

# Annual Activity Report 2025

annexes

Directorate-General for Migration  
and Home Affairs

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

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

***Date ...***

***Marta CYGAN***

***Marta Cygan, Director in charge of Risks Management and Internal Control***

***I hereby certify that the information provided in sections 1 and 3 of the present annual activity report and in its annexes 2 and 10 is, to the best of my knowledge, accurate and complete.***

***Date ...***

***Corinna ULLRICH***

***Corinna Ullrich, Director for Strategy, Foresight and Horizontal Affairs***

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

# ANNEX 2: Performance tables

<p><b>General objective 2: A new era for European defence and security</b></p> <p><b>Specific Objective 2.1: As safer and more secure Europe</b></p> <p><i>Related to spending programme(s): Internal security fund</i></p>			
<p><b>Result indicator 2.1.1 Enhanced cooperation and information exchange between law enforcement authorities, measured by the use of EU and decentralised information exchange databases and mechanisms</b></p> <p><b>Explanation:</b> This indicator measures the activities in existing databases, showing the level of information exchange between law enforcement authorities.</p> <p>SIS <sup>(2)</sup>: the number of hits on European Arrest Warrant divided by the total number of alerts on persons wanted for arrest;</p> <p>Prüm: the total number of matches following automated searches using Prüm per data category;</p> <p>SIENA <sup>(3)</sup>: the number of messages exchanged between Member States;</p> <p>ARO <sup>(4)</sup> exchanges: exchanges between Member States' Asset Recovery Offices (ARO) via SIENA;</p> <p>EIS <sup>(5)</sup>: the number of searches performed;</p> <p>PNR <sup>(6)</sup>: Total number of cases where PNR data have been transmitted to the Passenger Information Units of other Member States (spontaneous transfer); and total number of requests for PNR data received from the competent authorities of other Member States (emergency requests);</p> <p><b>Source of data:</b> eu-LISA (SIS); Europol (EIS and SIENA); Council/Member States (Prüm and PNR).</p> <p><b>This result indicator is selected as a KPI</b></p>			
<p><b>Baseline</b> (2024)</p>	<p><b>Interim milestone</b> (2027)</p>	<p><b>Target</b> (2029)</p>	<p><b>Latest known results</b> (2025)</p>

<sup>(2)</sup> Schengen Information System (SIS).  
<sup>(3)</sup> Secure Information Exchange Network Application (SIENA).  
<sup>(4)</sup> Asset Recovery Offices (ARO).  
<sup>(5)</sup> Europol Information System (EIS).  
<sup>(6)</sup> Passenger Name Record (PNR).

<p><b>SIS</b> <sup>(7)</sup>: Ratio: 0.3</p> <p><b>Prüm</b>: total matches 16 173 450</p> <p><b>SIENA</b>: Messages exchanged between Member States: 1 410 478</p> <p><b>ARO</b>: 33 796 SIENA exchanges</p> <p><b>EIS</b>: searches performed in the system 12 795 329</p> <p><b>PNR</b>: Total number of spontaneous transfers: 887 Total number of emergency requests: 207 Total number of case-by-case requests: 10 124</p>	<p>5% increase</p> <p><b>Prüm</b>: total matches 18 000 000</p> <p><b>SIENA</b>: Messages exchanged between Member States: increase</p> <p><b>ARO</b>: 48 000 SIENA exchanges</p> <p><b>EIS</b>: searches performed in the system: increase</p> <p><b>PNR</b>: Total number of spontaneous transfers: 1 500 Total number of emergency requests: 450 Total number of case-by-case requests: 18 000</p>	<p>10% increase</p> <p><b>Prüm</b>: total matches 20 000 000</p> <p><b>SIENA</b>: Messages exchanged between Member States: increase</p> <p><b>ARO</b>: 58 000 SIENA exchanges</p> <p><b>EIS</b>: searches performed in the system: increase</p> <p><b>PNR</b>: Total number of spontaneous transfers: 3 000 Total number of emergency requests: 850 Total number of case-by-case requests: 25 000</p>	<p><b>SIS</b>: Total number of SIS alerts: 94605202. Total number of hits on SIS alerts: 365068. Ratio: 0.38</p> <p><b>Prüm</b>: total matches 2025 statistics not yet available.</p> <p><b>SIENA</b>: Messages exchanged between Member States: 1 521 885</p> <p><b>ARO</b>: 37 493 SIENA exchanges</p> <p><b>EIS</b>: searches performed in the system: 12 745 492</p> <p><b>PNR</b>: 2025 statistics not yet available</p>
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(7) Source eu-LISA, measuring the ratio of the total number of hits on discreet, specific and inquiry check alerts and the total number of such alerts issued.

**Result indicator 2.1.2 Reinforced protection against terrorism and violent extremism, measured by i) number of removal orders on terrorist content issued by MS, ii) number of companies that received removal orders iii) number of platforms designated as exposed to terrorist content by Member States Indicators i) – iii) fall under the Terrorist Content Online Regulation**

**Explanation:** The Terrorist Content Online Regulation enables national competent authorities to request removal or blocking of access to terrorist content by hosting service providers. The Commission is encouraging Member States to make full use of the tools available to them under the Regulation and issue referrals and supports Member States in the practical implementation of the Regulation.

**Source of data:** Europol data from ‘Plateforme Européenne de Retraits des Contenus illégaux sur Internet (PERCI)’ and Member States monitoring reports under the Terrorist Content Online Regulation. The indicators reflect the information available to the Commission and is based on information provided by Member States.

<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
Number of removal orders issued since 03 July 2023 <sup>(8)</sup> : 1 406	Increase	Increase	Until 31 December 2025 <sup>(10)</sup> : 2 032.
Number of companies that have received removal orders since 03 July 2023 <sup>(9)</sup> : 24	Increase	Increase	Until 31 December 2025 <sup>(11)</sup> : 34
Number of platforms designated as exposed to terrorist content: 5	Increase	Increase	4

**Result indicator 2.1.3 Ability of law enforcement authorities to cope with the challenges brought about by digitalisation, measured by number of law enforcement practitioners trained every year to lawfully decrypt seized data**

**Explanation:** This indicator demonstrates the improving capacity of law enforcement agencies to carry out investigations where they encounter encrypted data, extracted from seized devices or retrieved from criminal communication systems. Law enforcement authorities encounter encryption in the quasi-totality of cross-border operations against online crime, but also organised and serious crime. Therefore, the ability of law enforcement practitioners to decrypt data is key.

**Source of data:** CEPOL, ECTEG.

<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)

<sup>(8)</sup> Date when PERCI has become operational.

<sup>(9)</sup> Date when PERCI has become operational.

<sup>(10)</sup> Date when PERCI has become operational.

<sup>(11)</sup> Date when PERCI has become operational.

27	50/year	75/year	96/year
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### Result indicator 2.1.4 Number of cross-border operations

**Explanation:** The indicator measures the number of operational activities involving cross border cooperation, primarily between Member States and occasionally between Member States and 3<sup>rd</sup> countries, supported by the Internal Security Fund.

**Source of data:** DG HOME/Member States.

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
1 543	971	2 664	2 960

### Result indicator 2.1.5 Increased use of fingerprints by the border authorities to verify identity of visa-required non-EU nationals


**Explanation:** This indicator captures the use of fingerprints by the border authorities to verify the identity of visa-required third-country nationals that cross the external borders of the European Union. The verification of the identity of the visa-required non-EU nationals is an obligation under the VIS Regulation. Such verification strengthens internal security and facilitates the fight against fraud.

**Source of data:** eu-LISA.


Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
62.2% of first-line border checks with use of fingerprints	85%	99%	67%

## Main outputs in 2025:

### New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
 <sup>(12)</sup> New European Internal Security Strategy	Adoption by the Commission	Q2	Adopted. COM(2025) 148 final of 1.4.2025.
Communication on Access to data for law enforcement purposes	Adoption by the Commission	Q2	Adopted. COM(2025) 349 final of 24.6.2025.
EU Drugs Strategy and European Action Plan Against Drug Trafficking	Adoption by the Commission	Q4	Adopted. COM(2025) 743 final of 4.12.2025. COM(2025) 744 final of 4.12.2025.

<sup>(12)</sup> All 2025 Commission Work Programme items are flagged with this icon.

New EU Agenda for preventing and countering terrorism and violent extremism	Adoption by the Commission	Q4	Not adopted in 2025 but on 26.2.2026 jointly with the Firearms Trafficking Directive. COM(2026) 101 final of 26.2.2026.
 Firearms trafficking Directive	Adoption by the Commission	Q4	Not adopted in 2025 but on 26.2.2026 jointly with the EU Agenda for preventing and countering terrorism and violent extremism. COM(2026) 102 final of 26.2.2026.
New Joint Action Plan on Countering and Preventing Terrorism Violent Extremism for the Western Balkans	Signing with WB countries	Q4	Signed on 30.10.2025.
Signing and concluding an Agreement between the EU and INTERPOL	Adoption by the Commission	Q4	Not adopted. Negotiations ongoing.
Signing by and the conclusion by the EU of the UN Convention against Cybercrime	Adoption by the Commission	Q2	Adopted. COM(2025) 417 final of 16.7.2025.
Commission Communication - Guidelines on the application of Article 5(4), Article 6(2) and Article 7(1) and (2) of Directive (EU) 2022/2557 on the resilience of critical entities.	Adoption by the Commission	Q3	Adopted. C(2025) 6094 final of 11.9.2025.
Establishment of network for the Prevention of Child Sexual Abuse	Establishment of the network	Q2	Adopted. C(2025) 5252 final of 29.7.2025.

### Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Annual Progress Report on simplification, implementation and enforcement	Presented	Q4	Published on 21.10.2025.

### Evaluations and fitness checks (part of the stress testing EU acquis)

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
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Evaluation of the Terrorist Content Online Regulation	Adoption by the Commission	Q4 (TBC)	Ongoing. Hearing with regulatory scrutiny board planned on 17.6.2026. Not adopted. Postponed to Q4 2026 due to Member States' delays during the first implementation phase of the Regulation.
 Ex post evaluation of the Internal Security Fund – Police (ISF-P) 2014-2020	Adoption by the Commission	Q3	Not adopted in 2025 but on 3. 3.2026 due to delays in the implementation and validation process. SWD(2026)79 of 3. 3.2026
Mid-term evaluation of the Internal Security Fund (ISF) 2021-2027	Adoption by the Commission	Not in MP 2025	Adopted. SWD(2025)274 of 16.9.2025
 Evaluation of the Firearms Directive	Start of evaluation	Q4	Started. Adoption planned in 2026, in line with legal obligations.
Evaluation of the Directive on the criminalisation of money laundering	Finish evaluation	Q2/Q3	Not finalised. Adoption postponed to 2026 to align with enforcement work.
Evaluation of Directive (EU) 2016/681 (Passenger Name Record (PNR) Directive)	Start of evaluation	Q3	Started.
Evaluation of the implementation of the EU Drugs Strategy and Action Plan 2021-2025	Adoption by the Commission	Q3	Adopted. SWD(2025)188 of 8.7.2025.
Evaluation of the Council Framework Decision on criminal acts and applicable penalties for drug trafficking	Interim report of the supporting study	Q3	Finalised on 29.10.2025.
Revision of the EU explosives precursors legislation	Adoption by the Commission	Q4	Evaluation and impact assessment ongoing. Not adopted. Fundamental change in threat landscape (hybrid threats, drones, critical infrastructure) since launch of initiative in 2024 requires more time for detailed analyses and additional consultation. Adoption planned for 2027.

<b>Major public consultations</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Public consultation on the new rules on organised crime	Launch of the consultation	Q3	Launched on 13.1.2026.
Public consultations related to the Proposal for a Regulation on the European Union Agency for Law Enforcement Cooperation (Europol) and repealing Regulation (EU) 2016/794	Publication on Europa website	Q3	Published on 23.10.2025
<b>Major implementation activities and enforcement actions</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Transposition report of Directive 2019/1153 on access to financial information	Adoption of the report	Q3	Not adopted. Adoption postponed to 2026 to align with the report on criminalisation of money laundering.
<b>Implementation dialogues and reality checks</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
First implementation dialogue on the topic of "Challenges to the EU's security industry competitiveness and to the uptake of security innovation in the EU"	To be held	Q2	Held in Warsaw on 24.6.2025.
Reality Check on Council Framework Decision on criminal acts and applicable penalties for drug trafficking	To be organised	Not in MP 2025	Held in Brussels on 29.10.2025
Reality check on strengthening the EU's policy and programme implementation to boost the civil security competitiveness and market uptake	To be organised	Not in MP 2025	Held in Brussels on 21.11.2025

<b>Other major outputs</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Report on the progress made in the European Union in combating trafficking in human beings (Fifth Report)	Adoption by the Commission	Q1	Adopted. COM(2025) 8 final of 20.1.2025.
EU Anti-Trafficking Hub	Launched by the Commission	Q2	Launched on 5.6.2025.
Commission Implementing Decision amending the Commission Implementing Decision on the SIRENE Manual Police for the purposes of ETIAS, VIS and interoperability	Adoption by the Commission	Q2	Adopted. C(2025) 3011 final of 21.5.2025.
Commission Implementing Decision setting the date from which Member States may start entering, updating and deleting information alerts in the Schengen Information System in accordance with Regulation (EU) 2018/1862 of the European Parliament and of the Council of 28 November 2018	Adoption by the Commission	Q4	Not adopted. Technical implementation is ongoing. Adoption planned for Q3 2026.
Implementation report of Regulation (EU) 2021/1232 on a temporary derogation from certain provisions of the ePrivacy Directive	Adoption by the Commission	Q4	Adopted. COM(2025) 740 final of 27.11.2025.
Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2021/1232 as regards the extension of its period of application	Adoption by the Commission	Not in MP 2025	Adopted. COM(2025) 797 final of 19.12.2025.

Proposals for Council Decisions on, respectively, the signing and conclusion, of the agreement between the EU and Ecuador on cooperation between Europol and the Ecuadorian authorities competent for combatting serious crime and terrorism	Adoption by the Commission	Q2	Adopted. COM(2025) 247 final of 22.5.2025. COM(2025) 248 final of 22.5.2025.
Proposals for Council Decisions on, respectively, the signing and conclusion of agreements between the EU and Iceland, Norway and Switzerland on the transfer of PNR data	Adoption by the Commission	Q2-Q3	Adopted. Switzerland: COM(2025) 678 final of 12.11.2025, COM(2025) 676 final of 12.11.2025. Iceland: COM(2025) 294 final of 12.6.2025, COM(2025) 295 final of 12.6.2025. Norway: COM(2025) 282 final of 12.6.2025, COM(2025) 279 final of 12.6.2025.
Recommendation for a Council Decision authorising the opening of negotiations between EU – Western Balkans countries for international agreements on the transfer of PNR data	Adoption by the Commission	Q4	Not adopted because of current lack of interest from the counterparts.
Recommendation for a Council Decision authorising the opening of negotiations for an agreement between the European Union and the Republic of Korea on the transfer of Passenger Name Record data from the European Union to the Republic of Korea for the prevention, detection, investigation and prosecution of terrorist offences and serious crime	Adoption by the Commission	Not in MP 2025	Adopted. COM(2025) 490 final of 15.9.2025.

Commission Implementing Decisions on the automated search and exchange of biometric data through the Prüm router, vehicle registration data and police records through EPRIS in accordance with the Prüm II Regulation	Adoption by the Commission	Q3	Not adopted. Adoption planned for Q2 2026 because the interservice consultation took longer than planned.
Commission Implementing and Delegated Regulations on Advance Passenger Information (API) and Passenger Name Record (PNR) data specifying the technical and operational rules of and supplementing Regulation (EU) 2025/12 and Regulation (EU) 2025/13 ('API Regulations').	Adoption by Commission	Not in MP 2025	Not adopted. Adoption planned by Q3 2026.
Report from the Commission to the European Parliament and to the Council on the operational impact of the implementation of the tasks provided for in Regulation (EU) 2022/991 with regard to Europol's objectives, pursuant to Article 68(3) of Regulation (EU) 2016/794	Adoption by the Commission	Q2	Adopted. COM(2025) 752 final of 11.12.2025.
Regulation of the European Parliament and of the Council laying down rules to prevent and combat child sexual abuse	Start of interinstitutional negotiations	Q4	Start of interinstitutional negotiations on 9.12.2025.
Combating child sexual abuse: Recast of Directive (2011/93/EU)	Start of interinstitutional negotiations	Q3	Start of interinstitutional negotiations on 23.6.2025.
Protocol on asset recovery to the Council of Europe Warsaw Convention (CETS No. 198)	Conclusion of negotiations	Not in MP 2025	Concluded in December 2025.

Awareness raising campaign on the risks of trafficking in human beings, together with Member States and civil society	Target audience reached Social media engagement rate Campaign web page views	9 000 000 0.6 % 30 000	Campaign was postponed to 2026 due to the need to adjust campaign materials.
DG HOME website: static web pages and newsroom	Number of visits to the website	300 000	258 724 views
DG HOME social media accounts (X, YouTube, LinkedIn)	Reach and engagement on social media	X (Twitter) Engagement: 1.5% 1000 followers (only organic)  YouTube: 50.000 views  LinkedIn: EU Funds: 6000 followers EU rights: 7200 followers	Engagement: 2.8–3 engagements per 10,000 impressions X: 2600 followers  YouTube: 46.000 views (4000 below target)  LinkedIn EU Rights: 16.600 followers LinkedIn EU Funds: 11.000 followers

## General objective 2: A new era for European defence and security

### Specific Objective 2.2: An effective asylum and migration management policy

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

#### Result indicator 2.2.1 Return of migrants with no right to stay, measured by the return rate

**Explanation:** This indicator shows the percentage of effected returns to third countries compared to return decisions issued by the Member States <sup>(13)</sup>.

**Source of data:** Eurostat online dataset: : [\[migr\\_eiord1\] Third country nationals ordered to leave by citizenship, age and sex - quarterly data \(rounded\)](#) and [\[migr\\_eirtn1\] Third-country nationals returned following an order to leave, by type of return, citizenship, country of destination, age and sex - quarterly data.](#)

**This result indicator is selected as a KPI**

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
24%	Increase	Increase	28% <sup>(14)</sup>

<sup>(13)</sup> Eurostat collects both the numerator and the denominator annually from the Ministries of Interior / Border Guards / Police of the Member States. The data heavily depend on national circumstances and policies. In addition, the time lag between the return decision and its execution means that the reference population of the numerator and denominator are not the same.

<sup>(14)</sup> Data for Q1-Q3 2025. Annual data will be published along with Q4, approximately 16 weeks after the end of the year, as calculated on the basis of the quarterly data.

**Result indicator 2.2.2 Effective pathways for legal migration, measured by number of persons admitted via the different legal migration channels**

**Explanation:** This indicator measures the number of persons who via the different types of permits issued (for work, education, family reunification, etc.) arrive yearly in the Member States.

**Source of data:** Eurostat, based on Member State reporting.

**This result indicator is selected as a KPI**

<b>Baseline</b> (2023)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (31.12.2025)
Total number of first residence permits: 3 741 015 <sup>(15)</sup> (migr_resfirst) % employment: 33.77% (migr_resfpc) % education: 14.29%(migr_resfpc)	Positive trend	Positive trend	Total number of first residence permits: 3 501 271 % employment: 31.86% % education: 15.68%

**Result indicator 2.2.3 An effective asylum policy, measured by the number of asylum applications pending for more than 6 months in first instance**

**Explanation:** This indicator measures how many asylum applications are pending for more than 6 months in the EU at the end of each year.

**Source of data:** EUAA ([www.easo.europa.eu/asylum-trends-annual-overview](http://www.easo.europa.eu/asylum-trends-annual-overview), available for EU27).

<b>Baseline</b> (2024-EU27 <sup>(16)</sup> )	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
629 305	Decrease	Decrease	593 293

**Result indicator 2.2.4 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**

**Explanation:** This indicator shows how many vulnerable persons and unaccompanied minors benefit from the assistance from the Asylum, Migration and Integration Fund.

**Source of data:** DG HOME/Member States.

<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)

<sup>(15)</sup> Based on the latest available ESTAT data this figure should be 3 821 562.

<sup>(16)</sup> Data as of December 2024.

159 613	Increase	517 602	Number of vulnerable participants assisted (269 798)
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**Result indicator 2.2.5 Genuine legal pathways to protection available, measured by number of persons admitted via resettlement and humanitarian admission**

**Explanation:** This indicator measures the number of persons who via resettlement and humanitarian admission under EU schemes arrive yearly in the Member States.


**Source of data:** DG HOME, based on Member State reporting.

<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
54 974	Increase	110 406	Number of persons resettled (39 829) Number of persons admitted through humanitarian admission (36 068) Total: 75 897

**Main outputs in 2025:**

**New policy initiatives**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)

 New common system on returns	Adoption by the Commission	Q1	<p>Adopted.</p> <p>Proposal for a Regulation of the European Parliament and of the Council establishing a common system for the return of third-country nationals staying illegally in the Union, and repealing Directive 2008/115/EC of the European Parliament and the Council, Council Directive 2001/40/EC and Council Decision 2004/191/EC.</p> <p>COM(2025) 101 final of 11.3.2025.</p> <p>Commission Staff Working document, Analytical supporting document, accompanying the proposal for a Regulation of the European Parliament and of the Council establishing a common system for the return of third-country nationals staying illegally in the Union, and repealing Directive 2008/115/EC of the European Parliament and the Council, Council Directive 2001/40/EC and Council Decision 2004/191/EC.</p> <p>C(2025) 2911 final of 16.5.2025.</p>
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 European Asylum and Migration Strategy	Adoption by the Commission	Q4	<p>Not adopted in 2025 but on 29.1.2026.</p> <p>COM(2026) 45 final of 29.1.2026.</p> <p>Reasons for the delay were the decision to consult Member States more often than initially planned (16.12.2025, 12.1.2026) because of the importance of this initiative for DG HOME's work overall on Migration and Asylum.</p>
Digitalisation of case management in the area of return, readmission and reintegration	Adoption by the Commission	Q4	<p>Not adopted.</p> <p>The initiative was postponed to factor in the reopening of the EBCG Regulation, now also scheduled for Q3 2026 (see also 2026 Commission Work Programme).</p>
Agreement between the European Union and the Federal Republic of Nigeria on the return and readmission	Adoption by the Commission	Q4	<p>Not adopted.</p> <p>14<sup>th</sup> round of negotiations on 3 February 2026.</p>
Recommendation for a Council Decision authorising the opening of negotiations of an agreement between the European Union and the Republic of Kazakhstan on readmission	Adoption by the Commission	Q1	<p>Adopted.</p> <p>COM(2025) 35 final of 7.2.2025.</p> <p>First round of negotiations on 2 December 2025.</p>
Assessment on third countries' level of cooperation on readmission in 2024	Adoption by the Commission	Q3	<p>Adopted.</p> <p>15.7.2025 (not public).</p>
Regulation regards the establishment of a list of safe countries of origin at Union level	Adoption by the Commission	Q2	<p>Adopted.</p> <p>Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2024/1348 as regards the establishment of a list of safe countries of origin at Union level.</p> <p>COM(2025) 186 final of 16.4.2025.</p>

<p>Regulation amending Regulation (EU) 2024/1348 as regards the application of the 'safe third country' concept</p>	<p>Adoption by the Commission</p>	<p>Q2</p>	<p>Adopted.  Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2024/1348 as regards the application of the 'safe third country' concept.  COM(2025) 259 final of 20.5.2025.</p> <p>Commission Staff Working Document: Review of the safe third country concept  Accompanying the document Proposal for a Regulation of the European Parliament and the Council amending Regulation (EU) 2024/1348 as regards the application of the 'safe third country' concept.  SWD(2025) 600 of 20.5.2025.</p>
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<p>Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: State of play on the implementation of the Pact on Migration and Asylum</p>	<p>Adopted by the Commission</p>	<p>Not in MP 2025 Q2</p>	<p>Adopted. COM(2025) 319 final of 11.6.2025.</p> <p>Commission Staff Working document: Mid-term review of the Commission Action Plan on Integration and Inclusion 2021-2027 Accompanying the document: Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee, and the Committee of the Regions: State of play on the implementation of the Pact on Migration and Asylum. SWD(2025) 162 final of 11.6.2025.</p>
<p>Commission Implementing Decision (EU) 2025/503 of 18 March 2025 laying down rules for the application of Regulation (EU) 2024/1351 of the European Parliament and of the Council, as regards the template to be used by Member States to ensure that their national asylum and migration management strategies are comparable on specific core elements</p>	<p>Adopted by the Commission</p>	<p>Not in MP 2025</p>	<p>Adopted on 18.3.2025. OJ L, 2025/503, 20.3.2025.</p>
<p>First Annual Asylum and Migration Report</p>	<p>Adoption by the Commission</p>	<p>Q4</p>	<p>Adopted. Communication from the Commission to the European Parliament and the Council: The European Annual Asylum and Migration Report. COM(2025) 795 of 11.11.2025.</p>

<p>Commission implementing decision on determining Member States under migratory pressure, at risk of migratory pressure or facing a significant migratory situation</p>	<p>Adoption by the Commission</p>	<p>Q4</p>	<p>Adopted. Commission Implementing Decision (EU) 2025/2323 of 11 November 2025 pursuant to Article 11 of Regulation (EU) 2024/1351 of the European Parliament and of the Council. OJ L, 2025/2323, 14.11.2025.</p> <p>Commission Staff Working Document: Methodology for the purposes of Commission implementing decision pursuant to Article 11 of Regulation (EU) 2024/1351 of the European Parliament and of the Council. SWD(2025) 792 final of 11.11.2025.</p>
<p>Commission proposal for a Council implementing act establishing the Solidarity Pool</p>	<p>Submitted by the Commission</p>	<p>Q4</p>	<p>Adopted. Commission proposal for a Council Implementing Decision on the establishment of the Annual Solidarity Pool for 2026. COM(2025) 796 final of 11.11.2025 (EU-restricted).</p> <p>Council Implementing Decision (EU) 2025/2642 of 19 December 2025 on the establishment of the Annual Solidarity Pool for 2026. OJ L, 2025/2642, 23.12.2025.</p>

Proposal for a Council Implementing Decision on the Union Resettlement and Humanitarian Admission Plan (2026-2027)	Adoption by the Commission	Not in MP 2025 Q4	Adopted. Proposal for a Council Implementing Decision on the Union Resettlement and Humanitarian Admission Plan (2026-2027). COM(2025) 702 final of 11.11.2025. (Annex considered sensitive)
Proposal for a Council Implementing Decision (EU) 2025/1460 of 15 July 2025 extending the temporary protection introduced by Implementing Decision (EU) 2022/382, until 4 March 2027	Adopted by the Commission	Not in MP 2025 Q2	Adopted. COM(2025) 650 final of 4.6.2025.
Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: A predictable and common European way forward for Ukrainians in the EU	Adopted by the Commission	Not in MP 2025 Q2	Adopted. COM(2025) 649 final of 4.6.2025.
Proposal for a Council Recommendation on a coordinated approach to the transition out of temporary protection for displaced persons from Ukraine	Adopted by the Commission	Not in MP 2025 Q2	Adopted. COM(2025) 651 final of 4.6.2025.

