



Annual Activity Report 2024

annexes

DG 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 ⁽¹⁾, I have reported my advice and recommendations on the overall state of internal control in the DG to the Director-General/Executive Director.

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.

2 May 2025

Marta CYGAN

Director in charge of Risk 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.

30 April 2025

Corinna ULLRICH

Director for International and Horizontal Affairs

⁽¹⁾ C(2017) 2373 of 19.04.2017.

ANNEX 2: Performance tables

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

General objective: Promoting our European way of life

Impact indicator A: Victims of terrorist attacks

Source of the data: The Europol Te-Sat report

Baseline (2017)	Interim Milestone (2022)	Target (2024)	Latest known results (2023) ⁽²⁾
32 people died as a result of terrorist attacks 157 people were injured	Decrease	Decrease	6 people died 12 injured

Impact indicator B: Convergence in recognition rates for asylum applicants

Source of the data: DG HOME based on Eurostat data (Eurostat online data code: [migr_asydcfst](#))

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024) ⁽³⁾
28% (standard deviation measuring the amount of variation)	Decrease (26%)	Decrease	28%

Impact indicator C: Employment rate gap between third-country nationals and European Union nationals

Source of the data: Eurostat (Eurostat online data code: [lfsa_ergan](#), [lfsq_ergan](#)), based on the EU Labour Force Survey

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024) ⁽⁴⁾
13.8pp	Decrease (13.5pp)	Decrease	12.6pp

Impact indicator D: Return of migrants with no right to stay

Source of the data: Eurostat (Eurostat online data code: [migr_eiord](#) / [migr_eirtn](#), [migr_eiord1](#) / [migr_eirtn1](#))

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (Q1-Q4 2024) ⁽⁵⁾
28.97%	Increase ⁽⁶⁾ [17.1%]	Increase	24%

⁽²⁾ The 2025 TE-SAT with data for 2024 will be available around May/June 2025. Therefore only 2023 data listed.

⁽³⁾ Based on the latest data available in the Eurostat database as of 23 April 2025.

⁽⁴⁾ Based on the latest data available in the Eurostat database as of 23 April 2025.

⁽⁵⁾ Based on the latest data available in the Eurostat database as of 23 April 2025.

⁽⁶⁾ However, according to the Eurostat figures the 2022 interim milestone was decreased.

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

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

Methodology for calculating the indicator: Explained in the [UN metadata file](#). Data will be available every two years as of 2019. 111 countries have provided data, which will be released before the end of 2019.

Baseline ⁽⁷⁾ (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024) ⁽⁸⁾
<p>Western Balkan: 3 countries: "Meet"; 1 country: "Partially meets"</p> <p>Turkey: "Partially meets"</p> <p>Eastern neighbourhood: 4 countries: "Meet" 2 countries: "Partially meet"</p> <p>Southern neighbourhood: 1 country: "Fully meets"; 1 country: "Partially meets" 1 country "Requires progress"</p>	Increase	Increase	<p>Western Balkan: 3 countries: "Meet" 2 countries: "Partially meet"</p> <p>Turkey: "Meets"</p> <p>Eastern neighbourhood: 5 countries: "Meet" 1 country: "Partially meets"</p> <p>Southern neighbourhood: 1 country: "Fully meets" 2 countries: "Meet" 2 countries: "Partially meet" 2 countries: "Require further progress"</p>

⁽⁷⁾ After revision, base line changed; numerical values were replaced by qualitative ones, before: Western Balkan 2.75; Turkey 2; Eastern neighbourhood 2.7; Southern neighbourhood 2.3.

⁽⁸⁾ DG NEAR data (see updated Impact Indicators for the 2024 AAR of the SG shared on 10.2.2025).

Result indicators for Specific objective 1: Strengthened Internal Security

Specific objective 1: Strengthened Internal Security

Related to spending programme: Internal Security Fund

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

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

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
19 companies actively engaging	29 companies	39 companies	21 companies as members of the EU Internet Forum, additional 2 companies participate on ad hoc basis, where relevant. 2 companies participated in terrorist content online (TCO) workshops and Europol cooperates with additional 12 companies. This leads to a total number of 37 companies actively engaged. In addition, four companies that joined the EU Internet Forum in 2024.

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

Source of the data ⁽⁹⁾: Manual on Law Enforcement Information Exchange (update discussed in the Working Party on JHA Information exchange IXIM), EMPACT Firearms (Operational Action 1.2. led by DG HOME), EU Action Plan on firearms trafficking 2020-2025

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
19 Member States	27 Member States (formal establishment, without all necessary powers)	27 Member States (fully operational)	8 Member States reported the fulfilment of more than 76% of the tasks attributed by Council Conclusions 10726/21, 7 Member States 51%-75%, 5 Member States 26%-50% and 7 Member States with less than 25% of the tasks, of which 2 Member States did not inform of the establishment of a National Firearms Focal Point.

⁽⁹⁾ New sources added, which contain the relevant data; some data going beyond what is required for this Result indicator.

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

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

Baseline (2019)	Interim Milestone (2021)	Target (2024)	Latest known results (2024)
<p>SIS: Number of hits: 283 713 Total number of alerts: 91 069 599 Ratio: 0.31</p> <p>Prüm: Total matches for DNA 60 635 Total verified matches for fingerprints 10 080 Total responses of information found to requests for vehicle registration data 4 756 849</p> <p>SIENA: messages exchanged 1 244 000 (10) ARO: 6 966 SIENA exchanges EIS: searches performed in the system 7 489 400 ⁽¹¹⁾</p> <p>PNR: i) Total number of spontaneous transfers: 91 ii) Total number of emergency requests: 61 iii) Total number of case-by-case requests: 1 827</p>	Increase	Increase	<p>SIS : Number of hits: 151 836 Total number of alerts: 771 414 Ratio: 0.19</p> <p>Prüm ⁽¹²⁾: Total matches for DNA profiles: 84 542 Total verified matches for fingerprints: 14 910 Total responses of information found to requests for vehicle registration data: 16° 173 450</p> <p>SIENA: messages exchanged: 2 004 956; ARO: 33 796 SIENA exchanges; EIS: searches performed in the system 12 795 330</p> <p>PNR: i) Total number of spontaneous transfers: 887 ii) Total number of emergency requests: 207 iii) Total number of case-by-case requests: 10 124</p>

⁽¹⁰⁾ The baseline in the 2020-2024 Strategic Plan of 1 100 000 has been updated to 1 244 000.

⁽¹¹⁾ The baseline in the 2020-2024 Strategic Plan of 4 000 000 has been updated to 7 489 400 as 2019 was the first year when Europol reported QUEST searches together with the searches performed directly in EIS. For the duration of the Strategic Plan this way of reporting will remain unchanged.

⁽¹²⁾ Not final data yet.

Source of the data: Europol

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
397 high-profile operations	Increase (bearing in mind natural limit imposed by resources of EC3) ⁽¹³⁾	Increase (bearing in mind natural limit imposed by resources of EC3)	535 high-profile operations

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

Source of the data: DG HOME

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
1 Terms of Reference with Frontex signed in February 2020 1 Terms of Reference with eu-LISA signed Q1 2021	Increase	3	2 (with Frontex and eu-Lisa); Terms of Reference with Europol under discussion. Expected adoption Q4 2025.

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

Source of the data: DG HOME

Baseline (N/A)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
...	Positive trend	Positive trend	100% (one proposal out of one)

⁽¹³⁾ 446 operations, out of which 328 prioritised operations.

Main outputs in 2024:**New policy initiatives**

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Proposal for a Directive on combating the sexual abuse and sexual exploitation of children (recast) ⁽¹⁴⁾	Adoption by the Commission	Q1	Adopted. Proposal for a Directive of the European Parliament and of the Council on combating the sexual abuse and sexual exploitation of children and child sexual abuse material and replacing Council Framework Decision 2004/68/JHA (recast) COM(2024) 60 final, 6.2.2024.

Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Proposal for a Regulation on import, export and transit measures for firearms, their essential components and ammunition (recast)	Adoption by co-legislators	Q3	Adopted. Regulation (EU) 2025/41 of the European Parliament and of the Council of 19 December 2024 on import, export and transit measures for firearms, essential components and ammunition, implementing Article 10 of the United Nations Protocol against the illicit manufacturing of and trafficking in firearms, their parts and components and ammunition, supplementing the United Nations Convention against Transnational Organised Crime (UN Firearms Protocol) (recast) (OJ L, 2025/41, 22.1.2025).

⁽¹⁴⁾ 2023 CWP Annex I New Initiative proposal.

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Report assessing the added value of Directive on combating money laundering by criminal law with regard to combating money laundering as well as its impact on fundamental rights and freedoms	Adoption of report	Q4	Not adopted. Adoption postponed to Q2 2025 given the prolongation of the underlying study.

Public consultations

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Public and targeted consultation for the evaluation of the implementation of the EU Drugs Strategy 2021-2025 and Action Plan on Drugs 2021-2025	Publication of the actual summary	Q4	Public consultation finalised. Publication of the summary of public consultation in Q3 2025.

Enforcement actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
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External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
DG HOME website: static web pages and newsroom	Number of visits to the website	At least 100 000 page visits	Target met. 266 022 page views.
DG HOME social media accounts (Twitter and YouTube)	Reach and engagement on social media (social media analytics)	At least 1.5% engagement rate	Target met. Engagement rate: 2.65%
	Number of new followers (Twitter)	1 000 new followers (Twitter)	Followers on Twitter/X: 3 485
	Number of video views (YouTube)	50 000 views (YouTube)	Views on YouTube: 217 000 views Despite the changes on the Twitter/X platform, we are still growing and also opened new channels on LinkedIn.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Campaign to support policy initiatives by creating and disseminating information on legislation countering child sexual abuse	Target audience reached	10 000 000	<p>Campaign with contractor was discontinued. Only organic communication (no paid promotion) was used.</p> <p>The engagement rate (0,46 in total) is higher than the target, partly due to targeted attacks on HOME channels.</p> <p>53 509 campaign webpage views</p>
	Social media engagement rate	1.8%	
	Campaign web page views	12 000	
Awareness raising campaign on the risks of trafficking in human beings, together with Member States and civil society	Target audience reached	11 000 000	<p>25 094 580</p> <p>0.78%</p> <p>30 884</p> <p>The campaign was launched on the EU Anti-trafficking Day on 18 October 2023 as planned and campaign materials were shared with the stakeholders. The paid promotion (contextual advertisement) ran EU wide from 29.7-13.9.2024. The results exceeded the target values more than twice.</p>
	Social media engagement rate	0.6 %	
	Campaign web page views	13 800	

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Active Radicalisation Awareness Network – Practitioners’ social media channels (Twitter, Facebook, LinkedIn)	Number of followers, engagement, reach (social media metrics)	<p>Add +10% compared to 2023</p> <p>Below figures represent state of play 1/1/23 until 30/9/23, except for follower figures which go to 10/10/23</p> <p>Facebook followers: 14,854 Engagement rate: 15.88% Reach: 736,921</p> <p>Twitter Followers 14,284 Engagement rate 3.16%</p> <p>LinkedIn Followers: 11,162 Engagement rate 0.32%</p> <p>NB: Facebook and LinkedIn refer to paid campaign results, while Twitter includes organic results only.</p>	<p>Facebook</p> <p>15 873 followers, 3.27% engagement rate, reach 762.4K</p> <p>X/Twitter</p> <p>13.8K followers, N/A engagement rate</p> <p>LinkedIn</p> <p>12 770 followers, 2.2% engagement rate</p> <p>NB: Please note, the Radicalisation Awareness Network (RAN) transitioned to the EU Knowledge Hub on Prevention of Radicalisation in June 2024. While LinkedIn targets were met, those on Facebook and X were not. As part of this transition, social media platforms were rebranded to reflect the Hub's new identity. This change led to a decline in analytical figures for Q3 and Q4 on Facebook due to the shift in account ownership and a temporary pause in regular posting during the preparation for implementation of the new contract. On X, the decline is also attributed to the platform's paid verification policy, as organic content alone struggled to meet targets.</p> <p>New targets for 2025 will be aligned with the EU Knowledge Hub's communication strategy.</p>

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Knowledge Hub is operational.	Launch of the Hub and start of operational activities	Q3	<p>Launch done.</p> <p>Already on 17.6.2024, DG HOME launched the EU Knowledge Hub on prevention of radicalisation during a high-level conference bringing together representatives of the Member States, priority third countries, Commission, and other EU institutions (Council of the EU, EEAS), civil society organisations, relevant EU agencies, practitioners, researchers, and other partners.</p> <p>Start of operational activities done.</p> <p>Since June 2024, DG HOME has been working to put in place the Hub by establishing its main structures. The Hub has been providing its services since September 2024.</p>
Impact assessment for a proposal regulating the marketing and use of high-risk chemicals.	Publication of the Impact assessment Staff Working Document.	Q1	<p>Not published yet.</p> <p>Impact assessment was concluded in Q1.</p> <p>It received a positive opinion with reservations from the Regulatory Scrutiny Board (RSB) in February 2024. The impact assessment was revised based on the RSB comments and approved by the Inter-service Group.</p> <p>In the meantime, a political decision was taken to conduct a back-to-back evaluation and impact assessment for the revision of the Regulation on explosives precursors. The impact assessment on the marketing and use of high-risk chemicals will be integrated into this exercise, and no stand-alone proposal on the marketing and use of high-risk chemicals will be pursued. The Staff Working Document with this impact assessment will not be published at this stage.</p>

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Commission Implementing Decision laying down the technical rules necessary for entering, updating, deleting and searching data in the Schengen Information System (SIS) and other implementing measures in the field of police cooperation and judicial cooperation in criminal matters	Adoption by the Commission	Q4	Adopted. C(2024) 448, 29.1.2024.
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(2024)290 of 29.1.2024. Commission Implementing Decision of 29.1.2024 laying down detailed rules for the tasks of the SIRENE Bureaux and the exchange of supplementary information regarding alerts in the Schengen Information System in the field of police cooperation and judicial cooperation in criminal matters ('SIRENE Manual - Police') and repealing Implementing Decision C(2021) 7901 final.
Commission Implementing Decision amending Implementing Decision C(2021) 7900 final as regards the entry of information alerts into the Schengen Information System (SIS) on third-country nationals in the interest of the Union	Adoption by the Commission	NEW Initiative, not in MP Q2	Adopted. C(2024) 451 final, 29.01.2024.
Study for mapping and analysing the need for the establishment of EU common criminal law standards for firearms offenses.	Finalisation of the study	Q1	Finalised. The study was finalised in April 2024, i.e. with a slight delay. It will be published with the impact assessment for a legislative proposal to harmonise criminal offenses on firearms in Q4 2025.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Communication on the fifth report on the progress made in the fight against trafficking in human beings	Adoption by the Commission	Q4	Adopted in Q1 2025. Report from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the progress made in the European Union in combating trafficking in human beings (Fifth Report). COM(2025) 8 final, 20.1.2025.
Study “20 years of EU-funded civil security research and innovation”	Publication of the study	Q3	Published in February 2025 - EU security research: 20 years of innovation, impact, and success - European Commission
Contributing to the adoption of the Horizon Europe Strategic Plan 2025-2027	Adoption of the Horizon Europe Strategic Plan 2025-2027	Q1	Adopted. Horizon Europe Strategic Plan 2025-2027 was adopted on 20.3.2024. Press release Link to text of the Strategic Plan Contribution to Strategic Plan by DG HOME done.
Orientation paper for 2025 Horizon Europe research for civil security	Draft orientations for WP2025	Q3	Draft orientations delivered on 18 March 2024.
Contribution to the implementation of the Regulation on Artificial Intelligence (AI Act)	Adoption of implementing acts to support the implementation of the AI Act	Q4	Adoption postponed to Q1 2025. Development and adoption by the College of detailed guidance on ‘prohibited uses of Artificial intelligence’.
Re-animation of the Commission Expert Group on AI in the Home Affairs Domain.	Kick-off of the new activity of the expert group meeting after the adoption of the Regulation on artificial intelligence.	NEW Initiative, not in MP Q4	Kick-off held. First meeting held on 2 October 2024.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Contribute to the development of an EU data environment to facilitate the development and training of AI tools for LEAs.	Kick off on the data space	Q2	<p>Kick-off held.</p> <p>TESSERA kick off held on 6 March 2024.</p> <p>Project TESSERA aims to conduct the preparatory work for the creation of high-quality large-scale trusted and shareable datasets based on identified operational use cases.</p> <p>LAGO extended to Q1 2025.</p> <p>Project LAGO (Lessen Data Access and Governance Obstacles) aims to deliver the concept for the development of an environment for the exchange of sensitive data among LE stakeholders and with researchers to facilitate research and innovation, as well as a central repository for research data- including that generated from Horizon and ISF funded projects.</p>
Provide financial support to Member States to facilitate the adoption of trustworthy, ethical and transparent AI technologies and tools by LEAs	Launch of a Specific Action "Innovation: Artificial Intelligence for Law Enforcement – AILE"	NEW Initiative, not in MP Q4	Call for expression of interest published in Q4.
Directive amending Directive 2011/36/EU on preventing and combating trafficking in human beings and protecting its victims ⁽¹⁵⁾	Adoption by co-legislators	Q2	<p>Adopted.</p> <p>Directive (EU) 2024/1712 of the European Parliament and of the Council of 13 June 2024 amending Directive 2011/36/EU on preventing and combating trafficking in human beings and protecting its victims. OJ L, 2024/1712, 24.6.2024.</p>

⁽¹⁵⁾ 2024 CWP Annex III priority pending proposal.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Regulation of the European Parliament and of the Council on import, export and transit measures for firearms ⁽¹⁶⁾	Adoption by co-legislators	Q2	Adopted. Regulation (EU) 2025/41 of the European Parliament and of the Council of 19 December 2024 on import, export and transit measures for firearms, essential components and ammunition, implementing Article 10 of the United Nations Protocol against the illicit manufacturing of and trafficking in firearms, their parts and components and ammunition, supplementing the United Nations Convention against Transnational Organised Crime (UN Firearms Protocol) (recast). OJ L, 2025/41, 22.1.2025.
Directive on asset recovery and confiscation ⁽¹⁷⁾	Adoption by co-legislators	Q2	Adopted. Directive (EU) 2024/1260 of the European Parliament and of the Council of 24 April 2024 on asset recovery and confiscation. OJ L, 2024/1260, 2.5.2024.
Regulation of the European Parliament and of the Council laying down rules to prevent and combat child sexual abuse ⁽¹⁸⁾	Adoption by co-legislators	Q2	Not adopted. European Parliament position adopted on 23 November 2023. Negotiations in the Council are ongoing to reach a General Approach.

⁽¹⁶⁾ 2024 CWP Annex III priority pending proposal.

⁽¹⁷⁾ 2024 CWP Annex III priority pending proposal.

⁽¹⁸⁾ 2024 CWP Annex III priority pending proposal.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Regulation of the European Parliament and of the Council on the collection and transfer of advance passenger information (API) ⁽¹⁹⁾ ¹¹	Adoption by co-legislators	Q2	<p>Adopted.</p> <p>Regulation (EU) 2025/12 of the European Parliament and of the Council of 19 December 2024 on the collection and transfer of advance passenger information for enhancing and facilitating external border checks, amending Regulations (EU) 2018/1726 and (EU) 2019/817, and repealing Council Directive 2004/82/EC, OJ L, 2025/12, 8.1.2025.</p> <p>Regulation (EU) 2025/13 of the European Parliament and of the Council of 19 December 2024 on the collection and transfer of advance passenger information for the prevention, detection, investigation and prosecution of terrorist offences and serious crime, and amending Regulation (EU) 2019/818, OJ L, 2025/13, 8.1.2025.</p>
Proposal for a Regulation of the European Parliament and of the Council on automated data exchange for police cooperation ("Prüm II") ⁽²⁰⁾	Adoption by co-legislators	Q2	<p>Adopted.</p> <p>Regulation (EU) 2024/982 of the European Parliament and of the Council of 13 March 2024 on the automated search and exchange of data for police cooperation, and amending Council Decisions 2008/615/JHA and 2008/616/JHA and Regulations (EU) 2018/1726, (EU) No 2019/817 and (EU) 2019/818 of the European Parliament and of the Council (the Prüm II Regulation). OJ L, 2024/982, 5.4.2024.</p>

⁽¹⁹⁾ 2024 CWP Annex III priority pending proposal

⁽²⁰⁾ 2024 CWP Annex III priority pending proposal.

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

Specific objective 2: An effective asylum and migration management

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

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

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

Source of the data: EUAA

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
240 417	Decrease	Decrease	Increase

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

Source of the data: DG HOME/Member States

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
26 770	Increase	Increase	146 874

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

Source of the data: DG HOME/Member States ⁽²¹⁾

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
23 764 ⁽²²⁾	25 000	25 000	4 971 ⁽²³⁾

⁽²¹⁾ The Source of data is the number of persons resettled under AMIF linked to MFF 2021-2027, as reported by Member States via the Transmission of Data reports for the period ending 31.12.2024.

⁽²²⁾ 19 000 according to the Strategic Plan, but referring to the previous footnote, the baseline has changed.

⁽²³⁾ The number of persons resettled is lower than in 2023, this may be attributed to two reasons. First, due to the late adoption of the Member State programmes, last year's figure likely included resettlements that were completed in 2021, 2022 and 2023, but only reported in 2023. Secondly, due to the Member State programmes mid-term review, Member States may have prioritised reporting on projects that would contribute to reaching the necessary threshold to receive an additional allocation to the programme. Resettlement did not contribute to meeting the necessary threshold as it was not included in the initial allocation to the Member States programmes. Likely, greater progress has been made in resettlement; however, it will only be visible in later reports.

Result indicator 2.4: Assistance for integration provided, measured by number of persons (men, women and children, respectively) who participated in integration measures supported by the Asylum, Migration and Integration Fund/Asylum and Migration Fund, reporting that the measures were beneficial for their integration ⁽²⁴⁾

Source of the data: DG HOME/Member States

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
954 496	Increase	Increase	45 465

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

Source of the data: Europol

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
<p>19 109 contributions from Member States ⁽²⁵⁾.</p> <p>525 operational reports forwarded to EU Member States providing information on i.e. several hits with telephone numbers, addresses, persons as well as means of transportation and payment ⁽²⁶⁾.</p> <p>56 action days related to migrant smuggling coordinated and supported by Europol ⁽²⁷⁾.</p> <p>Europol continuing support in 104 priority investigations on migrant smuggling.</p>	Increase	Significant increase	<p>25 059 contributions from Member States</p> <p>1044 operational reports</p> <p>73 action days</p> <p>384 priority investigations</p>

⁽²⁴⁾ This indicator is not required by the legal basis of the Asylum Migration and Integration fund for the period 2014-2020, running until 2024. Therefore, the data, baseline and target have been based on the indicator “*Number of target group persons assisted by the Fund through integration measures in the framework of national, local and regional strategies.*”.

⁽²⁵⁾ The Member States have ownership of the data. Data may change depending on the date of extraction, be affected by new insertions or deletions and especially due to re-categorisation of contributions that can occur at a later stage. Launching and strengthening the European Migrant Smuggling Centre facilitates the processing of this information. The total number for 2019 is 20 525 contributions, with the UK providing 6.9% (or 1 416 contributions) of the total of received SIENA messages in the crime area Facilitated Illegal Immigration.

⁽²⁶⁾ AP Migrant Smuggling; Cross Match Reports, Operational Analysis Reports and SIENA Hit Notifications. The figure includes hit notifications and cross-match reports, which usually are based on hits in the database, but also operational analysis reports, which could, in specific cases, include different kinds of intelligence and not necessarily always hint to specific “hits”. Moreover, hits may refer to several kinds of data “entities”, including means of transportation, means of payment and others – and not only means of communication, locations and persons.

⁽²⁷⁾ Joint Action Days, Common Action Days, Joint Investigation Team-related, Operational Task Force-related or other Action Days.

