, in particular the regularity of procurement procedures.
5. Lastly, the Council endorses the Court's recommendation inviting the Commission to provide appropriate guidance to the national authorities responsible for implementing Home Affairs funds on documenting the completeness and quality of services where funding is based on standard unit costs.

³ Council Regulation (EU) 2020/521 of 14 April 2020 activating the emergency support under Regulation (EU) 2016/369, and amending its provisions taking into account the COVID- 19 outbreak (OJ L 117, 15.4.2020, p. 3).

CHAPTER 8
GLOBAL EUROPE

1. The Council takes note that, in relation to substantive testing in the area of “Global Europe” and despite its previous recommendations, the Court’s examination was once again not representative of the full range of spending under this heading, and that, consequently, the Court did not establish an estimated level of error for this chapter. Furthermore, the Council notes that more than one third (37 %) of the audited transactions were affected by errors. In view of the growing budget of this heading, due to the integration of the European Development Fund within the EU budget, the Council urges the Court to enlarge its audit scope to cover a representative sample, so as to be able to provide an error rate for this heading in the following years.

2. The Council emphasises the importance of having maximum transparency and measurability of the spending in the heading and, in that respect, welcomes and supports the recommendation of the Court regarding the need for international organisations to provide the Court with complete, unlimited and timely access to documents. The Council also supports the Court’s recommendations to establish a procedure to ensure that partner organisations base their allocation of shared costs on expenditure actually incurred and to establish obligations for the residual error rate study contractor to report to the Commission any suspected fraud against the EU budget detected during its work.

CHAPTER 9
ADMINISTRATION

1. The Council welcomes the fact that the administrative and related expenditure of the EU institutions remained, as in previous years, free from material error. The Council notes with satisfaction that the annual activity reports reviewed by the Court also found no material levels of error.
2. However, the Council regrets the persistence of errors relating to the management of family allowances and it supports the Court's recommendation to the Commission to strengthen consistency checks on staff members' declarations of allowances received from other sources and to raise staff awareness on this issue. The Council also regrets that a similar recommendation of the Court, made in 2017, has still not been fully implemented.
3. The Council regrets the Court's observation on errors in payments made by the European Parliament and the fact that the control system in place did not detect these errors, which are similar to the shortcomings in transactions detected and reported by the Court in previous years. The Council welcomes the measures currently undertaken by the European Parliament to improve its control system. However, the Council regrets that a recommendation of the Court made in 2017, asking for a strengthening of the procedure for submitting declarations of expenditure for the reception of groups of visitors, has still not been fully implemented.

4. The Council notes the observations and recommendations made by the Court in its report on the annual accounts of the European Schools for the financial year 2020. While welcoming the gradual improvement of the accounting system, the Council is concerned about the persistent weaknesses found in recruitment and procurement and encourages the Office of the General Secretary of the European Schools to implement the Court's recommendations in a thorough and timely manner. To this end, the Council invites the Commission, when exercising its role in the implementation of the EU budget, to closely monitor and to engage in suitable action with the Schools through the relevant bodies.
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**REPORT OF THE EUROPEAN COURT OF AUDITORS ON THE PERFORMANCE OF
THE EU BUDGET - STATUS AT THE END OF 2020**

COMPETITIVENESS FOR GROWTH AND JOBS

1. The Council welcomes the Court's specific performance assessment for Erasmus+, including the finding that the indicators under the programme's general objective are on track to meet their targets. The Council notes the increased efficiency of this programme following simplification and coherence compared to the predecessor programmes.
 2. However, the Council notes that there is still room for improvement by reducing the number of IT tools, making the programme guide easier to understand, simplifying the application procedure and addressing gender equality, including the existing gender imbalance in certain fields of study, in both the programming and reporting phases.
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ECONOMIC, SOCIAL AND TERRITORIAL COHESION

1. The Council welcomes the fact that the performance framework of the European Social Fund (ESF) is well developed and has considerably increased the availability of performance information. However, the Council regrets that it still focuses on financial inputs and outputs rather than on the delivery of results. Moreover, the Council notes that almost half of the indicators that are on track to achieve their targets have been adjusted downwards.
 2. The Council notes that the Court finds that the ESF contributed to increasing the employment rate, and to decreasing the number of people at risk of poverty or social exclusion and the share of those not completing education or training. However, these overall results cover significant differences between Member States and between social categories, and do not indicate the degree to which the programme contributes to these targets. The Council invites both the Commission and the Member States to improve the quality of indicators so that the added value of the EU programmes can be clearly discerned.
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NATURAL RESOURCES

1. The Council notes the Court's finding that the Commission's performance information concentrates mainly on the financial contribution of the European Maritime and Fisheries Fund (EMFF) to the Common Fisheries Policy (CFP), rather than results from the spending programme. In addition, the programme statement and the AMPR mostly consist of general macro-level indicators, complemented with operation-level data from other reports. In this respect, the Council agrees with the Court's conclusion that a clear link between the EMFF's contribution and the declared achievements is needed to assess the effectiveness of the EMFF in meeting the CFP's objectives, and to justify budgetary requests.

 2. The Council notes the Court's remark that the success of the CFP is strongly linked to the effectiveness of the fisheries control system. The Council also notes the Court's finding that despite the fact that the Commission has taken corrective measures with a view to bringing improvements to national control systems, the problems persist.
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SECURITY AND CITIZENSHIP

1. The Council notes that, even if the “borders and visa” strand of the Internal Security Fund (ISF-BV) is on track to meet its general objective, it is unclear to what extent the programme has achieved its general objective of contributing to a high level of security in the EU. In addition, the Court assessed that only 55 % of national programme allocations had been paid out by the end of 2020, and that many results of this programme are likely to materialise after 2020.
2. The Council notes the Court’s finding that the 2020 AMPR gives an optimistic picture of the ISF-BV and that the Commission presents mainly the indicators that show a high degree of progress.
3. Concerning the two specific objectives, supporting a common visa policy and supporting integrated border management, the Council notes the Court’s assessment that the programme has contributed insufficiently to consistent application of the *acquis* through training, and that the Visa Information System had an inherent limitation without a consolidated record of all visas issued and checked.

GLOBAL EUROPE

1. The Council notes that the indicators reported by the Commission in the programme statement showed a modest performance for the Instrument for Pre-accession Assistance (IPA II). In addition, the Court did not consider the selection of key performance indicators presented by the Commission in the 2020 AMPR as being representative of IPA II's performance.
 2. The Council notes the Court's findings about some gaps in IPA II's performance information, mainly related to weaknesses in the monitoring of individual projects and the assessment of result indicators.
 3. With regard to the specific objectives of the instrument, the Council also notes with concern that the majority of the indicators are either not on track to meet their targets or that it is unclear whether they will meet them. Consequently, the Council invites the Commission to present indicators clearly illustrating the extent to which the programmes were delivering the expected outputs and results.
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