Commission Implementing Regulation (EU) 2025/2055 of 2 October 2025 laying down rules for the application of Regulation (EU) 2024/1351 of the European Parliament and of the Council, as regards asylum and migration management and repealing Commission Regulation (EC) No 1560/2003	Adopted by the Commission	Not in MP 2025 Q3	Adopted. COM(2025) 6585 final of 2.10.2025, OJ L, 2025/2055, 12.11.2025.
Commission Implementing Decision (EU) 2025/503 of 18 March 2025 laying down rules for the application of Regulation (EU) 2024/1351 of the European Parliament and of the Council, as regards the template to be used by Member States to ensure that their national asylum and migration management strategies are comparable on specific core elements	Adopted by the Commission	Not in MP 2025 Q1	Adopted. C(2025)1574 final of 18.3.2025, OJ L, 2025/503, 20.3.2025.
<b>Initiatives linked to regulatory simplification and burden reduction</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Digitalisation of case management in the area of return, readmission and reintegration	Adoption by the Commission	Q4	Not adopted. Scheduled currently for adoption in Q3 in 2026 (see 2026 Commission Work Programme). The initiative was postponed to factor in the review of the EBCG Regulation, now also scheduled for Q3 2026.
Second implementation dialogue on the topic of “Talent attraction/talent retention”	To be held	Q4	Held in Brussels on 11.12.2025.

### Evaluations and fitness checks (part of the stress testing EU acquis)

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Report on the evaluation of EUAA	Adoption by the Commission	Q4	Not adopted. Reason for the delay is the launching of the external evaluation later than initially planned.
European Migration Network Evaluation 2018-2021	Adoption by the Commission	Q2	Not adopted. Reason for the delay is human resource issues.
 Ex-post evaluation of Asylum, Migration, and Integration Fund (AMIF) 2014-2020	Adoption by the Commission	Q3	Not adopted in 2025 but on 3. 3.2026 due to delays in the implementation and validation process. SWD(2026)77 of 3.3.2026
Mid-term evaluation of the Asylum, Migration and Integration Fund (AMIF) 2021-2027	Adoption by the Commission	Not in MP 2025	Adopted. SWD(2025)270 of 16.9.2025
Report on the evaluation of Regulation on the use of the Schengen Information System for the return of illegally staying third-country nationals	Adoption by the Commission	Q4	Not adopted. The evaluation was done. The report and staff working document have not been adopted yet.

### Major public consultations

Output	Indicator	Target	Latest known results (situation on 31/12/2025)

### Major implementation activities and enforcement actions

Output	Indicator	Target	Latest known results (situation on 31/12/2025)

### Implementation dialogues and reality checks

Output	Indicator	Target	Latest known results (situation on 31/12/2025)

Second implementation dialogue on the topic of “Talent attraction and talent retention” during the “EU Migration Forum”	To be held	Q4	Held in Brussels on 11.12.2025.
<b>Other major outputs</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
2 <sup>nd</sup> International Conference of the Global Alliance to Counter Migrant Smuggling	Ministerial conference to be organised	Q4	Organised in Brussels on 10.12.2025.
The 10 <sup>th</sup> European Migration Forum	Outreach to civil society organisations Reach and engagement on social media (social media analytics)	Outreach to more than 100 civil society organisations > 7 000 impressions	Held in Brussels on 27–28 November 2025. 125 civil society organisations among 250 participants. 100 posts on X/LinkedIn, potential reach of 308.4000.
DG HOME website: static web pages and newsroom	Number of visits to the website	600 000 page visits	1 805 191 views
DG HOME social media accounts (X, YouTube, LinkedIn)	Reach and engagement on social media	X (Twitter) Engagement: 1.5% 1 000 followers (only organic)  YouTube: 50 000 views  LinkedIn: EU Funds: 6 000 followers EU rights: 7 200 followers	Engagement: 2.8–3 engagements per 10,000 impressions X: 2600 followers  YouTube: 46.000 views (4000 below target)  LinkedIn EU Rights: 16.600 followers LinkedIn EU Funds: 11.000 followers
Commission recommendation for attracting talent for innovation	Adoption by the Commission	Not in MP 2025 Q1/2026	Adopted. C(2026)462 of 29.1.2026.

Continuation and strengthening of formal and informal comprehensive migration dialogues (and similar high-level engagements) with third countries	Number of dialogues concluded/held with third countries	15	18 – target met. Throughout 2025, Pakistan, Bangladesh, Mauritania, Senegal, Egypt, Western Balkans (bilateral and regional level), Ukraine, Moldova, Armenia, Syria, Türkiye, India, Canada, Mexico, and international fora such as the Rabat, Khartoum, Budapest and Prague processes.
Grants via the Migration Partnership Facility (MPF) involving partner countries	Number of grants approved (not including legal migration as below)	5	3 projects were approved during 2025: CASTLE 2, MMCD, AR-Stop  Several other project proposals have either been rejected or were submitted in 2025 and are under assessment by early 2026.
Projects on legal migration financed under the Migration Partnership Facility (MPF) in the context of Talent Partnerships	Number of grants approved	6	1 project was approved during 2025: WAFIRA II awarded in June 2025.  Several other project proposals have either been rejected or were submitted in 2025 and are under assessment by early 2026.
Commission Implementing Regulation (EU) 2025/2055 of 2 October 2025 laying down rules for the application of Regulation (EU) 2024/1351 of the European Parliament and of the Council, as regards asylum and migration management and repealing Commission Regulation (EC) No 1560/2003	Adopted by the Commission	Not in MP 2025 Q3	Adopted. COM(2025) 6585 final of 2.10.2025, OJ L, 2025/2055, 12.11.2025.

Commission Implementing Decision (EU) 2025/503 of 18 March 2025 laying down rules for the application of Regulation (EU) 2024/1351 of the European Parliament and of the Council, as regards the template to be used by Member States to ensure that their national asylum and migration management strategies are comparable on specific core elements	Adopted by the Commission	Not in MP 2025 Q1	Adopted. C(2025)1574 final of 18.3.2025, OJ L, 2025/503, 20.3.2025.
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**General objective 2: A new era for European defence and security**

**Specific Objective 2.3: A fully functioning area of free movement**

*Related to spending programme(s): Border Management and Visa Instrument*

**Result indicator 2.3.1 A well protected external border, measured by the gradual establishment of the European Border and Coast Guard standing corps**

**Explanation:** This indicator measures the gradual establishment of a European Border and Coast Guard (EBCG) standing corps by Frontex and the Member States, as required by Regulation (EU) 2019/1896 on the European Border and Coast Guard. DG HOME has, together with Frontex, elaborated a roadmap, detailing which measures have to be taken by whom by when.

**Source of data:** DG HOME and Frontex.

**This result indicator is selected as a KPI**

<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
7 596 <sup>(17)</sup> members of the standing corps	10 000	10 000	7 046 <sup>(18)</sup>

<sup>(17)</sup> Quarterly report on the European Border and Coast Guard Agency's Capabilities – Q4/2024. The number includes under Category 1 also ETIAS staff and 4% operational support staff.

<sup>(18)</sup> Quarterly report on the European Border and Coast Guard Agency's Capabilities – Q4/2025. The number includes under Category 1 also ETIAS staff and 4% operational support staff.

**Result indicator 2.3.2 An effective implementation of the Schengen rules, measured by the number of recommendations issued from the Schengen evaluation and monitoring mechanism pending to be remedied at the end of year N and the number of Member States having serious deficiencies situation at the end of year N**

**Explanation:** This indicator captures the number of recommendations related to deficiencies pending to be remedied in all the Schengen States at the end of year N. It measures the extent of the ‘stock’ <sup>(19)</sup> of recommendations addressing deficiencies affecting the functioning of the Schengen area in the policy fields in the remit of DG HOME. In an ideal end-state, the Schengen evaluations and monitoring work should limit detection of new deficiencies, and the stock of deficiencies pending to be remedied should decrease considerably and the number of Member States having serious deficiencies situation should decreased to zero.

**Source of 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 serious deficiencies identified up to the end of e year N; Schengen States: Follow-up action plans reported back to the Commission (DG HOME) and the Council by the evaluated Schengen States.

<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
1 800 recommendations 3 Member States having serious deficiencies	1 200 (50% of the baseline) 2 Member States having serious deficiencies	600 (50% of the milestone) 0 Member States having serious deficiencies	1764 ongoing recommendations 4 Member States having serious deficiencies

<sup>(19)</sup> The stock is the result of the deficiencies identified by the Schengen Mechanism over the past years not remedied yet, complemented by the deficiencies identified by the Schengen Mechanism during year N and diminished by the number of the deficiencies addressed and remedied by the Schengen States (under the monitoring and with the possible incentive of the Commission) during year N.

**Result indicator 2.3.3 Number of Member States with long-standing internal border controls**

**Explanation:** In relation to the situation at the external borders (migration) and security threats, Member States have reintroduced temporary border controls at internal borders. Member States may unilaterally introduce such controls in response to serious threats to internal security/public policy and should lift them as soon as the underlying threat is addressed. Member States should take mitigating measures to ensure the effect of reintroduced internal border control remains as limited as possible. The Commission encourages Member States to consider alternatives to border controls, should the identified threats persist. Such alternatives include in particular proportionate police checks, which in line with the Schengen Borders Code can be carried out in the entire territory, including border areas, as long as they are not border controls in disguise.

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

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
10 Member States	No long-lasting reintroductions	No long-lasting reintroductions	10 Member States, discussions ongoing.

**Result indicator 2.3.4 Number of new or upgraded consulates outside the Schengen area**

**Explanation:** The indicator measures the number new consulates opened in a location where the Member State concerned was not present and the number of existing consulates upgraded with support of the Border Management and Visa Policy Instrument.

**Source of data:** DG HOME/Member States.

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
195	Increase	842	222

**Result indicator 2.3.5 Effective use of the visa information system by the border authorities to verify visa-required third-country nationals crossing into the European Union**

**Explanation:** This indicator captures the verification by border authorities of visa-required non-EU nationals that cross the external border into the European Union. An increased use of the VIS by the border authorities facilitates the checks at the external border crossing points of the Member States and assists in the verification of the person.

**Source of data:** eu-LISA statistics.

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)

72.4% of issued visas checked at least once at any Schengen border within 6 months after issuance	(50% of the baseline)	(50% of the milestone)	Due to the parallel use of VIS and EES for border-checks, the legacy VIS statistics are not accurate anymore and have been discarded. Another methodology is under assessment to provide reliable border-check rates based on both VIS and EES.
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**Main outputs in 2025:**

**New policy initiatives**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
State of Schengen Report 2025	Adoption by the Commission	Q1	Adopted. COM(2025) 185 final of 23.4.2025. The delay occurred due to longer internal consultations on the priority-setting for the 2025/26 Schengen cycle.


Schengen evaluation country reports for Hungary, Slovakia, Czechia, Switzerland, Slovenia, Austria, Bulgaria and Romania	Adoption by the Commission	Q2-Q4	<p>Adopted:</p> <p>Hungary: C(2025) 710 final of 14.05.2025.</p> <p>Slovakia: C(2025) 5100 final of 2.10.2025.</p> <p>Switzerland: C(2025) 7021 final of 18.12.2025.</p> <p>Czechia: C(2025) 6550 final of 12.11.2025.</p> <p>The adoption process for reports of Slovenia, Austria, Bulgaria and Romania is ongoing, and their adoption is expected in Q2 2026:</p> <p>The evaluations of Romania and Bulgaria took place in Q4 2025; hence the evaluation report is scheduled for adoption in Q2 2026.</p> <p>The evaluation reports of Austria and Slovenia are delayed due to consultations with Member States and longer internal consultations.</p>
Schengen Barometer	Presented to the Schengen Council	March and October 2025	Presented in the Schengen Councils on 13.6.2025 and 14.10.2025 respectively.
Schengen Scoreboards	Distributed to ministers on the margins of the Schengen Council	December 2025	Distributed in December 2025.
Communication on the EU Visa Policy Strategy	Adoption by the Commission	Q4	<p>Not adopted in 2025 but on 29.1.2026.</p> <p>Reasons for the delay were the longer internal consultations on the content of the strategy than initially planned.</p> <p>COM(2026) 43 final of 29.1.2026.</p>

Regulation on a progressive start of operations of the Entry/Exit System	Agreement by the co-legislators	Q3	Regulation (EU) 2025/1534 of the European Parliament and of the Council of 18.7.2025 on temporary derogations from certain provisions of Regulations (EU) 2017/2226 and (EU) 2016/399 as regards the progressive start of operations of the Entry/Exit System, OJ L 2025/1534 of 23.7.2025.
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### Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Progressive start of operations of the Entry/Exit System	Start of operations	Q4	Operations started on 12.10.2025.

### Evaluations and fitness checks (part of the stress testing EU acquis)

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
 Ex-post evaluation of the Internal Security Fund – Borders and Visa (ISF-BV) 2014-2020	Adoption by the Commission	Q3	Not adopted in 2025 but on 3. 3.2026 due to delays in the implementation and validation process. SWD(2026)75 of 3.3.2026
Mid-term evaluation of the Instrument for Border Management and Visa Policy (BMVI) 2021-2027	Adoption by the Commission	Not in MP 2025	Adopted. SWD(2025)272 of 16.9.2025
Report on the evaluation of the European Union Agency for the Operational Management of Large-Scale IT Systems	Adoption by the Commission	Q3	Adopted. COM(2026) 32 final of 26.1.2026.

<p>Report from 2024 Thematic Evaluation on returns + proposal for Council recommendations</p>	<p>Adopted by the Commission</p>	<p>Q1</p>	<p>Adopted. Target reached earlier, in Q4 of 2024.</p> <p><u>Report:</u> Annex to the Commission Implementing Decision establishing the 2024 thematic Schengen evaluation report 'Bridging national gaps: towards an effective EU return system through common solutions and innovative practices', C(2024) 9171 of 16.12.2024.</p> <p><u>Recommendations:</u> Proposal for a Council implementing Decision setting out recommendations addressing identified common areas for improvement resulting from the 2024 thematic Schengen evaluation 'Bridging national gaps: towards an effective EU return system through common solutions and innovative practices', COM(2024) 589 final of 16.12.2024.</p>
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**Major public consultations**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
<p>Public consultations related to the Proposal for a Regulation of the European Parliament and the Council amending the (EU) Regulation 2019/1896 to strengthen the European Border and Coast Guard.</p>	<p>Publication on Europa website</p>	<p>No target set in the 2025 MP</p>	<p>Published. Public consultations carried out between 21.8.2025 and 27.11.2025.</p>

<b>Major implementation activities and enforcement actions</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Commission Decision on date from which the EES is to start operations	Adoption by the Commission	Q3	Adopted. Commission Implementing Decision (EU) 2025/1544 of 30.7.2025 determining the date from which the Entry/Exit System is to start operations pursuant to Regulation (EU) 2017/2226 of the European Parliament and of the Council, OJ L 2025/1544 of 31.7.2025.
<b>Implementation dialogues and reality checks</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
<b>Other major outputs</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Political agreement on the revision of the Visa Suspension Mechanism	Political agreement between the EP and Council following trilogues	Q4	Political agreement reached on 17.6.2025. Entry into force of the revised Visa Regulation on 31.12.2025.
Eighth Visa Suspension Mechanism Report	Adoption of the report	Q4	Adopted. COM(2025) 792 final of 19.12.2025.
Commission implementing decisions on local adaptations of the Visa Code – supporting documents	Adoption of decisions	Not in MP 2025	Adopted. Two Commission implementing decisions adopted relating to three third-countries: Cuba: C(2025) 1326 final of 5.3.2025. India and Morocco: C(2025) 4379 final of 4.7.2025.

Commission Implementing Decisions on local adaptations of the Visa Code rules – multiple-entry visas	Adoption by the Commission	Not in MP 2025	Adoption of five Commission implementing decisions: Russia: C(2025) 7552 final of 6.11.2025. Türkiye: C(2025) 4694 final of 15.7.2025. Indonesia: C(2025) 4947 final of 23.7.2025. Belize: C(2025) 7511 final of 11.11. 2025. United States: C(2025)4038 final of 27.6.2025.
Recommendation for a Council Decision authorising the opening of negotiations on an Agreement between the European Union and the Republic of Kazakhstan on facilitating the issuing of short-stay visas	Adoption by the Commission	Not in MP 2025	Adopted. COM(2025) 35 final of 7.2.2025.
Signing of a status agreement with Bosnia and Herzegovina	Agreement signed	Q3	Signed. Council Decision (EU) 2025/1348 of 27 January 2025 on the signing, on behalf of the Union, and provisional application of the Agreement between the European Union and Bosnia and Herzegovina on operational activities carried out by the European Border and Coast Guard Agency in Bosnia and Herzegovina, OJ L 2025/1348 of 11.7.2025.
Commission Implementing Decision amending the Commission Implementing Decision on the SIRENE Manual Borders and return for the purposes of ETIAS, VIS and interoperability	Adoption by the Commission	Q2	Adopted. C(2025) 2876 final of 15.5.2025.
Report from the Commission to the European Parliament and the Council on the state of play of preparations for the full implementation of the VIS Regulation in accordance with Article 11(3) of Regulation (EU) 2021/1134	Adoption by the Commission	Not in MP 2025	Adopted. COM(2025) 346 final of 1.7.2025.

Commission Implementing Decision determining the date on which operations of the shared Biometric Matching Service start pursuant to Regulations (EU) 2019/817 and (EU) 2019/818 of the European Parliament and of the Council	Adoption by the Commission	Not in MP 2025	Adopted. C(2025)2785 final of 13.5.2025.
Commission Implementing Decision on determining the date from which the Entry/Exit System is to start operations pursuant to Regulation (EU) 2017/2226 of the European Parliament and of the Council	Adoption by the Commission	Not in MP 2025	Adopted. C(2025) 5031 final of 30.7.2025.
Commission Delegated Decision on amending Commission delegated decision C(2023)950 final of 27.03.2023 supplementing Regulation (EU) 2018/1240 of the European Parliament and of the Council, as regards specifying the conditions for the correspondence between the data present in a record, alert or file of other EU information systems consulted and an ETIAS application file	Adoption by the Commission	Not in MP 2025	Adopted. C(2025) 6856 final of 15.10.2025.
Commission Delegated Regulation (EU) 2025/1411 of 16 July 2025 amending Regulation (EU) 2018/1240 of the European Parliament and of the Council as regards the amount of the European Travel Information and Authorisation System (ETIAS) travel authorisation fee	Adoption by the Commission	Not in MP 2025	Adopted. C(2025) 4644 final of 16.7.2025.

Amendment to Commission Delegated Regulation (EU) 2023/332 supplementing Regulation (EU) 2019/818 of the European Parliament and of the Council as regards determining cases where identity data are considered as same or similar for the purpose of the multiple identity detection	Adoption by the Commission	Not in MP 2025	Adopted. C(2025) 8210 final of 3.12.2025.
Commission Delegated Regulation amending Commission Delegated Regulation C(2022) 4775 of 11.7.2022 supplementing Regulation (EU) 2019/817 of the European Parliament and of the Council as regards determining cases where identity data are considered as same or similar for the purpose of the multiple identity detection	Adoption by the Commission	Not in MP 2025	Adopted. C(2025) 8211 final of 3.12.2025.
Commission Implementing Decision amending Implementing Decision C(2023)645 laying down and developing the universal message format (UMF) standard pursuant to Regulation (EU) 2019/817 of the European Parliament and of the Council	Adoption by the Commission	Not in MP 2025	Adopted. C(2025) 7608 final of 14.11.2025.
Commission Implementing Decision amending Commission Implementing Decision of 01.02.2023 laying down and developing the universal message format (UMF) standard pursuant to Regulation (EU) 2019/818 of the European Parliament and the Council	Adoption by the Commission	Not in MP 2025	Adopted. C(2025) 7609 final of 14.11.2025

Commission Implementing Decision amending Commission Implementing Decision of 30.08.2021 laying down the technical rules for creating links between data from different EU information systems pursuant to Article 28(7) of Regulation (EU) 2019/818 of the European Parliament and of the Council	Adoption by the Commission	Not in MP 2025	Adopted. C(2025) 7580 final of 13.11.2025.
Commission Implementing Decision amending Commission Implementing Decision of 30.08.2021 laying down the technical rules for creating links between data from different EU information systems pursuant to Article 28(7) of Regulation (EU) 2019/817 of the European Parliament and of the Council	Adoption by the Commission	Not in MP 2025	Adopted. C(2025) 7593 final of 13.11.2025.
Report from the Commission to the European Parliament and the Council on the state of play of preparations for the full implementation of the Interoperability Regulations in accordance with Article 78(5) of Regulation (EU) 2019/817 and Article 74(5) of Regulation (EU) 2019/818	Adoption by the Commission	Not in MP 2025	Adopted. COM(2025) 162 final of 10.4.2025.
Commission Delegated Regulation amending Commission Delegated Regulation (EU) 2021/2223 supplementing Regulation (EU) 2019/817 of the European Parliament and of the Council with detailed rules on the operation of the central repository for reporting and statistics	Adoption by the Commission	Not in MP 2025	Adopted. C(2025) 8494 final of 11.12.2025.

Commission Recommendation laying down a practical handbook for the implementation and management of the interoperability components in accordance with Article 77 of Regulation (EU) 2019/817 and Article 73 of Regulation (EU) 2019/818	Adoption by the Commission	Q2	Adopted in January 2026. Delay occurred because of the high number of comments received from other DGs during the interservice consultation, the comments from the European Data Protection Supervisor and due to delays with the translation (more than 170 pages).
Implementation of Article 15.5 of EES Regulation and the Quality Level of Face Images in VIS	Adoption of the report	Q3	Report accepted on 8 September 2025. Study by JRC finished.
Report from the Commission to the European Parliament and the Council on the state of play of preparations for the full implementation of the Interoperability Regulations in accordance with Article 78(5) of Regulation (EU) 2019/818	Adoption by the Commission	Q2	Adopted. COM(2025) 162 final of 10.4.2025.
Commission Implementing Decision establishing a template for the notification of the temporary reintroduction or prolongation of border control at internal borders	Adoption by the Commission	Not in MP 2025	Adopted. Commission Implementing Decision (EU) 2025/315 of 14.2.2025.
Commission Implementing Decision establishing a uniform format for the report on the reintroduction or prolongation of border control at internal borders in accordance with Article 33 of Regulation (EU) 2016/399 of the European Parliament and of the Council	Adoption by the Commission	Not in MP 2025	Adopted. Commission Implementing Decision (EU) 2025/308 of 14.2.2025.
DG HOME study on the 'Schengen Effect'	Adoption of the report	Not in MP 2025	Interim report received in Q1 2026.

Setting of the EU research security agenda	<p>Adoption by the Commission of 2025 Horizon Europe Civil Security work programme</p> <p>Adoption by the Commission of 2026-2027 Horizon Europe Civil Security work programme</p> <p>Organisation of the High-Level Seminar on Innovation with the participation of HOME, JRC, EU-CTC and EU Agencies</p>	<p>Q1</p> <p>Q4</p>	<p>Adopted. C(2025) 2779 of 14.5.2025.</p> <p>Adopted. C(2025) 8493 of 11.12.2025.</p>
Security Research Event 2025	Outreach of 700 participants	Q2	<p>Outreach succeeded. 579 attendees were present on site 590 views of the live stream on 24.6.2025 / 471 views of the live stream on 25.6.2025.</p>
Increasing the use of project using AI	At least 20 projects funded under the Horizon Europe Civil security programme	Q4	Project funding succeeded: 26 projects funded.
Enhanced Border Security Partnership	Adoption by the Commission	Not in MP 2025	<p>Adopted. COM(2025) 447 final of 23.7.2025.</p> <p>Recommendation for a Council Decision authorising the opening of negotiations on a framework agreement between the EU and US on the exchange of information for security screenings and identity verifications relating to border procedures and applications for visa</p>

<p>Information campaign on the Entry/Exit System</p>	<p>Number of visits to the website</p> <p>Number of distributed printed material</p> <p>Number of QR code scans</p> <p>Number of hits on repository of communication material; number of downloads from the repository of communication material</p> <p>Number of views of AV products (2 videos)</p> <p>Reach and engagement on social media (social media analytics)</p> <p>Reach and impressions via paid advertising</p> <p>Number of contacts with journalists</p> <p>Stakeholders' engagement (mailing information packs, webinars)</p>	<p>The MP 2025 did not indicate a target date.</p>	<p>Travel Europe website 5.4 million visitors, the <a href="#">EES web section on Travel Europe website</a> got 1.2 million visitors.</p> <p>Number of distributed printed material not available yet, to be received later in 2026 from Member States.</p> <p>Due to technical issues, the number of QR code scans could not be retrieved from the website of eu-LISA.</p> <p>14137 page views 21913 downloads</p> <p>Teaser video – 1100 views Video on security aspects of the EES – 282 views</p> <p>The organic campaign of DG HOME on X generated almost 70 000 views with 16 posts on EES. The engagement rate was 0.65%.</p> <p>20.2 million people reached 93.2 million impressions generated</p> <p>Not applicable. The spokespersons' service is the only one authorised to have contacts with journalists</p> <p>3 information sessions were organised: for EU Delegations, third country missions in Brussels, Commission Representations in Member States.</p> <p>Campaign materials were shared with Member States,</p>
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			transport carriers, travel and tourism industry, EU Delegations, third country missions in Brussels, Commission Representations.
DG HOME website: static web pages and newsroom	Number of visits to the website	4.5 million	Travel Europe website 5.4 million visitors, the <a href="#">EES web section on Travel Europe website</a> got 1.2 million visitors.
DG HOME social media accounts (X, YouTube, LinkedIn)	Reach and engagement on social media	<p>X (Twitter): Engagement: 1.5% 1000 followers (only organic)</p> <p>YouTube: 50.000 views</p> <p>LinkedIn: EU Funds: 6000 followers EU rights: 7200 followers</p>	<p>Engagement: 2.8–3 engagements per 10.000 impressions X: 2600 followers</p> <p>YouTube: 46.000 views (4000 below target)</p> <p>LinkedIn EU Rights: 16.600 followers LinkedIn EU Funds: 11.000 followers</p>

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

The draft annual accounts and financial reports can be accessed through this link

[https://dashboard.tech.ec.europa.eu/qs\\_digit\\_dashboard\\_mt/public/extensions/BUDG\\_Annex3/BUDG\\_Annex3.html](https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/BUDG_Annex3/BUDG_Annex3.html)

## **ANNEX 4: Financial Scorecard**

The financial scoreboard can be accessed through this link:

[https://dashboard.tech.ec.europa.eu/qs\\_digit\\_dashboard\\_mt/public/extensions/BUDG\\_Annex4/BUDG\\_Annex4.html](https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/BUDG_Annex4/BUDG_Annex4.html)

# ANNEX 5: Materiality criteria

## Introduction

Deciding whether a weakness is significant is a **matter of judgement** by the Authorising Officer by Delegation (AOD), 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.