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

Source of the data: DG HOME

Baseline (N/A)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
	Positive trend	Positive trend	N/A (no legislative revision carried out in 2024)

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

Main outputs in 2024:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
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Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
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Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
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Public consultations

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
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Enforcement actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Implementation Report on the Seasonal Workers Directive	Adoption by the Commission	Q2	Not adopted. Outline of the report and timeline presented; adoption postponed to 2025, to ensure adoption together with the report on the implementation of the Employers Sanctions Directive.

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
DG HOME website: static web pages and newsroom	Number of visits to the website	At least 200 000 page visits	Target met. 615 821 page views
DG HOME social media accounts (Twitter and YouTube)	Reach and engagement on social media (social media analytics) Number of new followers (Twitter) Number of video views (YouTube)	At least 1.5% engagement rate 1 000 new followers (Twitter) 50 000 views (YouTube)	Targets met. Engagement rate: 2.65% Followers on Twitter: 3 485 Views on YouTube: 217 000 Despite the changes on the Twitter platform, we are still growing and have incorporated new ones to diversify, such as LinkedIn.
Awareness-raising campaign on migration	Prepare and launch the campaign in 2 nd half of 2024	Digital campaign reach: 18,5 million	No formal campaign will take place, but standard communication will continue, also using contractor's input.
The 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	Target met. 110 CSOs attended 15°000 impressions with all the posts on X In coordination with Dir C (co-organised with the EESC)

Other important outputs



Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Mid-term review of the Action Plan on the Integration and Inclusion 2021-2027	Adoption by the Commission	Q3	Not adopted. Adoption scheduled for 2025 for better alignment with Pact implementation calendar.
 Proposal for a Directive on Long-Term Residents (recast) ⁽²⁸⁾	Adoption by co-legislators	Q2	Not adopted by the co-legislator. The inter-institutional negotiations started in November 2023. The co-legislators did not reach an agreement before the end of the last legislative term. If both the Council and the European Parliament agree, negotiations may restart by beginning of 2025.
 Proposal for a Directive on the Single Permit (recast) ⁽²⁹⁾	Adoption by co-legislators	Q2	Adopted. Directive (EU) 2024/1233 of the European Parliament and of the Council of 24 April 2024 on a single application procedure for a single permit for third-country nationals to reside and work in the territory of a Member State and on a common set of rights for third-country workers legally residing in a Member State (recast). OJ L, 2024/1233, 30.4.2024.
 Proposal for a regulation establishing a Union Resettlement Framework ⁽³⁰⁾	Adoption by co-legislators	Q2	Adopted. Regulation (EU) 2024/1350 of the European Parliament and of the Council of 14 May 2024 establishing a Union Resettlement and Humanitarian Admission Framework and amending Regulation (EU) 2021/1147. OJ L, 2024/1350, 22.5.2024.
 Proposal for a Regulation of the European Parliament and of the Council addressing situations of instrumentalisation in the field of migration and asylum ⁽³¹⁾	Adoption by co-legislator	Q2	The issue of instrumentalisation was incorporated into the Regulation addressing crisis and force majeure (see below). No further work on this proposal will be carried out as this proposal is listed for Withdrawal in Annex IV of the 2025 CWP.

⁽²⁸⁾ 2024 CWP Annex III priority pending proposal.

⁽²⁹⁾ 2024 CWP Annex III priority pending proposal.





⁽³⁰⁾ 2024 CWP Annex III priority pending proposal.

⁽³¹⁾ 2024 CWP Annex III priority pending proposal.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Communication from the Commission to the European Parliament and the Council on countering hybrid threats from the weaponisation of migration and strengthening security at the EU's external border	Adoption by the Commission	NEW Initiative, not in 2024 MP Q4	Adopted. COM(2024) 570 final, 11.12.2024.
 Eurodac Regulation ⁽³²⁾	Adoption by the co-legislator	Q2	Adopted. Regulation (EU) 2024/1358 of the European Parliament and of the Council of 14 May 2024 on the establishment of 'Eurodac' for the comparison of biometric data in order to effectively apply Regulations (EU) 2024/1351 and (EU) 2024/1350 of the European Parliament and of the Council and Council Directive 2001/55/EC and to identify illegally staying third-country nationals and stateless persons and on requests for the comparison with Eurodac data by Member States' law enforcement authorities and Europol for law enforcement purposes, amending Regulations (EU) 2018/1240 and (EU) 2019/818 of the European Parliament and of the Council and repealing Regulation (EU) No 603/2013 of the European Parliament and of the Council. OJ L, 2024/1358, 22.5.2024.
 Proposal for a Regulation of the European Parliament and of the Council addressing situations of crisis and force majeure in the field of migration and asylum ⁽³³⁾	Adoption by co-legislator	Q2	Adopted. Regulation (EU) 2024/1359 of the European Parliament and of the Council of 14 May 2024 addressing situations of crisis and force majeure in the field of migration and asylum and amending Regulation (EU) 2021/1147. OJ L, 2024/1359, 22.5.2024.

⁽³²⁾ 2024 CWP Annex III priority pending proposal.

⁽³³⁾ 2024 CWP Annex III priority pending proposal.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
 Proposal for a Regulation and of the European Parliament and of the Council introducing a screening of third country nationals at the external borders ⁽³⁴⁾	Adoption by co-legislator	Q2	Adopted. Regulation (EU) 2024/1352 of the European Parliament and of the Council of 14 May 2024 amending Regulations (EU) 2019/816 and (EU) 2019/818 for the purpose of introducing the screening of third-country nationals at the external borders. OJ L, 2024/1352, 22.5.2024.
 Proposal for a Regulation of the European Parliament and of the Council establishing a common procedure for international protection in the Union and repealing Directive 2013/32/EU ⁽³⁵⁾	Adoption by co-legislator	Q2	Adopted. Regulation (EU) 2024/1348 of the European Parliament and of the Council of 14 May 2024 establishing a common procedure for international protection in the Union and repealing Directive 2013/32/EU. OJ L, 2024/1348, 22.5.2024.
 Proposal for a Regulation of the European Parliament and of the Council on asylum and migration management ⁽³⁶⁾	Adoption by co-legislator	Q2	Adopted. Regulation (EU) 2024/1351 of the European Parliament and of the Council of 14 May 2024 on asylum and migration management, amending Regulations (EU) 2021/1147 and (EU) 2021/1060 and repealing Regulation (EU) No 604/2013. OJ L, 2024/1351, 22.5.2024.
 Proposal for a Directive of the European Parliament and of the Council on common standards and procedures in Member States for returning illegally staying third-country nationals (recast) ⁽³⁷⁾	Adoption by co-legislator	Q2	Not adopted by the co-legislator. No agreement reached in the European Parliament, no draft report presented.

⁽³⁴⁾ 2024 CWP Annex III priority pending proposal.

⁽³⁵⁾ 2024 CWP Annex III priority pending proposal.

⁽³⁶⁾ 2024 CWP Annex III priority pending proposal.

⁽³⁷⁾ 2024 CWP Annex III priority pending proposal.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
 Proposal for a Regulation of the European Parliament and of the Council on standards for the qualification of third country nationals or stateless persons as beneficiaries of international protection ⁽³⁸⁾	Adoption by co-legislator	Q2	Adopted. Regulation (EU) 2024/1347 of the European Parliament and of the Council of 14 May 2024 on standards for the qualification of third-country nationals or stateless persons as beneficiaries of international protection, for a uniform status for refugees or for persons eligible for subsidiary protection and for the content of the protection granted, amending Council Directive 2003/109/EC and repealing Directive 2011/95/EU of the European Parliament and of the Council. OJ L, 2024/1347, 22.5.2024.
 Proposal for a Directive of the European Parliament and of the Council laying down standards for the reception of applicants for international protection (recast) ⁽³⁹⁾	Adoption by co-legislator	Q2	Adopted. Directive (EU) 2024/1346 of the European Parliament and of the Council of 14 May 2024 laying down standards for the reception of applicants for international protection. OJ L, 2024/1346, 22.5.2024.
Commission Decision (EU) 2024/2093 of 31 July 2024 confirming the participation of Ireland in Regulation (EU) 2024/1350 of the European Parliament and of the Council establishing a Union Resettlement and Humanitarian Admission Framework	Adopted by the Commission	NEW Initiative, not in 2024 MP Q3	Adopted. OJ L, 2024/2093, 2.8.2024.
Commission Decision (EU) 2024/2099 of 31 July 2024 confirming the participation of Ireland in Regulation (EU) 2024/1347 of the European Parliament and of the Council on standards for the qualification of third-country nationals or stateless persons as beneficiaries of international protection, for a uniform status for refugees or for persons eligible for subsidiary protection and for the content of the protection granted	Adoption by the Commission	NEW Initiative, not in 2024 MP Q3	Adopted. OJ L, 2024/2099, 2.8.2024.

⁽³⁸⁾ 2024 CWP Annex III priority pending proposal.

⁽³⁹⁾ 2024 CWP Annex III priority pending proposal.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Commission (EU) 2024/2089 of 31 July 2024 confirming the participation of Ireland in Regulation (EU) 2024/1348 of the European Parliament and of the Council establishing a common procedure for international protection in the Union	Adoption by the Commission	NEW Initiative, not in 2024 MP Q3	Adopted. OJ L, 2024/2089, 2.8.2024.
Commission Decision (EU) 2024/2087 of 31 July 2024 confirming the participation of Ireland in Directive (EU) 2024/1346 of the European Parliament and of the Council laying down standards for the reception of applicants for international protection	Adoption by the Commission	NEW Initiative, not in 2024 MP Q3	Adopted. OJ L, 2024/2087, 2.8.2024.
Commission Decision (EU) 2024/2100 of 31 July 2024 confirming the participation of Ireland in Regulation (EU) 2024/1358 of the European Parliament and of the Council on the establishment of 'Eurodac' for the comparison of biometric data	Adoption by the Commission	NEW Initiative, not in 2024 MP Q3	Adopted. OJ L, 2024/2100, 2.8.2024.
Commission Decision (EU) 2024/2092 of 31 July 2024 confirming the participation of Ireland in Regulation (EU) 2024/1359 of the European Parliament and of the Council addressing situations of crisis and force majeure in the field of migration and asylum	Adoption by the Commission	NEW Initiative, not in 2024 MP Q3	Adopted. OJ L, 2024/2092, 2.8.2024.
Commission Decision (EU) 2024/2088 of 31 July 2024 confirming the participation of Ireland in Regulation (EU) 2024/1351 of the European Parliament and the Council on asylum and migration management, amending Regulations (EU) 2021/1147 and (EU) 2021/1060	Adoption by the Commission	NEW Initiative, not in 2024 MP Q3	Adopted. OJ L, 2024/2088, 2.8.2024.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Communication from the Commission to the European Parliament, the European Council and the Council - Striking a balance on migration: an approach that is both fair and firm	Adoption by the Commission	NEW Initiative, not in 2024 MP Q1	Adopted. COM(2024) 126, 12.3.2024.
Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - Common Implementation Plan for the Pact on Migration and Asylum	Adoption by the Commission	New Initiative, not in 2024 MP Q2	Adopted. COM(2024) 251 final, 12.6.2024.
Commission Implementing Decision (EU) 2024/2150 of 5 August 2024 laying down rules for the application of Regulation (EU) 2024/1348 of the European Parliament and of the Council, as regards the adequate capacity of Member States and the maximum number of applications to be examined by a Member State in the border procedure per year	Adoption by the Commission	NEW Initiative, not in 2024 MP Q3	Adopted. OJ L, 2024/2150, 9.8.2024.
Proposal for a Council Implementing Decision extending temporary protection as introduced by Implementing Decision (EU) 2022/382	Adoption by the Commission	NEW Initiative, not in 2024 MP Q2	Adopted. COM(2024) 253 final, 11.6.2024. Council Implementing Decision (EU) 2024/1836 of 25 June 2024 extending temporary protection as introduced by Implementing Decision (EU) 2022/382. OJ L, 2024/1836, 3.7.2024.

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

Specific objective 3: A fully functioning area of free movement

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

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

Source of the data: DG HOME and Frontex

Baseline (2020)	Interim Milestones		Target (2024)	Latest known results (2024)
	(2022)	(2023)		
Zero members of the standing corps	6 500	7 500	8 000 ⁽⁴⁰⁾	7 674 staff

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

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

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
314 deficiencies	157 (50% of the baseline)	79 (50% of milestone)	30

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

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

Baseline (May 2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
18 Member States	Decrease	Decrease	10 Member States on 1.1.2025.

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

Source of the data: DG HOME

Baseline (N/A)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
	Positive trend	Positive trend	N/A (no legislative revision carried out in 2024)

⁽⁴⁰⁾ Required by Regulation (EU) 2019/1896 on the European Border and Coast Guard (Annex i).

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

Main outputs in 2024:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Digitalisation of travel documents and facilitation of travel ⁽⁴¹⁾	Adoption by the Commission	Q1	Adopted. Proposal for a Regulation of the European Parliament and of the Council establishing an application for the electronic submission of travel data ("EU Digital Travel application") and amending Regulations (EU) 2016/399 and (EU) 2018/1726 of the European Parliament and of the Council and Council Regulation (EC) No 2252/2004, as regards the use of digital travel credential; and Annex thereto. COM(2024) 670 final, 8.10.2024.
Commission Decision setting the date of entry into operation of the Entry/Exit System PLAN/2024/81	Adoption by the Commission	Q3	Not adopted. The Commission could not adopt the Decision as three Member States had not declared readiness to use the system.
Proposal for a Regulation of the European Parliament and of the Council on a temporary derogation from certain provisions of Regulation (EU) 2017/2226 and Regulation (EU) 2016/399 as regards a progressive start of operations of the Entry/Exit System	Adoption by the Commission	NEW Initiative, not in MP Q4	Adopted. COM(2024) 567 final, 4.12.2024.

Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
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⁽⁴¹⁾ 2023 CWP Annex I New Initiative proposal.

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Commission Staff Working Document – <u>Impact assessment</u> – Report – Accompanying the document Proposal for a Regulation of the European Parliament and of the Council establishing an application for the electronic submission of travel data ("EU Digital Travel application") and amending Regulations (EU) 2016/399 and (EU) 2018/1726 of the European Parliament and of the Council and Council Regulation (EC) No 2252/2004, as regards the use of digital travel credentials	Adoption by the Commission	Q1	Adopted. SWD(2024) 671 final, 8.10.2024.
Commission Staff Working Document – <u>Executive Summary of the Impact Assessment</u> – Report – Accompanying the document Proposal for a Regulation of the European Parliament and of the Council establishing an application for the electronic submission of travel data ("EU Digital Travel application") and amending Regulations (EU) 2016/399 and (EU) 2018/1726 of the European Parliament and of the Council and Council Regulation (EC) No 2252/2004, as regards the use of digital travel credentials	Adoption by the Commission	Q1	Adopted. SWD(2024) 672 final, 8.10.2024.
Report from the Commission to the European Parliament and the Council on the evaluation of the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA) in accordance with Art. 39 of the establishing Regulation (EU) 2018/172	Adoption by the Commission	Q3	Not adopted. Research work completed. The report from the Commission will be adopted by the new Commission.

Public consultations			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Enforcement actions			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
External communication actions			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
DG HOME website: static web pages and newsroom	Number of visits to the website	At least 1.5 million page visits	Target met. The real number is 4 568 539 page views.
DG HOME social media accounts (Twitter and YouTube)	Reach and engagement on social media (social media analytics) Number of new followers (Twitter) Number of video views (YouTube)	At least 1.5% engagement rate 1 000 new followers (Twitter) 50 000 views (YouTube)	Targets met. In 2024 DG HOME had an average of 2.65% engagement rate on X and 6.4% on LinkedIn, 3 485 new followers on X and 12 200 on LinkedIn. 217 000 views of videos on EUHOME Affairs channel.
Eurobarometer “Schengen – A free and secure Europe without internal frontiers”	Downloads from the websites	500	142 downloads so far. Published October 2024.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Two information campaigns: on the Entry/Exit System and on the ETIAS	Number of visits to the website	At least 5 000 website visits per campaign	Information campaigns not launched yet.
	Number of distributed printed material	At least 1 000 business cards printed per member state and visa exempt third country per campaign.	The EES campaign is planned to be launched in 2025 (tbc), before the entry into operations of the EES.
	Number of QR code scans	At least 4 000 posters printed and distributed per campaign.	The ETIAS information campaign will be launched in Q2 2026, around six months before the start of operations of the system.
	Number of hits on repository of communication material; number of downloads from the repository of communication material	At least 150 hits on the repository per campaign phase per campaign.	
	Number of views of AV products (2 videos) Reach and engagement on social media (social media analytics)	At least 30 downloads per communication material per campaign phase and campaign.	
	Number of contacts with journalists	At least 20 billboards per target visa exempt third country for each phase of the campaign per campaign.	
		At least 100 000 twitter impressions per campaign	
	Stakeholders' engagement (mailing information packs, webinars)	At least 100 media correspondents contacted in Brussels per campaign. At least 5 stakeholders per member state and 5 per visa exempt third countries engaged; 80% opening rate of the mailing; at least 2 stakeholders per member states and 5 per visa exempt third country using and disseminating the toolkit/ communication material	

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Report on the Evaluation of the Visa Code in accordance with Article 2 of the regulation EU 2019/1155 amending the Visa Code	Adoption	Q4 2023	Adopted. Staff working document on the evaluation of the Visa Code SWD(2024) 108 final of 19.4.2024.
Report from the Commission to the European Parliament and the Council on the delegation of power to adopt delegated acts conferred on the Commission pursuant to Regulation (EC) No 810/2009 of the European Parliament and of the Council of 13 July 2009 establishing a Community Code on Visas (Visa Code)	Adoption	New initiative, not in MP Q1	Adopted. COM(2024) 128 final, 14.3.2024.
Commission Delegated Regulation (EU) 2024/1415 of 14.3.2024 amending Regulation (EC) No 810/2009 as regards the amount of the visa fee	Adoption	New initiative, not in MP Q1	Adopted. C(2024) 1759 final of 14.3.2024. OJ L, 2024/1415, 22.5.2024.
Commission implementing decisions on local adaptation of list of supporting documents	Adoption by the Commission	All year long, depending on work carried out by Local Schengen Cooperation	Adopted. Adoption of local adaptations decisions on harmonisation rules on supporting documents in 2024: Commission implementing decisions establishing the list of supporting documents to be presented by visa applicants in: Tanzania (REV) C(2024) 1526, Lebanon C(2024) 1527, Australia (REV) C(2024) 2602, Mauritania C(2024) 6217, Ireland C(2024)6137, Canada C(2024)6134 , China C(2024)6135, Russia C(2024)6136.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Commission implementing decisions on harmonisation rules on Multiple Entry visas	Adoption by the Commission	All year long, depending on work carried out by Local Schengen Cooperation	<p>Adopted.</p> <p>Adoption of local adaptations decisions on harmonisation rules on Multiple Entry visas in 2024: Commission implementing establishing adapted rules on the issuing of multiple-entry visas to:</p> <ul style="list-style-type: none"> - Indian nationals residing in India and applying in India for short-stay visas C(2024) 2434 final - Bahraini nationals residing in Bahrain and applying in Bahrain for short-stay visas and repealing Commission Implementing Decision C(2023) 4674 C(2024) 2692 final - Saudi nationals residing in Saudi Arabia and applying in Saudi Arabia for short-stay visas and repealing Commission Implementing Decision C(2022) 8007 C(2024) 2689 final - Omani nationals residing in Oman and applying in Oman for short-stay visas and repealing Commission Implementing Decision C(2023) 2063 C(2024) 2688 final - applicants in Ghana for short stay visas C(2024)5340 final.
Revision of Visa Code Handbook	Adoption by the Commission	New initiative, not in MP	<p>Adopted.</p> <p>C(2024) 4319, 26.6.2024.</p>
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	<p>Adopted.</p> <p>C(2024)451, 29.1.2024.</p>

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Commission Delegated Regulation (EU) 2024/2510 of 2 May 2024 supplementing Regulation (EU) 2018/1240 of the European Parliament and of the Council as regards the payment methods and collection process for the travel authorisation fee provided for by that Regulation	Adoption by the Commission	New Initiative, not in 2024 MP Q2	Adopted. C(2024) 2677, 2.5.2024.
Commission Delegated Regulation (EU) 2024/2511 of 2 May 2024 supplementing Regulation (EU) 2018/1240 of the European Parliament and of the Council as regards the identification of increases in the costs of operation and maintenance of the European Travel Information and Authorisation System (ETIAS) for the purpose of changing the amount of the travel authorisation fee	Adoption by the Commission	New Initiative, not in 2024 MP Q2	Adopted. C(2024) 2678, 2.5.2024.
EES Handbook (Commission Recommendation establishing a Practical Handbook to be used by Member States's competent authorities when carrying out tasks related to the Entry/Exit System)	Adoption by the Commission	NEW Initiative, not in 2024 MP Q3	Adopted. C(2024) 5219 final, 26.7.2024.
ETIAS Handbook	Adoption by the Commission	Q2	Not adopted. Adoption postponed to 2025. The ETIAS handbook will be adapted to reflect changes brought by the upcoming Regulation on the progressive start of operation of the EES.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Interoperability Handbook	Adoption by the Commission	Q2	Not adopted. The target date for adoption is moved to Q2 2025. The content of the handbook is stable, but adoption was not needed in 2024 due to the shift in the implementation of the large-scale IT systems and consequently their interoperability.
Commission Decision on the entry into operation of the Shared Biometric Matching Service (BMS)	Adoption by the Commission	Q3	Not adopted. Postponed to 2025 due to delays with the technical implementation of the EES.
State of Schengen Report	Adoption by the Commission	Q1	Adopted. COM(2024) 173 final, 16.4.2024.
Schengen Borders Code ⁽⁴²⁾	Adoption by co-legislators	Q2	Adopted. Regulation (EU) 2024/1717 of the European Parliament and of the Council of 13 June 2024 amending Regulation (EU) 2016/399 on a Union Code on the rules governing the movement of persons across borders. OJ L, 2024/1717, 20.6.2024.
Commission Opinion on the Single Programming Document containing the draft multiannual programming for 2025-2027 and the draft Annual Work Programme for 2025 ('Programming Document for 2025-2027') of the European Border and Coast Guard Agency	Adoption by the Commission	New initiative, not in MP Q2	Adopted on 28.6.2024.

⁽⁴²⁾ 2024 CWP Annex III priority pending proposal.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Commission Opinion on the Single Programming Document containing the draft multiannual programming for 2025-2027 and the draft Annual Work Programme for 2025 ('Programming Document for 2025-2027') of eu-LISA	Adoption by the Commission	New initiative, not in MP	Adopted on 4.9.2024
Commission Implementing Decision in accordance with Article 20 of Council Regulation (EU) 2022/922 of 9 June 2022	Adoption by the Commission	New Initiative, not in MP	Adopted. Latvia: C(2024)2700 final, 3.9.2024. Estonia: C(2024) 5115 final, 8.10.2024. Croatia: C(2024) 5110 final, 31.10.2024. Poland: C(2024) 8110 final, 17.12.2024.
Commission Implementing Decision in accordance with Article 23 of Council Regulation (EU) 2022/922 of 9 June 2022	Adoption by the Commission	New Initiative, not in MP Q3	Adopted. Hungary: C(2024) 9000 final, 9.8.2024.
Proposal for a Council Implementing Decision setting out recommendations for remedial actions aimed at addressing the serious deficiencies identified in the 2024 Schengen evaluation of Hungary on the application of certain provisions of the Schengen acquis related to fundamental rights in the context of border management and return	Adoption by the Commission	New Initiative, not in MP Q3	Adopted. COM(2024) 999 final, 18.9.2024.
Commission Implementing Decision in accordance with Article 24 of Council Regulation (EU) 2022/922 of 9 June 2022	Adoption by the Commission	New Initiative, not in MP Q1	Adopted. C(2024) 257 final, 24.1.2024.
Proposal for a Council Implementing Decision in accordance with Article 24 of Regulation (EU) 2022/922	Adoption by the Commission	New Initiative, not in MP Q1	Adopted. COM(2024) 15 final, 24.1.2024.