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: shared management, direct management (grants, procurement, sometimes cross-subdelegated to other DGs), and indirect management (payments to traditional agencies, contribution agreements). 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. **a) Shared management – MFF 2014-2020 (AMIF/ISF Funds)**  
**b) Shared management – MFF 2021-2027 (AMIF/BMVI/ISF Funds)**
2. **a) Direct management– Union actions and emergency assistance grants**  
**b) Direct management – Procurement and other expenditure**
3. **a) Indirect management – Contribution/Delegation agreements**  
**b) Indirect management – Decentralised agencies**

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 five 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.

## **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:

1. the nature and scope of the weakness;
2. the duration of the weakness;
3. the existence of compensatory measures (mitigating controls which reduce the impact of the weakness);
4. 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 DG HOME's administrative and operational budget and will be considered for issuing a reservation on a reputational basis.

## **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.

### **RELEVANT CONTROL SYSTEM 1a) SHARED MANAGEMENT – MFF 2014-2020 (AMIF/ISF FUNDS)**

#### **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 addition to the annual clearance procedure, conformity clearance<sup>(20)</sup> and financial corrections by the Commission are possible up to three years after the expenditure has been

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<sup>(20)</sup> Commission Implementing Regulation (EU) 2015/378, Article 2.

When the Commission considers that expenditure was not in compliance with Union and national rules, it launches a **conformity clearance** procedure. During this procedure, should expenditure and/or system deficiencies be confirmed, the findings are notified to the Member State specifying the corrective measures needed in order to ensure future compliance, and indicating the level of financial correction the

reported in the annual accounts by the responsible authority. Conformity clearance procedures are also launched following ECA audits in the context of the statement of the annual assurance (DAS), where irregularities are confirmed. As a result of the conformity clearance procedures, the Commission imposes net financial corrections on the Member States by which they reimburse to the EU budget the amounts corresponding to those corrections.

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).

### **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.:
  - the annual audit opinion issued by the Audit Authority on the functioning of the management and control systems,
  - the total error rate and the residual error rate disclosed by the Audit Authority in the Annual Control Report (ACR),
  - 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 Requirement <sup>(21)</sup> 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

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purpose to exclude from Union financing any expenditure affected by the non-compliance with Union rules.

<sup>(21)</sup> 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.

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.

**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:

<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

**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.

## **RELEVANT CONTROL SYSTEM 1b)**

### **SHARED MANAGEMENT – MFF 2021-2027 (AMIF/BMVI/ISF FUNDS)**

#### **Rationale**

One of the main novelties of the 2021-2027 period concern the **Horizontal Enabling conditions**, ensuring a sound legal and strategic framework from the onset of the programming period. The Horizontal Enabling conditions that are applicable to the Home Affairs Funds include:

- the effective monitoring mechanisms of the public procurement market;
- the effective application and implementation of the Charter on Fundamental Rights of the European Union, a cornerstone of the EU acquis; and
- the implementation and application of the United Nations Convention on the rights of persons with disabilities (UNCRPD).

Member States had to self-assess in their programmes whether the enabling conditions linked to the selected specific objectives are fulfilled. With the input of other competent Commission services, DG HOME, DG EMPL and DG REGIO reviewed and the Commission decided whether they agreed with the Member State's own assessment on the fulfilment of enabling conditions. When necessary, DG HOME provided recommendations to Member States to improve the situation.

Additional changes introduced by the Common Provisions Regulation include:

- a twelve-month accounting period from 1 July year N to 30 June of the year N+1;
- the introduction of interim payment applications throughout the accounting year; and
- the retention of 5% from each EU interim payment made by the Commission.

Programs authorities are required to submit by 15 February (or 1 March) of the year N+2 an "assurance package", i.e. the accounts, the management declaration, the audit opinion and the annual control report.

The acceptance of accounts is a separate process from the assessment of legality and regularity, as foreseen in the regulation. However, the block of expenditure certified in the accounts should not contain any remaining material level of irregularities.

Net financial corrections are applied for irregularities detected in expenditure included in accepted accounts and not detected by the Member States.

#### **STEP 1 – Residual error rate (Assessment of management and control systems in the Member States for the programming period 2021-2027)**

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

- The first element is the assessment of the **effectiveness of management and control systems** carried out by the audit directorate based on all information available (i.e. opinion issued by the national audit authorities on the management and control systems, total error rate, results of national systems audits, results of Commission audit work and/or the European Court of Auditors, elements received from operational managers in their regular contacts with programme authorities).
- The second element is the assessment of **legality and regularity** of expenditure, as reflected in the residual total error rate reported by the audit authorities in their Annual Control Reports (ACR). The residual total error rate is the best indicator of the corrective capacity of the programme's management and control system and represents the remaining risk present in the amounts certified in the accounts taking into account the already applied financial corrections.

The Directorate General assesses the reliability of the total error rates and the residual total error rates reported in two stages:

- Total error rates and residual total error rates for the accounting year 2024-2025 are confirmed, taking into account all available information and audit results assessed through desk review and, where necessary and conclusions are already available, risk-based on the spot audits carried out in previous years. According to the 2021-2027 legal framework, the Commission can in subsequent years (during the documents retention period) continue to carry out on the spot audits to address specific risks or programmes. The confirmed error rates are determined after carrying out the entire audit cycle but before the finalisation of the contradictory procedure with Member States and can still evolve afterwards. These error rates are therefore not always final and might be further adjusted after finalisation of the contradictory procedure.
- In relation to the Total Error Rates and Residual Total Error Rates for the accounting year 2024-2025 communicated by the audit authorities at the latest by 1 March 2026, a first preliminary consistency review is carried out to identify potential inconsistencies or clerical mistakes. The resulting adjusted total error rates and residual total error rates are disclosed in Annex 7 of the AAR for information purposes and to identify the need to issue additional reservations. If no error rates are reported by the audit authorities or they are not considered reliable at the date of signature of the AAR, flat rates are used.

### **Estimation of the amount at risk (STEP 2 – Financial exposure from errors in terms of risk ‘at payment’ and ‘risk at closure’)**

The risk ‘at payment’ is calculated by applying the weighted residual total error rate of the accounting year as confirmed by the Commission services to the ‘relevant expenditure’ of the reporting year <sup>(22)</sup>.

For programmes with payments applications submitted by June 2025, Member States submitted assurance packages by 15 February 2026 (or 1 March 2026). However, for some operational programmes, the submission and payments of the first payments applications took

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<sup>(22)</sup> Payments made during 2023, after excluding new pre-financing and including the 5% retained, and including the cleared pre-financing minus the retentions released and any deductions applied in the accounts covering the expenditure of the period 1 July 2022 to 30 June 2023.

place between July and December 2025. For these programmes audit authorities did not, in most cases, carry out any audit work and will not submit annual control reports (although this is possible on a voluntary basis).

For the calculation to the risk at payment, the following approach is followed:

- For **programmes with payments** made during the first semester and with assurance packages to be submitted, by 15 of February (or 1 March 2026), the residual error rate of year N (2024-2025) is used, provided it is considered reliable, following the preliminary desk review. Otherwise, a flat rate is used.
- For **programmes with no payments** during the first half of the year, and hence no assurance package is received, a flat rate of 1.99% is used for the residual error rate (RER) for the calculation of the risk at payment. Should limited audit information be available (voluntary submission of ACR, National Audit Report, Early Preventive System Audits) all available information will be used to determine the assessment of the system and the appropriate error rate.

The amount at **risk 'at closure'** indicates the remaining risk to the 2025 relevant expenditure once the necessary financial corrections have been applied to bring the total residual error rates for all programmes down to 2%. DG HOME is able to identify for which programmes additional financial corrections are required. These estimated future corrections - if any - are deducted from the amount at risk at payment.

### **Materiality criteria and reservations (STEP 3 – Materiality and potential reservation)**

The Directorate General assesses each programme in order to identify the need for reservations and corrective measures to be applied.

At programme level, reservations or partial reservations (i.e. at sub-programme level) are made in case of significant weaknesses in the Member States' management and control systems leading to a material risk to the EU budget. In practice, this means that reservations or partial reservations are made for programmes included in the categories 'limited assurance with medium risk' and 'limited assurance with high risk' (see below).

As a general rule, a programme will be put under reservation if at least one of the following conditions applies, based on the 2024-2025 assurance packages received in February and at the latest by 1 March 2026:

- a total error rate above 5%;
- deficiencies in key elements of the systems, which could result in/lead to irregularities above 5% and for which no adequate corrective measures to remedy the deficiencies have yet been implemented;
- a residual total error rate above 2%;
- material issues concerning the completeness, accuracy and veracity of the accounts.

Exceptions, if any, are clearly reported and explained in the body of the AAR. In some cases, reservations may be made at sub-programme level (specific objective or intermediate body) when the systemic deficiencies only affect a specific component of the management and control system, not impacting the other activities under the same programme.

In case there is no financial impact for the reporting year (e.g. no expenditure paid) for a programme under reservation, a non-quantified reservation is made.

In addition, reputational reservations are made for deficiencies of a qualitative nature (e.g. significant systemic deficiencies or major control failures) which have a significant impact on the reputation of the Commission.

The programmes are classified in the following categories:

#### **Programmes not in reservation:**

- **Reasonable assurance** means that there is no material deficiency affecting key elements of the systems (category 1 <sup>(23)</sup>) and there are no material issues concerning either conformity of expenditure (residual total error rate < 2%) or the accounts;
- **Programmes** with management and control systems which work but for which some improvements are needed (category 2 <sup>(24)</sup>). For these programmes, **reasonable assurance with low risk** means that the deficiencies detected in key elements of the systems are with limited impact on the EU Budget (limited risk of irregularities, below 5%, therefore covered by the payment retention of 5%, and residual total error rate ≤ 2%);
- Programmes with management and control systems which work only partially and for which substantial improvements are needed (category 3 <sup>(25)</sup>). For these programmes, **limited assurance with medium risk** means that the deficiencies detected in key elements of the systems have material risk for the EU budget (risk of irregularities between 2% and 5%, therefore well covered by the payment retention of 5%) but adequate financial corrections have been implemented (residual total error rate ≤ 2%).

#### **Programmes in reservation:**

- Programmes which essentially do not work (category 4 <sup>(26)</sup>). For these programmes **limited assurance with high risk** means that there are serious deficiencies in key elements of the systems with material risk for the EU budget (risk of irregularities above 5% therefore the risk is not covered by the payment retention), even if adequate financial corrections have been implemented (residual total error rate ≤ 2%).

#### **DG HOME also issues a reservation for:**

- Programmes for which insufficient financial correction were carried out (residual total error rate remaining > 2%);
- Programmes with material issues concerning the completeness, accuracy and veracity of the accounts.

For the calculation of the amounts impacted by a reservation, the residual total error rate for the 2023-2024 accounts is applied to the 2024 relevant expenditure of the programmes concerned.

Where there is no financial impact for the reporting year in question (e.g. no expenditure paid) for a programme under reservation, a **non-quantified reservation** is made. In addition,

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<sup>(23)</sup> Table 2 of Annex XI of the Common Provisions Regulation (EU) 2021/1060 - Classification of management and control systems with regard to their effective functioning.

<sup>(24)</sup> Ibid.

<sup>(25)</sup> Ibid.

<sup>(26)</sup> Ibid.

reputational reservations are made for issues that could have a significant impact on the reputation of the Commission.

Since 2019 <sup>(27)</sup>, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a 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 annual activity report reservations, i.e. not at all affecting the detailed reservations at the level of the programme(s). Given the amounts involved, this threshold has no effect on the annual activity report reservations of DG HOME for 2025.

## **RELEVANT CONTROL SYSTEM 2a)**

### **DIRECT MANAGEMENT – UNION ACTIONS AND EMERGENCY ASSISTANCE 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.

In addition to the main control objective, the ex-post controls serve other purposes:

- Detection and correction of any errors remaining undetected after the implementation of ex ante controls;
- Report to OLAF on any suspicions of fraud observed during the ex post control;
- Measuring the effectiveness of ex ante controls;
- Addressing systematic weaknesses in the ex-ante controls based on the analysis of the findings (sound financial management); ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information).

## **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 period 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) <sup>(28)</sup>, relating to the programming period 2014-2020,

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<sup>(27)</sup> Agreement of the Corporate Management Board of 30/4/2019.

<sup>(28)</sup> 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;

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 controls <sup>(29)</sup> 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.
- **(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 Cumulative non-audited population <sup>(30)</sup> (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” <sup>(31)</sup>, 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.

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- 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.

<sup>(29)</sup> Positive amounts only. In case, following this calculation, the result would be a negative amount, it should be brought back to zero.

<sup>(30)</sup> The Cumulative unaudited part of the population is equal to the Cumulative Auditable population (amount) minus the Cumulative Audited population (amount).

<sup>(31)</sup> 2021 Version: <https://myintracomm.ec.europa.eu/budgweb/EN/rep/aar/Documents/AAR-2.1.5-ErrorRates-Guidance.pdf>

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.

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 Cumulative non-audited population (amount) divided by the Cumulative Auditable population (amount).

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).

## **STEP 2: Financial exposure from errors in terms of cumulative ‘amount at risk’**

- **(Cumulative) Amount at risk (net amount)** = Cumulative uncorrected detected errors <sup>(32)</sup> (amount) plus Cumulative non-audited population (amount) multiplied by Cumulative Detected error rate <sup>(33)</sup> (%) = Cumulative residual error rate in the entire population <sup>(34)</sup> (%) multiplied by the Cumulative auditable population (amount).

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<sup>(32)</sup> Excluding Uncorrected detected PP procedural errors.

<sup>(33)</sup> Excluding PP procedural errors.

<sup>(34)</sup> Ibid.

### STEP 3: Materiality and potential reservations

- **(Potential) Financial reservation:** As long as the cumulative residual error rate <sup>(35)</sup> 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.

## RELEVANT CONTROL SYSTEM 2b)

### DIRECT MANAGEMENT – PROCUREMENT AND OTHER EXPENDITURE

#### 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.

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<sup>(35)</sup> Ibid.

## 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' <sup>(36)</sup> 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 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).

## 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.

## RELEVANT CONTROL SYSTEM 3a)

### INDIRECT MANAGEMENT – DELEGATION/CONTRIBUTION AGREEMENTS

#### 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), 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.

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<sup>(36)</sup> Any correction actually made by the Commission should be deducted from the detected error.

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.

## **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.

## **RELEVANT CONTROL SYSTEM 3b) INDIRECT MANAGEMENT – DECENTRALISED AGENCIES**

### **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 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.

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

N/A:

For agencies only reputational reservations are possible.

### **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.

**Since 2019 <sup>(37)</sup>, a ‘de minimis’ threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a department’s total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed. Cases where the ‘de minimis’ threshold applies this year are reported in Annex 9.**

**The implementation of this ‘de minimis’ threshold applies at the level of the department’s annual activity report reservations, namely, not at all affecting the detailed reservations at the level of the Payment Agency(s)/Operational Programme(s).**

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<sup>(37)</sup> Agreement of the Corporate Management Board of 30/4/2019.

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

### Ex-ante – General relevance

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
<p>Risk of serious disruption of operations (financial transactions such as commitments and payments) due to potential undeveloped/inefficiently working functionalities arising from the implementation of a new corporate accounting /budget management ICT tool (from ABAC to SUMMA) in the operations of the Directorate-General</p>	<p>SUMMA training of personnel working in registration and validation of financial transactions.</p>	<p>Training effort is expected to benefit staff engaged in validation of financial transactions in SUMMA system. Moreover, improving controls or taking other relevant action, notably of preventive nature.</p>	<p><b>Effectiveness:</b> Some processes that require manual intervention in the previous ICT system ABAC will be faster with less effort and less risk of error in the new system, SUMMA.</p> <p><b>Efficiency:</b> use of latest available financial management software will improve quality of financial information produced in the DG and in the Commission.</p> <p><b>Economy:</b> changeover implemented with constant level of staff.</p>

## Shared management

### Step 1 – ex ante

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-effectiveness indicators (three E <sup>38</sup> )
<p>The Programmes (NPs) financed through AMIF, BMVI 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>	<ul style="list-style-type: none"> <li>- Revision of the programmes by DG HOME resulting in the redistribution of the funds to specific objectives, in line with the identified needs.</li> </ul> <p>Assessment of the implementation of the NPs by DG HOME that includes:</p> <ul style="list-style-type: none"> <li>- Internal consultation (financial and policy aspects) in the context of the clearance of accounts exercise and assessment of the annual implementation reports.</li> <li>- Desk level participation in the monitoring committees, including where possible visits to projects.</li> </ul>	<p><b>Coverage and frequency:</b> 100%</p> <p><b>Depth:</b> guidelines and requirements set in applicable regulatory provisions, checklist.</p>	<p><b>Effectiveness:</b> % of NP revisions adopted as compared to previous years</p> <p><b>Efficiency:</b> Average time to revise a NP</p> <p><b>Economy:</b> Cost of controls by COM staff over total value of payments</p>
<p>Management and control systems (MCS) set up by the MA no longer compliant with the designation criteria</p> <p>Controls by the MA are not timely or duly documented</p>	<p>At the level of <u>Responsible Authority</u> (MA):</p> <ul style="list-style-type: none"> <li>- Control activities for selection of projects</li> <li>- Controls for verification of payment claims submitted by the</li> </ul>	<p><b>Coverage:</b> 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%</p>	<p><b>Effectiveness:</b> level of assurance given by DG HOME to the management and control systems set up by MSs</p> <p><b>Efficiency:</b> low rate of partial clearance of accounts by COM</p>

<sup>(38)</sup> Effectiveness, Efficiency, Economy.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-effectiveness indicators (three E <sup>38</sup> )
<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 Regulation 514/2014.</p> <p>Quality of AA work is not reliable (limited reliance on AA work)</p> <ul style="list-style-type: none"> <li>• The controls and audits by MS fail to detect and correct ineligible costs before submission of annual accounts</li> <li>• The audit work carried out by the AA is insufficient to obtain adequate assurance</li> </ul> <p>COM fail to take appropriate measures to safeguard EU funds, based on the information received.</p> <p>Not all programmes are approved in due time to avoid the loss of commitment appropriations</p>	<p>beneficiaries (administrative and on the spot controls)</p> <ul style="list-style-type: none"> <li>- Controls for payments, accounting, advance payments, debt management, rules regarding irregularities and anti-fraud measures and recoveries when necessary</li> <li>- Operational and financial reporting to the COM</li> <li>- MA guidance and continuous assistance to (potential) beneficiaries</li> <li>- Realistic planning by MA in close coordination with AA</li> </ul> <p>At the level of <u>Audit Authority</u> (AA):</p> <ul style="list-style-type: none"> <li>- Audits at the level of MA to ascertain the reliability of the controls put in place by the MA (system audits and audits on sample of expenditure included in the annual accounts)</li> <li>- Possibility to carry out on the spot checks at the level of beneficiary</li> <li>- Annual audit opinion as per Article 63 Financial Regulation</li> </ul>	<p>administrative verifications of the applications for reimbursement submitted by the final beneficiaries.</p> <p><b>Depth</b></p> <p>First-level checks (administrative and on the spot controls) as management verifications.</p> <p>System audits by the AA on the MA</p> <p>Audits of expenditure by AA</p> <p>Clearance of accounts by COM</p> <p><b>2014-2020 Coverage:</b> all audit opinions by AA</p> <p>Sampling of MCSs based on annual risk assessment</p>	<p>(clearance/total accounts) and trend over last 2 years</p> <p>Time-to-pay annual clearance (and % of payments within delays)</p> <p><b>Economy:</b> Cost of controls by COM staff over total value of payments</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 <sup>38</sup> )
	<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>Re-performance by COM of AA audit work</p> <p>Audits by the European Court of Auditors (and the IAS to a limited extent)</p> <p>Late approval of programmes have been mitigated successfully, since all programmes except three of one Member State were approved by 31 December 2022, and for that one Member State commitments may still be saved if programmes are adopted early 2023.</p>		
Thematic Facility Work Programmes do not appropriately reflect policy priorities and resource allocation	Joint work with policy units in the definition of the activities	<b>Coverage:</b> all specific actions included in all WPs for all funds	<b>Effectiveness:</b> All specific actions correspond to the objectives in the funds and to the policy priorities

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-effectiveness indicators (three E<sup>38</sup>)</b>
<p>Not all Thematic Facility funds are committed in due time</p> <p>Calls are called late</p>	<p>Revision of WPs to adapt them to evolving needs</p> <p>Consultation of services and MS for adoption or amendment</p> <p>Close monitoring of funds in order to ensure timely and appropriate commitment</p> <p>Verification of continuous relevance</p> <p>Verification of resource allocation</p> <p>Verification of available funding</p> <p>Verification of commitment levels</p> <p>Verification of all calls</p>	<p><b>Frequency:</b> continuous monitoring</p> <p><b>Depth:</b> verification of all relevant elements (planning, award, amendments...)</p>	<p><b>Efficiency:</b> Resources are allocated in the most efficient way to the different objectives, actions and management modes</p> <p><b>Economy:</b> WP allows full consumption of the available commitment allocations</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)
The management verifications and subsequent controls by the Member States have failed to detect and correct ineligible costs or calculation errors.	Ex post audits by DG HOME on expenditure	<p><b>Coverage:</b> sampling based on annual risk assessment</p> <p>Audit of the expenditure certified to DG HOME</p> <p><b>Depth:</b> 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><b>Effectiveness:</b> estimate of (residual) amount at risk per MS and cumulated.</p> <p>Cumulative residual risk below materiality</p> <p>Errors detected by ex post audits</p> <p><b>Efficiency:</b> time-to-final payment (and % of payments within delays)</p> <p><b>Economy:</b> Overall cost of ex post controls over total payments</p>
Specific Actions are not implemented Funds allocated for Thematic Facility are not ring-fenced	Monitoring of expenditure and implementation through the Annual Performance Reports Ad-hoc contacts with MAs to address specific issues	<p><b>Coverage:</b> all specific actions in all WPs</p> <p><b>Frequency:</b> annual verification of APRs</p> <p><b>Depth:</b> verification of the implementation of the SA at MS level in case of doubt</p>	<p><b>Effectiveness:</b> all SAs are properly and fully implemented</p> <p><b>Efficiency:</b> SA are implemented in a timely manner</p> <p><b>Economy:</b> all funds allocated for SAs are consumed</p>
Risk of serious disruption of operations (financial transactions such as commitments and payments) due to potential	Continuous monitoring of financial transactions, requesting clarifications in	Continuous implementation of mitigating controls is expected to benefit all staff engaged in	<b>Effectiveness:</b> The new financial system will allow full integration with the local systems

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost- Effectiveness indicators (three E)
<p>undeveloped/inefficiently working functionalities, coupled with a risk of backsliding in key sound financial management indicators due to the lack of reliable reporting tools for the monitoring of financial transaction currently available in SUMMA</p>	<p>HOME/SUMMA Helpdesk, opening tickets and follow-up of reported problems, testing of proposed solutions/bug fixes for correctness</p> <p>Close collaboration between the financial units of the shared management DGs, DG RTD and DG BUDG followed by knowledge-sharing inside DG HOME</p> <p>Continue working and testing at IT level to ensure that there are no technological blockages – establishing common platform with other services as regards sharing potential issues identified in testing environment</p> <p>Continuous development of reporting</p>	<p>validation of financial transactions and other staff working in the financial units</p>	<p>and ensure that the Commission's financial management is in line with international best practices.</p> <p><b>Efficiency:</b> use of latest available financial management software will improve quality of financial information produced in the DG and in the Commission.</p> <p><b>Economy:</b> changeover implemented with constant level of staff.</p>