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

Specific objective 4: Stronger cooperation with partner countries

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

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

Source of the data: DG HOME

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
424 Immigration Liaison Officers, including 11 European Migration Liaison Officers (EMLO)	Increase with 2 European Migration Liaison Officers	Maintain	By December 2024: 9 EMLO posts filled, 5 posts published, 2 secondments ongoing Latest available data: 472 Immigration Liaison Officers deployed by EU MS as of 01.01.2024 (data is currently updated by the MS in the network).

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

Source of the data: DG HOME

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
9 Mobility Partnerships; 3 Common Agendas and Migration Joint Declarations; 2 Terms of Reference; 1 Statement; 1 Migration and Mobility Dialogue; 5 Visa Facilitation Agreements; with visa- required countries; 18 Readmission Agreements; 6 Readmission Arrangements	Maintain	Increase	10 Migration and Mobility Partnerships ⁽⁴³⁾ ; 3 Common Agendas and Migration Joint Declarations ⁽⁴⁴⁾ ; 2 Terms of Reference ⁽⁴⁵⁾ ; 1 Statement ⁽⁴⁶⁾ ; 1 Migration and Mobility Dialogue ⁽⁴⁷⁾ ; 5 Visa Facilitation Agreements, with visa-required countries (VFA EU-Russia totally suspended VFA EU-Belarus partially suspended) ⁽⁴⁸⁾ ; 18 Readmission Agreements concluded ⁽⁴⁹⁾ and 1 under negotiation ⁽⁵⁰⁾ ; 6 readmission arrangements concluded ⁽⁵¹⁾ .

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

Source of the data: Europol; Frontex

⁽⁴³⁾ Armenia, Azerbaijan, Belarus, Cape Verde, Georgia, Moldova, Morocco, Jordan, Tunisia, Mauritania.

⁽⁴⁴⁾ Ethiopia, India and Nigeria.

⁽⁴⁵⁾ Iran and Egypt.

⁽⁴⁶⁾ Türkiye.

⁽⁴⁷⁾ African Union.

⁽⁴⁸⁾ Armenia, Azerbaijan, Belarus, Cape Verde and Russia.

⁽⁴⁹⁾ Albania, Armenia, Azerbaijan, Belarus, Bosnia and Herzegovina, Cape Verde, Georgia, Hong-Kong, Macao, Moldova, Montenegro, North Macedonia, Pakistan, Russia, Serbia, Sri Lanka, Turkey and Ukraine.

⁽⁵⁰⁾ Nigeria.

⁽⁵¹⁾ Afghanistan, Bangladesh, Ethiopia, the Gambia, Guinea and Ivory Coast.

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
<p>Europol: ⁽⁵²⁾</p> <p>3 Working Arrangements</p> <p>5 Strategic Agreements</p> <p>17 Operational Agreements</p> <p>Frontex: ⁽⁵³⁾</p> <p>18 Working Arrangements</p> <p>1 Status Agreement</p>	Maintain	Increase	<p><u>Europol</u> ⁽⁵⁴⁾:</p> <p>20 Working Arrangements</p> <p>13 Strategic Agreements ⁽⁵⁵⁾</p> <p>21 Operational Agreements ⁽⁵⁶⁾</p> <p><u>CEPOL</u></p> <p>1 Cooperation Agreement (no longer existing under the current legal provisions)</p> <p>16 Working Arrangements</p> <p><u>Frontex</u>:</p> <p>19 Working Arrangements with third countries in total (2 suspended [Russia and Belarus]), of which 3 have been signed since 2019 (UK, GEO, ALB)</p> <p>5 Status Agreements (MD, MK, ALB, MNE, SRB) (+1 (BiH) expected signature in Q1 2025)</p> <p>8 Working Arrangements with EU entities and international organisations signed since 2019 (FRA, EUAM UA, SatCen, EUCAP Sahel Niger, EASA, MSA/EFCA, EUNAVFOR MED IRINI, CEPOL)</p> <p>1 joint statement on cooperation and complementarity signed since 2019 (Frontex-Europol)</p>

Result indicator 4.4: Increased intelligence-sharing with third countries, measured by the number of third countries to

⁽⁵²⁾ <https://www.europol.europa.eu/partners-collaboration>

⁽⁵⁴⁾ The new Europol regime is applicable since 1 May 2017 (Regulation (EU) 2016/794). Under the old legal regime governed by the Council decision of 6 April 2009, Europol concluded strategic and operational agreements. The main

which airlines can transfer Passenger Name Record (PNR) data from the EU

Source of the data: DG HOME/Member States

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
3 third countries	Increase	Increase	3 third countries (USA, UK, and Australia). Canada Agreement under ratification.

Result indicator 4.5: Proportion of proposed legislative revisions that include burden reduction measures

Source of the data: DG HOME

Baseline (N/A)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
...	Positive trend	Positive trend	N/A (no legislative revision carried out in 2024)

difference between the two regimes is that operational agreements allow for the exchange of information including personal data and strategic agreements allow for the exchange of information excluding personal data, such as the exchange of general intelligence as well as strategic and technical information. Since 1 May 2017, Europol no longer concludes any agreements which provide legal basis for the exchange of personal data. However, Europol is permitted to conclude working arrangements which, similar to strategic agreements, govern the practical aspects of exchanging non-personal data and regulate all the practical aspects of the cooperation.

(⁵⁴) The new Europol regime is applicable since 1 May 2017 (Regulation (EU) 2016/794). Under the old legal regime governed by the Council decision of 6 April 2009, Europol concluded strategic and operational agreements. The main difference between the two regimes is that operational agreements allow for the exchange of information including personal data and strategic agreements allow for the exchange of information excluding personal data, such as the exchange of general intelligence as well as strategic and technical information. Since 1 May 2017, Europol no longer concludes any agreements which provide legal basis for the exchange of personal data. However, Europol is permitted to conclude working arrangements which, similar to strategic agreements, govern the practical aspects of exchanging non-personal data and regulate all the practical aspects of the cooperation.

(⁵⁵) This number cannot increase, as such an instrument no longer exists under the new legal regime.

(⁵⁶) This number cannot increase, as such an instrument no longer exists under the new legal regime. Under the legal regime the Commission negotiates international agreements, upon mandate by the Council. So far one international agreement has entered into application (the one with New Zealand) since 1 May 2017.

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

Main outputs in 2024:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Commission Delegated Regulation amending Regulation (EU) 2018/1806 as regards the extension of the temporary suspension of the visa exemption for nationals of Vanuatu	Adoption by the Commission	NEW Initiative, not in 2024 MP Q2	Adopted. C(2024) 3650 final, 31.5.2024.
Report from the Commission to the European Parliament and the Council on the suspension of the visa exemption for nationals of Vanuatu	Adoption by the Commission	NEW Initiative, not in 2024 MP Q2	Adopted. COM(2024) 366 final, 31.5.2024.
Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2018/1806 as regards Vanuatu	Adoption by the Commission	NEW Initiative, not in 2024 MP Q2	Adopted. COM(2024) 365 final, 31.5.2024.
Proposal for a Council Decision on the partial suspension of the application of the Agreement between the European Union and Georgia on the facilitation of the issuance of visas	Adoption by the Commission	NEW Initiative, not in 2024 MP Q4	Adopted. COM(2024) 594 final, 20.12.2024.
Recommendation for a Council Decision authorising the opening of negotiations on an agreement between the European Union and the Principality of Andorra on several aspects in the field of border management	Adoption by the Commission	NEW Initiative, not in MP Q1	Adopted. COM(2024) 108, 8.3.2024. Mandate adopted on 30.5.2024: Council Decision (EU) 2024/1693 of 30.5.2024 authorising the opening of negotiations for an agreement between the European Union and the Principality of Andorra on several aspects in the field of border management.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Recommendation for a Council Decision authorising the opening of negotiations on an agreement between the European Union and the Republic of San Marino on several aspects in the field of border management	Adoption by the Commission	NEW Initiative, not in MP Q1	Adopted. COM(2024) 109, 8.3.2024. Mandate adopted on 30.5.2024: Council Decision (EU) 2024/1733 of 30.5.2024 authorising the opening of negotiations for an agreement between the European Union and the Republic of San Marino on several aspects in the field of border management.

Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
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Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Evaluation of the European Migration Network	Publishing the report	Q2	Not published yet. Evaluation finalised (final product which is a SWD is in preparation).

Public consultations

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
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Enforcement actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
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External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
DG HOME website: static web pages and newsroom	Number of visits to the website	At least 18 000 page visits	Target met. 22 359 page views

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
DG HOME social media accounts (Twitter and YouTube)	Reach and engagement on social media (social media analytics) Number of new followers (Twitter) Number of video views (YouTube)	At least 1.5% engagement rate 1 000 new followers (Twitter) 50 000 views (YouTube)	Targets met. Engagement rate: 2.65% Followers on Twitter: 3 485 Views on YouTube: 217 000 Despite the changes on the Twitter platform, we are still growing and have incorporated new ones to diversify, such as LinkedIn.

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Political agreement on the revision of the visa suspension mechanism ⁽⁵⁷⁾	Adoption by co-legislators	Q4	Not adopted by the co-legislators. Due to the recess period, the European Parliament has not been able to adopt its negotiating mandate by end 2024. The mandate of the Council was adopted under the Belgian Presidency in the first half of 2024. Work has resumed with the newly elected European Parliament.
7 th Visa suspension mechanism report	Adoption by the Commission	Q4	Adopted. COM(2024) 571 final, 6.12.2024.
Proposals for implementing decisions on visa measures following the 5th Commission Report on the assessment of the level of cooperation of third countries on readmission	Adoption by the Commission	Q2	See link to 5 th Commission report below.

⁽⁵⁷⁾ 2024 CWP Annex III priority pending proposal

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Status Agreement with Bosnia and Herzegovina – Frontex (opening of negotiations)	Signature of the agreement	Q3	<p>Agreement <u>initialled</u> on 18 December 2024. Delays were due to the political structure of Bosnia and Herzegovina which complicated the negotiation process.</p> <p>Proposal for a Council Decision on the <u>conclusion</u>, on behalf of the European Union, 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 COM(2024) 545 final, 28.11.2024.</p> <p>Proposal for a Council Decision on the <u>signing</u>, on behalf of the European 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 COM(2024) 546 final, 28.11.2024.</p>
Status Agreement with Serbia – Frontex (opening of negotiations)	Signature of the agreement	Q1	<p>Signed. Agreement was signed on 25.6.2024.</p> <p>Council Decision 2024/1639 of 30.5.2024 on the <u>signing</u>, on behalf of the Union, and provisional application of the Agreement between the European Union and the Republic of Serbia on operational activities carried out by the European Border and Coast Guard Agency in the Republic of Serbia. OJ L, 2024/1639, 5.6.2024.</p>
Proposal for a Council Decision on the conclusion, on behalf of the Union, of the Agreement between the European Union and the Republic of Serbia on operational activities carried out by the European Border and Coast Guard Agency in the Republic of Serbia	Adoption by the Commission	New Initiative, not in 2024 MP Q3	<p><u>Adopted.</u></p> <p>COM(2024) 161 final/2, 15.10.2024.</p>

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Proposal for a Council Decision on the <u>conclusion</u> , on behalf of the European Union, of the Agreement between the European Union and the Federative Republic of Brazil on cooperation with and through the European Union Agency for Law Enforcement Cooperation (Europol) and the Federal Police of Brazil	Adoption by the Commission	New Initiative, not in 2024 MP Q4	Adopted. COM(2024) 580final, 18.12.2024.
5 th Commission Report to the Council on the assessment of the level of cooperation of third countries on readmission (Art. 25a Visa Code)	Adoption by the Commission	Q2	Adopted on 23.7.2024, not public.
Proposal for a Council Implementing Decision on the suspension of certain provisions of Regulation (EC) 810/2009 of the European Parliament and of the Council with respect to Somalia	Adoption by the Commission	NEW Initiative, not in the 2024 MP Q3	Adopted. COM(2024) 324final, 23.7.2024.
Continuation and strengthening of formal and informal comprehensive migration and mobility dialogues (and similar high-level engagements)	Number of dialogues concluded/held with partner countries	15	Target met. 21 throughout 2024 (in line with the narrative of the AAR, where we mentioned United States, Canada, Western Balkans (bilateral and regional level), Ukraine, Moldova, Armenia, Türkiye, Morocco, Egypt, Tunisia, Mauritania, Senegal, Cameroon, Bangladesh, Pakistan, India, Colombia, 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)	12	4 projects were approved during 2024: MMDP-MMPAF top-up CILC (IAMROC) (NL ET KE) PRAGUE CITY COUNCIL (CZ-MD) DCIS (FR-NG) Several other project proposals have either been rejected or were submitted in 2024 and are under assessment by early 2025.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Projects on legal migration financed under the Migration Partnership Facility (MPF) in the context of Talent Partnerships	Number of grants approved	7	6 Projects approved in 2024: <ul style="list-style-type: none"> • Pakistan-Finland International Cooperation - Vocational Talent and Mobility Boost (PAFIIC)City of Turku (FI-PK) • SUSTAIN Europe: Scaling Up STEM Talent from Africa in EuropeSeefar Foundation (DE-NG) • The Global Skills Partnership serving talents in the care sector (GSP Soins)ENABEL (BE-MA) • WeCare: a Skills Partnership for Long-Term CareSEM (ES-Colombia) • Vocational CollegeGoethe Institute (DE-EG) • EAGLEAustrian Federal Chancellery (AT-EG)

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Annual Roundtables with all partner countries (Tunisia, Morocco, Egypt, Bangladesh and Pakistan) and mobility schemes in the context of the Talent Partnerships	Roundtable per partner country and a number of mobility schemes under each Talent Partnership	One Roundtable for each partner country (in Q1 or Q2) and at least one mobility scheme per Talent Partnership	<p>The second round of roundtables took place: Pakistan, Bangladesh and Tunisia and Morocco. A technical workshop with Egypt took place while a second Roundtable has been postponed due to the partner country unavailability during the first quarter.</p> <p>When it comes to the mobility schemes: these are essentially projects that HOME (or INTPA/NEAR) supports:</p> <p>TUNISIA All four participating Member States IT, DE, FR, BE have mobility schemes upcoming or ongoing under the Talent Partnership umbrella.</p> <p>MOROCCO IT has joined the THAMM + programme to start a mobility scheme with Italy.</p> <p>EGYPT Since the end of 2023, IT and DE have mobility programmes ongoing under the Talent Partnership umbrella. Both DE and IT are part of the THAMM+ programme. However, the implementation of and MPF projects (IT,DE,AT) is currently on hold, awaiting for security clearance to be granted.</p> <p>BANGLADESH: the Programme supporting Talent Partnership with Bangladesh (NDICI-GE funded) was signed in July 2024 and the kick-off took place in December 2024.</p> <p>PAKISTAN: the Programme supporting Talent Partnerships with Pakistan was signed in November 2024.</p>

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
EU - Switzerland, Iceland, and Norway international agreements on the transfer of PNR data	Launching of negotiations	Q2	<p>Launched already in Q1.</p> <p>Council Decision (EU) 2024/988; Council Decision (EU) 2024/947 and Council Decision (EU) 2024/948 of 4 March 2024 authorising the <u>opening</u> of negotiations with respectively, the Swiss Confederation, the Kingdom of Norway and Iceland for agreements on the transfer of Passenger Name Record (PNR) data</p>
EU – Western Balkans countries international agreements on the transfer of PNR data	Adoption by the Commission	Q2	<p>Not adopted.</p> <p>Adoption of recommendation postponed to Q2 2025.</p> <p>Engagement with the counterpart countries to discuss perspectives of opening negotiation is still ongoing.</p>
EU – Canada international agreement on the transfer of PNR data	Adoption by the Commission	Q1	<p>Adopted.</p> <p>Proposal for a Council Decision on the <u>signing</u>, on behalf of the European Union, of an agreement between Canada and the European Union on the transfer and processing of Passenger Name Record (PNR) data. COM(2024) 94, 4.3.2024.</p> <p>Proposal for a Council Decision on the <u>conclusion</u>, on behalf of the European Union, of an Agreement between Canada and the European Union on the transfer and processing of Passenger Name Record (PNR) data. COM(2024) 95, 4.3.2024.</p> <p>Council Decision (EU) 2024/2891 of 13 June 2024 on the signing, on behalf of the Union, of the Agreement between Canada and the European Union on the transfer and processing of Passenger Name Record data.</p> <p>Signed on 4.10.2024.</p>

ANNEX 3: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG HOME - Financial Year 2024

Table 1: Commitments

Table 2: Payments

Table 3: Commitments to be settled

Table 4: Balance Sheet

Table 5: Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6: Average Payment Times

Table 7: Income

Table 8: Recovery of undue Payments

Table 9: Ageing Balance of Recovery Orders

Table 10: Waivers of Recovery Orders

Table 11: Negotiated Procedures

Table 12: Summary of Procedures

Table 13: Building Contracts

Table 14: Contracts declared Secret

Table 15: FPA duration exceeds 4 years

Table 16: Commitments co-delegation type 3 in 2022

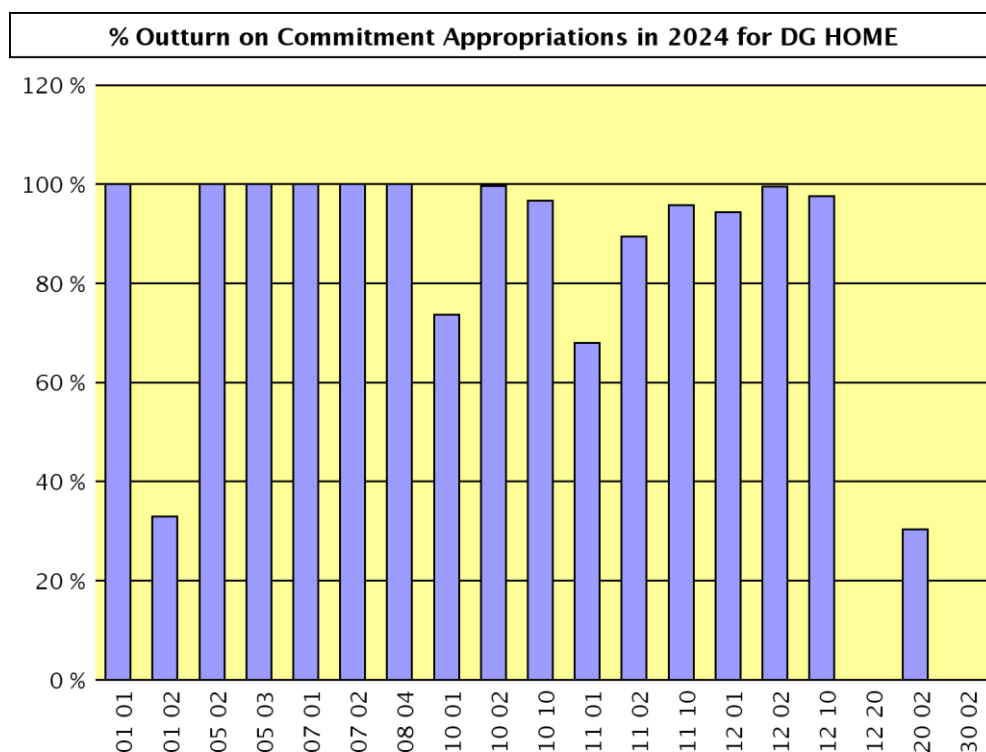
Additional comments

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2024 (in Mio €) for DG HOME					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.43	0.43	100.00%
	01 02	Horizon Europe	1.56	0.51	32.91%
Total Title 01			1.99	0.94	47.41%
Title 05 Regional Development and Cohesion					
05	05 02	European Regional Development Fund (ERDF)	60.42	60.42	100.00%
	05 03	Cohesion Fund (CF)	15.95	15.95	100.00%
Total Title 05			76.37	76.37	100.00%
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.19	0.19	100.00%
	07 02	European Social Fund Plus (ESF+)	30.84	30.84	100.00%
Total Title 07			31.03	31.03	100.00%
Title 08 Agriculture and Maritime Policy					
08	08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	2.03	2.03	100.00%
Total Title 08			2.03	2.03	100.00%
Title 10 Migration					
10	10 01	Support administrative expenditure of the "Migration" Cluster	2.11	1.56	73.67%
	10 02	Asylum, Migration and Integration Fund (AMIF)	1 507.33	1 502.58	99.69%
	10 10	Decentralised Agencies	170.26	164.68	96.72%
Total Title 10			1 679.71	1 668.82	99.35%
Title 11 Border Management					
11	11 01	Support administrative expenditure of the "Border Management" cluster	1.57	1.06	67.91%
	11 02	Integrated Border Management Fund (IBMF) Instrument for financial support for border management and visa	1 181.51	1 053.91	89.20%
	11 10	Decentralised agencies	1 218.24	1 166.26	95.73%
Total Title 11			2 401.32	2 221.23	92.50%
Title 12 Security					
12	12 01	Support administrative expenditure of the "Security" cluster	1.19	1.12	94.38%
	12 02	Internal Security Fund (ISF)	322.03	320.38	99.49%
	12 10	Decentralised agencies	269.34	262.95	97.63%
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00%
Total Title 12			592.56	584.46	98.63%
Title 20 Administrative expenditure of the European Commission					

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

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2024 (in Mio €) for DG HOME					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
20	20 02	Other staff and expenditure relating to persons	0.06	0.02	30.37%
Total Title 20			0.06	0.02	30.37%
Title 30 Reserves					
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00%
Total Title 30			0.00	0.00	0.00%
Total Excluding NGEU			4 785.07	4 584.90	95.82%
Total DG HOME			4 785.07	4 584.90	95.82%

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



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

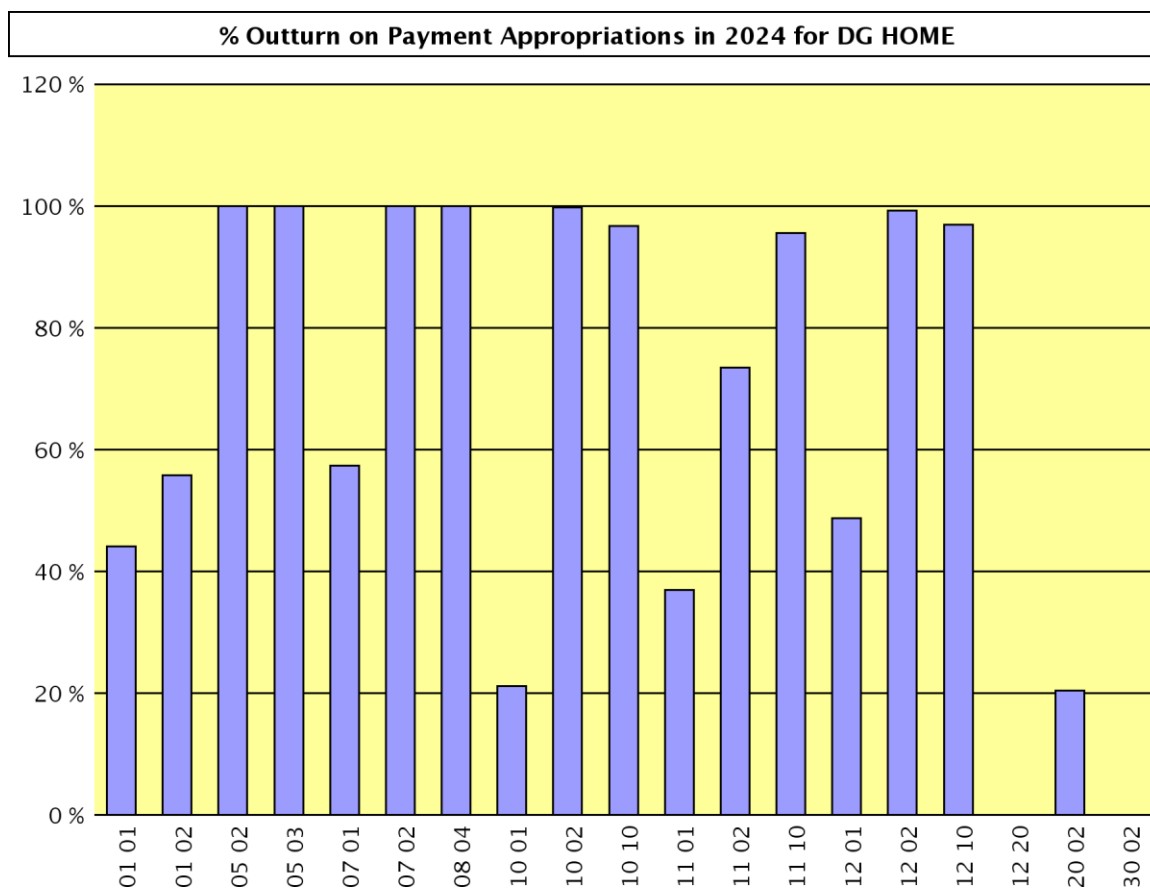
TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2024 (in Mio €) for DG HOME

			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.55	0.24	44.11%
	01 02	Horizon Europe	2.36	1.32	55.74%
Total Title 01			2.91	1.56	53.54%
Title 05 Regional Development and Cohesion					
05	05 02	European Regional Development Fund (ERDF)	29.42	29.42	100.00%
	05 03	Cohesion Fund (CF)	7.76	7.76	100.00%
Total Title 05			37.18	37.18	100.00%
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.48	0.27	57.31%
	07 02	European Social Fund Plus (ESF+)	20.75	20.75	100.00%
Total Title 07			21.23	21.03	99.04%
Title 08 Agriculture and Maritime Policy					
08	08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	1.62	1.62	100.00%
Total Title 08			1.62	1.62	100.00%
Title 10 Migration					
10	10 01	Support administrative expenditure of the "Migration" Cluster	2.74	0.58	21.17%
	10 02	Asylum, Migration and Integration Fund (AMIF)	1,361.39	1,358.63	99.80%
	10 10	Decentralised Agencies	170.26	164.68	96.72%
Total Title 10			1,534.39	1,523.88	99.32%
Title 11 Border Management					
11	11 01	Support administrative expenditure of the "Border Management" cluster	2.12	0.78	36.91%
	11 02	Integrated Border Management Fund (IBMF) – Instrument for financial support for border management and visa	867.34	636.81	73.42%
	11 10	Decentralised agencies	1,170.96	1,118.98	95.56%
Total Title 11			2,040.42	1,756.58	86.09%
Title 12 Security					
12	12 01	Support administrative expenditure of the "Security" cluster	1.95	0.95	48.71%
	12 02	Internal Security Fund (ISF)	210.38	208.72	99.21%
	12 10	Decentralised agencies	265.63	257.44	96.92%
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	0.90	0.00	0.00%
Total Title 12			478.85	467.11	97.55%
Title 20 Administrative expenditure of the European Commission					

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

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2024 (in Mio €) for DG HOME					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
20	20 02	Other staff and expenditure relating to persons	0.07	0.01	20.46%
Total Title 20			0.07	0.01	20.46%
Title 30 Reserves					
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00%
Total Title 30			0.00	0.00	0.00%
Total Excluding NGEU			4,116.69	3,808.98	92.53%

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



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

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HOME									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.43	0.17	0.26	59.78%	0.00	0.26	0.12
	01 02	Horizon Europe	0.51	0.08	0.43	83.51%	0.27	0.70	1.85
Total Title 01			0.94	0.26	0.68	72.69%	0.27	0.96	1.97
TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HOME									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
05	05 02	European Regional Development Fund (ERDF)	60.42	0.00	60.42	100.00%	54.30	114.72	83.72
	05 03	Cohesion Fund (CF)	15.95	0.00	15.95	100.00%	12.27	28.22	20.03
Total Title 05			76.37	0.00	76.37	100.00%	66.57	142.94	103.75

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

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HOME									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.19	0.00	0.19	100.00%	0.00	0.19	0.28
	07 02	European Social Fund Plus (ESF+)	30.84	0.00	30.84	100.00%	30.24	61.08	51.00
Total Title 07			31.03	0.00	31.03	100.00%	30.24	61.27	51.28
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HOME									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
08	08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	2.03	0.00	2.03	100.00%	2.11	4.14	3.73
Total Title 08			2.03	0.00	2.03	100.00%	2.11	4.14	3.73
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HOME									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
10	10 01	Support administrative expenditure of the "Migration" Cluster	1.56	0.13	1.42	91.45%	0.00	1.42	0.63
	10 02	Asylum, Migration and Integration Fund (AMIF)	1,502.58	72.50	1,430.08	95.17%	1,427.12	2,857.20	2,713.27
	10 10	Decentralised Agencies	164.68	164.68	0.00	0.00%	13.00	13.00	13.00
Total Title 10			1,668.82	237.31	1,431.50	85.78%	1,440.12	2,871.62	2,726.90

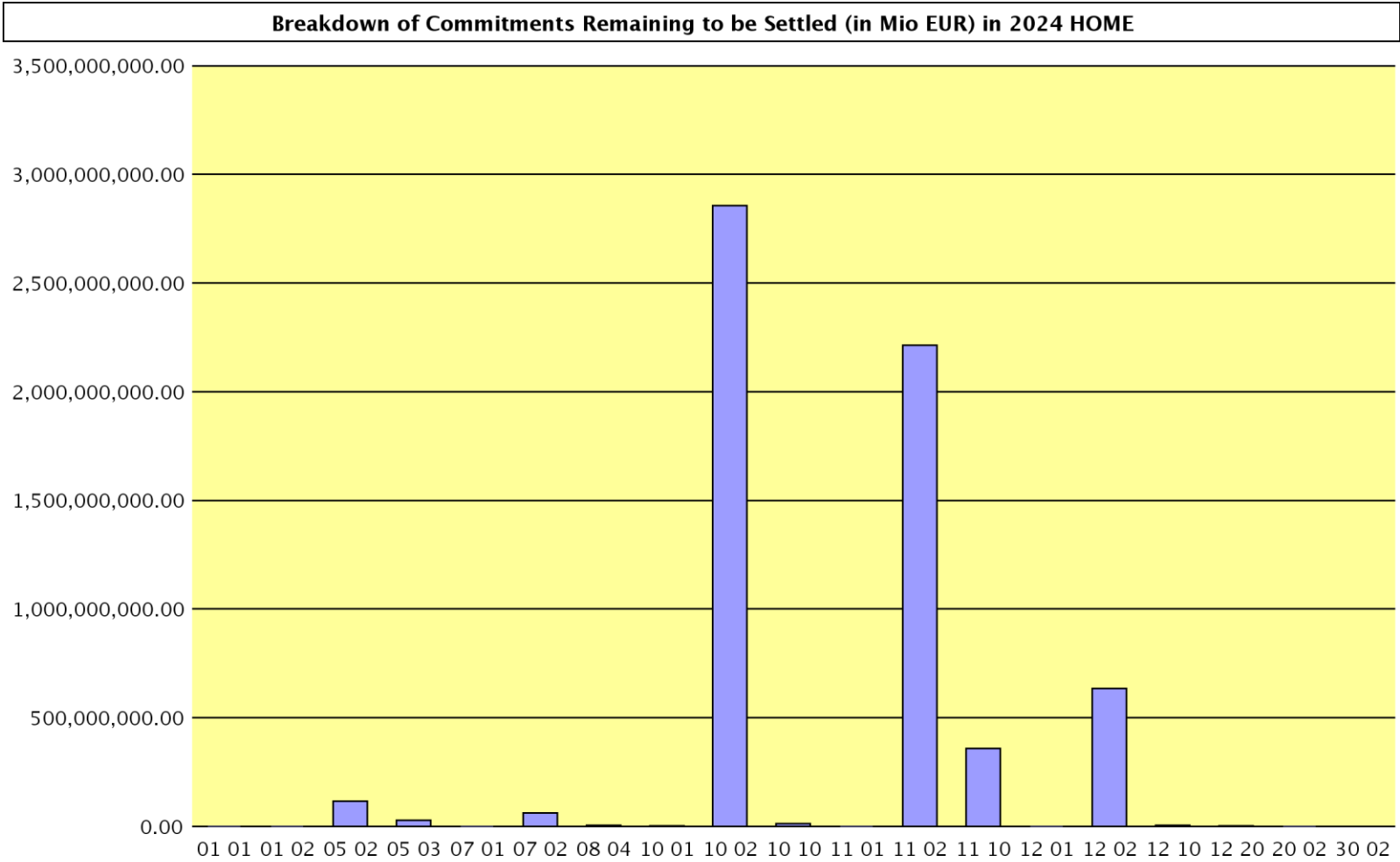
Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors.

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HOME									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
11	11 01	Support administrative expenditure of the "Border Management" cluster	1.06	0.44	0.63	59.06%	0.00	0.63	0.55
	11 02	Integrated Border Management Fund (IBMF) - Instrument for financial support for border management and visa	1,053.91	53.35	1,000.56	94.94%	1,212.66	2,213.22	1,796.13
	11 10	Decentralised agencies	1,166.26	936.71	229.56	19.68%	129.70	359.26	311.98
Total Title 11			2,221.23	990.49	1,230.74	55.41%	1,342.36	2,573.10	2,108.65
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HOME									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
12	12 01	Support administrative expenditure of the "Security" cluster	1.12	0.28	0.85	75.44%	0.00	0.85	0.76
	12 02	Internal Security Fund (ISF)	320.38	5.37	315.01	98.32%	319.10	634.11	522.47
	12 10	Decentralised agencies	262.95	257.44	5.51	2.09%	0.00	5.51	0.00
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00	0.00%	1.20	1.20	1.20
Total Title 12			584.46	263.09	321.36	54.98%	320.30	641.66	524.43

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

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HOME									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	0.02	0.01	0.01	31.56%	0.00	0.01	0.01
Total Title 20			0.02	0.01	0.01	31.56%	0.00	0.01	0.01
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HOME									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Title 30			0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Excluding NGEU			4,584.90	1,491.17	3,093.74	67.48%	3,201.97	6,295.71	5,520.72
Total for DG HOME			4,584.90	1,491.17	3,093.74	67.48%	3,201.97	6,295.71	5,520.72

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



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

TABLE 4: BALANCE SHEET for DG HOME

BALANCE SHEET	2024	2023
A.I. NON CURRENT ASSETS	1,142,698,655.64	1,328,572,446.97
A.I.2. Property, Plant and Equipment	0.00	0.00
A.I.5. Non-Current Pre-Financing	1,142,698,655.64	1,328,572,446.97
A.II. CURRENT ASSETS	423,257,108.74	462,625,918.98
A.II.2. Current Pre-Financing	335,535,353.62	406,540,875.30
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	87,721,755.12	56,085,043.68
ASSETS	1,565,955,764.38	1,791,198,365.95
P.II. CURRENT LIABILITIES	-585,131,736.70	-722,315,717.90
P.II.3. Current Financial Liabilities	0.00	
P.II.4. Current Payables	-468,594,046.33	-263,386,964.94
P.II.5. Current Accrued Charges & Defrd Income	-116,537,690.37	-458,928,752.96
LIABILITIES	-585,131,736.70	-722,315,717.90
NET ASSETS (ASSETS less LIABILITIES)	980,824,027.68	1,068,882,648.05
Non-allocated central (surplus)/deficit*	-22,331,376,504.60	19,420,753,694.84
P.III.2 Accumulated Surplus/Deficit	21,350,552,476.92	18,351,871,046.79
TOTAL DG HOME	0.00	0.00

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

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

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

TABLE 5: STATEMENT OF FINANCIAL PERFORMANCE for DG HOME

STATEMENT OF FINANCIAL PERFORMANCE	2024	2023
II.1 REVENUES	-542,625,082.05	3,100,470.74
II.1.1. NON-EXCHANGE REVENUES	-543,264,429.27	-856,858.68
II.1.1.5. FINES	-363,500,000.00	
II.1.1.6. RECOVERY OF EXPENSES	-2,967,091.22	-808,612.39
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-176,797,338.05	-48,246.29
II.1.2. EXCHANGE REVENUES	639,347.22	3,957,329.42
II.1.2.2. OTHER EXCHANGE REVENUE	639,347.22	3,957,329.42
II.2. EXPENSES	3,854,489,909.82	2,995,580,959.39
II.2. EXPENSES	3,854,489,909.82	2,995,580,959.39
II.2.11. OTHER EXPENSES	4,045,769.37	3,917,511.75
II.2.1. EXP IMPLEM BY MEMBER STATES (SH	2,017,386,621.83	1,118,880,914.86
II.2.2. EXP IMPLEM BY COMMISS&EX.AGENC	217,308,120.03	292,810,932.41
II.2.3. EXP IMPL BY OTH EU AGENC&BODIES	1,519,664,757.50	1,414,405,396.07
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM	95,349,166.95	161,971,654.39
II.2.5. EXP IMPLEM BY OTHER ENTITIES (IM)	684,148.95	3,596,680.98
II.2.6. STAFF AND PENSION COSTS		-6,608.00
II.2.8. FINANCE COSTS	51,325.19	4,476.93
STATEMENT OF FINANCIAL PERFORMANCE	3,311,864,827.77	2,998,681,430.13

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

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

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

TABLE 5bis : OFF BALANCE SHEET for DG HOME

OFF BALANCE	2024	2023
OB.1. Contingent Assets	0.00	0.00
GR for pre-financing	0.00	0.00
OB.3. Other Significant Disclosures	-10,390,748,402.41	-11,473,427,178.72
OB.3.2. Comm against app. not yet consume	-5,717,478,413.64	-4,798,795,197.39
OB.3.3.1 Structural operations	-4,673,269,988.77	-6,674,631,981.33
OB.4. Balancing Accounts	10,390,748,402.41	11,473,427,178.72
OB.4. Balancing Accounts	10,390,748,402.41	11,473,427,178.72
OFF BALANCE	0.00	0.00

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

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

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

TABLE 6: AVERAGE PAYMENT TIMES for DG HOME

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	312	277	88.78%	13.63	35	11.22%	55.69	9,169,186.53	1%
60	294	245	83.33%	33.04	49	16.67%	102.00	57,432,530.99	76%
90	106	99	93.40%	59.77	7	6.60%	159.29	14,911,196.73	20%
180	258	258	100.00%	19.51				0.00	0%

Total Number of Payments	970	879	90.62%		91	9.38%		81,512,914.25	2%
Average Net Payment Time	31.84			25.96			88.59		
Average Gross Payment Time	72.23			64.14			150.41		

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	106	370	38.14%	970	1,645,307,706.00	43.29%	3,800,771,011.83

Late Interest paid in 2024			
DG	GL Account	Description	Amount (Eur)
HOME	65010000	Interest expense on late payment of charges	5,202.30
HOME	65010100	Interest on late payment of charges New FR	46,122.89
			51,325.19

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

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

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2024 for DG HOME

Chapter		Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	
33	Other administrative revenue	0.00	9,118.84	9,118.84	0.00	0.00	0.00	9,118.84
42	Fines and penalties	363,500,000.00	0.00	363,500,000.00	8,500,000.00	0.00	8,500,000.00	355,000,000.00
60	Single market, innovation and digital	44,250.80	0.00	44,250.80	44,250.80	0.00	44,250.80	0.00
61	Cohesion, resilience and values	72,892.52	0.00	72,892.52	72,892.52	0.00	72,892.52	0.00
63	Migration and border management	185,506,876.79	788,039.87	186,294,916.66	185,300,251.28	788,039.87	186,088,291.15	206,625.51
64	Security and defence	1,900,432.43	2,610,383.39	4,510,815.82	1,375,060.95	163,982.37	1,539,043.32	2,971,772.50
66	Other contributions and refunds	64,001,456.52	49,543,694.15	113,545,150.67	64,000,435.48	49,543,694.15	113,544,129.63	1,021.04
67	Completion for outstanding recovery orders prior to 2021	-30,786.92	773,317.85	742,530.93	-30,786.92	245,269.41	214,482.49	528,048.44
Total DG HOME		614,995,122.14	53,724,554.10	668,719,676.24	259,262,104.11	50,740,985.80	310,003,089.91	358,716,586.33

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

TABLE 8: FINANCIAL IMPACT OF EX ANTE AND EX POST CONTROLS in 2024 for DG HOME

EX ANTE CONTROLS BY TRANSACTION	Irregularity	Total ex ante amounts
NON ELIGIBLE IN COST CLAIMS	10,290,422.03	10,290,422.03
CREDIT NOTES	3,313,771.22	3,313,771.22
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total	13,604,193.25	13,604,193.25

EX POST CONTROLS BY TRANSACTION	Irregularity	Total ex post amounts
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	1,092,219.05	1,092,219.05
INCOME LINES IN INVOICES		
Sub-Total	1,092,219.05	1,092,219.05
GRAND TOTAL (EX ANTE + EX POST)	14,696,412.30	14,696,412.30

Table 8 covers the amounts (recoveries and deductions due to irregularities or fraud) registered in the accounting system of the Commission and does not include information stemming from the Member States' systems. An amount of EUR 3,07 million was wrongly encoded as irregular amount in the accounting system ABAC in 2024 (the amount is not irregularity).

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

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31 DECEMBER 2024 for DG HOME

	Number at 1/1/2024 1	Number at 12/31/2024	Evolution	Open Amount (Eur) at 1/1/2024 1	Open Amount (Eur) at 12/31/2024	Evolution
2016	2	1	-50.00 %	685,926.20	436,859.99	-36.31 %
2018	1	1	0.00 %	100,307.29	0.00	-100.00 %
2020	2		-100.00 %	314,859.14		-100.00 %
2022	2	2	0.00 %	2,415,921.25	2,415,921.25	0.00 %
2023	9	1	-88.89 %	50,526,196.16	30,479.77	-99.94 %
2024		12			355,733,018.03	
	16	17	6.25 %	54,043,210.04	358,616,279.04	563.57 %

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

TABLE 10: Recovery Order Waivers >= 60 000 € in 2024 for DG HOME

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

Total DG HOME	
----------------------	--

Number of RO waivers	
-----------------------------	--

There are 1 waiver below 60 000 € for a total amount of -810.35

Justifications:

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TABLE 11: Negotiated Procedures in 2024 for DG HOME

The procedures are presented in the Annual Management and Performance Report of 2024

TABLE 12: Summary of Procedures in 2024 for DG HOME

The procedures are presented in the Annual Management and Performance Report of 2024

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

TABLE 13: BUILDING CONTRACTS in 2024 for DG HOME

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

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

Refresh date : 08/01/2025

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

TABLE 14: CONTRACTS DECLARED SECRET in 2024 for DG HOME

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

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

Refresh date : 08/01/2025

TABLE 15: FPA duration exceeds 4 years - DG HOME

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

Refresh date : 08/01/2025

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

TABLE 16 : Commitments co-delegation type 3 in 2024 for DG HOME

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors
08/01/2025

Refresh date :

ANNEX 4: Financial scorecard

DG HOME

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2024, 11 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes) ⁽⁵⁸⁾:

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

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

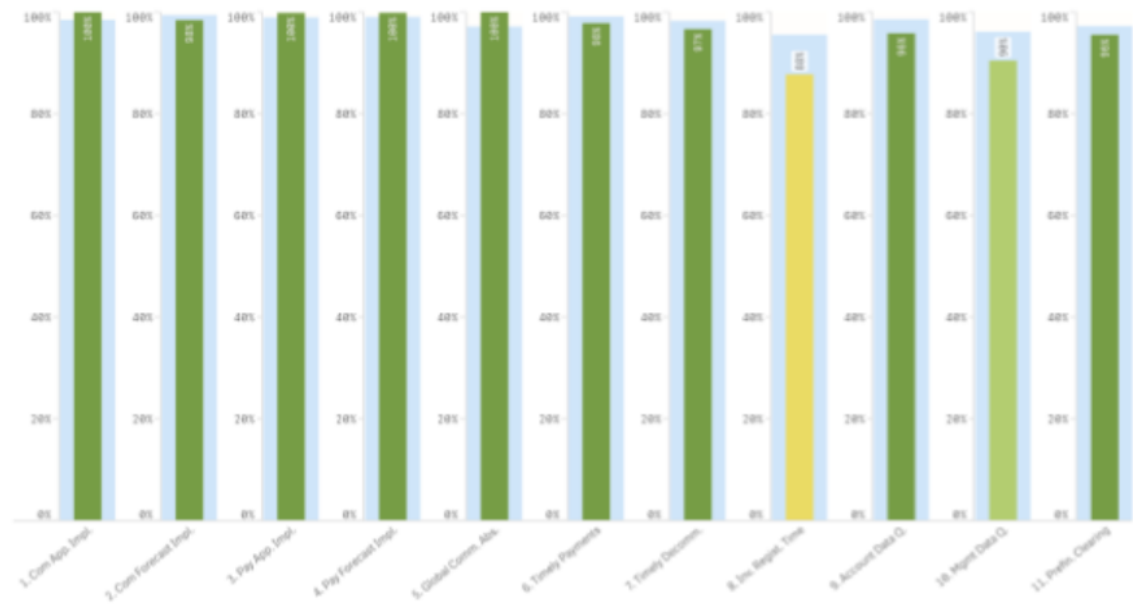
- 100 – >95% of the target: dark green
- 95 – >90% of the target: light green
- 90 – >85% of the target: yellow
- 85 – >80% of the target: light red
- 80 – 0% of the target: dark red

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

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

⁽⁵⁸⁾ If the EC service did not perform any transaction in the area measured by the indicator or the information is not available in the central financial system, the indicator is not calculated (i.e. displayed as “-”) in this Annex.

HOME Indicator Scores for 2024 12



Indicator	Objective	Comment	HOME Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	99%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		98%	99%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		100%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		100%	99%
5. Global Commitment Absorption ⁽⁵⁹⁾	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		100%	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	The timely payments indicator in terms of value achieved 98% in 2024 slightly lower than the Commission average of 99%. Continuous efforts were made in 2024 to monitor open invoices via enhanced bi-weekly reporting.	98%	99%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle		97%	98%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		88%	96%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		96%	99%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions		90%	96%
11. Timely Invoice PF clearing	Ensure efficient clearing by invoices of prefinancing payments within the invoice payment time limit		96%	100%

⁽⁵⁹⁾ Due to technical limitation: 1. the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. 2. it is technically not possible to exclude the decommitment of RAL (C8) which is subsequently re-committed for a new purpose. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

EFFICIENCY INDICATORS: "TIME-TO" INDICATORS (DAYS) ⁽⁶⁰⁾

		2024	2023
Shared management	Timely payment	100%	100%
Direct management	Time-to-inform (EMAS)	48	27
	Time-to-grant (EMAS)	44	8
	Timely payment (EMAS)	51%	91%
	Time-to-inform (Union Actions)	123	171
	Time-to-grant (Union Actions)	292	262
	Timely payment (Union Actions - grants)	100%	99%
	Time-to-inform (MSUP)	n/a	n/a
	Time-to-grant (MSUP)	n/a	n/a
	Timely payment (MSUP)	n/a	n/a
	Timely payment (Research - grant)	n/a	n/a
	Timely payment (procurement)	82%	91%
	Timely payment (total)	69%	97%
Indirect management	Contribution agreements: timely payment	73% ⁽⁶¹⁾	100%
	Decentralised agencies: timely payment	100%	100%
	Timely payment (total)	99%	-

⁽⁶⁰⁾ Timely payments refer to the value of payments.

⁽⁶¹⁾ One instance of a slight delay in the release of pre-financing to the biggest contribution agreement financed from the HOME Funds. Late payment interest was not claimed by the benefiting organisation.

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) Shared management – MFF 2014-2020 (AMIF/ISF Funds)
- 2) Shared management – MFF 2021-2027 (AMIF/BMVI/ISF Funds)
- 3) Direct management– Union actions and emergency assistance grants
- 4) Direct management – Procurement and other expenditure
- 5) Indirect management – Contribution/Delegation agreements
- 6) 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 5 years to reach a conclusion on the risk exposure and "estimated future corrective capacity" of the DG, which is presented in the AAR Chapter 2.1.