## Direct management – Union actions, EMAS grants, procurement 2021-2027

### Stage 1: Programming, evaluation and selection (ex-ante)

**Main control objectives:** Ensuring that the Commission and the agencies select the actions that contribute the most towards the achievement of the policy objectives (effectiveness); that funds are allocated optimally (best value for public money, effectiveness, efficiency, economy) and in compliance (legality & regularity; prevention of fraud).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost- Effectiveness indicators (three E)
<p><u>Grants and procurement:</u> The Work Programme and the subsequent actions do not adequately reflect the policy objectives and priorities, are incoherent in terms of eligibility, selection and award criteria, including procurement procedure incorrectly chosen (thresholds); The Work Programme and the subsequent actions are late, they fail to reach all relevant target groups, attract appropriate applications and offers, impacting budgetary implementation.</p> <p><u>Procurement</u> Risk of over-dependency from a restricted number of contractors due to the limited availability of specialist knowledge on the market</p>	<p><u>Grants and procurement:</u> Programming of activities (Financing Decision) through definition of policy priorities involving technical level and hierarchy. Activities examined centrally by horizontal units (coordination and financial) for compliance, relevance and optimisation (rationalisation/simplification); Interservice consultation and consultation of the member States via the Funds Committee; Adoption by the Commission; Use of documents based on corporate templates and corporate tools (eGrants, eProcurement) by correctly trained staff and checklists reflecting the roles of the parties involved in the financial circuits Information session organised for big calls for proposals. 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><u>Grants and procurement:</u> 100%</p>	<p><u>Grants and procurement:</u> <b>Effectiveness:</b> Budget execution (%) Low number of unsuccessful procurement procedures <b>Efficiency:</b> time to inform <b>Economy:</b> 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><u>Grants:</u></p> <p>The selected action does not respond to the objective of the Work Programme or the grant agreement contain elements resulting in risks for implementation (operational, financial, reputational).</p> <p>A beneficiary is awarded several grants from the EU budget for a single action or lacks operational and/or financial capacity to carry out the actions</p> <p>A grant is awarded for an action which has already begun, and 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>Budget resources are not sufficiently available (on time)</p> <p>The grant agreement is</p>	<p><u>Grants/procurement:</u></p> <p>Evaluation committee composed of experts appointed in agreement with the responsible Directors, when necessary, assisted by external expert.</p> <p>Detailed publication and evaluation methodology and templates ensuring a common understanding of the requirements.</p> <p>Implementation of the comments from of the evaluation committee and in-depth financial verification during the award stage.</p> <p>Corporate application forms used consistently for grants and procurement (specifically for union actions in eGrants details of all grants managed by each applicant, checks with other DGs)</p> <p>Corporate grant agreements and procurement contract used consistently for grants and procurement (specifically for union actions in eGrants)</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 and call clearly defined.</p> <p>Strict follow up of budget appropriations; the payment clause is customised if the payment appropriations are not available on time.</p>	<p><u>Grants:</u></p> <p>100%: all proposals subject to uniform evaluation procedure</p>	<p><b>Effectiveness:</b></p> <p>Number of redress cases over total number of received proposals</p> <p>value of recoveries over grant amounts (%)</p> <p><b>Efficiency:</b> time-to-inform, time to grant</p> <p><b>Economy:</b> 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>signed late; the time to grant is not respected.</p> <p><u>Procurement:</u></p> <p>Flaws in evaluation impacting the award decision; including errors potentially leading to challenge by the potential contractors, non-compliance with applicable rules (publication, transparency, time limits, opening of tenders, etc.)</p>	<p><u>H2020/Horizon Europe:</u></p> <p>The evaluation is carried out by REA and DG HOME is responsible for the selection decision.</p>		

## **Stage 2: Implementing and monitoring the execution**

**Main control objectives:** ensuring that the operational results (deliverables) from the projects, the agencies and the financial instruments (implemented by the European Investment Fund and the financial intermediaries) are of good value and meet the objectives and conditions (effectiveness & efficiency); ensuring that the related financial operations comply with regulatory and contractual provisions and that the Commission is fully and timely informed of any relevant management issues encountered by the entrusted entity, in order to possibly mitigate any potential financial and/or reputational impacts (legality & regularity); prevention of fraud (anti-fraud strategy).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency, and depth of controls	Cost- Effectiveness indicators (three E)
<p><u>Grants/procurement:</u></p> <p>The financed actions are not, totally or partially, carried out in</p>	<p><u>Grants/procurement:</u></p> <p>Action monitoring in the course of its implementation (including corporate</p>	<p><u>Grants/procurement:</u></p> <p><b>Coverage:</b> 100% of files</p>	<p><u>Grants/procurement:</u></p> <p><b>Efficiency indicators:</b> time-to-pay</p>

<p>accordance with the technical description and requirements foreseen in the agreement/contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions</p> <p>Changes to contracts (outside IT tool) are not properly documented or authorised</p> <p>The Commission reimburses non eligible costs; risk of irregular transactions to be proceeded with.</p> <p>Payments are made late (interest claims)</p>	<p>website and guidance notes, sectorial guidance, information meetings with beneficiaries/contractors)</p> <p>Checklists (in particular for eGrants workflows) reflect the roles of the parties involved in the financial circuits. The existing financial circuit “partially decentralised (with counterweight)”, where the operational initiation and verification functions as well as the financial initiation function are executed in one directorate. The ex ante financial verification is performed by the unit in charge of ex ante and ex post controls (Unit F1).</p> <p>Procedure for registration of exceptions duly in place</p> <p>Controls carried out by operational desks on technical implementation report to deliver the “conforme aux faits”</p> <p>Controls carried out by financial desks on financial and legal matters to deliver the “bon à payer”</p> <p>Monthly reporting to management on late payments</p>	<p><b>Frequency:</b> for each final payment</p> <p><b>Depth:</b></p> <p>- for desk checks of expenditure: control includes progress reports and final technical implementation report against the budget implementation (financial report)</p> <p>Audit certificates required for any beneficiary claiming more than EUR 100 000</p> <p>In justified cases additional documentary checks may be implemented (verification of underlying documentation at transaction level)</p>	<p><b>Economy:</b> cost of controls over total payments for grant and procurement</p>
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**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><b>Coverage:</b> 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><b>Depth:</b> Control with reference to and including access to the underlying documentation that is available at the stage of the process in question, for all inputs and outputs (e.g., timesheets, invoices, physical verification, procurement procedures etc.).</p>	<p><b>Effectiveness:</b> detected error rate</p> <p>Number of projects with errors detected over total population</p> <p><b>Efficiency:</b> recovery implementation ratio; number of recovery orders (RO) issued after ex post audit (target set as 75% by end-March N+1)</p> <p><b>Economy:</b> cost of staff and external auditors involved in ex post audits over total payments (trend over last 2 years)</p>
<p>The errors, irregularities and cases of fraud detected are not addressed or not addressed timely</p>	<p>Systematic registration of audit results to be implemented by the operational units.</p> <p>Financial and operational validation of recovery in</p>	<p><b>Coverage:</b> 100% of final audit results <i>with a financial impact.</i></p>	<p>As above</p>

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (three E)</b>
	accordance with financial circuits.		

This segment also includes administrative expenses for salaries and/or missions, which are reported by the service responsible for the commitment, although the payments are executed by another service, notably the PMO and/or DG HR. The executing service implements the necessary technical-level controls and submits a declaration to the PMO/or DG HR on the compliance of these payments with the principle of sound financial management, as well as their legality and regularity. These expenses are considered to present a low level of risk and are therefore subject to a flat rate of 0.5%, as corroborated by the control results of the executing service(s). More information on the implemented controls can be found in the DG HR/PMO annual activity report(s).

## **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.

## **Indirect management - Entrusted entities and decentralised agencies** *(the information refers to both)*

### **Step 1 – ex ante** <sup>(39)</sup>

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost- Effectiveness indicators (three E)</b>
The financial and control framework deployed by the entrusted entity is not fully mature to guarantee achieving all 5 ICOs (legality and regularity, sound financial management, true and fair view reporting, safeguarding assets)	Ex ante pillar assessment, conditional to entrusting implementation of the action. Hierarchical validation within the authorising department. Requiring justification and prior consent for any deviating financial rules. Obligation from	Coverage/frequency: 100% of entrusted entities/once Depth: may be determined after considering the type or nature of the entrusted entity (e.g., other international organisation with a specific EC agreement, EIB/EIF, PPPs, CFSP persons, etc) and/or	Under consideration.

<sup>(39)</sup> The risks identified for the EMAS or MSUP grants under direct management are in practise relevant also for EMAS and MSUP under indirect management, as whether the management of the grant falls under direct or indirect management depends on the beneficiary with whom the grant is concluded.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost- Effectiveness indicators (three E)
and information, antifraud strategy).	entrusted entity to inform the Commission of any changes to its pillar assessed rules and procedures. Obligation to submit management declarations confirming legality and regularity of operations.	the value of the budget concerned.	
The revision of the mandate of the entity is affected by legal issues, likely to undermine the legal basis for the management of the related EU funds	Ex ante control Hierarchical validation within the authorising department Interservice consultation Adoption by the Commission	<b>Coverage/Frequency:</b> 100%/once <b>Depth:</b> 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.	<b>Effectiveness:</b> adoption of the revised legal acts without objections from central 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	<b>Coverage:</b> 100% of entities are supervised <b>Frequency:</b> 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 <b>Depth:</b> desk review of audit reports issued by IAS, ECA and, where applicable, Internal Audit Capability	<b>Effectiveness:</b> timely closure of recommendations from IAS and ECA audits as reported in AOSD reports <b>Efficiency:</b> total costs of monitoring and control by staff over total payments to entities (comparison over time 2-3 years) <b>Economy:</b> 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)
	audit recommendations		
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><b>Coverage:</b> 100% of the payments made to entrusted entities</p> <p><b>Frequency:</b> depends on contractual provision, at payment stage (pre-financings and final payment)</p> <p><b>Depth:</b> information mainly from IAS and ECA audits</p>	<p><b>Effectiveness:</b> Timely suspension of payments in case of detection of systemic error (only EEs)</p> <p><b>Efficiency indicators:</b> Time-to-pay</p>
Due to weak "arrangements on 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>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</p>	<p><b>Coverage:</b> 100% of the entities are monitored/ supervised.</p> <p><b>Frequency:</b> once or twice a year (progress report(s) and a final report) according to the conditions of the Contribution agreement</p> <p><b>Depth:</b> limited to the actual access to internal documents by COM</p>	<p><b>Effectiveness:</b> number of serious IAS and ECA findings of control failures addressed by the entities, as reported in AOSD reports</p> <p><b>Efficiency:</b> 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><b>Economy:</b> 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)
	<p>decentralised agencies</p> <p>Potential escalation of any major governance-related issues with entrusted entities</p> <p>Referral to OLAF (suspicion of fraud)</p>		
<p>The Commission pays out the contribution to the entrusted entity, while not being aware of management issues that may lead to financial and/or reputational damage (only for EEs).</p>	<p>Contribution Agreement / MoU specifying the control, accounting, audit, report related requirements – <i>incl. reporting back</i></p> <p>Management review of the supervision results.</p> <p>Ex ante control prior to payments</p> <p>Hierarchical validation of payment and recovery of unspent operating budget</p>	<p><b>Coverage:</b> 100% of payments.</p> <p><b>Frequency:</b> depends on contractual provision, at payment stage (pre-financings and final payment)</p> <p><b>Depth:</b> limited to the actual access to internal documents by COM</p>	<p><b>Effectiveness:</b> amount of the partial clearance of accounts (if any).</p> <p><b>Efficiency:</b> Time-to-pay</p> <p><b>Economy</b> cost of controls over total payments</p>

**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><b>Effectiveness:</b> Unqualified opinion on the accounts by the entity's independent auditors.</p> <p>Detected error by DG HOME</p> <p><b>Economy:</b> costs of controls over total payments.</p>

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

## Fraud risk management

<b>Objective:</b> The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission anti-fraud strategy <sup>(40)</sup> aimed at the prevention, detection and correction <sup>(41)</sup> of fraud			
<b>Indicator 1: Implementation of the actions included in DG HOME’s anti-fraud strategy over the whole lifetime of the strategic plan (2025-2029)</b>			
<b>Source of data:</b> DG HOME’s annual activity report, DG HOME’s anti-fraud strategy, OLAF reporting			
<b>Baseline</b> (2024)	<b>Target</b> (2029)	<b>Latest known results</b> (situation on 31/12/2025)	
97%	100% of due actions implemented each year	81%	
<b>Main outputs in 2025:</b>			
<b>Description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Exploit the synergies between policies against organised crime, fraud and corruption, notably by identifying sectors at risk of fraud and corruption by organised crime, and of its infiltration in the legal economy, and measures to address such risks.	Number of sessions dedicated to discussing relations between fraud, corruption and organised crime, i.e. at the Organised Crime Expert Group’s agenda.	At least one session in 2025.	Partially implemented. Action proposed for revision in 2026.

<sup>(40)</sup> 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’; Communication from the Commission "Commission Anti-Fraud Strategy Action plan – revision 2023" [COM\(2023\) 405](#) of 11 July 2023 – “the Communication on the 2023 revision” – and the accompanying revised action plan, [SWD\(2023\) 245](#)– “the revised Action Plan”.

<sup>(41)</sup> Correction of fraud is an umbrella term, which refers in particular to the recovery of amounts unduly spent and to administrative sanctions.

Develop guidance on conflict of interest in emergency funding (in the framework of CAFS 29) and consider for further dissemination for relevant Member States authorities.	Guidance document issued.	Guidance issued by Q2 2025	Guidance disseminated in DG HOME
Monitoring the follow-up given by DG HOME AOSD to OLAF recommendations received. Timely inform OLAF on the follow up actions undertaken in year N in relation to all financial and administrative recommendations issued by OLAF and transmitted to DG HOME.	Number of reports on the follow-up of OLAF recommendations.	Continuous monitoring (as per updated OLAF monitoring guidelines). Annual activity report and bi-annual report to the Commissioner.	Continuously implemented. Additionally, revision of the Guidance on the implementation of OLAF findings
Maintain close cooperation with other DGs and OLAF through participation to the relevant FPDnet subgroup(s).	Percentage of relevant FPDnet meetings attended per year out of total relevant FPDnet meetings	100% attendance rate at relevant FPDnet meetings in 2025	Continuously implemented. Participation in 4 FPDNet meetings/events in 2025.

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

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

- the reports by Authorising Officers by Sub-Delegation in the DG;
- the reports from Authorising Officers in other DGs managing budget appropriations in cross-sub-delegation;
- the reports on control results from management/ audit authorities in Member States in shared management, as well as the result of the Commission supervisory controls on the activities of these bodies;
- the reports of the external auditors on the results of control on decentralised agencies in indirect management, as well as the result of the Commission's supervisory controls on the activities of these bodies;
- the reports received from entrusted entities (indirect management), as well as the results of the Commission's supervisory controls on the activities of these bodies;
- the assessment of the Director in charge of Risk Management and Internal Control, including the results of internal control monitoring at department level;
- the reports of the ex-post supervision and audit;
- the exceptions, non-compliance events and any cases of 'confirmation of instructions' (Article 92.3 FR);
- the observations and recommendations reported by the Internal Audit Service;
- the observations and the recommendations reported by the European Court of Auditors.

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

In line with the requirements of the Financial Regulation, DG HOME's reports for the year 2025:

- 1) 0** cases of any in-kind donation made to the Union, for the purposes of humanitarian aid, emergency support, civil protection or crisis management aid (FR art 25.3)
- 2) 0** cases of "confirmation of instructions" (FR art 92.3)
- 3) 0** cases of financing not linked to costs (FR art 125.3)
- 4) 0** Financial Framework Partnerships >4 years (FR art 131.4)
- 5) 0** cases of flat-rates >7% for funding indirect costs (FR art 184.6)
- 6) 17** derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation.
- 7) 0** cases of financial support to third parties >EUR 60 000 (FR art 207)
- 8) 0** of non-financial donations provided in the form of services, supplies or works (FR art 244.3)

## INDICATORS FOR ASSESSING CONTROL EFFECTIVENESS AS REGARDS LEGALITY AND REGULARITY

### Control system 1a) and b) - Shared Management

	2025	2024
<b>Step 1: ex ante controls</b>		
Number of monitoring visits	42	53
Number of adoptions of national programmes AMIF-ISF 2021-2027	29 AMIF 23 BMVI 15 ISF	27 AMIF 28 BMVI 15 ISF
Number of accounts received (AMIF-ISF) 2014-2020	2	58 for the 2023 annual accounts 58 for the 2024 annual accounts
Value of accounts received AMIF-ISF per accounting year (€ million) 2014-2020	1.93	464.57 for 2023 annual accounts 463.7 for 2024 annual accounts
Value of payments in clearance decisions AMIF/ISF 2014-2020 (€ million)	118.60	466.09
Value of total payments made AMIF/ISF 2014-2020 (million)	118.60	466.09
Value of total payments made AMIF/BMVI/ISF 2021-2027 (million)	2 166.15	1 524.39
Number of exceptions	1	1
Number of non-compliance events	0	0
<b>Step 2: ex post controls</b>		
No of systems for which serious weaknesses were found on the spot despite the validation on paper of the MCS (AMIF - ISF)	0	0
MCSs with weaknesses (%; AMIF/ISF)	19%	17%
Number of system audits AMIF-ISF	3	1
Amount for which the COM has reasonable assurance (€ million) (AMIF - ISF)	5 819	5 718
Corrections implemented by recoveries through conformity clearance procedures (€ million) (AMIF-ISF)	0	0
Total financial corrections (€ million) (AMIF-ISF)	0	0.66
Cumulative residual error rate (%) (AMIF/ISF)	0.94%	1.09%

### Control system 2a) - Direct Management Grants

	2025					2024				
	Union Actions	MSUP (42)	EMAS	non-research	research	Union Actions	MSUP	EMAS	non-research	research
<b>Step 1: ex ante controls</b>										
Number of proposals/cost amendments received	521	0	2	523	0	202	0			
Value of proposals/cost amendments received (€ million)	974.77	0	39.84	987.61	0	347.23	0			
Number of projects selected	74	0	2	76	0	34	0			
Value of projects selected (awarded budget) (€ million)	149.61	0	39.84	189.45	0	66.15	0			
Number of grant agreements/cost amendments signed	45	0	2	47	0	49	0	5	54	0
Value of grant agreements/cost amendments signed	126.58	0	39.84	166.42	0	73.51	0	54.40	127.92	0
Exceptions recorded	0					2				
Non-compliance events	1					2				
Number of payments made	114	2	8	124	0	129	0	19	148	0
Value of payments	102.64	27.07	50.96	180.67	0	69.32	0	140.06	209.38	0

(42) MSUP = MS under pressure. (The majority of the projects were awarded under indirect management.)

made (€ million)											
Value of cost claims processed (€ million)	15.80	0	20.83	36.63	0	86.88	0.53	324. 69	412.10	0	
<b>Step 2: ex post controls - figures presented for all non-research and research grants as per audit strategy</b>											
Number of ex post controls closed in reference year	5	na	2	na	na	16	n/a	10	n/a	n/a	
Average amount of grant audited (€ million)	5.22	na	10.6	na	na	0.34	n/a	5.46	n/a	n/a	
% of projects audited that contained errors detected by ex post controls	60%	na	100%	na	na	69%	n/a	40%	n/a	n/a	
Absolute value of proposed correction	13.7	na	13.6	na	na	0.72	n/a	11.0 6	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)	52.42 %	na	64.18 %	na	na	13.10%	n/a	20,2 6	n/a	n/a	
Follow-up ratio: number of files followed up by AOSD within 3 months (target 90%)	40%	na	100%	na	na	13%	n/a	46%	n/a	n/a	
Implementat ion ratio for recovery	33%	na	50%	na	na	na	na	7%	n/a	n/a	

orders (target set at 75% at end of March N+1)										
Cumulative detected error rate/Common Representati ve Error Rate (%)	10,23 %	na		na	na	6.64%	n/a	n/a	n/a	n/a
Cumulative residual error rate (%)	1,78%	na		na	na	1.78%	n/a	n/a	n/a	n/a

### Control system 2b) - Direct Management Procurements

<i>Step 1: ex ante controls</i>	2025		2024	
	non-research	research	non-research	research
Number of tenders	12	0	12	0
Number of contracts/cost amendments signed	157	16	190	10
Value of contracts/cost amendments signed (€ million)	29.29	2.14	42.71	0.94
Redress procedures	0	0	0	0
Number of payments made	398	17	521	15
Value of payments made (€ million)	21.29	1.02	30.26	1.56
Amount of credit notes issued	1.57	0.31	3.31	0
Number of credit notes issued	69	11	61	0
Exceptions and non-compliance events recorded	7 (3 exceptions + 4 non-compliance events)		1	0

### Control system 3a) - Indirect management - Entrusted Entities and Decentralised Agencies

<i>Step 1: ex ante controls</i>	2025	2024
Total payments made (€ million)	1 868.58	1 541.10

**Control system 3b) - Indirect management -  
Contribution/Delegation/Grant Agreements**

<b>Step 1: ex ante controls</b>	<b>2025</b>	<b>2024</b>
Total amounts delegated (€ million)	58.52	25.70
Number of serious IAS and ECA findings of control failures	0	0
Budget amount of the errors concerned	0	0
Total payments made (€ million)	32.48	34.39

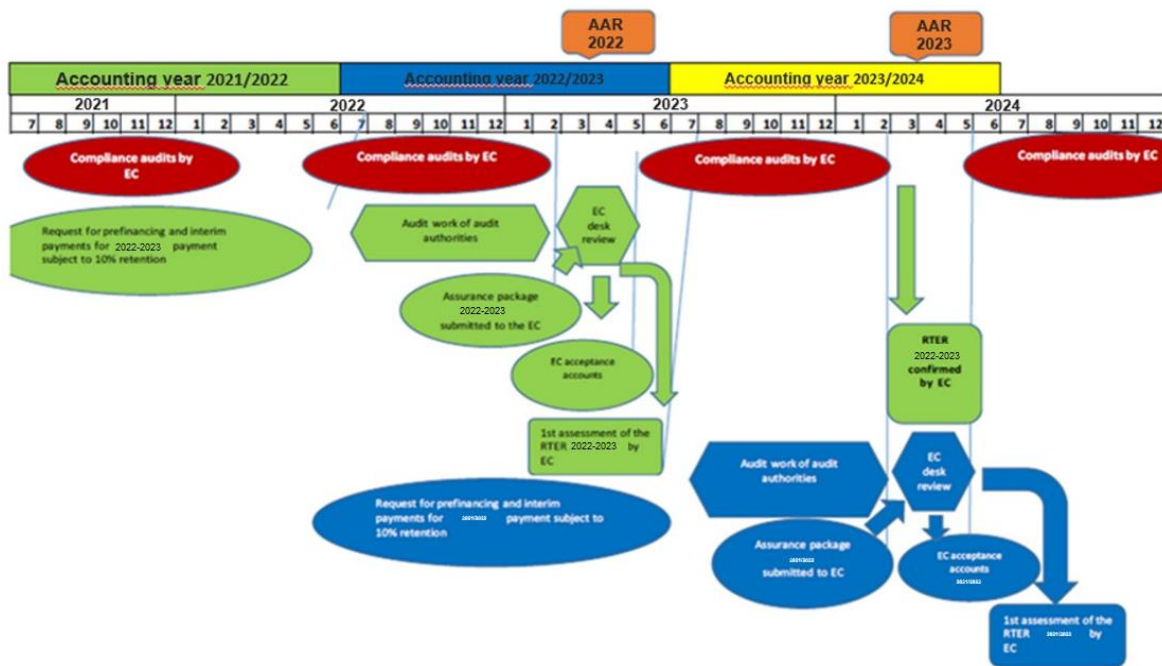
**EFFICIENCY INDICATORS: "TIME-TO" INDICATORS (DAYS)**

		2025	2024
<b>Shared management</b>	<b>Timely payment</b>	<b>87%</b>	<b>100%</b>
<b>Direct management</b>	Time-to-inform (EMAS)	42	48
	Time-to-grant (EMAS)	59	44
	Timely payment (EMAS)	83%	51%
	Time-to-inform (Union Actions)	106	123
	Time-to-grant (Union Actions)	254	292
	Timely payment (Union Actions - grants)	100%	100%
	Time-to-inform (MSUP <sup>43</sup> )	n/a	n/a
	Time-to-grant (MSUP)	n/a	n/a
	Timely payment (MSUP)	100%	n/a
	Timely payment (Research - grant)	n/a	n/a
	Timely payment (procurement)	85%	82%
	<b>Timely payment (total)</b>	<b>94%</b>	<b>69%</b>
	<b>Indirect management</b>	Contribution agreements: timely payment	85%
Decentralised agencies: timely payment		100%	100%
<b>Timely payment (total)</b>		<b>100%</b>	<b>100%</b>

<sup>43</sup> MSUP = MS under pressure grants awarded under AMIF.

# Explanation (with visuals) of the control cycle and its implementation during the reporting year

**Graph 1: Assurance process covering different accounting years (July N to June N+1)**



## 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:

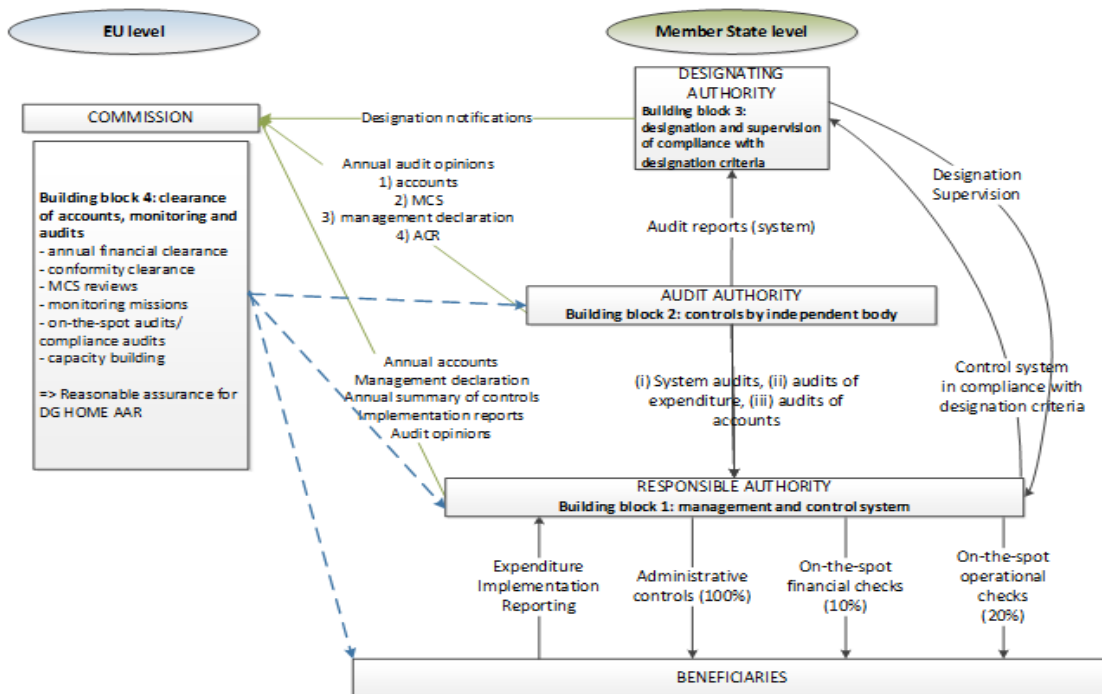
- **a designating authority** (at ministerial-level authority of a Member State is responsible for the designation of the responsible authority, and to ensure the responsible authority continues to comply with the designation criteria);
- **a responsible authority** (national regional or local public 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 2: 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 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 results 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.