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

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

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

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

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

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

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

(2) Chapter B – Quantitative criteria for defining reservations

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

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

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

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

1. Shared management – MFF 2014-2020 (AMIF/ISF Funds)

1.1. Rationale

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

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

Following the entry into force of revised delegated regulation 1042/2014 in October 2018, as of 2019, the Audit Authorities provide a total error rate and a residual error rate for AMIF and ISF accounts and document the audit work underpinning the audit opinions and error rates in the annual control report. The annual control report allows for a more in-depth analysis of the audit work to confirm or otherwise the audit opinions issued and error rates reported. The Audit Authorities carry out their audit work prior to the submission of the annual accounts to the Commission by 15 February. In case of ineligible amounts or material errors reported by the Member States in the annual accounts and annual control

reports the accounts are partially cleared and the amount not cleared is treated as ‘amount under examination’.

In addition to the annual clearance procedure, conformity clearance ⁽⁶²⁾ and financial corrections by the Commission are possible up to 3 years after the expenditure has been 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).

1.2. STEP 1 – Cumulative residual error rate (Assessment of National Programmes)

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

1. The Audit Authority’s validation of the design of the national management and control system (in particular at the level of the Responsible Authority) in compliance with the designation criteria as defined in Annex I of Commission Delegated Regulation 1042/2014 of 25 July 2014 at the start of the programming period;
2. The assessment of the effectiveness of the national management and control systems carried out by DG HOME auditors based on all information available, i.e.:
 - i) the annual audit opinion issued by the Audit Authority on the functioning of the management and control systems,
 - ii) the total error rate and the residual error rate disclosed by the Audit Authority in the Annual Control Report (ACR),
 - iii) the results of Commission audit work and/or of all other audit bodies such as the European Court of Auditors other Commission audit services, elements

⁽⁶²⁾ 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 purpose to exclude from Union financing any expenditure affected by the non-compliance with Union rules.

received from the financial units in their regular contacts with the national programme authorities etc.

- iv) DG HOME audit sector concludes on the effectiveness of the management and control system by determining the level of assurance per Key Requirement (63) of the system per Fund.
3. The assessment of the Audit Authority's opinion on the annual accounts, which covers the true and fair view of the accounts for the relevant financial year and the legality and regularity of the Union expenditure for which reimbursement has been requested to the Commission. Relevant information considered for this assessment include, the total error rate and/or residual error rate reported by the Audit Authority in the annual control report.
4. The audit authority's validation of the management declaration issued by the Responsible Authority for the financial year.
5. The result of the audit work carried out by DG HOME on the annual accounts submitted in February of each year. This audit work will be the basis for the Clearance of the Accounts and the payment of the annual balance for the financial year.

1.3. Estimation of the amount at risk (STEP 2 – Financial exposure from errors in terms of cumulative 'amount at risk')

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

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

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

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

<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>

⁽⁶³⁾ 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.

Category 1: Reasonable assurance	0.50%	No
Category 2: Reasonable assurance with low risk	1.50%	No
Category 3: Limited assurance with medium risk	5.00%	Yes
Category 4: Limited assurance with high risk	10.00%	Yes

1.4. Materiality criteria and reservations (STEP 3 – Materiality and potential reservation)

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

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

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

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

In case there is **no financial risk** for the reporting year for a national programme under reservation, the reservation is made on a **non-quantifiable or reputational** basis. This would be the situation, when DG HOME made no payments for the programme during the AAR reporting year, when payments made are not affected by the issues triggering the reservation, or due to significant system deficiencies or major control failures in the management and control system of the national programmes (audit report - category 3 or 4) a retention of 10% is applied to the payment claim, thus clearing only 90% of the payment claim in the reporting year (i.e. partial clearance mechanism – refer to explanation in Annex 7 Control architecture for funds under shared management. The retention of 10% being a prudent estimation of financial risk in line with the level of assurance as per table in section 1.2.3 above, thus reducing the financial risk at payment for the reporting year. The 10% shall be cleared once sufficient corrective measures have been made by the

Member State to correct the system deficiencies and if applicable financial corrections to reduce the residual financial risk to below materiality for past payments.

The national programmes are classified in three categories:

National programmes **not under reservation**:

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

National programmes under reservation:

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

2. Shared management – MFF 2021-2027 (AMIF/BMVI/ISF Funds)

2.1 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 (UNCPRD).

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 the 15th of February (or 1st of 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.

2.2. 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:

1. 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).
2. 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 2023-2024 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 2023-2024 communicated by the audit authorities at the latest by 1 March 2025, 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.

2.3. 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 ⁽⁶⁴⁾.

For programmes with payments applications submitted by June 2024, Member States submitted assurance packages by 15 February 2025 (or 1 March 2025). However, for some operational programmes, the submission and payments of the first payments applications took place between July and December 2024. 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 2025), the residual error rate of year N (2023-2024) 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 2% 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 2024 relevant expenditure once the necessary financial corrections have been applied to bring the total

⁽⁶⁴⁾ 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.

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.

2.4. 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 2023-2024 assurance packages received in February and at the latest by 1 March 2025:

- 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 ⁽⁶⁵⁾) 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⁽⁵⁸⁾). For these programmes,

⁽⁶⁵⁾ 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.

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 $\leq 2\%$);

- Programmes with management and control systems which work only partially and for which substantial improvements are needed (category 3⁽⁵⁸⁾). 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 $\leq 2\%$).
- Programmes in reservation:
 - Programmes which essentially do not work (category 4⁽⁵⁸⁾). 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 $\leq 2\%$).

In addition, are also put in reservation:

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

Since 2019 ⁽⁶⁶⁾, 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 2023.

⁽⁶⁶⁾ Agreement of the Corporate Management Board of 30/4/2019.

3. 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).

3.1 STEP 1 – Cumulative residual error rate

A. Adequacy of the audit scope

(Cumulative) Auditable population (scope of the analysis) (amount) = EC-share of the value of all grants relating to the programming 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) ⁽⁶⁷⁾, relating to the programming period 2014-2020, and for which the audit report was finalised and transmitted to the AOSD before 31 December of the reporting year.

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

(Cumulative) Detected errors (amount) = For audited grants, the amount of detected errors is equal to the EC-share of the total grant value as initially paid after the ex-ante

⁽⁶⁷⁾ The calculation of the audited population has been updated for the grants signed during the Programming Period 2014-2020 since the 2019 AAR following DG BUDG and IAS recommendations in order to achieve a more accurate value of the amount audited. The audited population has been computed as follows:

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

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

controls minus the EC-share of the grant value as calculated after the ex post controls ⁽⁶⁸⁾ 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 ⁽⁶⁹⁾ (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” ⁽⁷⁰⁾, serious public procurement procedural errors (PPP) are not included in the calculation of the actual financial exposure (amount at risk), nor considered in terms of 'quantified' materiality for a potential financial reservation.

In this context:

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

⁽⁶⁸⁾ Positive amounts only. In case, following this calculation, the result would be a negative amount, it should be brought back to zero.

⁽⁶⁹⁾ The Cumulative unaudited part of the population is equal to the Cumulative Auditable population (amount) minus the Cumulative Audited population (amount).

⁽⁷⁰⁾ 2021 Version: <https://myintracomm.ec.europa.eu/budgweb/EN/rep/aar/Documents/AAR-2.1.5-ErrorRates-Guidance.pdf>

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).

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

(Cumulative) Amount at risk (net amount) = Cumulative uncorrected detected errors ⁽⁷¹⁾ (amount) plus Cumulative non-audited population (amount) multiplied by Cumulative Detected error rate ⁽⁷²⁾ (%) = Cumulative residual error rate in the entire population ⁽⁷³⁾ (%) multiplied by the Cumulative auditable population (amount).

3.3 STEP 3: Materiality and potential reservations

(Potential) Financial reservation: As long as the cumulative residual error rate ⁽⁷⁴⁾ has not (yet) decreased to below 2% set as a multiannual target, a financial reservation should be considered.

⁽⁷¹⁾ Excluding Uncorrected detected PP procedural errors.

⁽⁷²⁾ Excluding PP procedural errors.

⁽⁷³⁾ Ibid.

⁽⁷⁴⁾ Ibid.

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

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

4. Direct management – Procurement and other expenditure

4.1 STEP 1 –Residual error rate

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

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

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

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

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

The financial exposure differs depending on the type of errors:

- ✓ For **payment (amount) errors:** the amount at risk is the real actual 'net' ⁽⁷⁵⁾

⁽⁷⁵⁾ Any correction actually made by the Commission should be deducted from the detected error.

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).

4.3 STEP 3: Materiality and potential reservation

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

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

5. Indirect management – Delegation/Contribution agreements

5.1 STEP 1 –Residual error rate

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

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

The Commission has signed Financial and Administrative Framework Agreements (FAFA) with the UN, with the aim of establishing a closer partnership. Among the conditions, the FAFA limits the extent to which financial verifications can be done by the Commission. As a

result, only a small portion of a project expenditure can be verified. If irregular expenditure is found within the selected items, the FAFA does not allow to increase the sample or to extend the error to non-verified expenditure. Instead, the UN organisation and the Commission may wish to jointly request the respective UN internal audit services to assess the full scope of the findings detected. Consequently, due to limitations of FAFA, DG HOME cannot fully determine all irregular amounts of the grants under verification or respective error rate.

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

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

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

6. Indirect management – Decentralised agencies

6.1 STEP 1 –Residual error rate

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

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

N/A:

For agencies only reputational reservations are possible.

6.3 STEP 3: Materiality and potential reservation

Elements are considered for issuing a reservation due to a reputational risk in relation to Agencies' activities. Such information may stem, for example, from critical issues raised by the Internal Audit Service or Court of Auditors on the Agencies' management and control systems. In view of the seriousness of the findings, a reputational reservation is considered

e.g. when affecting a significant part of the related activity, when being systemic, when causing a (risk of) fall-out in press and/or public, etc.

Since 2019 ⁽⁷⁶⁾, 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).

⁽⁷⁶⁾ Agreement of the Corporate Management Board of 30/4/2019.

ANNEX 6: Relevant control system(s) for budget implementation (RCSs)

A. Ex-ante – General relevance

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
Risk of business continuity arising from the implementation of a new corporate accounting /budget management ICT tool (from ABAC to SUMMA) in the operations of the Directorate-General	SUMMA Readiness exercise: training of personnel working in registration and validation of financial transactions and change management exercise from Q4 2024; testing and adaptation of validation workflows, to be implemented from 2025.	Training effort is expected to benefit staff engaged in validation of financial transactions in SUMMA system with new system becoming operational from 2025.	Effectiveness: 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. Efficiency: use of latest available financial management software will improve quality of financial information produced in the DG and in the Commission. Economy: changeover implemented with constant level of staff.

B. 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 ⁷⁷)
<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"> - Revision of the programmes by DG HOME resulting in the redistribution of the funds to specific objectives, in line with the identified needs. <p>Assessment of the implementation of the NPs by DG HOME that includes:</p> <ul style="list-style-type: none"> - Internal consultation (financial and policy aspects) in the context of the clearance of accounts exercise and assessment of the annual implementation reports. - Desk level participation in the monitoring committees, including where possible visits to projects. 	<p>Coverage and frequency: 100%</p> <p>Depth: guidelines and requirements set in applicable regulatory provisions, checklist.</p>	<p>Effectiveness: % of NP revisions adopted as compared to previous years</p> <p>Efficiency: Average time to revise a NP</p> <p>Economy: Cost of controls by COM staff over total value of payments</p>
<p>Management and control systems (MCS) set up by the MA no longer compliant with the designation criteria</p>	<p>At the level of <u>Responsible Authority</u> (MA):</p> <ul style="list-style-type: none"> - Control activities for selection of projects 	<p>Coverage: as set in the regulatory framework. In particular, verifications carried out by the RA cover administrative, financial and</p>	<p>Effectiveness: level of assurance given by DG HOME to the management and control systems set up by MSs</p>

⁷⁷ Effectiveness, Efficiency, Economy.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-effectiveness indicators (three E ⁷⁷)
<p>Controls by the MA are not timely or duly documented</p> <p>Annual accounts submitted to the Commission include expenditure irregular or non-compliant with EU and/or national eligibility rules and legislation.</p> <p>Submission of the accounts after the deadline set in the Regulation 514/2014.</p> <p>Quality of AA work is not reliable (limited reliance on AA work)</p> <ul style="list-style-type: none"> • The controls and audits by MS fail to detect and correct ineligible costs before submission of annual accounts • The audit work carried out by the AA is insufficient to obtain adequate assurance <p>COM fail to take appropriate measures to safeguard EU funds, based on the information received.</p>	<ul style="list-style-type: none"> - Controls for verification of payment claims submitted by the beneficiaries (administrative and on the spot controls) - Controls for payments, accounting, advance payments, debt management, rules regarding irregularities and anti-fraud measures and recoveries when necessary - Operational and financial reporting to the COM - MA guidance and continuous assistance to (potential) beneficiaries - Realistic planning by MA in close coordination with AA <p>At the level of <u>Audit Authority</u> (AA):</p> <ul style="list-style-type: none"> - Audits at the level of 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) - Possibility to carry out on the spot 	<p>technical contents of projects, and include 100% administrative verifications of the applications for reimbursement submitted by the final beneficiaries.</p> <p>Depth</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>2014-2020 Coverage: all audit opinions by AA</p> <p>Sampling of MCSs based on annual risk assessment</p>	<p>Efficiency: low rate of partial clearance of accounts by COM (clearance/total accounts) and trend over last 2 years</p> <p>Time-to-pay annual clearance (and % of payments within delays)</p> <p>Economy: Cost of controls by COM staff over total value of payments</p> <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 ⁷⁷)
<p>Not all programmes are approved in due time to avoid the loss of commitment appropriations</p>	<p>checks at the level of beneficiary</p> <ul style="list-style-type: none"> - Annual audit opinion as per Article 63 Financial Regulation <p>At the level of <u>DG HOME</u>:</p> <p>Review of annual accounts, annual control reports and implementation reports by DG HOME (both financial, audit and operational aspects) to verify the legality, regularity and eligibility of payments declared in the annual accounts.</p> <p>Compliance system audits by DG HOME</p> <p>Revision of audit opinions issued by AA</p> <p>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</p>		

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-effectiveness indicators (three E ⁷⁷)
	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</p> <p>Not all Thematic Facility funds are committed in due time</p> <p>Calls are called late</p>	<p>Joint work with policy units in the definition of the activities</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>Coverage: all specific actions included in all WPs for all funds</p> <p>Frequency: continuous monitoring</p> <p>Depth: verification of all relevant elements (planning, award, amendments...)</p>	<p>Effectiveness: All specific actions correspond to the objectives in the funds and to the policy priorities</p> <p>Efficiency: Resources are allocated in the most efficient way to the different objectives, actions and management modes</p> <p>Economy: 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>Coverage: sampling based on annual risk assessment Audit of the expenditure certified to DG HOME</p> <p>Depth: audits of the quality and reliability of the information based on DG HOME's own audits; validation and where necessary adjustment of error rates reported by MS to calculate the cumulative residual error risk (RER).</p>	<p>Effectiveness: estimate of (residual) amount at risk per MS and cumulated. Cumulative residual risk below materiality Errors detected by ex post audits</p> <p>Efficiency: time-to-final payment (and % of payments within delays)</p> <p>Economy: Overall cost of ex post controls over total payments</p>
<p>Specific Actions are not implemented</p> <p>Funds allocated for Thematic Facility are not ring-fenced</p>	<p>Monitoring of expenditure and implementation through the Annual Performance Reports</p> <p>Ad-hoc contacts with MAs to address specific issues</p>	<p>Coverage: all specific actions in all WPs</p> <p>Frequency: annual verification of APRs</p> <p>Depth: verification of the implementation of the SA at MS level in case of doubt</p>	<p>Effectiveness: all SAs are properly and fully implemented</p> <p>Efficiency: SA are implemented in a timely manner</p> <p>Economy: all funds allocated for SAs are consumed</p>
Risk of business continuity arising from the implementation of a new corporate accounting	SUMMA Readiness exercise: training of personnel working in registration and validation of financial transactions and	Training effort is expected to benefit staff engaged in validation of financial	Effectiveness: Some processes that require manual intervention in

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
/budget management ICT tool (from ABAC to SUMMA) in the operations of the Directorate-General	change management exercise from Q4 2024; testing and adaptation of validation workflows, to be implemented from 2025.	transactions in SUMMA system with new system becoming operational from 2025.	<p>the previous ICT system ABAC will be faster with less effort and less risk of error in the new system, SUMMA.</p> <p>Efficiency: use of latest available financial management software will improve quality of financial information produced in the DG and in the Commission.</p> <p>Economy: changeover implemented with constant level of staff.</p>

C. 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></p> <p>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);</p> <p>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></p> <p>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></p> <p>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);</p> <p>Interservice consultation and consultation of the member States via the Funds Committee;</p> <p>Adoption by the Commission;</p> <p>Use of documents 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</p> <p>Information session organised for big calls for proposals.</p> <p>Procedures to analyse the risk of over-dependency on contractors in place (periodic reviews: development of prices, business trends, main players,</p>	<p><u>Grants and procurement:</u></p> <p>100%</p>	<p><u>Grants and procurement:</u></p> <p>Effectiveness: Budget execution (%)</p> <p>Low number of unsuccessful procurement procedures</p> <p>Efficiency: time to inform</p> <p>Economy: cost of controls over total payments for grants</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
	market shares, any barriers to entrants, etc.)		
<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><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</p>	<p><u>Grants:</u></p> <p>100%: all proposals subject to uniform evaluation procedure</p>	<p>Effectiveness:</p> <p>Number of redress cases over total number of received proposals</p> <p>value of recoveries over grant amounts (%)</p> <p>Efficiency: time-to-inform, time to grant</p> <p>Economy: cost of controls over total payments for grants</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
<p>The grant agreement is 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>(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 customized if the payment appropriations are not available on time.</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)
<u>Grants/procurement:</u> <p>The financed actions are not, totally or partially, carried out in 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>	<u>Grants/procurement:</u> <p>Action monitoring in the course of its implementation (including corporate 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</p>	<u>Grants/procurement:</u> <p>Coverage: 100% of files</p> <p>Frequency: for each final payment</p> <p>Depth:</p> <ul style="list-style-type: none"> - for desk checks of expenditure: control includes progress reports and final technical implementation report against the budget implementation (financial report) <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</p>	<u>Grants/procurement:</u> <p>Effectiveness: ineligible cost in processed cost claims over total value of processed cost claims</p> <p>Efficiency indicators: time-to-pay</p> <p>Economy: cost of controls over total payments for grant and procurement</p>

Payments are made late (interest claims)	<p>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>	transaction level)	
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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>Coverage: As a general rule, between 15% and 25% of the expenditure of an annual programme checked over the 5-year period.</p> <p>Ex post audits MUS sampling</p> <p>Common representative audit sample (CRSs) used by Research DGs; monetary unit sample (MUS)</p>	<p>Effectiveness: detected error rate</p> <p>Number of projects with errors detected over total population</p> <p>Efficiency: recovery implementation ratio; number of recovery orders (RO) issued after</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
		<p>across the programme to draw valid management conclusions on the error rate in the population (FP7)</p> <p>Depth: Control with reference to and including access to the underlying documentation that is available at the stage of the process in question, for all inputs and outputs (e.g., timesheets, invoices, physical verification, procurement procedures etc.).</p>	<p>ex post audit (target set as 75% by end-March N+1)</p> <p>Economy: cost of staff and external auditors involved in ex post audits over total payments (trend over last 2 years)</p>
The errors, irregularities and cases of fraud detected are not addressed or not addressed timely	<p>Systematic registration of audit results to be implemented by the operational units.</p> <p>Financial and operational validation of recovery in accordance with financial circuits.</p>	Coverage: 100% of final audit results <i>with a financial impact</i> .	As above

Step 2 – ex post

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

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

Step 1 – ex ante ⁽⁷⁸⁾

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
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 and information, antifraud strategy).	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 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.	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 the value of the budget concerned.	Under consideration.
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	Coverage/Frequency: 100%/once Depth: Checklist includes a list of the requirements of the regulatory provisions to be complied with. Consistency with MoU of other entities entrusted by DG HOME.	Effectiveness: adoption of the revised legal acts without objections from central services in interservice consultation

⁽⁷⁸⁾ 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)
The entities do not respect the provisions of Article 62 FR (2018) <i>Methods of budget implementation</i>	<p>The Memoranda of Understanding provide for financial relations between the partner DG and the entities</p> <p>Revisions of existing MoU are subject to ex ante control and interservice consultation</p> <p>The entities are audited by IAS and ECA</p> <p>The COM is represented in their Management Boards, which inter alia ensure follow up of audit recommendations</p>	<p>Coverage: 100% of entities are supervised</p> <p>Frequency: Management Board meetings (2 to 4 / year / entity), preparatory meetings and meetings of the working groups on finance and accounts (2 to 4 / year / entity) annual ECA report</p> <p>IAS audit reports</p> <p>Depth: desk review of audit reports issued by IAS, ECA and, where applicable, Internal Audit Capability</p>	<p>Effectiveness: timely closure of recommendations from IAS and ECA audits as reported in AOSD reports</p> <p>Efficiency: total costs of monitoring and control by staff over total payments to entities (comparison over time 2-3 years)</p> <p>Economy: costs of controls by EEs below 7%</p>
The Commission does not suspend payments despite the detection of systemic errors by IAS or ECA (doubts on reliability of Internal Control) NB Only for EEs.	Memoranda of Understanding signed with the DAs specify the conditions for suspension of payments	<p>Coverage: 100% of the payments made to entrusted entities</p> <p>Frequency: depends on contractual provision, at payment stage (pre-financings and final payment)</p> <p>Depth: information mainly from IAS and ECA audits</p>	<p>Effectiveness: Timely suspension of payments in case of detection of systemic error (only EEs)</p> <p>Efficiency indicators: Time-to-pay</p>
Due to weak "modalities of cooperation, supervision and reporting", COM is not timely informed of relevant	Contribution agreement specifying the control, accounting, audit, publication, etc. related requirements – <i>incl. the</i>	Coverage: 100% of the entities are monitored/ supervised.	Effectiveness: number of serious IAS and ECA findings of control failures addressed

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
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><u>modalities on reporting back relevant and reliable control results</u></p> <p>Monitoring or supervision of the entrusted entity (e.g. 'regular' monitoring meetings at operational level; review of reported control results and any underlying management /audit reports if available; representation and intervention at the board, analysis of annual report and other progress reports, etc.).</p> <p>Implementation of DG HOME Control Strategy on decentralised agencies</p> <p>Potential escalation of any major governance-related issues with entrusted entities</p> <p>Referral to OLAF (suspicion of fraud)</p>	<p>Frequency: once or twice a year (progress report(s) and a final report) according to the conditions of the Contribution agreement</p> <p>Depth: limited to the actual access to internal documents by COM</p>	<p>by the entities, as reported in AOSD reports</p> <p>Efficiency: ration of re-use of appropriations released by DAs during mid-term "global transfer" (or other mechanisms to release unused appropriations) over total amount released by DAs</p> <p>Economy: cost of controls over total payments</p>
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>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>Coverage: 100% of payments.</p> <p>Frequency: depends on contractual provision, at payment stage (pre-financings and final payment)</p> <p>Depth: limited to the actual access to internal documents by COM</p>	<p>Effectiveness: amount of the partial clearance of accounts (if any).</p> <p>Efficiency: Time-to-pay</p> <p>Economy cost of controls over total payments</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
	Ex ante control prior to payments Hierarchical validation of payment and recovery of unspent operating budget		

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

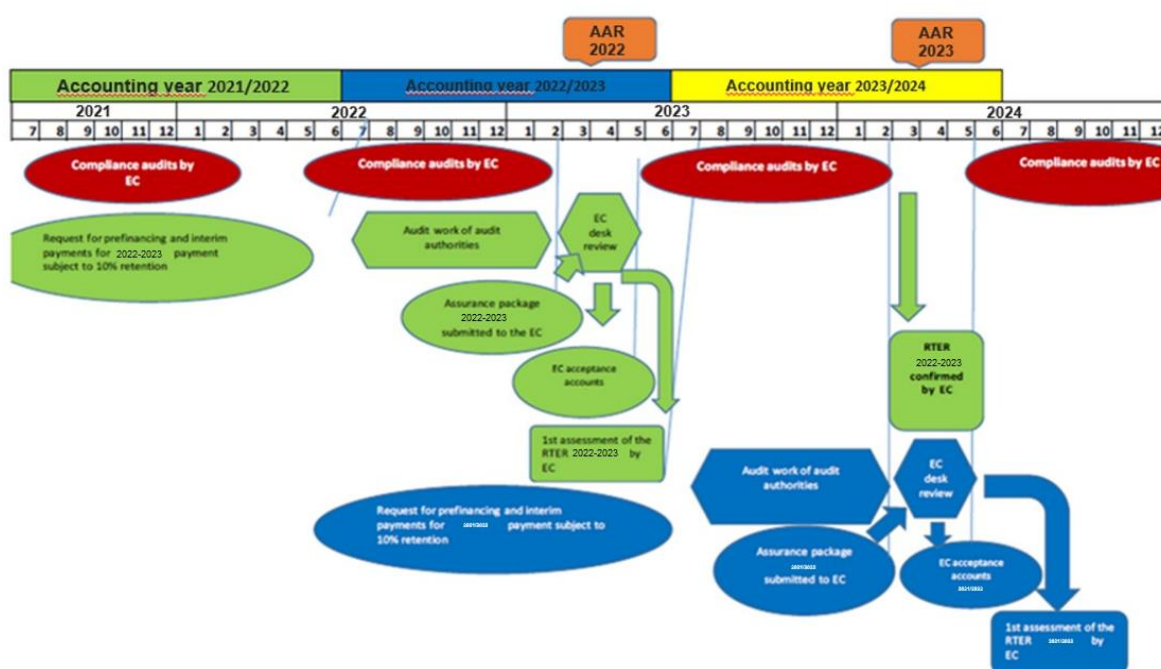
Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E)
The Commission has insufficient information from independent sources, and this hampers the conclusions on the assurance for the budget entrusted to the entity.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

ANNEX 7: Specific annexes related to "financial management"

A. Control cycle

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:

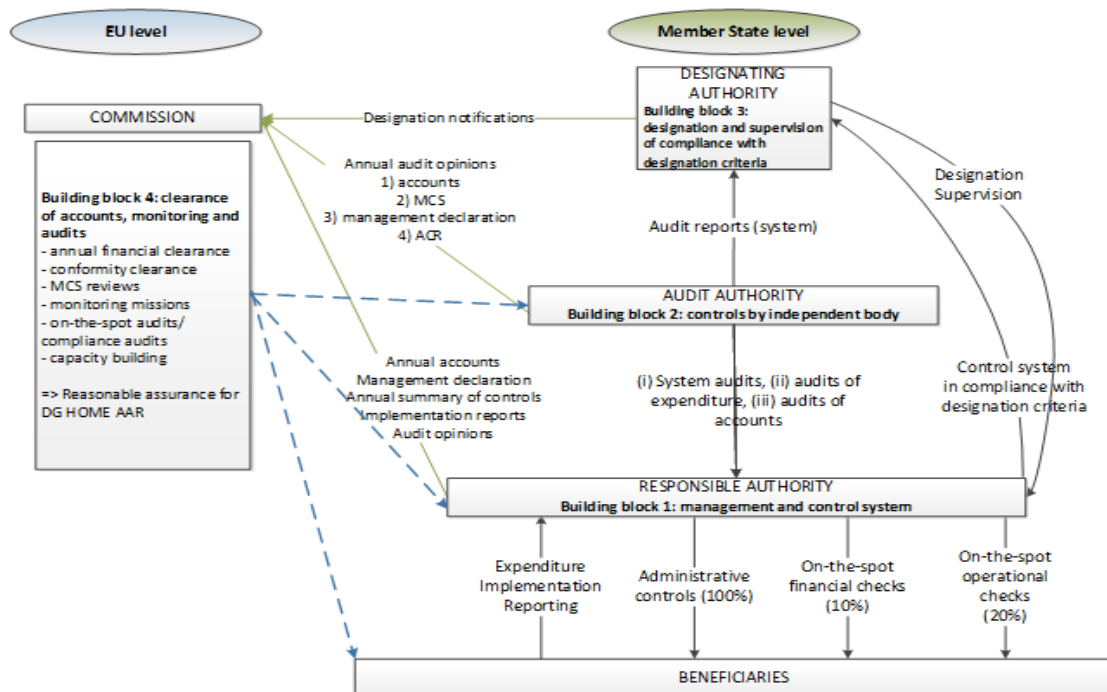
- **a designating authority** (at ministerial-level authority of a Member State is responsible for the designation of the responsible authority, and to ensure the responsible authority continues to comply with the designation criteria);
- **a responsible authority** (national regional or local public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

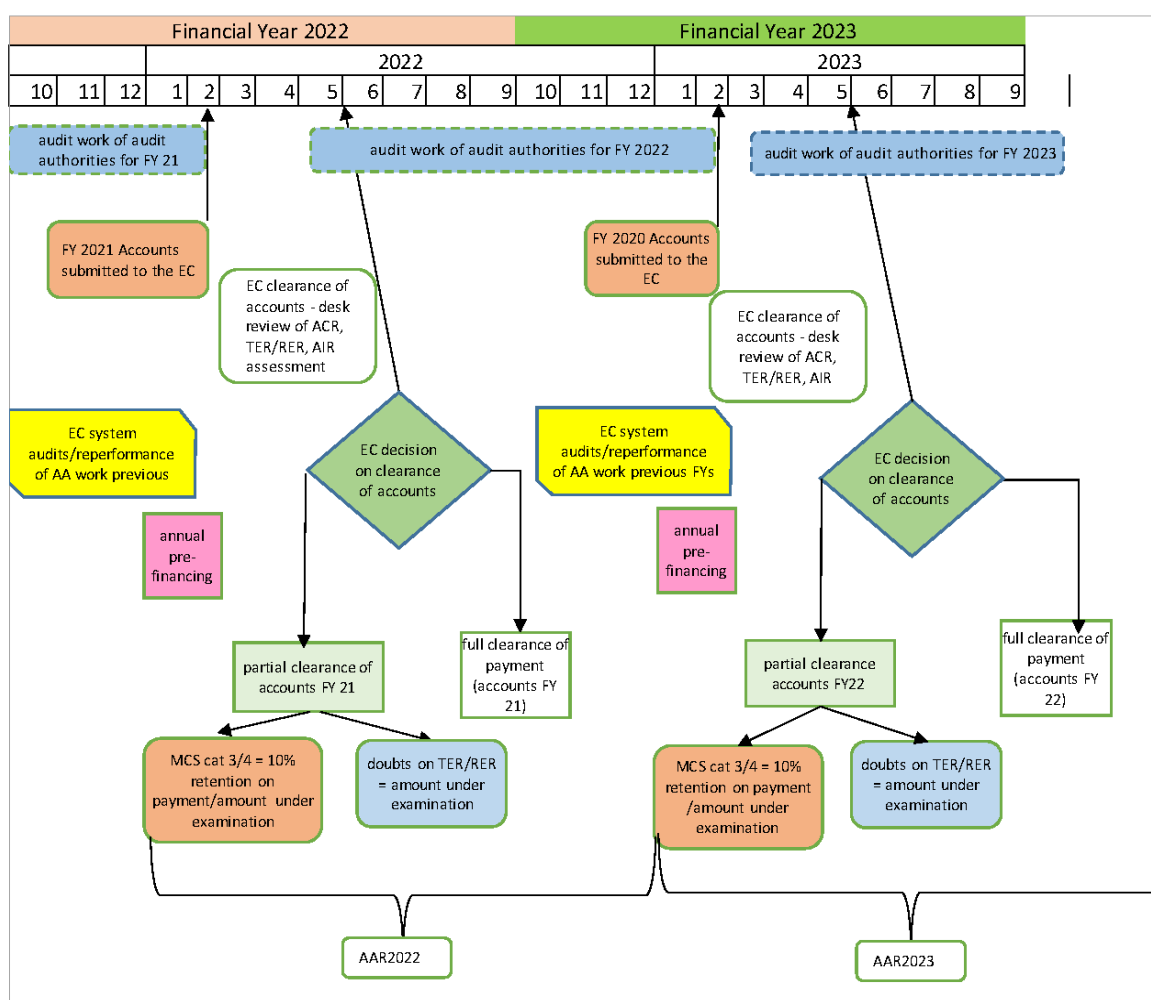
During the annual clearance of accounts, by 31 May N+1, DG HOME takes a decision to determine the amounts included in the annual accounts for which there are no doubts on the completeness, accuracy and veracity of the accounts submitted. Should there be doubts on part of the accounts, the accounts are 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.

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:

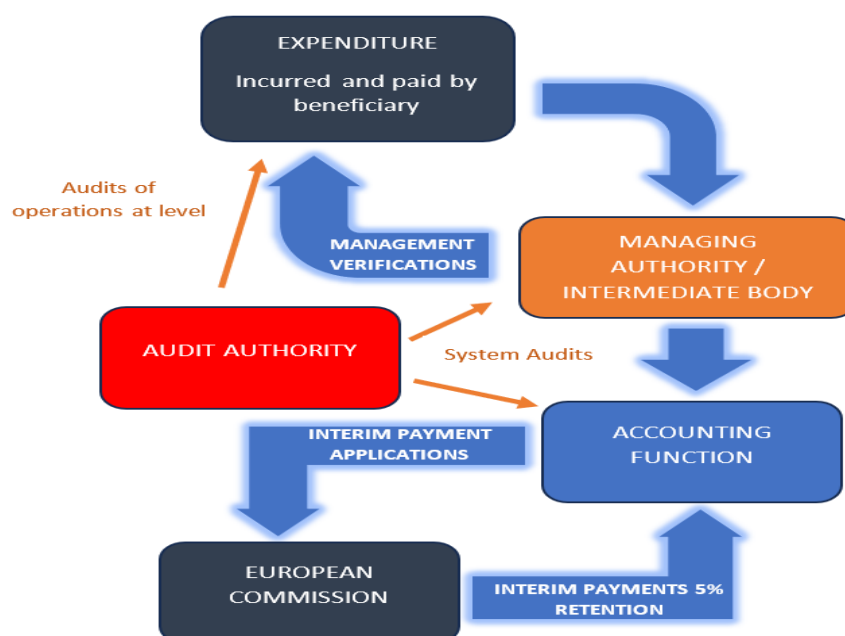
- comply with requirements of the relevant EU Regulations and national rules;
 - are functioning effectively to prevent and detect errors, irregularities and fraud and ensure the legality and regularity of the expenditure declared to the Commission;
- and

- 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



B. Control results

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

MS	CCI	Title	Financial year 2022 (October 2021- October 2022)	(1) MCS functioning effectively as of 31.12.2024 (Y/N/NA* Yes=Cat 1 & 2, No= Cat 3 &4)	Clearance of accounts - Financial year 2023 (October 2022 - October 2023)							Comments
			Confirmed error rates after EC's assessment during clearance of accounts exercise 2022)		Confirmed error rates on finalisation of clearance of accounts exercise for financial year 2023 (October 2022 - October 2023)					(9) Relevant Expenditure - payments made in 2024 (€)	Issued Reservation for AAR 2024 (Y/N)	
			Residual Error Rate for AAR at 31.12.2023		(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 31.12.2024	(6) Residual Error Rate as validated by DG HOME at 31.12.2024	(7) Residual Error Rate for AAR at 31.12.2024			
AMIF												
AT – Austria	2014AT65AMNP001	AMIF	0,13%	2	1,50%	1,49%	0,62%	0,62%	0,62%	4.955.426,49		
BE - Belgium	2014BE65AMNP001	AMIF	0,01%	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	0,00%	2	2,40%	0,03%	2,40%	0,03%	0,03%	2.292.802,20		
CY - Cyprus	2014CY65AMNP001	AMIF	0,00%	1	0,00%	0,00%	0,00%	0,00%	0,00%	3.111.498,08		
CZ - Czech Republic	2014CZ65AMNP001	AMIF	0,03%	2	0,00%	0,00%	0,00%	0,00%	0,00%	10.068.406,10		
DE - Germany	2014DE65AMNP001	AMIF	0,00%	2	0,06%	0,00%	0,06%	0,00%	0,00%	14.164.052,57		
EE - Estonia	2014EE65AMNP001	AMIF	0,00%	2	0,00%	0,00%	0,00%	0,00%	0,00%	1.707.093,55	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%.
ES - Spain	2014ES65AMNP001	AMIF	0,00%	2	0,10%	0,10%	0,10%	0,10%	0,10%	3.610.577,28		
FI - Finland	2014FI65AMNP001	AMIF	5,00%	3	0,07%	0,00%	0,07%	0,06%	5,00%	1.993.063,48	Quantifiable reservation	
FR - France	2014FR65AMNP001	AMIF	2,00%	3	19,62%	2,00%	19,62%	2,00%	2,00%	79.229.342,70	Non-quantifiable reservation	Improvements in MCS necessary.
GR - Greece	2014GR65AMNP001	AMIF	0,00%	1	0,10%	0,06%	0,07%	0,00%	0,00%	9.878.407,67		
HR - Croatia	2014HR65AMNP001	AMIF	0,21%	2	1,16%	0,54%	0,85%	0,54%	0,54%	5.751.960,38		
HU - Hungary	2014HU65AMNP001	AMIF	0,00%	2	0,00%	0,00%	0,00%	0,00%	0,00%	6.186.781,71		
IE - Ireland	2014IE65AMNP001	AMIF	0,00%	3	19,90%	0,00%	20,76%	4,94%	4,94%	1.900.191,50		
IT - Italy	2014IT65AMNP001	AMIF	1,29%	2	1,05%	1,02%	1,05%	1,02%	1,02%	31.338.178,50		
LT - Lithuania	2014LT65AMNP001	AMIF	0,00%	2	0,01%	0,00%	0,00%	0,00%	0,00%	1.602.777,06		
LU - Luxembourg	2014LU65AMNP001	AMIF	0,00%	3					5,00%	0,00		
LV - Latvia	2014LV65AMNP001	AMIF	0,01%	2	0,00%	0,00%	0,00%	0,00%	0,00%	1.194.445,09		
MT - Malta	2014MT65AMNP001	AMIF	0,02%	2	1,10%	0,56%	1,10%	0,56%	0,56%	2.152.913,16		

NL - Netherlands	2014NL65AMNP001	AMIF	0,00%	2	0,79%	0,79%	0,79%	0,79%	0,79%	5.986.463,23		
PL - Poland	2014PL65AMNP001	AMIF	0,09%	1	0,01%	0,00%	0,10%	0,00%	0,00%	21.464.351,63		
PT - Portugal	2014PT65AMNP001	AMIF	0,14%	2	0,87%	0,30%	0,87%	0,30%	0,30%	9.276.893,04		
RO - Romania	2014RO65AMNP001	AMIF	0,00%	2	0,00%	0,00%	0,00%	0,00%	0,00%	3.363.188,11		
SE - Sweden	2014SE65AMNP001	AMIF	0,00%	2	0,18%	0,17%	0,18%	0,17%	0,17%	5.809.489,93		
SI - Slovenia	2014SI65AMNP001	AMIF	0,00%	2	0,72%	0,69%	0,72%	0,69%	0,69%	1.541.973,98		
SK - Slovakia	2014SK65AMNP001	AMIF	0,00%	2	0,00%	0,00%	0,00%	0,00%	0,00%	1.258.556,49		
UK - United Kingdom	2014UK65AMNP001	AMIF	0,38%	1	0,18%	0,17%	0,11%	0,11%	0,11%	47.614.496,85		
ISF												
AT - Austria	2014AT65ISNP001	ISF	0,00%	2	1,13%	0,00%	0,00%	0,00%	0,00%	1.042.114,16		
BE - Belgium	2014BE65ISNP001	ISF	0,00%	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	5,00%	3	0,73%	0,70%	0,73%	0,70%	0,70%	13.030.470,51	Non-quantifiable reservation	System weaknesses detected at the level of the AA, system re-assessed as category 3. The finalization of the ex-post audit will quantify the impact of the weaknesses on the amounts paid by the EC to date.
CY - Cyprus	2014CY65ISNP001	ISF	0,00%	1	0,00%	0,00%	0,00%	0,00%	0,00%	13.341.330,88		

CZ - Czech Republic	2014CZ65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	0,00%	0,00%	5.980.853,38		
DE - Germany	2014DE65ISNP001	ISF	0,00%	2	1,31%	0,31%	1,31%	0,31%	0,31%	9.248.692,03	Non-quantifiable reservation	Conformity clearance procedure to be launched. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.
DK - Denmark	2014DK65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	0,00%	0,00%	3.115.217,98		Conformity clearance procedure ongoing. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.
EE - Estonia	2014EE65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	0,00%	0,00%	778.619,09	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%.
ES - Spain	2014ES65ISNP001	ISF	0,00%	2	0,45%	0,00%	0,45%	0,00%	0,00%	21.622.255,36		
FI - Finland	2014FI65ISNP001	ISF	5,00%	3	0,00%	0,00%	0,00%	0,00%	5,00%	3.418.978,37	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	2,00%	3	1,87%	1,87%	1,87%	1,87%	5,00%	37.983.428,86	Non-quantifiable reservation	Improvements in MCS necessary
GR - Greece	2014GR65ISNP001	ISF	0,00%	1	0,00%	0,00%	0,00%	0,00%	0,00%	24.769.851,64		
HR - Croatia	2014HR65ISNP001	ISF	0,00%	2	3,90%	0,83%	3,12%	0,05%	0,05%	10.423.247,95		
HU - Hungary	2014HU65ISNP001	ISF	0,00%	2	0,01%	0,01%	0,01%	0,01%	0,01%	4.858.595,99		
IE - Ireland	2014IE65ISNP001	ISF	5,00%	3	0,00%	0,00%	0,00%	0,00%	0,00%	133.215,01	Non-quantifiable reservation	Ongoing conformity clearance procedure. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.
IT - Italy	2014IT65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	0,00%	0,00%	34.923.498,54		
LT - Lithuania	2014LT65ISNP001	ISF	0,04%	2	0,00%	0,00%	0,00%	0,00%	0,00%	4.889.846,01		
LU - Luxembourg	2014LU65ISNP001	ISF	0,00%	1	0,00%	0,00%	0,00%	0,00%	0,00%	2.615.604,73		
LV - Latvia	2014LV65ISNP001	ISF	1,65%	2	0,00%	0,00%	0,00%	0,00%	0,00%	2.585.975,47		
MT - Malta	2014MT65ISNP001	ISF	0,24%	2	0,01%	0,00%	0,01%	0,00%	0,00%	7.734.302,00		
NL - Netherlands	2014NL65ISNP001	ISF	0,54%	2	0,04%	0,04%	0,03%	0,03%	0,03%	2.721.242,13		
PL - Poland	2014PL65ISNP001	ISF	0,08%	1	0,00%	0,00%	0,00%	0,00%	0,00%	19.864.128,84		
PT - Portugal	2014PT65ISNP001	ISF	0,00%	2	0,10%	0,00%	0,10%	0,00%	0,00%	2.652.325,03		
RO - Romania	2014RO65ISNP001	ISF	0,04%	2	1,35%	1,27%	1,35%	1,27%	1,27%	26.510.526,51		
SE - Sweden	2014SE65ISNP001	ISF	0,91%	2						285.478,99		
SI - Slovenia	2014SI65ISNP001	ISF	0,00%	2	0,46%	0,26%	0,46%	0,29%	0,29%	4.500.475,87		
SK - Slovakia	2014SK65ISNP001	ISF	0,54%	2	0,00%	0,00%	0,00%	0,00%	0,00%	7.840.055,32		
CH - Switzerland	2014CH65ISNP001	ISF	0,60%	2					0,00%	0,00		

IS - Iceland	2014IS65ISNP001	ISF	5,00%	3	0,00%	0,00%	0,00%	0,00%	5,00%	4.409.798,57	Quantifiable reservation	Ongoing conformity clearance procedure. Once finalised and, if necessary, financial corrections will be applied to bring RTER 2014-2020 down to 2%.
LI - Lichtenstein	2014LI65ISNP001	ISF	0,00%	2	0,00%	0,00%	0,00%	0,00%	0,00%	1.056.281,71		
NO - Norway	2014NO65ISNP001	ISF	0,01%	2	0,01%	0,00%	0,00%	0,00%	0,00%	5.012.923,40		

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

31 December 2024	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	81,97	0,92%	0,75	32,79	0,71%	0,23
BE - Belgium	139,91	5,00%	7,00	42,10	5,00%	2,11
BG - Bulgaria	15,89	0,22%	0,04	97,01	3,28%	3,19
CY - Cyprus	36,42	0,32%	0,12	55,28	0,23%	0,13
CZ - Czech Republic	33,70	0,17%	0,06	34,46	0,02%	0,01
DE - Germany	600,54	0,57%	3,42	147,43	2,85%	4,21
DK - Denmark				22,01	0,22%	0,05
EE - Estonia	14,39	2,61%	0,37	49,82	2,49%	1,24
ES - Spain	418,77	0,79%	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	2,29%	2,95
GR - Greece	293,08	0,43%	1,26	261,70	0,47%	1,23
HR - Croatia	22,57	0,60%	0,13	81,75	0,39%	0,32
HU - Hungary	27,63	0,21%	0,06	73,30	0,29%	0,21
IE - Ireland	47,61	0,75%	0,36	10,45	3,01%	0,32
IT - Italy	346,56	0,98%	3,41	295,38	0,29%	0,84
LT - Lithuania	17,22	0,42%	0,07	214,85	0,53%	1,13
LU - Luxembourg	11,78	1,02%	0,12	13,48	0,11%	0,01
LV - Latvia	16,87	0,57%	0,10	32,35	0,46%	0,15
MT - Malta	20,53	0,58%	0,12	82,84	0,92%	0,77
NL - Netherlands	243,95	0,38%	0,93	74,96	0,59%	0,45
PL - Poland	112,72	0,32%	0,36	154,06	0,17%	0,25
PT - Portugal	72,91	0,57%	0,42	51,42	0,48%	0,24
RO - Romania	46,51	0,29%	0,14	145,60	0,42%	0,60
SE - Sweden	333,14	0,36%	1,21	44,06	0,91%	0,40
SI - Slovenia	17,42	0,87%	0,15	43,30	0,90%	0,39
SK - Slovakia	12,18	0,55%	0,07	33,13	0,13%	0,04
UK - United Kingdom	531,37	0,80%	4,27			
CH - Switzerland				32,72	0,06%	0,02
ISL - Iceland				14,49	4,78%	0,69
LI - Lichtenstein				5,28	0,38%	0,00
NO - Norway				30,14	1,04%	0,11
Total	4.048,67	1,13%	45,56	2.668,86	1,04%	27,62

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 2023-2024			
				Reportable rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)		(5) Relevant Expenditure - payments made in 2024 (€)	Issued Reservation for AAR 2024 (Y/N)
				(1) Total Error Rate reportable by EC	(2) Residual Total Error Rate reportable by EC		
AMIF							
AT	2021AT65AMPR001	Austria - AMIF	Yes	2,00%*	2,00%*	10.913.500	
BE	2021BE65AMPR001	Belgium - AMIF	No	5,00%	5,00%	18.302.424	Y
BG	2021BG65AMPR001	Bulgaria - AMIF	Yes	0,00%	0,00%	5.509.315	
CZ	2021CZ65AMPR001	Czechia - AMIF	Yes	0,00%	0,00%	7.937.531	
DE	2021DE65AMPR001	Germany - AMIF	Yes	0,94%	0,67%	123.757.279	
EE	2021EE65AMPR001	Estonia - AMIF	Yes	0,00%	0,00%	945.212	
EL	2021EL65AMPR001	Greece - AMIF	Yes	1,07%	1,03%	113.138.061	
ES	2021ES65AMPR001	Spain - AMIF	No	0,00%	0,00%	43.768.145	
FI	2021FI65AMPR001	Finland - AMIF	Yes	0,00%	0,00%	20.203.382	
FR	2021FR65AMPR001	France - AMIF	Yes	0,00%	0,00%	126.833.745	
HR	2021HR65AMPR001	Croatia - AMIF	Yes	0,70%	0,00%	436.238	
IT	2021IT65AMPR001	Italy - AMIF	Yes	0,00%	0,00%	56.356.404	