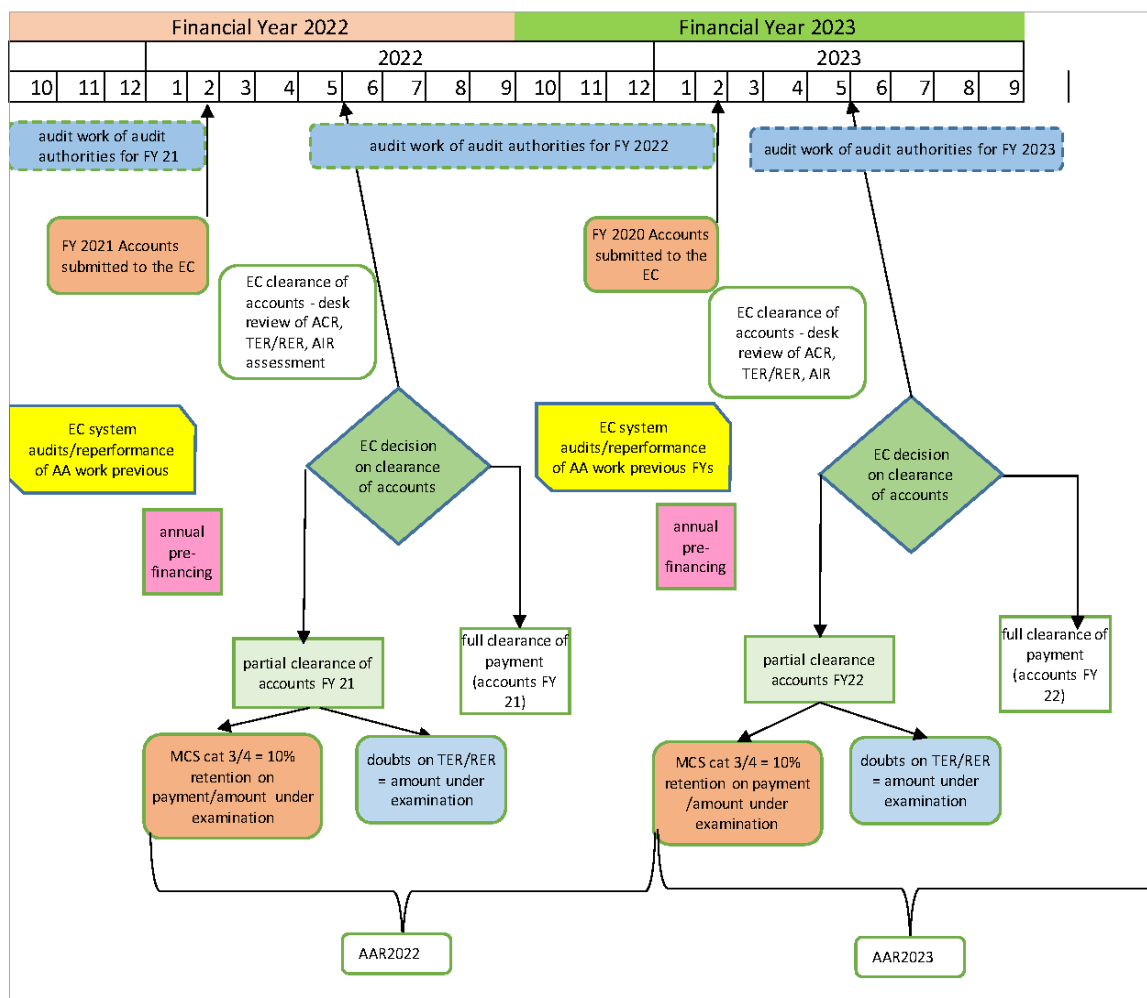
In addition, when DG HOME has evidence of serious deficiencies in the effective functioning of the management and control systems following compliance system audits, the annual accounts are partially cleared and a 10% retention of the value of the annual accounts put under examination. The amounts retained 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.

## The closure of 2014-2020 national programmes

Following the same principles as the annual clearance of accounts, the procedure for the closure of 2014-2020 national programmes was launched in 2025, in line with the provisions of article 40 of Regulation 514/2014. By the end of 2025, (Decision C(2025) 7483 adopted on 30.10.2025), out of 21 programmes had received the final clearance from the Commission: 10 accounts for ISF: AT, CH, CZ, ES, HU, LT, NL, PL, RO, SK ; 11 accounts for AMIF: BG, CZ, DE, ES, HU, LT, NL, RO SE, SK, UK.

**Graph 3: Assurance process covering different financial years (October N-1 to N)**



## 2021-2027 Programming Period AMIF/ISF

### Key changes in the 2021-2027 period

The 2021-2027 programming period introduces some key changes to strengthen the management and control system, which are:

- a twelve-month accounting period running from 1 July year N-1 to 30 June year N;
- introduction of interim payment applications, submitted to the Commission during the accounting year;

- retention of 5% from each EU interim payment carried out during the accounting year with reimbursement/recovery of annual balance due, following acceptance of accounts by the Commission;
- submission of certified accounts for each programme, in respect of expenditure declared to the Commission in relation to the accounting period;
- submission to the Commission of accompanying documents to provide assurance on the accuracy, completeness and veracity of the accounts, the effective functioning of the system and the legality and regularity of the underlying transactions: management declaration, audit opinion and control report (so called “assurance package”);
- application of net financial corrections for irregularities detected in expenditure included in accepted accounts.

### **Acceptance of the accounts and assessment of legality and regularity: two separate, but complementary processes**

This new architecture for the programming period 2021-2027 entails a revised procedure of annual examination and acceptance of accounts by the Commission, which is now Common with the other Funds under the Common Provisions Regulation. This process leads to the closure of an annual block of expenditure for each programme. The acceptance of accounts is a separate process from the assessment of legality and regularity, as foreseen in the regulation. However, the block of expenditure certified in the accounts should not contain any remaining material level of irregularities. If a material level of irregularities is still identified in the accounts, either as reported by the audit authority (for ex. because of an annual residual error rate above 2%) or as identified through Commission audits, the Commission has to launch financial correction procedures. As a result, at the end of the assurance process – and considering the multi-annual nature of the programmes – the Commission assessment of assurance packages, its compliance audits and the resulting application of net financial corrections, where necessary, should allow to provide assurance that the residual risk of error – after all corrections are applied – is below 2% for each programme.

The **single audit strategy** for the funds managed by REGIO, EMPL, MARE and HOME for the 2021-2027 period foresees a constant supervision of audit authorities by the Commission audit services, completed by capacity building actions and audits to ensure that no serious deficiencies remain uncovered or uncorrected by the Member States in the programmes’ annual accounts. The overall objective of the single audit strategy is to obtain reasonable assurance that the management and control systems established and implemented by Member States:

- comply with requirements of the relevant EU Regulations and national rules;
- are functioning effectively to prevent and detect errors, irregularities and fraud and ensure the legality and regularity of the expenditure declared to the Commission; and
- ensure the quality and reliability of the systems in place for reporting on performance framework (as applicable).

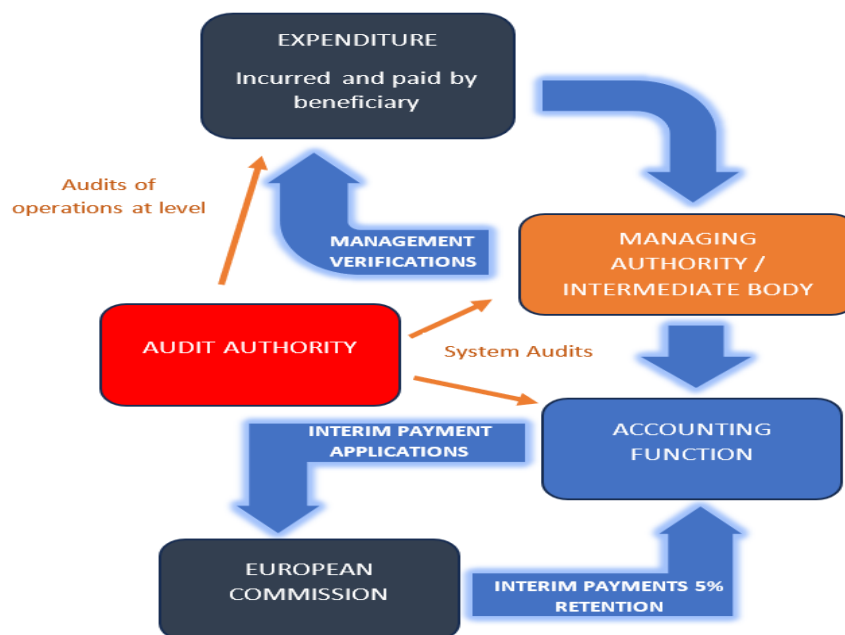
This strategic approach is followed by the Commission in its assurance process is the following:

- desk review: examination of the ‘assurance package’ to be provided by 15 February each year by the Member State in relation to the programme annual accounts (including the annual control report and audit opinion); and assessment of system audit reports and information obtained from Member States and beneficiary countries and from other EU sources. The bilateral coordination meetings with MS are an opportunity to

review the Annual Control Report and Annual Opinion, as well as national audit reports and to exchange information on planned audit work and update of the risk assessment. Any significant issues arising from the bilateral coordination meetings have been included in the audit opinions for each OP.

- on-the-spot risk-based audit work;
- review of audit authorities' work;
- ex post audits to assess the reliability of the control and audit activities carried out by the MS;
- preventive and capacity building actions for the operational programmes audit authorities, by providing early advice and feedback to authorities on the functioning of management and control systems, including anti-fraud.

**Graph 4: - Assurance model 2021-2027 Period**



# Detailed control results for all Operational Programmes

2014-2020 Detailed control results (audit opinion/error rate)

MS	CCI	Title	Residual Error Rate for AAR at 31.12.2024	(1) MCS functioning effectively as of 31.12.2025 (Y/N/NA*; Yes=Cat 1 & 2, No= Cat 3 &4)	Clearance of accounts - Financial year 2024 (October 2023 - June 2024)						(9) Relevant Expenditure 2025 (€)	Issued Reservation for AAR 2025 (Y/N)	Comments
					Confirmed error rates on finalisation of clearance of accounts exercise for financial year 2024 (October 2023 - June 2024)								
					(3) Total Error Rate reported by AA	(4) Residual Total Error Rate as reported by AA	(5) Total Error Rate as validated by DG HOME at 31.12.25	(6) Residual Error Rate as validated by DG HOME at 31.12.25	(7) Residual Error Rate for AAR at 31.12.25				
AMIF													
AT - Austria	2014AT65AMNP001	AMIF	0.62%	2	0.10%	0.10%	0.20%	0.20%	0.20%	0.00		Closed programme	
BE - Belgium	2014BE65AMNP001	AMIF	5.00%	3					5.00%	0.00	Non-quantifiable reservation	System weaknesses at the level of the MA and AA. Failure to complete the controls and to	

												provide the ACR within regulatory deadlines.
BG - Bulgaria	2014BG65AMNP001	AMIF	0.03%	1	0.00%	0.00%	0.00%	0.00%	0.00%	1,307,446.14		Closed programme
CY - Cyprus	2014CY65AMNP001	AMIF	0.00%	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00		Closed programme
CZ - Czech Republic	2014CZ65AMNP001	AMIF	0.00%	1	0.28%	0.00%	0.13%	0.00%	0.00%	0.00		Closed programme
DE - Germany	2014DE65AMNP001	AMIF	0.00%	1	0.05%	0.04%	0.05%	0.04%	0.04%	12,557,249.91		Closed programme
EE - Estonia	2014EE65AMNP001	AMIF	0.00%	2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	Non-quantifiable reservation	Cumulative residual error rate above 2% and no EC payment in 2025
ES - Spain	2014ES65AMNP001	AMIF	0.10%	2	0.00%	0.00%	0.00%	0.00%	0.00%	18,644,190.49		Closed programme
FI - Finland	2014FI65AMNP001	AMIF	5.00%	3	0.00%	0.00%			5.00%	0.00	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	2.00%	3	7,72%	5,34%			5.00%	0.00	Non-quantifiable reservation	Cumulative residual error rate above 2%

												and no EC payment in 2025
GR - Greece	2014GR65AMNP001	AMIF	0.00%	2					1.50%	0.00		
HR - Croatia	2014HR65AMNP001	AMIF	0.54%	2	5.71%	4.02%	4.03%	2.47%	2.47%	0.00		
HU - Hungary	2014HU65AMNP001	AMIF	0.00%	2	1.48%	0.930%	2.310%	1.76%	1.76%	1,494,487.77		Closed programme
IE - Ireland	2014IE65AMNP001	AMIF	4.94%	2	1.28%	0.00%	1.28%	0.00%	0.00%	0.00		Closed programme
IT - Italy	2014IT65AMNP001	AMIF	1.02%	2	1.05%	1.02%			0.00%	0.00		
LT - Lithuania	2014LT65AMNP001	AMIF	0.00%	2	0.00%	0.00%	0.00%	0.00%	0.00%	882,722.39		Closed programme
LU - Luxembourg	2014LU65AMNP001	AMIF	5.00%	4	11.30%	0.00%	11.30%	1.63%	10.00%	0.00	Non-quantifiable reservation	Conformity clearance procedure launched. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.
LV - Latvia	2014LV65AMNP001	AMIF	0.00%	2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00		
MT - Malta	2014MT65AMNP001	AMIF	0.56%	2	0,00%	0,00%			1.50%	0.00		

NL - Netherlands	2014NL65AMNP001	AMIF	0.79%	2	0.00%	0.00%	0.00%	0.00%	0.00%	57,083,868.18		Closed programme
PL - Poland	2014PL65AMNP001	AMIF	0.00%	1	0.51%	0.14%	0.69%	0.00%	0.00%	0.00		Closed programme
PT - Portugal	2014PT65AMNP001	AMIF	0.30%	2	2.61%	1.02%	2.61%	1.02%	1.02%	0.00		
RO - Romania	2014RO65AMNP001	AMIF	0.00%	1	1.79%	0.00%	1.79%	0.00%	0.00%	7,028,984.21		Closed programme
SE - Sweden	2014SE65AMNP001	AMIF	0.17%	2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00		Closed programme
SI - Slovenia	2014SI65AMNP001	AMIF	0.69%	2	0.04%	0.04%	0.04%	0.04%	0.04%	0.00		Closed programme
SK - Slovakia	2014SK65AMNP001	AMIF	0.00%	2	0.23%	0.23%	0.23%	0.19%	0.19%	1,857,881.92		Closed programme
UK - United Kingdom	2014UK65AMNP001	AMIF	0.11%	1	0.03%	0.00%	0.04%	0.00%	0.00%	22,217,833.40		Closed programme
<b>ISF</b>												
AT - Austria	2014AT65ISNP001	ISF	0.00%	3	2.10%	0.00%	2.71%	0.76%	0.76%	2,321,894.45		Closed programme
BE - Belgium	2014BE65ISNP001	ISF	5.00%	3					5.00%	0.00	Non-quantifiable reservation	System weaknesses at the level of the MA and AA. Failure to complete the controls and to provide the ACR within regulatory deadlines

BG - Bulgaria	2014BG65ISNP001	ISF	0.70%	1	0,00%	0,00%	0,00%	0,00%	0.00%	0.00	Non-quantifiable reservation	Cumulative residual error rate above 2% and no EC payment in 2025
CY - Cyprus	2014CY65ISNP001	ISF	0.00%	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00		
CZ - Czech Republic	2014CZ65ISNP001	ISF	0.00%	1	0.28%	0.00%	0.02%	0.00%	0.00%	9,128,670		Closed programme
DE - Germany	2014DE65ISNP001	ISF	0.31%	2	0.24%	0.21%	0.24%	0.21%	0.21%	0.00		Closed programme
DK-Denmark	2014DK65ISNP001	ISF	0.00%	2	0.16%	0.00%	0.16%	0.00%	0.00%	0.00		
EE - Estonia	2014EE65ISNP001	ISF	0.00%	2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	Non-quantifiable reservation	Cumulative residual error rate above 2% and no EC payment in 2025
ES - Spain	2014ES65ISNP001	ISF	0.00%	2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00		Closed programme
FI - Finland	2014FI65ISNP001	ISF	5.00%	3	0.00%	0.00%	0.00%	0.00%	5.00%	0.00	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					5.00%	0.00	Non-quantifiable reservation	Cumulative residual error rate above 2% and no EC payment in 2025
GR - Greece	2014GR65ISNP001	ISF	0.00%	1	17.49%	14.97%	17.49%	14.97%	0.50%	1,538,878.45		
HR - Croatia	2014HR65ISNP001	ISF	0.05%	2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00		
HU - Hungary	2014HU65ISNP001	ISF	0.01%	2	2.00%	1.00%	2.00%	1.00%	1.00%	10,345,923.87		Closed programme
IE - Ireland	2014IE65ISNP001	ISF	0.00%	2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	Non-quantifiable reservation	Cumulative residual error rate above 2% and no EC payment in 2025
IT - Italy	2014IT65ISNP001	ISF	0.00%	2	8,24%	0,00%	8,24%	0,00%	0,00%	0,00		
LT - Lithuania	2014LT65ISNP001	ISF	0.00%	2	0.00%	0.00%	0.00%	0.00%	0.00%	6,015,228.96		Closed programme
LU - Luxembourg	2014LU65ISNP001	ISF	0.00%	3	0.00%	0.00%	100.00%	100.00%	5.00%	0.00	Non-quantifiable reservation	Conformity clearance procedure launched. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.

LV - Latvia	2014LV65ISNP001	ISF	0.00%	2	0,00%	0,00%	0,00%	0,00%	0.00%	0.00		
MT - Malta	2014MT65ISNP001	ISF	0.00%	2	0,00%	0,00%			1.50%	0.00		
NL - Netherlands	2014NL65ISNP001	ISF	0.03%	2	0.00%	0.00%	0.00%	0.00%	0.00%	5,779,919.97		Closed programme
PL - Poland	2014PL65ISNP001	ISF	0.00%	1	0.87%	0.59%	0.29%	0.00%	0.00%	4,941,656.12		Closed programme
PT - Portugal	2014PT65ISNP001	ISF	0.00%	2	0.01%	0.01%	0.01%	0.00%	0.00%	0.00		
RO - Romania	2014RO65ISNP001	ISF	1.27%	1	0.00%	0.00%	0.00%	0.00%	0.00%	16,761,426.26		Closed programme
SE - Sweden	2014SE65ISNP001	ISF	0.00%	2	0.14%	0.12%	0.14%	0.12%	0.12%	0.00		Closed programme
SI - Slovenia	2014SI65ISNP001	ISF	0.29%	2	0.19%	0.16%	0.19%	0.16%	0.16%	0.00		Closed programme
SK - Slovakia	2014SK65ISNP001	ISF	0.00%	2	0.00%	0.00%	0.00%	0.00%	0.00%	804,469.07		Closed programme
CH- Switzerland	2014CH65ISNP001	ISF	0.00%	2					0.00%	0.00		Closed programme
IS - Iceland	2014IS65ISNP001	ISF	5.00%	4	0.00%	0.00%			100.00%	0.00	Non-quantifiable reservation	Cumulative residual error rate above 2% and no EC payment in 2025. Conformity clearance to be launched.

LI - Liechtenstein	2014LI65ISNP001	ISF	0.00%	3	0.00%	0.00%	100.00%	100.00%	100.00%	0.00	Non- quantifiable reservation	Conformity clearance launched
NO - Norway	2014NO65ISNP001	ISF	0.00%	2					0.00%	0.00		Closed programme. No account received.

Shared management 2014-2020 - AMIF & ISF cumulative amount at risk

31 December 2025	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	91.24	0.85%	0.77	33.65	0.71%	0.24
BE - Belgium	139.91	0.90%	1.26	42.10	0.33%	0.14
BG - Bulgaria	17.20	0.21%	0.04	97.01	3.28%	3.19
CY - Cyprus	38.98	0.30%	0.12	55.28	0.23%	0.13
CZ - Czech Republic	34.40	0.16%	0.06	43.59	0.02%	0.01
DE - Germany	613.09	0.56%	3.43	158.32	2.67%	4.23
DK - Denmark				22.01	0.22%	0.05
EE - Estonia	14.39	2.61%	0.37	49.82	2.49%	1.24
ES - Spain	437.41	0.76%	3.30	292.61	1.19%	3.49
FI - Finland	91.68	3.97%	3.64	71.32	2.59%	1.84
FR - France	441.37	3.10%	13.70	128.75	0.47%	2.95
GR - Greece	293.08	0.43%	1.26	261.70	2.29%	1.23
HR - Croatia	22.57	0.60%	0.13	81.75	0.39%	0.32
HU - Hungary	27.76	0.22%	0.06	81.93	0.37%	0.30
IE - Ireland	48.60	0.56%	0.27	10.45	3.01%	0.32
IT - Italy	346.56	0.98%	3.41	295.38	0.29%	0.84
LT - Lithuania	17.76	0.41%	0.07	216.68	0.52%	1.13
LU - Luxembourg	11.78	1.02%	0.12	13.48	0.11%	0.01
LV - Latvia	16.87	0.57%	0.10	40.68	0.37%	0.15
MT - Malta	20.53	0.58%	0.12	82.84	0.92%	0.77
NL - Netherlands	301.03	0.31%	0.93	82.76	0.54%	0.45
PL - Poland	119.75	0.30%	0.36	156.29	0.16%	0.25

PT - Portugal	72.91	0.57%	0.42	51.42	0.48%	0.24
RO - Romania	53.54	0.26%	0.14	160.17	0.38%	0.60
SE - Sweden	343.13	0.35%	1.21	46.71	0.87%	0.41
SI - Slovenia	20.54	0.74%	0.15	47.80	0.83%	0.40
SK - Slovakia	14.04	0.51%	0.07	35.16	0.12%	0.04
UK - United Kingdom	553.59	0.77%	4.27			
CH - Switzerland				32.72	0.06%	0.02
IS - Iceland				14.49	4.78%	0.69
LI - Liechtenstein				5.28	0.800%	0.00
NO - Norway				30.14	0.38%	0.11
<b>Total</b>	<b>4,203.71</b>	<b>0.95%</b>	<b>39.77</b>	<b>2,742.29</b>	<b>0.94%</b>	<b>25.78</b>

2021-2027 Detailed control results (audit opinion/error rate)

MS	CCI	Title	(1) MCS functioning effectively (Y/N/NA*; Yes=Cat 1 & 2, No= Cat 3 &4)	Accounts 2024-2025				Comments
				Reportable rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)		(5) Relevant Expenditure - payments made in 2025 (€)	Issued Reservation for AAR 2025 (Y/N)	
				(1) Total Error Rate reportable by EC	(2) Residual Total Error Rate reportable by EC			
<b>AMIF</b>								
AT	2021AT65AMPR001	Austria - AMIF	Yes	1.11%	0.14%	10,641,999		
BE	2021BE65AMPR001	Belgium - AMIF	No	5.00%	5.00%	-10,856,040	Y	No assurance package
BG	2021BG65AMPR001	Bulgaria - AMIF	Yes	2.97%	1.76%	8,189,278		
CY	2021CY65AMPR001	Cyprus - AMIF	Yes	0.00%	0.00%	23,261,712		
CZ	2021CZ65AMPR001	Czechia - AMIF	Yes	1.13%	1.07%	10,541,040		
DE	2021DE65AMPR001	Germany - AMIF	Yes	1.00%	0.00%	233,030,726		
EE	2021EE65AMPR001	Estonia - AMIF	Yes	0.00%	0.00%	1,517,771		
EL	2021EL65AMPR001	Greece - AMIF	Yes	2.77%	2.00%	79,730,339		

ES	2021ES65AMPR001	Spain - AMIF	Yes	0.00%	0.00%	67,842,698		
FI	2021FI65AMPR001	Finland - AMIF	Yes	0.64%	0.54%	15,566,805		
FR	2021FR65AMPR001	France - AMIF	Yes	0.00%	0.00%	158,605,567		
HR	2021HR65AMPR001	Croatia - AMIF	No	1.70%	1.29%	11,059,267		
HU	2021HU65AMPR001	Hungary - AMIF	Yes	-	-	-		No assurance package
IE	2021IE65AMPR001	Ireland - AMIF	Yes	0.27%	0.27%	17,709,265		
IT	2021IT65AMPR001	Italy - AMIF	No	1.44%	1.23%	26,935,456		
LT	2021LT65AMPR001	Lithuania - AMIF	Yes	0.00%	0.00%	1,541,221		
LU	2021LU65AMPR001	Luxembourg - AMIF	Yes	0.00%	0.00%	2,172,694		
LV	2021LV65AMPR001	Latvia - AMIF	No	0.46%	0.00%	5,294,590		
MT	2021MT65AMPR001	Malta - AMIF	Yes	0.01%	0.00%	5,828,932		
NL	2021NL65AMPR001	Netherlands - AMIF	Yes	0.33%	0.28%	21,297,457		
PL	2021PL65AMPR001	Poland - AMIF	Yes	0.35%	0.00%	8,434,908		
PT	2021PT65AMPR001	Portugal - AMIF	Yes	0.00%	0.00%	11,413,782		
RO	2021RO65AMPR001	Romania - AMIF	Yes	0.00%	0.00%	10,746,480		
SE	2021SE65AMPR001	Sweden - AMIF	Yes	0.00%	0.00%	49,432,808		
SI	2021SI65AMPR001	Slovenia - AMIF	Yes	0.00%	0.00%	6,895,684		
SK	2021SK65AMPR001	Slovakia - AMIF	Yes	1.99%	1.99%	3,001,733		No assurance package