LT	2021LT65AMPR001	Lithuania - AMIF	Yes	0,00%	0,00%	736.127	
LU	2021LU65AMPR001	Luxembourg - AMIF	Yes	2,00%*	2,00%*	293.347	
LV	2021LV65AMPR001	Latvia - AMIF	No	5,00%	5,00%	4.742.706	Y
MT	2021MT65AMPR001	Malta - AMIF	Yes	2,00%*	2,00%*	335.020	
NL	2021NL65AMPR001	Netherlands - AMIF	Yes	2,00%*	2,00%*	62.905.804	
PT	2021PT65AMPR001	Portugal - AMIF	Yes	2,00%*	2,00%*	1.759.600	
SE	2021SE65AMPR001	Sweden - AMIF	Yes	0,37%	0,36%	48.735.668	
BMVI							
AT	2021AT65BVPR001	Austria - BMVI	Yes	2,00%*	2,00%*	3.491.255	
BE	2021BE65BVPR001	Belgium - BMVI	No	5,00%	5,00%	6.641.482	Y
BG	2021BG65BVPR001	Bulgaria - BMVI	Yes	0,00%	0,00%	16.200.362	
CY	2021CY65BVPR001	Cyprus - BMVI	Yes	2,00%*	2,00%*	6.110.051	
CZ	2021CZ65BVPR001	Czechia - BMVI	Yes	0,00%	0,00%	895.125	
EE	2021EE65BVPR001	Estonia - BMVI	Yes	0,00%	0,00%	713.214	
EL	2021EL65BVPR001	Greece - BMVI	Yes	0,05%	0,05%	64.835.193	
ES	2021ES65BVPR001	Spain - BMVI	Yes	2,00%*	2,00%*	26.905.506	
FI	2021FI65BVPR001	Finland - BMVI	No	0,45%	0,42%	11.634.443	
FR	2021FR65BVPR001	France - BMVI	Yes	0,32%	0,00%	14.010.854	
HR	2021HR65BVPR001	Croatia - BMVI	Yes	3,76%	2,00%	18.553.013	
IT	2021IT65BVPR001	Italy - BMVI	Yes	2,00%*	2,00%*	12.132.383	
LT	2021LT65BVPR001	Lithuania - BMVI	Yes	0,00%	0,00%	35.943.974	
LV	2021LV65BVPR001	Latvia - BMVI	No	5,00%	5,00%	1.791.816	Y
MT	2021MT65BVPR001	Malta - BMVI	Yes	2,00%*	2,00%*	2.350.450	
NL	2021NL65BVPR001	Netherlands - BMVI	Yes	2,00%*	2,00%*	11.860.814	
SE	2021SE65BVPR001	Sweden - BMVI	Yes	0,57%	0,52%	8.625.397	
ISF							
AT	2021AT65ISPR001	Austria - ISF	Yes	2,00%*	2,00%*	579.060	

BE	2021BE65ISPR001	Belgium - ISF	No	5,00%	5,00%	3.664.090	Y
BG	2021BG65ISPR001	Bulgaria - ISF	Yes	0,00%	0,00%	246.774	
CY	2021CY65ISPR001	Cyprus - ISF	Yes	2,00%*	2,00%*	2.534.494	
CZ	2021CZ65ISPR001	Czechia - ISF	Yes	0,00%	0,00%	3.979.709	
DE	2021DE65ISPR001	Germany - ISF	No	2,36%	1,80%	12.796.201	
EE	2021EE65ISPR001	Estonia - ISF	Yes	0,00%	0,00%	3.306.098	
ES	2021ES65ISPR001	Spain - ISF	Yes	2,00%*	2,00%*	10.264.543	
FI	2021FI65ISPR001	Finland - ISF	Yes	0,90%	0,87%	7.918.212	
FR	2021FR65ISPR001	France - ISF	No	6,29%	0,00%	14.939.143	
HR	2021HR65ISPR001	Croatia - ISF	Yes	0,00%	0,00%	49.552	
IT	2021IT65ISPR001	Italy - ISF	Yes	2,00%*	2,00%*	7.203.100	
LT	2021LT65ISPR001	Lithuania - ISF	Yes	0,00%	0,00%	3.955.972	
LV	2021LV65ISPR001	Latvia - ISF	No	81,41%	81,41%	1.514.071	Y
MT	2021MT65ISPR001	Malta - ISF	Yes	2,00%*	2,00%*	67.361	
NL	2021NL65ISPR001	Netherlands - ISF	Yes	2,00%*	2,00%*	4.320.893	
SE	2021SE65ISPR001	Sweden - ISF	Yes	0,00%	0,00%	6.281.548	
SI	2021SI65ISPR001	Slovenia - ISF	Yes	2,00%*	2,00%*	3.218.791	

*2% Flat-rate for programmes with first payments only in the second half of the year

Indicators for assessing control effectiveness as regards legality and regularity

Control systems 1 and 2 - Shared management

	2024	2023
Step 1: ex ante controls		
Number of adoptions of national programmes AMIF-ISF 2021-2027	24 AMIF 27 BMVI 14 ISF	19 AMIF 28 BMVI 6 ISF
Number of accounts received (AMIF-ISF) 2014-2020	58 for the 2023 annual accounts 58 for the 2024 annual accounts	58
Value of accounts received AMIF-ISF per accounting year (€ million) 2014-2020	464.57 ⁽⁷⁹⁾ for 2023 annual accounts 463.7 ⁽⁸⁰⁾ for 2024 annual accounts	647.52
Value of payments in clearance decisions AMIF/ISF 2014-2020 (€ million)	466.09 ⁽⁸¹⁾	338.66
Value of total payments made AMIF/ISF 2014-2020 (million)	466.09	338.66
Value of total payments made AMIF/BMVI/ISF 2021-2027 (million)	1 524.39 ⁽⁸²⁾	959.11
Number of exceptions	1	0
Number of non-compliance events	0	0
Step 2: ex post controls		
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) 2014-2020	17%	16%
Number of system audits AMIF-ISF 2014-202	1	3

⁽⁷⁹⁾ Payment requested by the MS in the 2023 annual accounts, submitted in 2024, as per annexes to the respective Clearance Decisions (C(2024)3753 & C(2024)8608).

⁽⁸⁰⁾ Payment requested by the MS in the final 2024 annual accounts, submitted in 2024, no Clearance Decision available yet and assessment on the accounts ongoing (reference date 03.04.2025). Thus, data still subject to differ compared to the related upcoming clearance decision.

⁽⁸¹⁾ Amounts paid to the MS in 2024 in relation to the 2023 accounts as well as any outstanding accounts from previous years, as per annexes to the respective Clearance Decisions (C(2024)3753 & C(2024)8608).

⁽⁸²⁾ Interim and pre-financing payments with ABAC sent date between 01.01.2024 & 31.12.2024.

Amount for which the COM has reasonable assurance (€ million) (AMIF - ISF) 2014-2020	5 718.07	5 358.15
Corrections implemented by recoveries through conformity clearance procedures (EUR million) (AMIF-ISF)	0.00	0.00
Total financial corrections (€ million) (AMIF-ISF)	0.66	0.00
Cumulative residual error rate (%) (AMIF/ISF)	1.09%	1.00%

Control system 3 - Direct management Union actions and EMAS grants

	2024					2023				
	Union actions	MSU ⁽⁸³⁾	EMAS	non-research	research	Union actions	MSUP	EMAS	non-research	research
Step 1: ex ante controls										
Number of proposals/ cost amendments received	202					239	0	2		
Value of proposals /cost amendments received (EUR million)	347.23					322.47	0	7.02		
Number of projects selected	34					91	0	2		
Value of projects selected (awarded budget) (EUR million)	66.15					112.22	0	7.02		
Number of grant agreements/cost amendments signed	49	0	5	54	0	88	0	2	90	0
Value of grant agreements/cost amendments signed	73.51	0	54.40	127.92	0	134.54	0	7.02	141.56	0
Exceptions recorded	2	-	-	-	-	3	0	0	3	n/a
Non-compliance events	2	-	-	-	-	4	0	0	4	n/a
Number of payments made	129	0	19	148	0	170	2	12	184	0
Value of payments made (EUR million)	69.32	0	140.06	209.38	0	127.28	4.91	29.92	162.11	0.00

⁽⁸³⁾ MSUP = MS under pressure. (The majority of the projects were awarded under indirect management.)

Value of cost claims processed (EUR million)	86.88	0.53	324.69	412.10	0	82.62	24.54	593.80	700.96	0.00
Ineligible costs in cost claims (EUR million)	0.95	0.05	1.74	2.73	0	2.48	0	0.86	3.34	0.00
Step 2: ex post controls - figures presented for all non-research and research grants as per audit strategy										
Number of ex post controls closed in reference year	16	n/a	10	n/a	n/a	10	n/a	7	n/a	n/a
Average amount of grant audited (EUR million)	0,34	n/a	5.46	n/a	n/a	0,86	n/a	10,96	n/a	n/a
% of projects audited that contained errors detected by ex post controls	69%	n/a	40%	n/a	n/a	70%	n/a	43%	n/a	n/a
Absolute value of proposed correction	0,72	n/a	11,06	n/a	n/a	0,21	n/a	0,01	n/a	n/a
Errors prevented for audited population (savings of the total EU grant paid) - annually in reference year	0,09	n/a	0,13	n/a	n/a		n/a	-0,06	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)	13,10% ⁽⁸⁴⁾	n/a	20,26	n/a	n/a	2,46%	n/a	0,01%	n/a	
Follow-up ratio: number of files followed up by AOSD within 3 months (target 90%)	13%	n/a	46%	n/a	n/a	10%	n/a	60%	n/a	
Implementation ratio for recovery orders (target set at 75% at end of March N+1)	1%	n/a	7%	n/a	n/a	0%	n/a	90%	n/a	

⁽⁸⁴⁾ The elevated amount of errors is due to one significant financial correction proposed for one grant, where the supporting documentation was not presented to the external auditors within the timeline of the audit.

Cumulative detected error rate/Common Representative Error Rate (%)	6,64% ⁸⁵	n/a	n/a	n/a	n/a	4,04%	n/a	n/a	n/a ⁽⁸⁶⁾	n/a
Cumulative residual error rate (%)	1,78%	n/a	n/a	n/a	n/a	1,29%	n/a	n/a	n/a (Note 60)	n/a

⁽⁸⁵⁾ The cumulative detected error rate is calculated for all the grants closed until the 31/12 of the reporting period – without distinction between Union grants and EMAS grants.

⁽⁸⁶⁾ The cumulative detected error rate is calculated for all the grants closed until the 31/12 of the reporting period – without distinction between Union grants and EMAS grants.

Control system 4 – Direct management procurements

	2024		2023	
Step 1: ex ante controls	non-research	research	non-research	research
Number of tenders	12 ⁽⁸⁷⁾	0	31 ⁽⁸⁸⁾	1
Number of contracts/cost amendments signed	190	10	224	20
Value of contracts/cost amendments signed (EUR million)	42.71	0.94	46.86	2.68
Redress procedures	0		0	0
Number of payments made	521	15	591	26
Value of payments made (EUR million)	30.26	1.56	30.56	1.04
Amount of credit notes issued	3.31	0	3.14	0.14
Number of credit notes issued	61	0	55	3
Exceptions and non-compliance events recorded	1	0	2	0

Control system 5 – Indirect management – Contribution/Delegation agreements

Step 1: ex ante controls	2024	2023
Total amounts delegated (EUR million)	25.70	107.65
Number of serious IAS and ECA findings of control failures	0	0
Budget amount of the errors concerned	0	0
Total payments made (EUR million)	34.39	96.47

⁽⁸⁷⁾ This figure includes 1 Open Procedures (Article 164(1)(a) FR) launched in 2024 but awarded in 2025 with a maximum estimated value of EUR 2.3 million.

⁽⁸⁸⁾ This figure includes 7 Open Procedures (Article 164(1)(a) FR) launched in 2023 with a maximum estimated value of EUR 95 million. 2 have been awarded in 2023, remaining in 2024

Control system 6 - Indirect management - Decentralised agencies

Step 1: ex ante controls	2024	2023
Total payments made (EUR million)	1 541.10	1 474.99

C. Financial corrections and recoveries, suspensions and interruptions of payments

Amounts under examination (retention)/ conformity clearance procedures/ financial corrections and recoveries carried out during the reporting year per Member State, programming period 2014-2020

MS	Ref	Title	Partial clearance amounts under examination/retained in 2024 as per DG HOME control architecture	Conformity clearance procedures	Financial corrections	Recovered
	CCI					
AMIF						
AT – Austria	2014AT65AMNP001	AMIF				
BE - Belgium	2014BE65AMNP001	AMIF				
BG - Bulgaria	2014BG65AMNP001	AMIF				
CY - Cyprus	2014CY65AMNP001	AMIF				
CZ – Czech Republic	2014CZ65AMNP001	AMIF				
DE - Germany	2014DE65AMNP001	AMIF				
EE - Estonia	2014EE65AMNP001	AMIF		Ongoing conformity clearance procedure		
ES - Spain	2014ES65AMNP001	AMIF	5.088.949,02			
FI - Finland	2014FI65AMNP001	AMIF				
FR - France	2014FR65AMNP001	AMIF			5.290.381,20	
GR - Greece	2014GR65AMNP001	AMIF	1.441.599,74			
HR - Croatia	2014HR65AMNP001	AMIF			21.108,39	
HU - Hungary	2014HU65AMNP001	AMIF			791,52	
IE - Ireland	2014IE65AMNP001	AMIF			84.658,25	
IT - Italy	2014IT65AMNP001	AMIF	22.053,85			
LT - Lithuania	2014LT65AMNP001	AMIF				
LU - Luxembourg	2014LU65AMNP001	AMIF				
LV - Latvia	2014LV65AMNP001	AMIF	1.866.149,15			
MT - Malta	2014MT65AMNP001	AMIF				
NL - Netherlands	2014NL65AMNP001	AMIF				
PL - Poland	2014PL65AMNP001	AMIF				
PT - Portugal	2014PT65AMNP001	AMIF	43.144,28			
RO - Romania	2014RO65AMNP001	AMIF	461,60		461,60	
SE - Sweden	2014SE65AMNP001	AMIF				
SI - Slovenia	2014SI65AMNP001	AMIF				
SK - Slovakia	2014SK65AMNP001	AMIF				
UK – United Kingdom	2014UK65AMNP001	AMIF				
ISF						
AT - Austria	2014AT65ISNP001	ISF				
BE - Belgium	2014BE65ISNP001	ISF				
BG - Bulgaria	2014BG65ISNP001	ISF				

CY - Cyprus	2014CY65ISNP001	ISF				
CZ - Czech Republic	2014CZ65ISNP001	ISF				
DE - Germany	2014DE65ISNP001	ISF		Ongoing conformity clearance procedure		
DK-Denmark	2014DK65ISNP001	ISF		Ongoing conformity clearance procedure		
EE - Estonia	2014EE65ISNP001	ISF		Ongoing conformity clearance procedure		
ES - Spain	2014ES65ISNP001	ISF				
FI - Finland	2014FI65ISNP001	ISF		Ongoing conformity clearance procedure		
FR - France	2014FR65ISNP001	ISF			175.458,80	
GR - Greece	2014GR65ISNP001	ISF			1.846.401,89	
HR - Croatia	2014HR65ISNP001	ISF	523.192,05			
HU - Hungary	2014HU65ISNP001	ISF				
IE - Ireland	2014IE65ISNP001	ISF		Ongoing conformity clearance procedure		
IT - Italy	2014IT65ISNP001	ISF				
LT - Lithuania	2014LT65ISNP001	ISF				
LU - Luxembourg	2014LU65ISNP001	ISF				
LV - Latvia	2014LV65ISNP001	ISF	3.016.227,07			
MT - Malta	2014MT65ISNP001	ISF				
NL - Netherlands	2014NL65ISNP001	ISF				
PL - Poland	2014PL65ISNP001	ISF				
PT - Portugal	2014PT65ISNP001	ISF				
RO - Romania	2014RO65ISNP001	ISF				
SE - Sweden	2014SE65ISNP001	ISF				
SI - Slovenia	2014SI65ISNP001	ISF				
SK - Slovakia	2014SK65ISNP001	ISF				
CH-Switzerland	2014CH65ISNP001	ISF				
IS - Iceland	2014IS65ISNP001	ISF		Ongoing conformity clearance procedure		
LI - Lichtenstein	2014LI65ISNP001	ISF				
NO - Norway	2014NO65ISNP001	ISF				

D. Preventive and corrective measures

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

		Preventive Measures (m EUR)	Corrective measures (m EUR)
Implemented by the Member States:		30.84	0
	<i>of which from Member States controls</i>	27.25	0
	<i>of which from EU controls ⁽⁸⁹⁾</i>	3.59	0
Implemented by the Commission		13.60	1.09
	<i>of which from Member States controls</i>	0	0
	<i>of which from EU controls</i>	13.60*	1.09
DG HOME total		44.44	1.09

*An amount of EUR 3,07 million was wrongly encoded as irregular amount in the accounting system ABAC in 2024 (the amount is not irregularity).

Breakdown per programme of the preventive measures implemented by Member States for the period 2021-2027

Member State	Fund	Total (MEUR)
Implemented by Member State from Member State Controls		
BE	AMIF	15.848
BE	BMVI	6.455
BE	ISF	1.562
BG	BMVI	0.001
DE	AMIF	0.292
DE	ISF	1.985
FI	BMVI	0.003
FI	ISF	0.002
FR	BMVI	0.056
FR	ISF	0.893
HR	AMIF	0.003
HR	BMVI	0.118
SE	AMIF	0.030
SE	BMVI	0.003
Total		27.251
Implemented by Member State from EU Controls		
EL	AMIF	1.837

⁽⁸⁹⁾ As a result of Commission controls and audits (including additional corrections to ensure a risk at closure below 2% in case of EMPL, REGIO and MARE), OLAF investigations or ECA audits.

EL	BMVI	1.758
	Total	3.594
	Grand Total	30.845

E. Reporting requirements and assurance

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) in the framework of the contribution agreements;
- the assessment of the Deputy Director-General in charge of Risk Management and Internal Control, including the results of internal control monitoring at the DG level;
- the results of the ex-post supervision and audit;
- the exceptions, non-compliance events and any cases of 'confirmation of instructions' (Article 92.3 FR);

- **the limited conclusion of the internal auditor on the state of internal control, and 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 2018 Financial Regulation, DG HOME's assessment for this reporting requirement is as follows:

- 5 cases of "Derogations from the principle of non-retroactivity [of grants] pursuant to Article 193 FR" (new FR Article 193.2): 5 grants awarded to actions that had already begun ⁽¹⁵⁹⁾.

None of these cases below was applicable in 2024:

- 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)
- Cases of financing not linked to costs (new FR Article 125.3)
- Cases of "confirmation of instructions" (new FR Article 92.3)
- Financial Framework Partnerships >4 years (new FR Article 130.4)
- Cases of flat-rates >7% for indirect costs (new FR Article 181.6)
- Cases of financial support to third parties >EUR 60 000 (FR art 207)
- Cases of non-financial donations provided in the form of services, supplies or works (FR art 244.3)

Table Y on the estimated “cost of controls” at Commission level

Overview of department ’s estimated cost of controls at Commission (EC) level

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

The absolute values are presented in EUR

HOME	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Control system no 1 - shared management	4,651,541.00 €	1,990,489,377.63 €	0.23%	2,595,776.80 €	1,990,489,377.63 €	0.13%	7,247,317.80 €	0.36%
Control system no 2 - direct management/grants	4,036,415.00 €	209,378,529.60 €	1.93%	919,908.00 €	209,378,529.60 €	0.44%	4,956,323.00 €	2.37%
Control system no 3 - direct management/procurement	2,524,311.14 €	31,816,985.07 €	7.93%	136,935.80 €	31,816,985.07 €	0.43%	2,661,246.94 €	8.36%
Control system no 4 - indirect management/entrusted entities and decentralised agencies	1,507,833.32 €	1,577,291,090.62 €	0.10%	291,550.00 €	1,577,291,090.62 €	0.02%	1,799,383.32 €	0.11%
Horizontal control related tasks	3,959,337.00 €	- €	0.00%	- €	- €	0.00%	3,959,337.00 €	0.00%
Other direct control costs	730,925.63 €	- €	0.00%	- €	- €	0.00%	730,925.63 €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
OVERALL total estimated cost of control at EC level for expenditure	17,410,363.09 €	3,808,975,982.92 €	0.46%	3,944,170.60 €	3,808,975,982.92 €	0.10%	21,354,533.69 €	0.56%

SHARED/POOLED CONTROL ACTIVITIES (RTD & REA)

Common Implementation Center -Common Audit Service excluded (only DG RTD)	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
Common Audit Service (only DG RTD)	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
Validation services (only REA)	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
Expert management (only REA)	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%

NON-EXPENDITURE ITEMS *****

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

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

** ratio possibly "Not Applicable (N/A)", e.g. if a RCS specifically covers an Internal Control Objective such as safeguarding sensitive information, reliable accounting/reporting, etc

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

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

Details of the estimated cost of controls related to shared/pooled control activities carried out by REA are reported in the Annual activity reports of REA.

ANNEX 8: Reporting on the internal and external audits and assessing the effectiveness of Internal control systems

Recommendations stemming from IAS and ECA DAS audits

Coordination between DG HOME and the EU decentralised agencies EMCDDA, EUAA, EUROPOL, CEPOL and eu-LISA	Important	Recommendation 1: Multiannual Planning	Implemented
	Important	Recommendation 2: Monitoring and Reporting	Implemented (January 2025)
	Important	Recommendation 3: Coordination in the context of Evaluation and International Activities	Implemented
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	Important	Recommendation 1: Management and finalisation of the Union Actions and EMAS grants in Direct Management	Under implementation. Deadline has been extended until June 2025.
	Important	Recommendation 2: Controls, timelines and closure preparedness in AMIF and ISF programmes under Shared Management	Implemented
<u>2021 ECA Annual Report CH8</u>	Important	Recommendation 1: 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	Recommendation 2: 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
<u>2022 ECA Annual Report CH8</u>	Important	Recommendation 1: 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
<u>2023 ECA Annual Report CH8</u>	Important	Recommendation 1: provide further guidance to the member state authorities responsible for implementing DG HOME funding via shared management on adhering to	Recommendation accepted and considered implemented on part A)

		<p>A) the rules for retaining appropriate supporting documentation that can be presented in the event of checks or audits;</p> <p>B) the obligation to comply with the national and EU rules on transparency and equal treatment when awarding grants following open calls for proposals.</p>	
2023 ECA Annual Report CH3	Important	<p>Recommendation 1: improve the quality of performance information in the programme performance statement (PPSs) for MFF heading 4' by</p> <p>a) presenting actual achievements in the "programme in a nutshell" and</p> <p>b) disclosing in its AMPR which KPIs were based on sources that were different from the AIRs submitted by the member states.</p>	Recommendation accepted. To be implemented with the AMPR 2024
ECA Special Report 26/2024: Integration of third-country nationals in the EU	Important	<p>Recommendation 1: 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 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>	Recommendation accepted. To be implemented until end of 2026.
	Important	<p>Recommendation 2: 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>Recommendation 3: 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>1. further support member states in improving the reliability of reported project data to strengthen overall</p>	Recommendation accepted. To be implemented until end of 2026.

		<p>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>2. disseminate examples of good practice for monitoring and evaluating AMIF support for integration both to and within the member states.</p>	
	Important	Recommendation 4: Analyse how to improve the reporting framework to enable the assessment of the performance of AMIF support for integration pathways of third-country nationals.	Recommendation accepted. To be implemented until end of 2026.

Internal Audit Service

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 recommendations, that were neither critical nor very important.