BMVI								
AT	2021AT65BVPR001	Austria - BMVI	Yes	0.18%	0.08%	3,414,071		
BE	2021BE65BVPR001	Belgium - BMVI	No	5.00%	5.00%	-5,254,491	Y	No assurance package
BG	2021BG65BVPR001	Bulgaria - BMVI	Yes	0.00%	0.00%	34,585,806		
CH	2021CH65BVPR001	Switzerland - BMVI	Yes	1.99%	1.99%	7,167,959		No assurance package
CY	2021CY65BVPR001	Cyprus - BMVI	Yes	0.00%	0.00%	4,992,945		
CZ	2021CZ65BVPR001	Czechia - BMVI	Yes	0.00%	0.00%	4,998,540		
DE	2021DE65BVPR001	Germany - BMVI	Yes	1.28%	0.00%	34,540,729		
DK	2021DK65BVPR001	Denmark - BMVI	Yes	0.00%	0.00%	2,750,755		
EE	2021EE65BVPR001	Estonia - BMVI	Yes	0.00%	0.00%	6,733,297		
EL	2021EL65BVPR001	Greece - BMVI	Yes	0.07%	0.00%	96,316,277		
ES	2021ES65BVPR001	Spain - BMVI	Yes	0.00%	0.00%	76,789,138		
FI	2021FI65BVPR001	Finland - BMVI	No	0.45%	0.00%	5,887,250	Y	
FR	2021FR65BVPR001	France - BMVI	Yes	0.00%	0.00%	45,956,686		
HR	2021HR65BVPR001	Croatia - BMVI	Yes	2.48%	1.63%	54,742,608		
HU	2021HU65BVPR001	Hungary - BMVI	Yes	0.00%	0.00%	8,160,353		
IS	2021IS65BVPR001	Iceland - BMVI	Yes	-	-	-		No assurance package

IT	2021IT65BVPR001	Italy - BMVI	Yes	0.00%	0.00%	49,483,646		
LT	2021LT65BVPR001	Lithuania - BMVI	Yes	0.00%	0.00%	88,928,885		
LU	2021LU65BVPR001	Luxembourg - BMVI	Yes	0.00%	0.00%	3,426,475		
LV	2021LV65BVPR001	Latvia - BMVI	Yes	1.71%	0.77%	37,545,825		
MT	2021MT65BVPR001	Malta - BMVI	Yes	0.00%	0.00%	1,920,239		
NL	2021NL65BVPR001	Netherlands - BMVI	Yes	1.32%	0.00%	14,941,730		
NO	2021NO65BVPR001	Norway - BMVI	Yes	1.99%	1.99%	12,464,837		No assurance package
PL	2021PL65BVPR001	Poland - BMVI	Yes	0.00%	0.00%	50,708,556		
PT	2021PT65BVPR001	Portugal - BMVI	Yes	4.50%	1.99%	9,453,994		
RO	2021RO65BVPR001	Romania - BMVI	Yes	0.00%	0.00%	13,686,250		
SE	2021SE65BVPR001	Sweden - BMVI	Yes	0.69%	0.62%	4,869,502		
SI	2021SI65BVPR001	Slovenia - BMVI	Yes	0.00%	0.00%	5,005,225		
SK	2021SK65BVPR001	Slovakia - BMVI	Yes	1.99%	1.99%	1,119,276		No assurance package
<b>ISF</b>								
AT	2021AT65ISPR001	Austria - ISF	Yes	1.63%	0.39%	1,071,571		
BE	2021BE65ISPR001	Belgium - ISF	No	5.00%	5.00%	-1,421,976	Y	No assurance package
BG	2021BG65ISPR001	Bulgaria - ISF	Yes	0.74%	0.00%	4,337,995		

CY	2021CY65ISPR001	Cyprus - ISF	Yes	0.00%	0.00%	2,075,839		
CZ	2021CZ65ISPR001	Czechia - ISF	Yes	0.07%	0.03%	4,285,069		
DE	2021DE65ISPR001	Germany - ISF	No	37.16%	1.80%	19,932,730		
EE	2021EE65ISPR001	Estonia - ISF	Yes	0.95%	0.95%	1,978,459		
EL	2021EL65ISPR001	Greece - ISF	Yes	1.99%	1.99%	877,325		No assurance package
ES	2021ES65ISPR001	Spain - ISF	Yes	13.39%	0.00%	12,937,322		
FI	2021FI65ISPR001	Finland - ISF	Yes	1.86%	1.59%	4,664,578		
FR	2021FR65ISPR001	France - ISF	No	1.99%	1.99%	1,297,587		No assurance package
HR	2021HR65ISPR001	Croatia - ISF	Yes	2.86%	0.58%	4,197,784		
HU	2021HU65ISPR001	Hungary - ISF	Yes	0.02%	0.00%	2,433,889		
IE	2021IE65ISPR001	Ireland - ISF	No	0.00%	0.00%	3,755,750		
IT	2021IT65ISPR001	Italy - ISF	Yes	0.00%	0.00%	5,337,311		
LT	2021LT65ISPR001	Lithuania - ISF	Yes	0.00%	0.00%	4,363,479		
LU	2021LU65ISPR001	Luxembourg - ISF	Yes	0.00%	0.00%	1,635,735		
LV	2021LV65ISPR001	Latvia - ISF	Yes	0.00%	0.00%	11,074,778		
MT	2021MT65ISPR001	Malta - ISF	Yes	0.01%	0.00%	4,579,970		
NL	2021NL65ISPR001	Netherlands - ISF	Yes	0.00%	0.00%	3,655,453		
PL	2021PL65ISPR001	Poland - ISF	Yes	0.00%	0.00%	389,322		

PT	2021PT65ISPR001	Portugal - ISF	Yes	0.00%	0.00%	7,514,170		
RO	2021RO65ISPR001	Romania - ISF	Yes	0.00%	0.00%	2,910,591		
SE	2021SE65ISPR001	Sweden - ISF	Yes	0.00%	0.00%	2,138,772		
SI	2021SI65ISPR001	Slovenia - ISF	Yes	0.00%	0.00%	3,698,406		
SK	2021SK65ISPR001	Slovakia - ISF	Yes	1.99%	1.99%	1,286,757		No assurance package

*\*1.99% Flat-rate for programmes with first payments only in the second half of the year*

# Financial corrections and recoveries, suspensions and interruptions of payments carried out during the reporting year per Member State, programming period and fund

In 2025, DG HOME had following cases of **interruptions** in relation to **2021-2027** programming period:

- **Austria – AMIF:** Interruption (9,633,924.54 EUR) was launched already in December 2024 and was lifted in May 2025.
- **Latvia – AMIF, BMVI and ISF:** Interruption for all 3 Funds (AMIF 1,665,396.70 EUR, BMVI 2,261,425.53 EUR and ISF 631,246.92 EUR) was lifted in November 2025.

## Preventive and corrective measures as a result of ex-ante and ex-post controls.

		Preventive Measures (m EUR)	Corrective measures (m EUR)
<b>Implemented by the Member States:</b>		<b>115.57</b>	<b>0</b>
	<i>of which from Member States controls</i>	108.8	0
	<i>of which from EU controls <sup>(44)</sup></i>	6.77	0
<b>Implemented by the Commission</b>		<b>0.00</b>	<b>0.02</b>
	<i>of which from Member States controls</i>	0	0
	<i>of which from EU controls</i>	0.00	0.02
<b>DG HOME total</b>		<b>115.57</b>	<b>0.02</b>

Note: In 2025, due to the transition to SUMMA, only preventive measures exceeding EUR 500,000 are reported. All corrections made by DG HOME fall below this threshold and therefore are outside the reporting scope.

<sup>(44)</sup> As a result of Commission controls and audits, OLAF investigations or ECA audits.  
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# ANNEX 8: Reporting on the internal and external audits and assessing the effectiveness of internal control systems

## Recommendations stemming from IAS audits

In 2025, DG HOME closed two important IAS recommendations. As of December 2025, the following IAS recommendations considered as ‘very important’ were pending. The actions identified in the respective action plans are either already implemented by DG HOME and currently under review by IAS or in the course of being implemented.

<b>Preparedness for closing actions and programmes funded under the Internal Security Fund (ISF) and the Asylum, Migration and Integration Fund (AMIF) through direct and shared management</b>	Important	<b>Recommendation 1:</b> Management and finalisation of the Union Actions and EMAS grants in Direct Management	Implemented
	Important	<b>Recommendation 2:</b> Controls, timelines and closure preparedness in AMIF and ISF programmes under Shared Management	Implemented
<b>Assurance building processes/audit strategy for the 2021-2027 programming period in HOME - Phase I design</b>	Very important	<b>Recommendation 1:</b> Develop additional DG Home-specific audit arrangements for Single Audit Strategy 1. assess, and formally document, the need to establish additional measures, checks or tailored audit work to cover DG HOME funds specificities; 2. formalise its audit approach towards the coverage of the programmes and AAs over time, indicating whether it plans to cover all key requirements or only essential ones.	Ready for review.
	Very important	<b>Recommendation 2:</b> Develop and set up risk assessment module for DG Home funds. 1. ensure that the risk assessment model includes the description of the methodology applied, all the relevant risk factors to be considered (both common for all CPR funds and DG HOME specific), their weighing and scoring; 2. implement the new risk assessment model, regularly re-assess and when necessary update; 3. provide guidance to its auditors on the application of the new risk assessment model; 4. establish a monitoring approach of its shared management programmes, to feed all relevant monitoring information into DG HOME's audit risk assessment.	Ready for review.
	Very important	<b>Recommendation 3:</b> Revise the methodology and approach for developing the audit plan. 1. provide clear explanations of the principles and factors applied when defining the audit plan for	Under implementation.

		<p>DG HOME funds managed in shared management mode. Those must at least include the results of the risk assessment and the assumptions regarding the capacity available for auditing DG HOME shared management programmes;</p> <p>2. explain and establish monitoring arrangements of the audit plan execution; identify causes for deviations and ensure that the outcome of the monitoring feeds into the planning assumptions /factors for future planning cycles and/or potential updates of the plan.</p>	
	Very important	<p><b>Recommendation 4:</b> Establish and finalise procedures for application of preventive and corrective measures.</p> <p>1. finalise and formally approve the operating procedure for warnings, interruptions and suspensions and communicate it to staff. The procedure should clarify the roles and responsibilities regarding monitoring and reporting on preventive measures;</p> <p>2. make available a monitoring and reporting tool for preventive measures (warnings, interruptions, suspensions) for DG HOME relevant actors involved in the interim payment process;</p> <p>3. make the MAPAR colour table with the results of the assessment of the management and control systems available to all relevant actors involved in processing interim payments. In this respect, assess the possibility of creating hyperlinks directly between IT systems in which the relevant e-checklist is located and the MAPAR colour table;</p> <p>4. develop and approve the operating procedure for establishing and applying financial corrections for DG HOME 2021-2027 funds. The procedure should clearly define the roles of the actors involved, the various steps of the process with a timeline including legal deadlines as per the Common Provisions Regulation and the Financial Regulation, including monitoring and reporting on financial corrections.</p>	Under implementation.

As regards the audits relevant to DG HOME concluded by the Internal Audit Service in the previous years, DG HOME ensured the follow-up of the issued ‘important’ and ‘very important’ recommendations.

Regarding the audit on ‘*Closure of ISF and AMIF for the period 2014-2020*’, the IAS issued one recommendation related to shared management (review of controls and preparation of final closure 2014-2020 funds), which was implemented on time in 2024. The second recommendation, related to direct management (oversight issues and delays), has been implemented in 2025.

The IAS audit on ‘*Assurance building processes/audit strategy for the 2021-2027 programming period in HOME - Phase I design*’ involved DG HOME as an auditee. The IAS concluded that for the 2021-2027 programming period, DG HOME has, overall, adequately designed and set up governance, risk management and control processes that support the assurance building for funds delivered under the shared management mode. Nevertheless, the IAS noted very important weaknesses regarding: (1) specific audit arrangements for the Single Audit Strategy, HOME\_AAR\_2025\_annexes\_draft

(2) the risk assessment module for DG HOME funds, (3) the preparation of DG HOME's audit planning and monitoring for shared management programmes and (4) the internal processes for the preventive and corrective measures that still needed to be finalised at the time of the audit to fully set up all required elements.

As a response to these very important recommendations, DG HOME has taken actions and fully implemented the recommendations issued by the IAS related to audit strategy (recommendation 1) and risks assessment (recommendation 2). The actions are currently being reviewed by the IAS.

Further actions are currently ongoing to finalise the implementation of the remaining two recommendations on methodology for the audit plan (recommendation 3) and the procedure for financial corrections (recommendation 4):

- Recommendation 3: the preparation of HOME's audit plan and monitoring of the execution for shared management programmes has been partially implemented. HOME continues to monitor the audit plan execution (the audits for 2025 have already been performed). Nevertheless, in order to fully implement the recommendation, HOME will report in the revised audit work programme any deviations and will feed the results into the future updates of the audit plan.
- Recommendation 4: the guidance on corrective and preventing measures is partially implemented. The remaining action to be implemented refers to the approval of the guidance on financial corrections.

DG HOME's continuous and systematic implementation of the IAS recommendations and the subsequent follow-up by the IAS ensure that the internal control objectives remain robust and the assurance unaffected. Therefore, in view of the ongoing implementation of actions to address the IAS recommendations, the residual risk related to very important recommendations by IAS **does not affect in a material way the achievement of the internal control objectives, and therefore the assurance provided in this AAR.**

## Recommendations stemming from ECA audits

<a href="#">2021 ECA Annual Report CH8</a>	Important	<b>Recommendation 1:</b> to provide further guidance to the beneficiaries of Union action and emergency assistance, and the MS authorities responsible for implementing DG HOME funding, on adhering to rules in relation to audit trail and procurement.	Implemented.
	Important	<b>Recommendation 2:</b> to carry out better targeted ex ante checks on the eligibility of project costs for actions directly managed by DG HOME, especially in the case of emergency assistance, with a specific focus on the potential risks related to the type of expenditure or the beneficiary. In doing this, the Commission should take into consideration the fact that using audit certificates to support beneficiaries' payment claims has limitations.	Implemented
<a href="#">2022 ECA Annual Report CH8</a>	Important	<b>Recommendation 1:</b> to carry out better targeted ex ante checks on the eligibility of expenditure for Union actions, with a specific focus on the potential risk related to, for example, the type of expenditure (e.g. personnel costs, equipment, procurement), or the type of beneficiary. When preparing its risk assessment, the Commission should take into consideration the fact that audit certificates supporting beneficiaries' payment claims have limitations.	Implemented
<a href="#">2023 ECA Annual Report CH8</a>	Important	<b>Recommendation 1:</b> provide further guidance to the member state authorities responsible for implementing DG HOME funding via shared management on adhering to  a) the rules for retaining appropriate supporting documentation that can be presented in the event of checks or audits;  b) the obligation to comply with the national and EU rules on transparency and equal treatment when awarding grants following open calls for proposals.	Implemented
<a href="#">2023 ECA Annual Report CH3</a>	Important	<b>Recommendation 1:</b> improve the quality of performance information in the programme performance statement (PPSs) for MFF heading 4' by  a) presenting actual achievements in the "programme in a nutshell" and  b) disclosing in its AMPR which KPIs were based on sources that were different from the AIRs submitted by the member states.	Implemented
<a href="#">ECA Special Report 26/2024:</a>	Important	<b>Recommendation 1:</b> analyse how to identify the financing gaps and streamline the programming of AMIF support for the integration of third-country nationals. The Commission, in cooperation with the	Recommendation accepted. To be implemented until end of 2026.

<b>Integration of third-country nationals in the EU</b>		<p>member states, within their remits, should analyse how to:</p> <p>a) identify financing gaps and possible synergies between funding sources available for the integration pathways of third country nationals;</p> <p>b) streamline the programming of AMIF support for the integration of third-country nationals to address those gaps in a targeted way.</p>	
	Important	<p><b>Recommendation 2:</b> Collect, analyse and disseminate best practice on AMIF support for integration measures. In cooperation with the member states, the Commission should:</p> <p>a) collect, analyse and disseminate information both on best practice and on the challenges in tailoring AMIF support for integration of relevant specific groups, as well as on other increasingly important topics in the field of integration;</p> <p>b) identify and disseminate best practice for analysing and documenting whether project costs are reasonable, by checking, for example, whether costs are in line with relevant benchmarks or market prices.</p>	Recommendation accepted. To be implemented until end of 2026.
	Important	<p><b>Recommendation 3:</b> Improve the reliability of project data, and of monitoring and reporting on AMIF support for integration. In cooperation with the member states, the Commission should:</p> <p>a) further support member states in improving the reliability of reported project data to strengthen overall performance information, e.g. by systematically requiring relevant external parties (such as audit authorities) to check the reported project output indicators and promoting data quality checks (on data completeness, consistency and plausibility) by external reviewers;</p> <p>b) disseminate examples of good practice for monitoring and evaluating AMIF support for integration both to and within the member states.</p>	Recommendation accepted. To be implemented until end of 2026.
	Important	<p><b>Recommendation 4:</b> Analyse how to improve the reporting framework to enable the assessment of the performance of AMIF support for integration pathways of third-country nationals.</p>	Recommendation accepted. To be implemented until end of 2026.
<a href="#">2024 ECA Annual Report CH8</a>	Important	<p><b>Recommendation 1:</b> Take further steps to ensure that international organisations provide the ECA with complete, unrestricted and timely access to documents necessary to carry out its task in accordance with the TFEU. In particular, ensure that contractual arrangements with international organisations are clear and fully respect the ECA's right to receive, at our request, any document or</p>	Recommendation partially accepted. To be implemented until end of 2026.

		information necessary to perform our audit functions.	
	Important	<b>Recommendation 2:</b> Provide further guidance to member state managing authorities under shared management on their obligations to respect the principles of equal treatment and transparency in the execution of calls for proposals to address shortcomings in grant award procedures.	Implemented
	Important	<b>Recommendation 3:</b> Follow up shortcomings in the audit authorities' work and, if found to call an unqualified audit opinion into question, implement appropriate control measures, to reduce the risk of irregular expenditure being undetected.	Recommendation accepted. To be implemented until end of 2026.
<b>ECA's follow up of recommendations of <a href="#">Special Report 13/2022: Free movement in the EU during the COVID-19 pandemic - Limited scrutiny of internal border controls, and uncoordinated actions by Member States</a></b>	Important	<b>Recommendation 1</b> – Exercise close scrutiny of internal border controls  Taking account of the proposal to amend the SBC, and the Commission's scope for discretion, its assessment of internal border controls (HOME), should make proper use of the compliance monitoring tools by:  (a) asking the Member States for additional information when their notifications and/or ex post reports do not provide sufficient evidence of the proportionality of border controls.  (b) issuing opinions on proportionality when there are concerns that the border controls do not observe this principle.  (c) systematically monitor that all Schengen countries provide internal border notifications and implementation reports within legal deadlines.  (d) asking Member States to report annually on the implementation of ongoing long-term border controls;	Implemented by the Commission and assessed as fully implemented by ECA
	Important	<b>Recommendation 3</b> – Provide more actionable guidance on the implementation of internal border controls  The Commission (HOME) should provide more detailed and actionable guidance on the implementation of internal borders during the pandemic by:  (a) updating the Practical Border Handbook with examples of good practice of the way internal borders are managed.  (b) explaining the difference between border controls and health checks in the context of COVID 19.	Implemented by the Commission and assessed as fully implemented by ECA

Regarding the results of the 2024 Statement of Assurance (DAS), the European Court of Auditors (ECA) 2024 report did not identify any major problems with the implementation of HOME funds and concluded that the five Audit Authorities visited had developed and HOME\_AAR\_2025\_annexes\_draft

implemented detailed procedures of sufficient quality to report on their work in the annual control reports, having detailed audit programmes and checklists in place to support their conclusions. Concerning DG HOME's Annual Activity Report, the ECA confirmed that there are no specific findings. The estimates for risks at payment and at closure produced were calculated in accordance with the internal methodology and reported correctly in the Annual Management and Performance Report.

The Court assessed that the recommendations issued in the 2021 and in the 2022 ECA annual reports have been implemented in full.

DG HOME accepted the three new recommendations formulated by the Court in their 2024 report, one of them partially.

- The first recommendation concerns the complete, unrestricted and timely access to documents from international organisations. The Commission accepted the first part of the recommendation and will continue to provide support to the ECA auditors and engage with the partner organisations to facilitate ECA audits. The second part was not accepted considering that the existing contractual agreements with international organisations already provide a framework to ensure document accessibility in a manner that permits the required checks
- The second recommendation is to provide further guidance to member state managing authorities under shared management focusing on the principles of equal treatment and transparency in the execution of calls for proposals. This recommendation has already been implemented together with the recommendation issued in the 2023 ECA annual report namely in relation to the guidance on the principles governing grant award procedures. A session with Member States' authorities was organised on 27 October 2025 in the context of the Home Affairs Funds committee meeting.
- The third recommendation concerns the follow-up of shortcomings in the audit authorities' work and to implement appropriate control measures, if necessary. The Commission will monitor the proper follow-up by the audit authorities of the shortcomings identified, and will continue to provide guidance where required, in particular, during the meetings regularly organised with the audit authorities.

In 2025, the ECA launched two new performance audits for DG HOME (lead service) and a follow-up task for the special report 13/2022 '*Free movement in the EU during the COVID-19 pandemic - Limited scrutiny of internal border controls, and uncoordinated actions by Member States*':

- **on critical infrastructure** (on-going): The audit scope was approved in September 2025. The ECA will look into the overall institutional setup within the EU, specifically, DG HOME's role in monitoring and coordinating the activities foreseen under the Critical Infrastructure (CI) legislation, the evaluation of the implementation of the European Critical Infrastructure Directive (2008/114), the transposition of the Critical Entities Resilience Directive (2022/2557) and the EU financing for resilience of critical infrastructure, focusing on the energy and transport sectors.
- **on returns, readmission agreements and reintegration** (on-going): The audit scope has been approved by the ECA in November 2025, with a focus on the assessment of the EU support (through AMIF and Frontex) to Member States in returning and reintegrating irregular migrants. DG HOME as well as the European Border and Coast Guard Agency will be audited.
- **follow-up of special report 13/2022 '*Free movement in the EU during the COVID-19 pandemic*' recommendations**: DG HOME provided evidence and updated information for the seven recommendations, already implemented by the Commission. The ECA's preliminary assessment was very positive, summarising that all recommendations were fully implemented and on time.

**In conclusion, the above findings do not have any impact on the assurance provided in this annual activity report.**

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## Assessment of the internal control system

The assessment of the effectiveness of DG HOME's internal control system follows the methodology established in the Implementation Guide of the Internal Control Framework of the Commission (2018 Edition) and the general principles set out in the Communication on the Revision of the Internal Control Framework (C(2017) 2373 final of 19 April 2017).

The Commission's Internal Control Framework is based on the COSO 2013 Internal Control–Integrated Framework and consists of five components and 17 principles. The framework is designed to provide reasonable assurance regarding the achievement of the five objectives set out in Article 36.2 of the Financial Regulation: effectiveness, efficiency and economy of operations; reliability of reporting; safeguarding of assets and information; prevention, detection, correction and follow-up of fraud and irregularities; and adequate management of risks relating to the legality and regularity of underlying transactions.

It relies on a number of monitoring tools and sources of information including:

- an evaluation of the internal control monitoring criteria for the reference year developed in the context of the Annual Management Plan for 2025 and consisting of quantitative and qualitative indicators in conjunction with pre-set targets and existing baseline values;
- the reported exceptions and non-compliance events;
- the results of the internal control self-assessment, which referred to the Internal Control Principles, targeted all DG HOME statutory staff;
- the results of the audits performed or followed up by the Internal Audit Service
- the European Court of Auditors' findings, which do not undermine the effectiveness of the internal control system in place (more information is provided in section 2.2);
- the annual risk management exercise;
- the reservations issued in the context of the 2025 AAR;
- the reports of the Authorising Officers by Sub-Delegation submitted by each Directorate to the Director-General.

The annual assessment followed a three-step process.

In the first step, DG HOME defined the internal control monitoring criteria by selecting a set of indicators for each principle, setting baselines reflecting the current state of control, and establishing targets for the assessment year. DG HOME criteria or indicators were revised in 2025. The indicator set comprises both hard indicators (procedural and documentary compliance measures) and soft indicators (staff perception data collected through staff surveys). Indicators were reviewed at the time of the Management Plan preparation to ensure continued relevance to the DG's risk environment.

In the second step, internal control strengths and deficiencies were identified using all available information sources: the self-assessment based on the monitoring of indicators against their targets; weaknesses reported by staff; exceptions and non-compliance events; the monitoring of the implementation of the control and anti-fraud strategies; IAS audit conclusions, findings and recommendations; ECA audit findings; and OLAF reports where applicable.

In the third step, the assessment was carried out at three successive levels. At principle level, each principle was classified into one of four categories: category 1 (present and functioning well), category 2 (present and functioning but some improvements needed), category 3 (partially present and functioning, major improvements needed), or category 4 (not present and functioning). This classification was then aggregated at component level and finally at the level of the internal control system as a whole. Professional judgement was applied throughout, including to assess whether compensating controls mitigate the impact of identified deficiencies and whether the five components operate together in an integrated manner.

The assessment draws on both ongoing monitoring and the specific annual assessment exercise conducted in the context of the Annual Activity Report.

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

## A. Annex related to "Control results"

**Table X: Estimated risk at payment and at closure (amounts in EUR millions)**

<b>DG HOME</b>	Payments made (in 2024; in EUR millions)	minus new prefinancing [plus retentions made] (in 2024; in EUR millions)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2024; in EUR millions)	Relevant expenditure (for 2024; in EUR millions)	Detected error rate or equivalent estimates	Estimated risk at payment (in 2024; in EUR millions)	Adjusted Average Recoveries and Corrections ( <i>adjusted</i> ARC; %)	Estimated future corrections [and deductions] (for 2024; in EUR millions)	Estimated risk at Closure (for 2024; in EUR millions)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Shared Management MFF 2014-20	120.14	0.00	60.58	180.71	0.94%	1.70	0.15%	0.27	1.43
Shared Management MFF 2021-27	2 142.08	- 565.95	- 9.95	1 566.18	0.26%	4.07	0.15%	2.31	1.76
Direct Management – Union Actions and EMAS Grants	180.67	- 146.00	293.37	328.04	10.23%	33.56	0.15%	0.48	33.08
Direct Management - Procurement	27.31	- 2.15	1.70	26.86	0.50%	0.13	0.15%	0.04	0.09
Indirect Management - Contribution/Delegation Agreements	32.48	- 18.55	146.12	160.05	0.50%	0.80	0.15%	0.24	0.56
Indirect Management - Decentralised Agencies	1 868.58	-1 868.58	1 520.14	1 520.14	0.00%	0.00	0.00%	0.00	0.00
<b>DG total</b>	<b>4 371.26</b>	<b>-2 601.23</b>	<b>2 011.96</b>	<b>3 781.99</b>		<b>40.26</b>	<b>0.09%</b>	<b>3.33</b>	<b>36.93</b>
					<b>Overall risk at payment in %</b>	<b>1.06%</b>		<b>Overall risk at closure in %</b>	<b>0.98%</b>
						(7) / (5)			(10) / (5)

## Notes to the table X

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

(2) Payments made after the preventive (ex-ante) control measures have already been implemented earlier in the cycle. For Cross-Sub Delegations (Internal Rules Article 12), the reporting remains with the Delegating departments.

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

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

Retentions: in Cohesion, the 10% retention applied during the year.

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

Retentions: in Cohesion, the retentions released during the year by the Commission.

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

(6) In this column, we disclose the detected error rates or equivalent estimates. Equivalent might be the "residual total error rates".

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

Similarly, the subsidies given by partner DGs to decentralised agencies as part of their establishment and core tasks are considered error-free types of expenditure and the rate which should be used is 0%. Please see the [Guidance for DGs with payments to EAs DAs JUs or certain EU bodies](#) for further details.

(8) The adjusted average recovery and corrections percentage is mostly based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective measures each department applied over the past years as a result of ex post controls. The AOD has replaced this historic average for decentralised agencies with 0% as no recovery is possible, except for receipt of unused budget).

Please also analyse the correlation between estimated future corrections and implemented <sup>(45)</sup> amount of corrections and recoveries. Following the IAS audit report on corrective capacity, all DGs are requested to provide for estimated future and implemented financial corrections and recoveries an analysis of their evolution over time and correlation. In particular, you should compare an average of corrections, for the last 3 years at least (in order to limit the impact of

the yearly variances) and identify possible trends. In case of significant differences, between the average of corrections and the estimated future corrections, please comment/explain, to the extent possible.

**For example (indicative and not exhaustive):**

*The average amount of the implemented corrections over the past 3 years (2023-2025) is 7.06 (million) euros (0.20% of the average amount of relevant expenditure of that period), compared to an average amount of estimated future corrections during the same period of 3.48 (million) euros (0.10% of the average amount of relevant expenditure of that period). The deviation of between the two averages is considered marginal and can be attributed to the normal operation cycle of recoveries.*

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

## Operational Programmes under reservation and targeted actions

### Reservation concerning AMIF and ISF 2014-2020 in several Member States

N°	Ref	Title	Type of Reservation	Reasons for Reservation	Financial impact (M€) in 2025	Structural weakness (Y/N)	Actions to be taken
<b>BE – 2 Reservations – Non-quantifiable</b>							
1	2014BE65AMNP001	BE AMIF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 3 'Works partially Substantial improvement needed'	n/a	Y	Improve the management and control system
2	2014BE65ISNP001	BE ISF	Non-quantifiable		n/a	Y	
<b>BG – 1 Reservation – Non-quantifiable</b>							
3	2014BG65ISNP001	BG ISF	Non-quantifiable	Deficiencies detected by ECA in the system audit for KR 11 &12 at the audit authority (category 3 'Works partially Substantial improvement needed'). DG HOME considers that the system does not offer a sufficient level of assurance for the underlying expenditure.	n/a	Y	Improve the management and control system. An ex-post audit was carried out to quantify the impact of the deficiencies on the amounts paid to Bulgaria / ISF to date. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure.
<b>EE – 2 Reservations – Non-quantifiable</b>							
4	2014EE65AMNP001	EE AMIF	Non-quantifiable	Cumulative residual error rate above 2%	n/a	Y	Improve the management and control system. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure.
5	2014EE65ISNP001	EE ISF	Non-quantifiable		n/a	Y	

<b>FI – 2 Reservations – Non-quantifiable</b>							
6	2014FI65AMNP001	FI AMIF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 3 'Works partially Substantial improvement needed' and the cumulative residual error rate above 2%	n/a	Y	Improve the management and control system.
7	2014FI65ISNP001	FI ISF	Non-quantifiable		n/a	Y	
<b>FR – 2 Reservations – Non-quantifiable</b>							
8	2014FR65AMNP001	FR AMIF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 3 'Works partially. Substantial improvement needed' and the cumulative residual error rate above 2%	n/a	Y	Improve the management and control system.
9	2014FR65ISNP001	FR ISF	Non-quantifiable		n/a	Y	
<b>IS – 1 Reservation – Non-quantifiable</b>							
10	2014IS65ISNP001	IS ISF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 4 'Essentially does not work' and the cumulative residual error rate above 2%.	n/a	Y	Improve the management and control system. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure
<b>IE – 1 Reservation – Non-quantifiable</b>							
11	2014IE65ISNP001	IE ISF	Non-quantifiable	Cumulative residual error rate above 2%	n/a	Y	Improve the management and control system. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure.
<b>LI – 1 Reservation – Non-quantifiable</b>							
12	2014LI65ISNP001	LI ISF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 3 'Works	n/a	Y	Improve the management and control system. Application of appropriate

				partially. Substantial improvement needed'			financial corrections upon finalisation of the conformity clearance procedure.
<b>LU – 2 Reservations – Non-quantifiable</b>							
13	2014LU65AMNP001	LU AMIF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 4 'Essentially does not work'	n/a	Y	Improve the management and control system.
14	2014LU65ISNP001	LU ISF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 3 'Works partially. Substantial improvement needed'	n/a	Y	Improve the management and control system.

### Reservation concerning BMVI, AMIF, and ISF 2021-2027 in 2 Member States

N°	Ref	Title	Type of Reservation	Reasons for Reservation	Financial impact (M€) in 2025	Structural weakness (Y/N)	Actions to be taken
<b>BE – 3 Reservations – Non-quantifiable</b>							
1	2021BE65AMPR001	BE AMIF	Non-quantifiable	Serious deficiencies in the MCS of the MS, assessed in category 4 by DG HOME.	n/a	Y	Address the identified deficiencies by implementing the necessary improvements to the MCS.
2	2021BE65BVPR001	BE BMVI	Non-quantifiable		n/a	Y	
3	2021BE65ISPR001	BE ISF	Non-quantifiable		n/a	Y	
<b>FI – 1 Reservation – Non-quantifiable</b>							
4	2021FI65BVPR001	FI BMVI	Non-quantifiable	RTER for the accounting year 2022-2023 above 2%.	n/a	Y	Initiate a Financial correction procedure for the irregular amount included in the accounts.

## Reservations issued for Operational Programme in last year's annual activity report and lifted in 2025

N°	Country code	Ref	Title	Type of reservation	Reasons for Reservation	Financial impact in 2024 (in MEUR)	Reasons for lifting the reservation
<b>Programming period 2014–2020 – DE – 1 Reservation – Non-quantifiable</b>							
1	DE	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.	n/a	Corrections have been implemented and the programme closed.
<b>Programming period 2021–2027 – LV – 3 Reservations – Quantification = EUR 1.56 million</b>							
2	LV	2021LV65AMPR001	LV AMIF	Financial	Following the analysis of the National Audit Report and Annual Control report, DG HOME classifies the MCS in category 3.  In addition, for the ISF programme only, the AA could not finalise the on-the-spot verifications on the physical implementation for some of the sampled operations	0.24	Additional work carried out by the AA  Action plan in place and being implemented to address deficiencies in the MCS
3	LV	2021LV65BVPR001	LV BMVI	Financial		0.09	
4	LV	2021LV65ISPR001	LV ISF	Financial		1.23	

## Operational Programmes under reservation and targeted actions

### Reservation concerning AMIF and ISF 2014-2020 in several Member States

N°	Ref	Title	Type of Reservation	Reasons for Reservation	Financial impact (M€) in 2025	Structural weakness (Y/N)	Actions to be taken
<b>BE – 2 Reservations – Non-quantifiable</b>							
1	2014BE65AMNP001	BE AMIF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 3 'Works partially Substantial improvement needed'	n/a	Y	Improve the management and control system
2	2014BE65ISNP001	BE ISF	Non-quantifiable		n/a	Y	
<b>BG – 1 Reservation – Non-quantifiable</b>							
3	2014BG65ISNP001	BG ISF	Non-quantifiable	Deficiencies detected by ECA in the system audit for KR 11 &12 at the audit authority (category 3 'Works partially Substantial improvement needed'). DG HOME considers that the system does not offer a sufficient level of assurance for the underlying expenditure.	n/a	Y	Improve the management and control system. An ex-post audit was carried out to quantify the impact of the deficiencies on the amounts paid to Bulgaria / ISF to date. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure.
<b>EE – 2 Reservations – Non-quantifiable</b>							
4	2014EE65AMNP001	EE AMIF	Non-quantifiable	Cumulative residual error rate above 2%	n/a	Y	Improve the management and control system. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure.
5	2014EE65ISNP001	EE ISF	Non-quantifiable		n/a	Y	
<b>FI – 2 Reservations – Non-quantifiable</b>							

6	2014FI65AM NP001	FI AMIF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 3 'Works partially Substantial improvement needed' and the cumulative residual error rate above 2%	n/a	Y	Improve the management and control system.
7	2014FI65ISN P001	FI ISF	Non-quantifiable		n/a	Y	
<b>FR – 2 Reservations – Non-quantifiable</b>							
8	2014FR65AM NP001	FR AMIF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 3 'Works partially. Substantial improvement needed' and the cumulative residual error rate above 2%	n/a	Y	Improve the management and control system.
9	2014FR65ISN P001	FR ISF	Non-quantifiable		n/a	Y	
<b>IS – 1 Reservation – Non-quantifiable</b>							
10	2014IS65ISN P001	IS ISF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 4 'Essentially does not work' and the cumulative residual error rate above 2%.	n/a	Y	Improve the management and control system. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure
<b>IE – 1 Reservation – Non-quantifiable</b>							
11	2014IE65I SNP001	IE ISF	Non-quantifiable	Cumulative residual error rate above 2%	n/a	Y	Improve the management and control system. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure.
<b>LI – 1 Reservation – Non-quantifiable</b>							
12	2014LI65ISN P001	LI ISF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 3 'Works partially.	n/a	Y	Improve the management and control system. Application of appropriate financial corrections upon

				Substantial improvement needed'			finalisation of the conformity clearance procedure.
<b>LU – 2 Reservations – Non-quantifiable</b>							
1 3	2014LU65AM NP001	LU AMIF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 4 'Essentially does not work'	n/a	Y	Improve the management and control system.
1 4	2014LU65IS NP001	LU ISF	Non-quantifiable	The overall management and control system is assessed by DG HOME as Category 3 'Works partially. Substantial improvement needed'	n/a	Y	Improve the management and control system.

### Reservation concerning BMVI, AMIF, and ISF 2021-2027 in 2 Member States

N°	Ref	Title	Type of Reservation	Reasons for Reservation	Financial impact (M€) in 2025	Structural weakness (Y/N)	Actions to be taken
<b>BE – 3 Reservations – Non-quantifiable</b>							
1	2021BE65AMPRO01	BE AMIF	Non-quantifiable	Serious deficiencies in the MCS of the MS, assessed in category 4 by DG HOME.	n/a	Y	Address the identified deficiencies by implementing the necessary improvements to the MCS.
2	2021BE65BVPRO01	BE BMVI	Non-quantifiable		n/a	Y	
3	2021BE65ISPRO01	BE ISF	Non-quantifiable		n/a	Y	
<b>FI – 1 Reservation – Non-quantifiable</b>							
4	2021FI65BVPRO01	FI BMVI	Non-quantifiable	RTER for the accounting year 2022-2023 above 2%.	n/a	Y	Initiate a Financial correction procedure for the irregular amount included in the accounts.

Reservations issued for Operational Programme in last year's  
annual activity report and lifted  
in 2025

N°	Country code	Ref	Title	Type of reservation	Reasons for Reservation	Financial impact in 2024 (in MEUR)	Reasons for lifting the reservation
<b>Programming period 2014–2020 – DE – 1 Reservation – Non-quantifiable</b>							
1	DE	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.	n/a	Corrections have been implemented and the programme closed.
<b>Programming period 2021–2027 – LV – 3 Reservations – Quantification = EUR 1.56 million</b>							
2	LV	2021LV65AMPR001	LV AMIF	Financial	Following the analysis of the National Audit Report and Annual Control report, DG HOME classifies the MCS in category 3. In addition, for the ISF programme only, the AA could not finalise the on-the-spot verifications on the physical implementation for some of the sampled operations	0.24	Additional work carried out by the AA Action plan in place and being implemented to address deficiencies in the MCS
3	LV	2021LV65BVPR001	LV BMVI	Financial		0.09	
4	LV	2021LV65ISPR001	LV ISF	Financial		1.23	

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

## Human Resource management

<b>Objective: DG HOME</b> employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities			
<b>Indicator 1: Percentage of female middle managers</b>			
<b>Source of data:</b> SYSPER			
<b>Baseline</b> (2024)	<b>Target</b> (2029)	<b>Latest known results</b> (situation on 31/12/2025)	
45.5% in 2024	50%	52.2%	
<b>Indicator 2: Staff engagement index</b>			
<b>Source of data:</b> Commission staff survey [data provided by DG HR]			
<b>Baseline</b> (2023)	<b>Target</b> (2029) <sup>(46)</sup>	<b>Latest known results</b> (situation on 31/12/2025)	
66% in 2023	Increase	<ol style="list-style-type: none"> <li>1. New Staff Engagement Index (2025): DG HOME score (72%)</li> <li>2. Old Staff Engagement Index (2025): 2 percentage points</li> </ol>	
<b>Main outputs in 2025:</b>			
<b>Description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Ensure gender balance for the middle managers population by identifying female talent within the DG and accompanying them in their career development	Percentage of female middle managers	To attain at least 50% female representation by 2029	52.2%

<sup>(46)</sup> The Commission baseline score for the Staff Engagement Index is 73% (based on the 2023 staff survey results).

\* A new method of measuring staff engagement was introduced in 2025. The new Staff Engagement Index provides a more comprehensive view of staff engagement covering purpose, pride and motivation, autonomy and growth and collaboration and trust. The old Staff Engagement Index, which focused more on job content and relations with immediate colleagues and manager, will be used exclusively for comparisons with past data.

Improve the anti-harassment culture of DG HOME	Number of trainings organised	Meeting with the Chief Confidential Counsellor and the extended management All Head of Unit have followed the compulsory training on anti-harassment	1 meeting between the Chief Confidential Counsellor and the extended management; 1 training by the Chief Confidential Counsellor for DG HOME staff.
Ensure the DG inclusiveness and good recruitments	Number of managers having followed the training on selecting techniques and non-bias selection	Half of the target group	DG HOME does not have this information, as DG HR is managing these type of trainings via EU learn.
Activities to improve the integration/onboarding of newcomers	Number of welcome sessions for newcomers (all staff) Number of welcome coffees Update of welcome pack and intranet page	4 sessions for all staff 2 sessions for Blue Book Trainees and National Experts in Professional Training  At least 6 welcome coffees per year quarterly	Done. 4 newcomers welcome sessions organised (January, May, September and December 2025); 2 welcome sessions for Bluebook Trainees and National Experts in Professional Training; 7 welcome coffees with newcomers organised;
Mentoring system for newcomers and new managers	Number of appointed mentors	All new HoU should have a mentor 25% of newcomers have a mentor	Number of mentors not available, as a monitoring system is not yet in place internally.
Implement a job shadowing system to support mobility of staff	Number of participants	25 per year	No participants in the job shadowing system in 2025. The possibility needs to be further promoted within DG HOME, to raise awareness among colleagues and encourage participation in the scheme.

Promote learning activities to support development of talent	Number of lunchtime seminar organised <sup>(47)</sup>	10	10 lunchtime seminars
	Number of joined unit meetings	10	5
	Ad-hoc training sessions	4 per year	5
	DG HOME Academy <sup>(48)</sup>	2 sessions per year	
Create opportunities for staff to interact with HOME Senior Management	Number of sessions organised with Senior Management (All you want to know about..., Town Hall, Live Debriefs of management meeting)	4 “All you want to know” sessions	Target mostly met. 3
	Organisation of a DG Team event	1 or 2 Townhalls Weekly live debrief	1 Townhall (November 2025)
		One whole- DG Team event in 2025	One whole DG team event in May 2025
HOME Internal Newsletter	Number of Newsletters	19	19
Strengthening HOME’s Community through staff engagement	Small Talk		Target almost met.
	Inside HOME video series	5 Small Talks	5
	LX46 Guided Tours	3 Inside HOME videos	1
	Coffee Roulette	4 tours 8 coffee roulette rounds	3 8

<sup>(47)</sup> DG HOME harmonised the offer of learning activities in 2025 keeping only 2 categories “All you want to know” (3 in 2025) and “Training & Seminar” where depending on the schedule they were recorded as “lunchtime seminar” 2025 (10) lunchtime seminar + (5) Others “ad hoc training sessions.

<sup>(48)</sup> The DG HOME Academy is an umbrella concept which brings together all existing training programmes – see details on the HOME Intranet under the link: [Learning & Development in DG HOME](#). In term of indicators, it is already covered in the data on training and seminars.

## Digital transformation and data management

**Objective: DG HOME** is using innovative, trusted digital solutions for better policymaking, data management and administrative processes to build a digitally transformed, user-focused and data-driven Commission

**Indicator 1: Digital Culture: % of statutory staff that has completed at least one IT training course** <sup>(49)</sup>

**Source of data:** Digital Commission Dashboard (data measured at DG-level)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
0% in 2024	47%	50%	30%

**Indicator 2: Seamless digital environment: cloud adoption – % of IT systems utilising cloud infrastructure services compared to the total number of IT systems**

**Source of data:** Digital Commission Dashboard (data measured at DG-level)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
50% in 2024	60%	70%	71%

**Indicator 3: Maturity level in implementing corporate data policies across four key areas: data management, ownership and responsibilities, data quality, and data skills (basic, developing, established, advanced, or trendsetting).**

**Source of data:** DG HOME

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
- Data management: developing	established	advanced	established
- Ownership/responsibility: basic			developing
- Data quality: basic			basic
- Data skills: basic			developing

<sup>(49)</sup> This KPI will be accompanied by an informative package that will be shared in AAR templates on a yearly basis. The package will include: (i) link to implementing guidelines – list of training courses available in EU Learn; and (ii) dedicated instructions on how to register a new training course in EU Learn (when this is organised at DG level directly by the DG), in order to record the actual number of participants and sessions.

**Indicator 4: Compliance indicator <sup>(50)</sup>: percentage of staff trained on data protection compliance combined with the percentage of public records of processing operations reviewed within the last two years.**

**Source of data:** Attendance record of workshops and the Data Protection Management System

<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (situation on 31/12/2025)
25% for 2023-2024	>90%	100%	31%

**Main outputs in 2025:**

**Digital transformation**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Ensure outputs related to the Information Systems that are streamlined, fit for purpose and running on supported technologies.	Number of new DG HOME IT systems complying with the Solution design guidelines	100%	100%
Digital Culture Training sessions provided by the M365 Champions	Number of training sessions	25	Coaching on demand from Top Champion + Corporate bi-weekly
DG HOME is aware of cybersecurity threats	Percentage of DG HOME staff participating in at least one cybersecurity training and/or awareness	45%	DG HOME does not organise specific trainings; staff participates in trainings organised by DIGIT at corporate level.

<sup>(50)</sup> The compliance indicator is calculated with a 50% weight attributed to the following two values: first, the number of public records of the department reviewed in the last two years / public records of the department. Second, the percentage of staff in the department who have attended data protection awareness-raising activities.

Green, Resilient and Secure Digital Infrastructure Ensure outputs related to the continuous improvement of the department's performance as captured in the risk maturity quadrant (RMQ).	Status of implementation of the actions identified by the Security Strategy 2024 – 2025 that concern DG HOME	100%	100%
	Adherence of DG HOME to the objective for 100% of Communication and Information Systems having an IT Security Plan less than 2 years old by the end of 2025	100%	100%
	Adherence of DG HOME to the objective for 100% attestation of compliance for the 55 IT priority controls for all CIS until the end of 2025	100%	100%

### Data management

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
List of actions to implement the corporate principles for data governance for DG HOME key data asset	Percentage of implementation of the corporate principles for data governance for DG HOME key data assets	Target by 2025: 70%	65%
Classified meetings for DG HOME and other DGs HOME Registry running EUCI according to required standards	Number of meetings	60	56 meetings
	Number of EU classified (EU Confidential and EU Secret) documents handled by the Registry	300	396 EUCI

### Data protection

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Data Protection	Number of staff attending awareness raising activities on data protection compliance	300 staff total in 2024 and 2025	272

## Sound environmental management

**Objective:** Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission.

**Indicator:** % reduction in emissions from staff professional travel (t CO<sub>2</sub>eq).

**Source of data:** DG/department emissions report from Qlik Sense dashboard

Baseline (2019) <sup>(51)</sup>	Target (2030)	Latest known results (situation on 31/12/2025)
1 146 tons in 2019	50% of reduction (baseline 2019)	715 tons in 2025 (38% reduction in comparison to the 2019 baseline)

### Main outputs in 2025:

Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Actions to reduce emissions from staff missions and experts' travel	Maintain a high number of Videoconference meeting rooms	8 Videoconference meeting rooms	12 meeting rooms with Videoconference + 3 project rooms equipped with Videoconference - DG HOME reached quota allocated by SCIC.

<sup>(51)</sup> As of 2025 emission from professional travel is measured through the Qlik Sense dashboard, hence the baseline has been changed to reflect the new tool upon guidance from the SG.

# **ANNEX 11: Implementation through non-EU entrusted entities and/or through EU Trust Funds**

The following table lists delegation/contribution agreements signed before or in 2025 that were operating throughout 2025. For the reporting year, DG HOME receives a management declaration for each of these agreements at the time of final or interim report.

<b>Entrusted body</b>	<b>Programme concerned</b>	<b>Annual budgetary amount entrusted</b>	<b>Duration of the delegation</b>	<b>Justification of the recourse to indirect centralised management</b>	<b>Justification of the selection of the body</b>	<b>Summary description of the implementing tasks entrusted</b>	<b>Reception of the management declaration, part of reporting obligation</b>
<b>IOM, with UNICEF as co-delegate</b>	Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2017 and 2018	Total amount of EUR 68.9 million.	01/01/2019 - 28/02/2020	Specific expertise: the action ensured the continuation of activities as provided by IOM under previous project (the emergency support instrument managed by DG ECHO).	IOM has demonstrated specific technical competence and experience in managing sites in Greece and has been supporting the Greek government to establish temporary and permanent accommodation centres and offer protection services.  UNICEF has demonstrated its competence and experience regarding child protection in Greece.	Support to the Greek authorities in the daily management of long-term accommodation sites: site management support such as wash facilities and transportation; protection activities; educational activities and coordination and transition related capacity building	MD – final report 25/10/2022

<b>IOM</b>	Asylum, Migration and Integration Fund; annual work programme emergency assistance 2019	Total amount of EUR 97 7 536.20 .	01/08/2019 - 31/10/2023	Specific expertise	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, which have been and continue to be a fundamental purpose and priority of IOM.	This project was intended to provide comprehensive relocation support to those persons identified for voluntary relocation from Malta to other Member States of Relocation.	MD – final report 12/08/2024
<b>IOM with UNICEF as partner</b>	Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2019 and 2020	Total amount of EUR 19 1.3 million	01/01/2020 - 30/09/2024	Specific expertise: the action ensured the continuation of activities as provided by IOM and UNICEF under the previous project (DA signed in 2018).	IOM has demonstrated specific technical competence and experience in managing sites in Greece and has been supporting the Greek government to establish temporary and permanent accommodation centres and offer protection services. UNICEF has demonstrated its competence and experience with regard to child protection in Greece.	Support to the Greek authorities in the daily management of long-term accommodation sites: site management support such as wash facilities and transportation; protection activities; educational activities and coordination and transition related capacity building.	MD – final report 13/05/2025

<p><b>IOM, with UNHCR and UNICEF as partners (with the partnership of EASO)</b></p>	<p>Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2019 and 2020</p>	<p>Total amount of EUR 35.1 million</p>	<p>01/04/2020 - 31/12/2023</p>	<p>Specific expertise: the action is being implemented by IOM and its partners. IOM has implemented a similar project in Greece in the past.</p>	<p>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. 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.</p>	<p>The project focused on the implementation of the relocation exercise from Greece to other Member States and associated countries.</p>	<p>MD – final report 11/03/2025</p>
<p><b>IOM</b></p>	<p>Asylum, Migration and Integration Fund; annual work programme emergency assistance 2019</p>	<p>Total amount of EUR 2.2 million</p>	<p>01/09/2020 - 31/10/2023</p>	<p>Specific expertise</p>	<p>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.</p>	<p>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.</p>	<p>MD – final report 02/07/2024</p>

<b>UNICEF</b>	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2021-2022	Total amount of EUR 24.1 million	01/10/2021 - 30/06/2024	Result of the call for proposal	Selection criteria	This Action supported the Government of Greece to ensure that all school-age refugee and migrant children in Greece find a pathway to formal education through the harmonized provision of non-formal education, school-readiness and access to education.	MD – final report 16/01/2025
<b>IOM</b>	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2021-2022	Total amount of EUR 1.6 million	01/12/2022 - 30/04/2025	Result of the call for proposal	Selection criteria	This project contributed to alleviate the pressure on the reception system in Poland as a result of migratory flows from Belarus and Ukraine.	MD – final report 28/11/2025
<b>IOM</b>	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2021-2022	Total amount of EUR 35.5 million	01/01/2022 - 31/12/2023	Result of the call for proposal	Selection criteria	The Action sought to contribute to improving the quality of humanitarian response and protection assistance to migrants hosted within the Greek Reception system with particular focus and individualized management of beneficiaries being in a situation of vulnerability, such as Unaccompanied Migrant Children (UMC), and individuals at risk of Gender-Based Violence (GBV) and/or human trafficking.	MD – final report 27/08/2024

<b>UNICEF</b>	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2021-2022	Total amount of EUR 7.2 million	01/11/2022 - 31/01/2025	Result of the call for proposal	Selection criteria	UNICEF strengthened the capacity of the Italian reception system from arrival to all phases of reception, to protect and care for the most vulnerable refugee and migrant children, those transitioning to adulthood, and women.	MD – final report 08/08/2025
<b>IOM</b>	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2021-2022	Total amount of EUR 11.5 million	01/11/2022 - 30/06/2026	Specific expertise	IOM has been identified as having the supporting role for the voluntary relocations in the workflow of the voluntary solidarity mechanism. IOM has demonstrated the needed competence and experience in the field of Migration and in particular in the area of voluntary transfers already in the past and current projects funded directly by DG HOME under Emergency assistance.	The Action contributes towards the overall objective of enhanced solidarity and fair responsibility sharing among EUMS and Schengen Associated States through the voluntary relocation of applicants for or beneficiaries of international protection from Cyprus, Greece, Italy, Malta and Spain.	Project ongoing, no management declaration received so far

<b>UNHCR</b>	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2021-2022	Total amount of EUR 5 million	01/01/2023 - 30/06/2023	Specific expertise	UNHCR is a pillar-assessed specialised international organisation having specific technical competences and long-standing experience in the domain of the provision of targeted support to key protection for already several years in Greece.	The action aimed to contribute to support the Greek Government in addressing existing gaps related to the provision of care and protection to those in need through targeted operational engagement in core protection areas.	MD – final report 27/02/2025
<b>IOM</b>	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2021-2022	Total amount of EUR 22 million	01/11/2022 - 31/10/2025	Specific expertise	IOM is a pillar-assessed specialised international organisation having specific technical competences and long-standing experience in the domain of the site management support as well as construction services in reception facilities in different EU Member States.	The objective of this action was to contribute towards addressing existing gaps related to the capacity of the First Reception Centre in Pournara in Cyprus.	MD – final report to be received soon

<b>IOM</b>	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2023-2025	Total amount of EUR 5 million	01/02/2025 - 31/07/2026	Specific expertise	IOM is a pillar-assessed international organisation having specific technical competences and long-standing experience in the domain of the provision of targeted support to key protection activities for already several years in Greece.	The action aims to provide support to the readmission of persons who have received international protection in Greece and have reapplied for asylum in Germany.	Project ongoing, no management declaration received so far
<b>International Federation of Red Cross and Red Crescent Societies (IFRC)</b>	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2021-2022	Total amount of EUR 5.5 million	01/02/2023 - 31/05/2024	Indirect management is a required method of implementation in view the nature of the beneficiary following Article 62.1(c) Financial Regulation.	IFRC has the specific expertise and capacity required to successfully deliver the project based on extensive experience in supporting displaced people.	SAFE HOMES: This project has been designed to develop good practice and a replicable model in order to support the hosting of people displaced from Ukraine to the EU, and to respond to the urgent needs of these people, as well as those who have provided accommodation for them and who are also in need of support. The programme aimed to provide help to stakeholders who are involved in implementing hosting activities already running in certain EU Member States. The project also developed a good practice model putting together lessons learned that can be replicated to cover future needs.	MD – final report 24/01/2025

<b>IOM</b>	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2023-2025	Total amount of EUR 14.4 million	01/07/2023 - 30/09/2025	Specific expertise	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.	Action aims to improve reception conditions for migrants disembarking in Italy, in particular by their transfer from Lampedusa to reception centres located throughout Italy. Priority will be given to migrants identified as vulnerable. Basic needs such as clothes, food and primary medical assistance as well as temporary accommodation will be provided to beneficiaries where necessary.	MD – final report to be received soon
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<b>International Centre for Migration Policy Development (ICMPD)</b>	Asylum, Migration and Integration Fund (AMIF), Internal Security Fund (ISF-P) -Borders and Internal Security Fund-Police (ISF-B); annual work programmes Union Actions for 2019/2020 with Migration Partnership Facility III (MPF III).	EUR 44.55 million	01/01/2020 - 30/06/2026	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.	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.	MPF III: The Facility provides 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. MPFII is 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.	MD – with interim report 06/09/2024
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<b>UNODC</b>	Internal Security Fund; Thematic Facility Work Programme 2021-2022	EUR 1 700 000	01/02/2024 - 31/08/2026	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.	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.	Niamey Process II: 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.	MD – Annual 31/12/2025
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<p><b>EIB (European Investment Bank)</b></p>	<p>Asylum, Migration and Integration Fund; annual work programme Union Actions for 2020</p>	<p>EUR 2.5 million, with a cross sub-delegation to DG REGIO</p>	<p>01/01/2022 - 31/12/2026</p>	<p>Indirect management is a required method of implementation in view the nature of the beneficiary following Article 62.1(c) Financial Regulation.</p>	<p>This project will be implemented in indirect management by EIB considering 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</p>	<p>FI-COMPASS: 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 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</p>	<p>MD – see DG REGIO</p>
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					<p>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>	<p>programming the financial support for projects supporting refugees and migrants.</p> <p>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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<b>UNODC</b>	Internal Security Fund; Thematic Facility Work Programme 2023-2027	EUR 1 650 000	10/07/2025 – 09/07/2027	Indirect management was considered as the most appropriate management mode due to the specific role assigned to UNODC to assist Member States in their struggle against illicit drugs, crime and terrorism.	The UNODC is a global leader in the fight against illicit drugs and international crime. It operates in all regions of the world through an extensive network of field offices. The UNODC is mandated to assist Member States in their struggle against illicit drugs, crime and terrorism.	<b>FIREARMS:</b> Support to the United Nations Office on Drugs and Crime (UNODC) for a new global firearms study: One of the pillars of UNODC’s work on firearms trafficking is the monitoring of illicit firearms flows. Proportion of seized, found or surrendered arms whose illicit origin or context has been traced or established by a competent authority in line with international instruments. The aim of the project will be to publish a new global firearms study, to monitor the illicit arms flows and getting a better understanding of the extent and impact that these different contexts have had on the illicit circulation of firearms and ammunition around the globe, as a crucial step to assess and respond to current risks and threats and to provide information to the indicator 16.4.2 of the Sustainable Development Goals.	MD – Annual 31/12/2025
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<b>UNODC</b>	Internal Security Fund; Thematic Facility Work Programme 2023-2027	EUR 600 000	01/01/2025 – 31/12/2026	Indirect management was considered as the most appropriate management mode due to the specific role assigned to UNODC to assist Member States in their struggle against illicit drugs, crime and terrorism.	The UNODC is a global leader in the fight against illicit drugs and international crime. It operates in all regions of the world through an extensive network of field offices. The UNODC is mandated to assist Member States in their struggle against illicit drugs, crime and terrorism.	UNTOC III: Support to the United Nations Office on Drugs and Crime (UNODC) for the review of the UN Convention against Transnational Organized Crime (UNTOC) The project is aimed at financially supporting the review of the implementation of the United Nations Convention against Transnational Organized Crime and the Protocols thereto (on trafficking in persons, smuggling of migrants and trafficking in firearms). The review process is ongoing and is coordinated by the UNODC.	MD – Annual 31/12/2025
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<p><b>Council of Europe (CoE)</b></p>	<p>Internal Security Fund; Thematic Facility Work Programme 2023-2027</p>	<p>EUR 2 000 000</p>	<p>01/03/2024 – 28/02/2026</p>	<p>Indirect management was considered as the most appropriate management mode due to the specific role assigned to the Council of Europe. The Cybercrime Programme Office of the Council of Europe (C-PROC) in Bucharest, Romania, is operational since April 2014 and is mandated to assist countries in all regions of the world in the strengthening of their criminal justice capacities on cybercrime and electronic evidence on the basis of the Budapest Convention on Cybercrime.</p>	<p>The Cybercrime Programme Office of the Council of Europe (C-PROC) The Office contributes significantly to:</p> <ul style="list-style-type: none"> <li>- the strengthening of criminal justice capacities and legislation on cybercrime and electronic evidence;</li> <li>- the development of guides and tools on cybercrime matters and their implementation;</li> <li>- membership in and implementation of the Budapest Convention;</li> <li>- signature, ratification and implementation of the Second Additional Protocol to the Budapest Convention;</li> <li>- synergies with other organisations and projects.</li> </ul> <p>The formula of the Budapest Convention as the common standard backed up by the Cybercrime Convention Committee (T-CY) and capacity</p>	<p>CyberSPEX – Enhanced co-operation on e-evidence by EU Member States through the Second Protocol to the Budapest Convention)</p> <p>This action for the Member States should have as overall objective enhancement of the cooperation on cybercrime and e-evidence between Member States as well as with the third countries and as specific objective the implementation of the new cooperation mechanism introduced by the SAP. (Second additional Protocol to the Budapest Convention)</p>	<p>MD – final report</p>
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					building through C-PROC continued to ensure impact. With the Second Additional Protocol (SAP), the Budapest Convention has confirmed its very high relevance in fighting against cybercrime and accessing digital evidence globally.		
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<b>International Centre for Migration Policy Development (ICMPD)</b>	Asylum, Migration and Integration Fund (AMIF); Internal Security Fund (ISF); Border Management and Visa Instrument (BMVI); Thematic Facility Work Programme 2021-2022 and 2023-2027	EUR 14 2 000 000	01/11/2022 - 30/06/2029	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.	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.	MPF IV: The Migration Partnership Facility provides 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 overall objective of MPF IV (Migration Partnership Facility) is: To support the implementation of the external dimension of the EU's migration policy. This overall objective is supported by two complementary specific objectives: Specific Objective 1: Projects to support migration policy, legal frameworks and practices are enhanced in line with the external dimension of the EU migration policy. Specific Objective 2: Dialogue-driven multilateral cooperation is increased in line with the external dimension of the EU migration policy. The programme is divided into four (4) components, with different delivery modalities and mechanisms. These build on those of the preceding phases but are rationalised and clustered by means of delivery rather than thematic. MPF IV Components: - Grants - Technical Assistance and Support (TAS) - Dialogue - Knowledge and Communication	MD – with next interim report
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<b>International Centre for Migration Policy Development (ICMPD)</b>	Asylum, Migration and Integration Fund (AMIF); Thematic Facility Work Programme 2021-2022	EUR 17 000 000	01/06/2022 – 31/05/2026	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 Member States in the field of return and reintegration.	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.	RRF: The general objective of the RRF (Return and Reintegration Facility) is to increase the quality and effectiveness of EU return and reintegration programming by providing operational and financial project development and implementation support that can be used by MS and COM to develop projects with EU-added value and to support the implementation of the joint operational framework. The RRF focuses on 3 thematic areas that are all included in the Strategy. The RRF is not limited to voluntary return. The scope explicitly includes forced return. - Return counselling - Direct support for return, i.e. support for medical cases - Local ownership of third countries • This will be done in a manner supportive of and complementary to the efforts on return counselling by Frontex. The RRF will support COM and Frontex to lead the further development of this joint operational framework while MS can call upon the RRF to support its implementation.	MD – with interim report 26/02/2025
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<b>International Organisation for Migration (IOM)</b>	Asylum, Migration and Integration Fund (AMIF); European Migration Network (EMN) Work Programme 2023-2025	EUR 3 621 000	01/01/2023-31/12/2025	As stated in Council Decision 2008/381/EC, the EMN adds a unique added value to the realisation of the above objectives, due to the presence of a national contact point in each Member State and through the quality of its outputs shared under an EU-wide coverage, with a strong focus on analysis and the public availability of its outputs.	International organisations which are appointed, by each Member State participating in AMIF, as EMN NCPs for 2023-2025 as main applicants, and in particular the International Organization for Migration.	EMN: The objective of the EMN shall be to meet the information needs of Union institutions and of Member States' authorities and institutions on migration and asylum, by providing up-to-date, objective, reliable and comparable information on migration and asylum, with a view to supporting policymaking in the European Union in these areas. The EMN shall also serve to provide the wider public with such information. Referring to Article 2 of Council Decision 2008/381/EC, this shall be achieved by: <ul style="list-style-type: none"> <li>• collecting and exchanging up-to-date and reliable data and information from a wide range of sources;</li> <li>• analysing such data and information and provide this in a readily accessible format;</li> <li>• in collaboration with other relevant EU bodies, contributing to the development of indicators and criteria that will improve the consistency of information and helping in the development of Union activities related to migratory statistics;</li> <li>• producing and publishing periodic reports on the migration and asylum situation in the Union and the Member States;</li> <li>• maintaining the existing Internet-based information</li> </ul>	MD – final report
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						exchange system which provides access to relevant documents and publications in the area of migration and asylum; • raising awareness of the EMN, by providing access to the information it gathers and disseminating the output of the EMN, unless this information is of a confidential nature; • co-ordinating information and cooperating with other relevant European, national and international bodies.	
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<b>International Organisation for Migration (IOM)</b>	Asylum, Migration and Integration Fund (AMIF); Thematic Facility Work Programme 2023-2025	EUR 12 000 000	01/01/2024 – 31/12/2026	Indirect management is a required method of implementation in view the nature of the beneficiary following Article 62.1(c) Financial Regulation.	IOM has been selected on the basis of its technical competence and its capacity to carry-out the tasks in the field of migration, and in the field of Return, Readmission and Reintegration.	EURCAP – RCBF IV: Readmission Capacity Building Facility IV. The Readmission Capacity-Building Facility IV will continue the approach of the previous Facilities i.e. contribute to the policy priorities on improving cooperation with third countries on return and readmission, with a view to reducing irregular migration. This action is in line with the objectives of the Pact on Migration and Asylum. Support under the Facility will be given to third countries with which the EU has concluded, or is expecting to conclude, a readmission agreement/arrangement and those with which the EU is seeking to improve cooperation on readmission. The Facility will focus on: needs-based capacity-building in the area of return, readmission and reintegration. providing the EU with a funding mechanism to cater to fast-changing political priorities and react in a timely manner towards a number of countries potentially needing support in this area, with the overall objective of contributing to effective and efficient cooperation between the EU and its partner countries in the	MD – with interim report 04/09/2025
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						field of readmission through fast-response, streamlined capacity-building initiatives.	
<b>OECD</b>	Asylum, Migration and Integration Fund (AMIF); Thematic Facility Work Programme 2023-2025	EUR 400 000	01/12/2024 – 31/05/2026	Indirect management is a required method of implementation in view the nature of the beneficiary following Article 62.1(c) Financial Regulation.	The Organisation for Economic Co-operation and Development (OECD) has a unique expertise in integration policies, legitimacy and contacts with the providers of policy information (administrations of EU Member States as well as non-EU OECD countries)	MMIW24: Making integration work; comparative publication on national integration policies in EU and OECD countries. As highlighted in the Action plan on integration and inclusion, it should be published regular reports analysing progress and highlighting areas of common challenges, based on common statistical indicators, as well as recent inspiring policy developments in the Member States. The OECD prepares a comparative policy overview of existing national integration policies and their scale and scope, looking at differences across the major migration categories (refugees, family migrants, and labour migrants). The research would provide a comprehensive overview, tackling the different aspects of integration policies. The proposed output would be based on the gathering of new information from OECD and EU countries.	MD – final report

<b>OECD</b>	Asylum, Migration and Integration Fund (AMIF); Thematic Facility Work Programme 2023-2025	EUR 700 000	17/12/2024 – 17/06/2027	Indirect management is a required method of implementation in view the nature of the beneficiary following Article 62.1(c) Financial Regulation.	The Organisation for Economic Co-operation and Development (OECD) has a unique expertise in integration policies, legitimacy and contacts with the providers of policy information (administrations of EU Member States as well as non-EU OECD countries)	Settling In: reporting on indicators of migrants' integration. Integration of migrants and their children is a priority in the policy agenda of many EU and OECD countries. The Action Plan on Integration and Inclusion 2021-2027 stipulates that efficient integration policies should be built upon reliable evidence about both integration outcomes and the impact of integration policies. This action will support the preparation of the fourth edition, 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.	MD – final report
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# **ANNEX 12: EAMR of the Union Delegations**

Not applicable.

## ANNEX 13: Decentralised agencies and other Union bodies

Name of the entity	Role of the DG	Policy area concerned	Amount paid in 2025 in €			
			Contribution to			Contribution agreement
			Operating (admin) budget	Operational budget	Total in €	
EUROPEAN BORDER AND COAST GUARD AGENCY (FRONTEX)	Parent DG	Border Management			1 047 948 570	
EUROPEAN UNION AGENCY FOR ASYLUM (EUAA)	Parent DG	Migration			201 737 310	
EUROPEAN UNION AGENCY FOR LAW ENFORCEMENT COOPERATION (EUROPOL)	Parent DG	Security			233 467 103	
EUROPEAN UNION AGENCY FOR LAW ENFORCEMENT TRAINING (CEPOL)	Parent DG	Security			12 888 324	
EUROPEAN UNION AGENCY FOR THE OPERATIONAL MANAGEMENT OF LARGE-SCALE IT SYSTEMS IN THE AREA OF FREEDOM, SECURITY AND JUSTICE (EU-LISA)	Parent DG	Border Management			338 117 820	
EUROPEAN UNION DRUGS AGENCY (EUDA)	Parent DG	Security			34 418 911	
		<b>Total</b>			<b>1 868 578 038</b>	

## Decentralised Agencies – commitments and payments <sup>(52)</sup>

	Commitment appropriations (million EUR)			Payment appropriations (million EUR)		
	Budgeted	Implemented	Rate	Budgeted	Implemented	Rate
European Union Agency for Asylum (EUAA)	195 241 974	191 737 310	98%	205 241 974	201 737 310	98%
European Border and Coast Guard Agency (Frontex)	1 047 948 570	1 047 948 570	100%	1 047 948 570	1 047 948 570	100%
European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	331 869 400	310 981 965	94%	359 005 255	338 117 820	94%
European Union Agency for Law Enforcement Cooperation (Europol)	250 803 123	235 549 603	94%	252 675 623	233 467 103	92%
European Union Agency for Law Enforcement Training (CEPOL)	13 008 099	12 888 324	99%	13 008 099	12 888 324	99%
European Union Drugs Agency (EUDA)	34 418 912	34 418 911	100%	34 418 912	34 418 911	100%
<b>TOTAL</b>	<b>1 873 290 079</b>	<b>1 833 524 683</b>	<b>98%</b>	<b>1 912 298 434</b>	<b>1 868 578 038</b>	<b>98%</b>

### EU Trust Fund Managers

EU Trust Funds not applicable

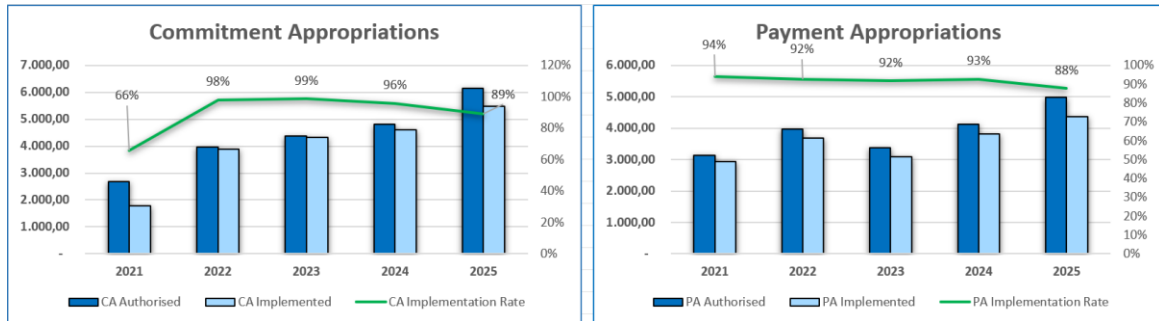
<sup>(52)</sup> From the Commission perspective.

# ANNEX 14: Reporting on the Recovery and Resilience Facility

This annex is to be used **ONLY by DG ECFIN and SG** for reporting further details on the progress made during 2025 as regards the implementation of the RRF funding.

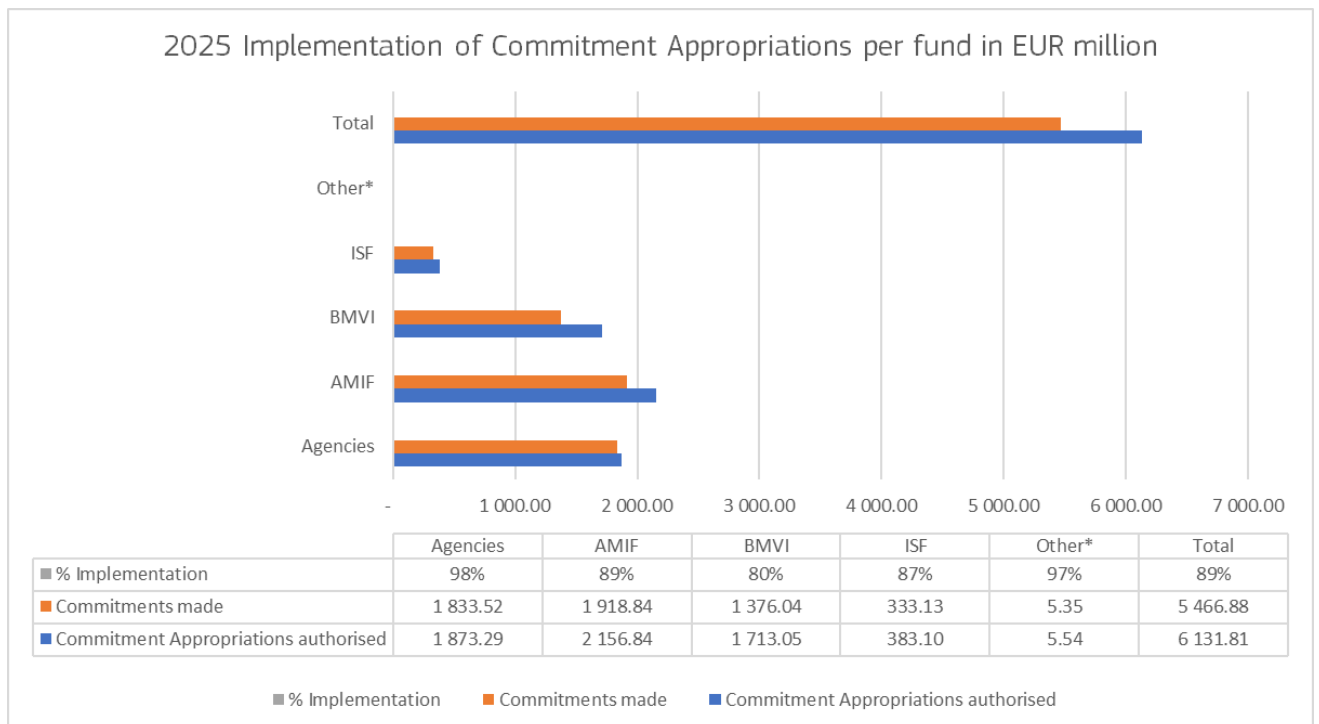
# ANNEX 15: Budget Implementation

## Overall budget implementation of commitment and payment appropriations in 2025

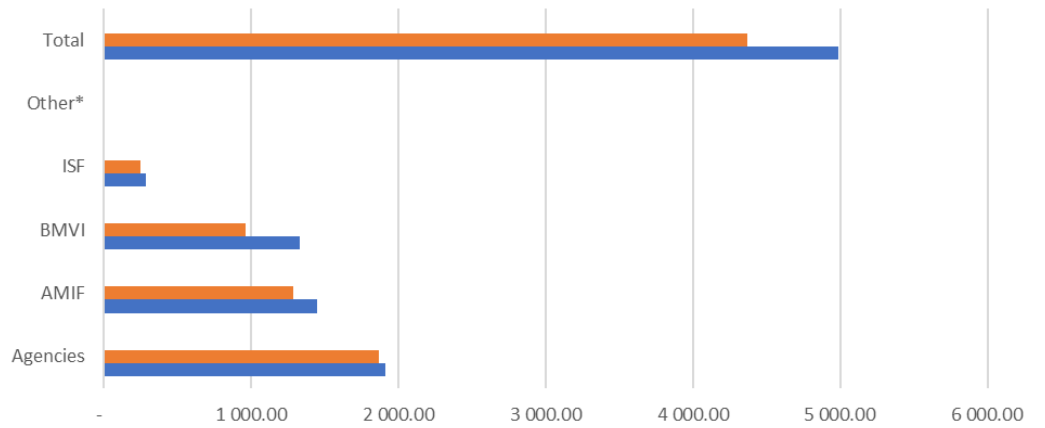


Source: Annex 3 of annual activity reports - Outturn on commitment and payment appropriations in 2025

## Budget implementation of commitment and payment appropriations in 2025 per fund



2025 Implementation of Payment Appropriations per fund in EUR million



	Agencies	AMIF	BMVI	ISF	Other*	Total
■ % Implementation	98%	89%	72%	87%	66%	88%
■ Payments made	1 868.58	1 285.24	962.37	250.43	4.64	4 371.26
■ Payment appropriations authorised	1 912.30	1 446.35	1 333.64	289.01	7.07	4 988.36

■ % Implementation    ■ Payments made    ■ Payment appropriations authorised

*\*Category "Other" covers expenditure linked to the research programmes, pilot projects, preparatory actions, other staff and expenditure relating to persons and co-delegated amounts from DG JUST for ex post audits.*