- Regarding the multi-entity audit on coordination between DG HOME and EU decentralised agencies: the European Monitoring Centre for Drugs and Drug Addiction (now the EU Drugs Agency), the European Union Agency for Asylum, the European Union Agency for Law Enforcement Cooperation, the European Union Agency for Law Enforcement Training and the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice, DG HOME implemented the three recommendations (coordination on evaluation and international activities, multiannual planning, monitoring and reporting).
- As for the recommendations issued by IAS under the audit on ‘Closure of ISF and AMIF for the period 2014-2020’, one related to shared management (review of controls and preparation of final closure 2014-2020 funds) was implemented on time in 2024 and the other, related to direct management (oversight issues and delays), has been extended by June 2025 as relevant actions are still under preparation.

European Court of Auditors

Regarding the results of the European Court of Auditors’ (ECA) reports, the 2023 statement of assurance (DAS) report did not identify any major problems with the implementation of HOME funds and concluded that the establishment of the Thematic Facilities for the 2021-2027 period and the implementation of the allocation methodologies was compliant with the relevant regulations. The report includes one recommendation addressed to DG HOME which focuses on providing further guidance to the Member State authorities responsible for implementing funding via shared management, with a specific focus on the retention of appropriate supporting documentation, and the need to comply with both national and EU rules on transparency and equal treatment for grant awarding procedures. The Commission has accepted the recommendation and has already taken action in relation to the first part,

on the retention of documentation. In relation to the rules on transparency and equal treatment when awarding grants, DG HOME will organise a session with national authorities during 2025.

As concerns the Performance of the EU Budget (CH3), for the budget year 2023 the ECA in its Annual Report decided to present its performance analysis for Heading 4, focusing on AMIF and IBMF. The ECA concluded that although there is little information on the performance of AMIF and IBMF for the current 2021-2027 period, the performance reporting framework (AMPR, PPSs) for this period is improved. Following the ECA's recommendation issued for this part of analysis, the Commission is committed to improve the quality of performance information in the programme performance statement (PPSs) for both Funds, AMIF and IBMF.

In 2024, the ECA completed the performance audit on integration of third -countries nationals in the EU. In its special report (no 26/2024), the ECA concluded that the support from the Asylum, Migration, and Integration Fund had a relevant role in the integration of third-country nationals in the EU, but its impact could not yet be demonstrated, mainly because Member States did not monitor integration pathways. The Commission in cooperation with Member States, is committed to improve the quality of data and the performance of AMIF support for the integration pathways of third-country nationals in the EU.

In conclusion, the above findings do not have any impact on the assurance provided in this 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

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

DG HOME	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 (adjusted 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	466.10	0.00	89.78	555.88	1.09%	6.06	0.17%	0.96	5.10
Shared Management MFF 2021-27	1 524.39	- 529.24	- 18.00	977.14	0.79%	7.72	0.17%	1.69	6.03
Direct Management – Union Actions and EMAS Grants	209.38	- 101.93	349.09	456.53	6.64%	30.31	0.17%	0.79	29.52
Direct Management - Procurement	31.82	- 2.70	1.86	30.97	0.50%	0.15	0.17%	0.05	0.10
Indirect Management - Contribution/Delegation Agreements	36.19	- 31.64	71.42	75.97	0.50%	0.38	0.17%	0.13	0.25
Indirect Management - Decentralised Agencies	1 541.10	-1 541.10	1 411.04	1 411.04	0.00%	0.00	0.00%	0.00	0.00
DG total	3 808.98	-2 206.62	1 905.18	3 507.54		44.63	0.10%	3.63	40.99
					Overall risk at payment in %	1.27% (7) / (5)		Overall risk at closure in %	1.17% (10) / (5)

Notes to the table X

(1) Relevant control systems [if possible] differentiated per relevant portfolio segments and at a level which is lower than the total.

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

In all cases of Co-Delegations (Internal Rules Article 3), 'payments made' are reported by the Delegated 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.

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

(5) For the purpose of equivalence with the ECA's scope of the EC funds with potential exposure to legality & regularity errors (see the ECA's Annual Report methodological annex 1.1), our concept of 'relevant expenditure' includes the payments made, subtracts the new pre-financing paid out & 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. [*Equivalents 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., *direct management procurement*), 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%.

(8) The adjusted average recovery and corrections percentage is to some extent based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective 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)

The average amount of the implemented corrections over the past 3 years (2022-2024) is 7.44 million euros (0.25% of the average amount of relevant expenditure of that period), compared to an average amount of estimated future corrections during the same period of 3.37 million euros (0.11% of the average amount of relevant expenditure of that period). The deviation between the two averages can be attributed to the normal operation cycle of recoveries (recoveries for conformity clearances for the period 2014-2020 will be implemented with the final accounts).

(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.

B. Reservations

1. Reservation fiches

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

DG	HOME
Title of the reservation, including its scope	<p>Shared management – AMIF and ISF for the period 2014–2020 in several Member States</p> <p>Reservation concerning the management and control systems for the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF) for the period 2014–2020.</p> <p>Non-quantifiable reservations:</p> <ul style="list-style-type: none"> - Estonia AMIF/ISF - Germany ISF - Ireland ISF - Bulgaria ISF - France AMIF/ISF - Belgium AMIF/ISF <p>Quantifiable reservation:</p> <ul style="list-style-type: none"> - Iceland ISF - Finland AMIF/ISF
Domain	AMIF and ISF are carried out under 'Shared management responsibility' under DG Migration and Home Affairs 2014–2020 programmes
Programme (or other relevant segment) in which the reservation is made and total (annual) amount of this programme	<p>Accepted amounts in 2024 for the programmes under quantifiable reservation:</p> <p>Iceland ISF: 4 409 798.57 EUR (RER 4.78%)</p> <p>Finland AMIF: 1 993 063.48 EUR (RER 2.59%)</p> <p>Finland ISF: 3 418 978.37 EUR (RER 3.97%)</p>
Reason for the reservation	Serious deficiencies in management and control systems for these programmes detected by DG HOME and for which there is no assurance that the necessary corrective measures have been implemented to date. These deficiencies mainly refer to the controls carried out at national level by the national authorities or in the case of France and Belgium the lack thereof.
Materiality criterion/criteria	<p>In shared management, the materiality criterion is the cumulative Residual Error Rate, i.e. the level of errors that remain undetected and uncorrected, by the end of the management cycle, at a Member State level. The control objective is to ensure that the Residual Error Rate at the level of the specific Member State and Fund is below 2% at the end of the management cycle.</p> <p>Where the Residual Error Rate was above 2%, a reservation was issued.</p>
Quantification of the financial impact (amount at risk)	<p>Both quantified and non-quantified</p> <p>Relevant Expenditure of the Segment: 9 821 840.42 EUR</p> <p>Amount at Risk (in Euros): 378 226.17 EUR</p>

	Amount at Risk (in Percentage): 3.85%
Impact on the assurance	Through its audit work, DG HOME has not been able to obtain reasonable assurance that key elements of the management and control systems of the programmes concerned functioned effectively, to provide reasonable assurance that statements of expenditure are correct and that the underlying transactions are legal and regular. The financial impact will be mitigated through the application of the partial clearance procedure (by the retention of a percentage of the payment claim cleared in the reporting year), through conformity clearances and through financial corrections applied to past expenditure statements.
Responsibility for the weakness	The expenditure concerned is under shared management in which the Member State is primarily responsible for implementing the management and control systems. Therefore, the designated national authorities of the programmes are responsible for undertaking corrective measures. DG HOME supervises the national authorities in this respect through monitoring of execution of the remedial measures – corrective action plan following the issuing of the final audit report and application of net financial corrections on past expenditure statement where applicable.
Responsibility for the corrective action	The reservations for AMIF/ISF result from system audits carried out on the mentioned annual programmes by DG HOME, which concluded that the management and control systems worked partially with substantial improvements needed. DG HOME will monitor the corrective actions to address system deficiencies and launch conformity clearance procedures (where applicable). If the outcome of the procedure requires so, a recovery order will be issued by DG HOME for the amount paid to Member States and considered as irregular by DG HOME.

Shared management – BMVI, AMIF and ISF for the period 2021–2027 in several Member States

DG	HOME
Title of the reservation, including its scope	<p>Shared management – Reservation concerning AMIF, BMVI and ISF 2021-2027 in several Member States</p> <p>Reservations concerning the Management and Control Systems for AMIF, BMVI and ISF 2021-2027.</p> <p>Non-quantifiable reservation : Finland – BMVI</p> <p>Quantifiable reservations: Belgium – AMIF/BMVI/ISF Latvia – AMIF/BMVI/ISF</p>
Domain	Shared Management AMIF, BMVI, ISF 2021-2027
Programme (or other relevant segment) in which the reservation is made and total (annual) amount of this programme	<p>Accepted amounts in 2024 for the programmes under quantifiable reservation:</p> <p>AMIF</p> <p>Belgium: 18 302 424 EUR Latvia: 4 742 706 EUR</p> <p>BMVI</p> <p>Belgium: 6 641 482 EUR</p>

	Latvia: 1 791 816 EUR ISF Belgium: 3 664 090 EUR Latvia: 1 514 071 EUR
Reason for the reservation	Serious deficiencies in management and control systems for these programmes and for which there is no assurance that the necessary corrective measures have been implemented to mitigate the financial risks. On a prudential approach, DG HOME considers the RTER at 5% for these programmes.
Materiality criterion/criteria	Deficiencies in the Management and control System
Quantification of the financial impact (amount at risk)	Quantified Relevant Expenditure of the programmes under reservation: 36 656 589 EUR Amount at Risk (in Euros): 2 990 000 EUR Amount at Risk (in Percentage): 6,05% Residual Error Rate after corrections: 0%
Impact on the assurance	Reservation for these specific programmes. Limited impact on the global assurance (global RER still below materiality level)
Responsibility for the weakness	Managing authorities and Audit Authorities
Responsibility for the corrective action	Managing authorities and Audit Authorities

2. Reservations not issued or lifted in 2024 due to the application of the ‘de minimis’ threshold. *(not applicable)*

3. Shared Management: National 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 2024	Structural weakness (Y/N)	Actions to be taken
BE- 2 Reservations – Non-quantifiable							
1	2014BE65AMNP001	BE AMIF	Non-quantifiable	Accounts submitted to the Commission for which the requested controls were not completed and the ACR was not provided.	n/a	Y	Improve the management and control system and to complete the controls requested by the legal basis
2	2014BE65ISNP001	BE ISF	Non-quantifiable	Accounts submitted to the Commission for which the requested controls were not completed and the ACR was not provided.	n/a	Y	Improve the management and control system and to complete the controls requested by the legal basis
BG – 1 Reservation – Non-quantifiable							
3	2014BG65ISNP001	BG ISF	Non-quantifiable	Deficiencies detected by ECA in the system audit for KR 11 &12 at the audit authority (category 3). DG HOME considers that the system does not offer a sufficient level of assurance for the underlying expenditure	n/a	N	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. Upon finalization, a conformity clearance will be launched to reduce the amount at risk.
DE – 1 Reservation – Non-quantifiable							

4	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	Y	Improve the management and control system. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure.
EE – 2 Reservations - Non-quantifiable							
5	2014EE65AMNP001	EE AMIF	Non-quantifiable	Deficiencies detected in the system audit for KR 11,12 & 14 at the audit authority (category 3 audit report). DG HOME considers that the system does not offer a sufficient level of assurance for the underlying expenditure.	n/a	Y	Improve the management and control system. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure.
6	2014EE65ISNP001	EE ISF	Non-quantifiable		n/a	Y	
	FI – 2 Reservations – EUR 0.17 million						
7	2014FI65AMNP001	FI AMIF	Quantifiable	Deficiencies detected in the system audit for KR 11,12 & 14 at the audit authority (category 3 audit report). DG HOME considers that the system does not offer a sufficient level of assurance for the underlying expenditure.	0.08	Y	Improve the management and control system. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure.
8	2014FI65ISNP001	FI ISF	Quantifiable		0.09	Y	
FR – 2 Reservations – Non-quantifiable							
9	2014FR65AMNP001	FR AMIF	Non -quantifiable	Accounts submitted to the Commission for which the total amount declared was under reservation at the time of submission due to delays in the conclusion of the audit work.	n/a	Y	Improve the management and control system.
10	2014FR65ISNP001	FR ISF	Non-quantifiable		n/a	Y	
IE – 1 Reservation – Non-quantifiable							

11	2014IE65ISNP001	IE ISF	Non-quantifiable	Deficiencies detected in the system audit for KR 11,12 & 14 at the audit authority (category 3 audit report). DG HOME considers that the system does not offer a sufficient level of assurance for the underlying expenditure	n/a	Y	Improve the management and control system. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure.
IS – 1 Reservation – Quantification = EUR 0.21 million							
12	2014IS65ISNP001	IS ISF	Quantifiable	Deficiencies detected in the system audit for KR 11 &12 at the audit authority (category 3 audit report). DG HOME considers that the system does not offer a sufficient level of assurance for the underlying expenditure	0.21	Y	Improve the management and control system. Application of appropriate financial corrections upon finalisation of the conformity clearance procedure.

Reservation concerning BMVI, AMIF, and ISF 2021-2027 in 3 Member States

N°	Ref	Title	Type of Reservation	Reasons for Reservation	Financial impact (M€) in 2024	Structural weakness (Y/N)	Actions to be taken
BE – 3 Reservations – Quantification = EUR 1.43 million							
1	2021BE65AMPR001	BE AMIF	Quantifiable	Serious deficiencies in the MCS of the MS, assessed in category 4 by DG HOME.	0.92	Y	Address the identified deficiencies by implementing the necessary improvements to the MCS.
2	2021BE65BVPR001	BE BMVI	Quantifiable		0.33	Y	
3	2021BE65ISPR001	BE ISF	Quantifiable		0.18	Y	
FI – 1 Reservation – Non-quantifiable							
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.
LV – 3 Reservations – Quantification = EUR 1.56 million							
5	2021LV65AMPR001	LV AMIF	Quantifiable	Following the analysis of the National Audit Report and Annual Control report, DG HOME classifies the MCS in category 3.	0.24	Y	Address the identified deficiencies by implementing the necessary improvements to the MCS. For the ISF, request the completion of the on-the-spot audits.
6	2021LV65BVPR001	LV BMVI	Quantifiable	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., Consequently DG HOME estimated on prudential basis a TER of 81,41% until the on-the-spot verifications will be completed.	0.09	Y	
7	2021LV65ISPR001	LV ISF	Quantifiable		1.23	Y	

4. Shared Management: Reservations issued for national programmes in last year's annual activity report and lifted in 2024 (*not applicable*)

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

Human resource management

Objective: DG HOME employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission’s priorities and core business			
Indicator1: Number and percentage of first female appointments to middle management positions			
Source of data: DG HR			
Baseline (2019)	Target (2022) ⁽⁹⁰⁾+(2024)	Latest known results (31/12/2024)	
50% (9 out of 18)	2020-2022: 1 first female appointment 2023-2024: 1 first female appointment ⁽⁹¹⁾	7 women appointed for the period 2020-2022 1 first female appointment in 2023 (100%) 1 first female appointment in 2024 (100%) ⁽⁹²⁾ ; 43.5% female representation overall on 31/12/2024.	
Indicator 2: HOME staff engagement index			
Source of data: Commission staff survey			
Baseline (2019)	Target (2024)	Latest known results (31/12/2023)	
61%	70%	66%	
Main outputs in 2024:			
Description	Indicator	Target	Latest known results (31/12/2024)
Employ a competent and engaged workforce	DG HOME staff engagement index baseline 2021, 70%	Maintain or increase the baseline	Staff survey results 2023, 66%. Follow-up on staff survey within the DG ongoing.

⁽⁹⁰⁾ The target for DG HOME was revised and extended in January 2023 for the period 2023-2024.

⁽⁹¹⁾ Indicator on the middle management 2023 for DGs communicated by the SG to DGs end January 2025.

⁽⁹²⁾ This is 25% of the 4 overall appointments to middle management by 31/12/2024.

Description	Indicator	Target	Latest known results (31/12/2024)
Internal training regarding HR procedures for staff and dedicated webpage on intranet	Number of training organised Guidelines on HR processes published on DG HOME intranet	3-4 training session per year Q1 (as soon as the new intranet will be available)	Progressing (to be finalised in first semester 2025). The publication of the intranet was delayed, the guidelines are ready to be put on the new intranet, so during the first semester 2025.
Mentoring system for newcomers, young talented talents and/or new managers	Mentoring system in place	Q2	Due to the workload and scarcity of resources in HRC, the file was put on hold and resumed in October with the arrival of the HRC Blue Book Trainees, completion expected in March 2025.
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 Meetings	6 – 8 sessions Live debriefs weekly	3 “All you want to know about” sessions organised so far. Weekly live online de-briefs on the Management Meeting.
Staff Survey 2023 follow-up	Preparation of an Action Plan Communication of implementation progress	Q2 Intranet and newsletter	First meeting took place with staff in April, Focus group worked in July on an Action Plan which was presented to the Town Hall in September. HRC team finalised it after consultation with management.
Activities to improve the integration/onboarding of newcomers	Number of welcome sessions for newcomers (all staff, BBT, NEPTs) Number of train the trainees sessions Number of “Essentials” Number of welcoming coffees Welcome package updated	4 sessions for all staff 2 sessions for BBT and NEPTs 18 per year quarterly	Three newcomers’ sessions and two for Blue Book Trainees were organised. For March Blue Book Trainee session, we organised 6 “essentials” trainings and 6 “Train the trainees” sessions. The same applied for October session. We are organising a welcome coffee every month except when we have a welcome session. Welcome package has been finalised in January 2025.

Description	Indicator	Target	Latest known results (31/12/2024)
Improve working environment	Update and assess <i>Signaletique</i> (map of the offices and contact person) and indication of office occupation (sliding signs busy/free)	Q3	Done.
Training for managers to equip them with tools to manage the big workload (ia prevention of burnout)	Number of sessions held	2 to 3	One session was organised in November on burnout.
Development of the equality work plan	Finalisation of Action Plan	Q2	Work Plan finalised
Internal communication			
Support HRC in ensuring proper welcome to new colleagues by collaborating on welcome kit, organising a coffee roulette and guided tours of the LX46 building to foster networking among colleagues and sense of belonging to the DG, in addition to practical aspects of finding their way within the building	Number of Guided Tours Coffee Roulette	8-10 3-4 rounds	4 tours 3 rounds
Calendar of recurrent and ad hoc internal training sessions	Continuation of the work done in 2023	Q1 – Q4	7 internal training sessions held in 2024.
Lunchtime seminars series: step up organising policy-related discussions in an interactive format, including external speakers when possible. To be organised approximately twice a month, featuring “inspirational speakers” as well and trying to diversify the topics treated	Number of sessions	20 sessions	16 lunchtime seminars/training sessions held

Description	Indicator	Target	Latest known results (31/12/2024)
Continued actions to support staff in the flexible working environment through a series of initiatives (lunchtime events, internal newsletter) aimed at providing useful information, keeping staff engaged and informed during the hybrid way of working. Actions to encourage colleagues to embrace the new digital working environment (guided tour of the LX46 building, 'coffee roulette', book swap, corridor/office decorations)	Number of newsletter editions	15	11
Transition of the HOME intranet to the new EC intranet (DG Ecosystem) and roll out of M365 collaboration platform	Finalisation and implementation	Q1-Q4	The new EC intranet, DG Ecosystem, was successfully launched in early July, replacing the old HOME intranet with a fully revamped and technologically compliant platform.
Training for management to prevent and avoid burnout	Number of trainings	3	One training organised in November.

Digital transformation and information management

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

Indicator1: Degree of implementation of the digital strategy principles by the most important IT solutions ⁽⁹³⁾

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

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

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

Source of data: DG HOME

Baseline (2019)	Interim milestone (2022)	Target (2024)	Latest know results (31/12/2024)
10%	50%	70% ⁽⁹⁴⁾	60%

Main outputs in 2024:

Description	Indicator	Target	Latest known results (31/12/2024)
Digital Transformation 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%

⁽⁹³⁾ The European Commission Digital Strategy (C(2018)7118) calls on Commission services to digitally transform their business processes by developing new innovative digital solutions or make evolve the existing ones in line with the principles of the strategy. At the beginning of the year N+1, the Solution Owner and IT Investments Team will assess the progress made on the basis of the proposed modernisation plan. For each of the 3 solutions, a table will reflect – per principle - the progress achieved during the last year.

⁽⁹⁴⁾ This target has been added in the 2024 Management Plan of DG HOME.

Description	Indicator	Target	Latest known results (31/12/2024)
Digital Culture Training sessions provided by the M365 Champions	Number of training sessions	25	Target met. A community of M365 Champions was created to promote digital culture, meeting regularly to share knowledge. A dedicated "Summer of M365" programme was also launched, providing 39 training sessions to colleagues, exceeding the initial target of 25.
Seamless Digital Environment Promote outputs related to a cloud first approach with Information Systems owned by the department.	Number of DG HOME staff migrated to Welcome	100%	Target met. 100%
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).	Number of DG HOME IT systems moved to the cloud brokered by DIGIT Status of implementation of the actions identified by the Security Strategy 2023 – 2024 that concern Dg HOME Adherence of DG HOME to the objective for 100% of CIS having an ITSP less than 2 years old by the end of 2024 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 2024	75% 100% 100% 100%	Target met. 75% 100% 100% 100%
Data Protection	Number of staff attending awareness raising activities on data protection compliance	300 staff total in 2024 and 2025	In 2024, 115 staff attended the Data protection "Crash Course", organised by HOME DPCs.

Description	Indicator	Target	Latest known results (31/12/2024)
List of actions to implement the corporate principles for data governance for DG HOME key data assets	Percentage of implementation of the corporate principles for data governance for DG HOME key data assets	Target by 2024: 70%	Target not met. 60% reached. Implementation delayed. DG JUST support needed to establish what adaptations are needed in the IT systems managed by DG JUST.
Ensure the Secure Zone services beyond 2024	Signature of a new Framework Contract for the maintenance for the Secure Zone	Q4	Extension of the current FWC for 12 months to ensure availability of the security zone done in Q4 by DG HOME. September 2025: New interinstitutional FWC under the lead of HR to be signed.
Secure zone: Classified meetings/briefings for DG HOME and other DGs. HOME Registry running according to required standards	At least 40 meetings 250	Q4	Target met. 80 meetings were held. 422 documents were received.

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

ID	Principle	Baseline (2018)	Interim milestone (2022)	Target (2024)	Latest known results (31/12/2024)
1.1	Digital by default	1	1	2	2
1.2	Once only	0	0	1	1
2.1	Security	1	2	2	2
2.2	Privacy	1	2	2	2
3.1	Openness	1	1	1	1
3.2	Transparency	1	1	1	1
4.1	Interoperability	1	1	1	1
4.2	Cross border	1	1	1	1

ID	Principle	Baseline (2018)	Interim milestone (2022)	Target (2024)	Latest known results (31/12/2024)
5.1	User centric	1	1	2	2
5.2	Data driven	1	1	1	1
5.3	Agile	1	2	2	2
	Average	45%	59%	73%	73%

Sound environmental management

Objective: DG HOME takes account of the environmental impact of its day-to-day actions, taking measures to reduce the impact of the administration work, supported by their respective EMAS Correspondents or EMAS Site Coordinators.

Main outputs in 2024:

I Reducing emissions from staff and expert' business travel and reducing CO2 and other atmospheric emissions

Output	Indicator	Target (2019 as baseline)	Latest known results (31/12/2024)
Keep yearly overall CO2 emissions from DG HOME's missions ⁽⁹⁵⁾ below Commission average by reducing the number of participants in the same mission, promoting more sustainable travelling options, promoting videoconferencing/ virtual events as an alternative.	Yearly overall CO2 (kg) emissions for all transport types	20% below Commission average for the year 2019 (963.148,79 kg). A higher reduction does not appear to be realistic given the current migratory and security situation.	DG HOME missions registered for the year have produced 829 770.06 kg of CO2 emissions, which is below the target of 20% below the 2019 Commission average. The decreasing trend continues as the results are also below the emissions of 2023.
Gradual increased use (and number of) Videoconference rooms for meetings with stakeholders (avoiding business trips) in the DG,	Number of VC meeting rooms	8 VC meeting rooms	12 meeting rooms with VC + 3 project rooms equipped with VC - DG HOME reached quota allocated by SCIC.

⁽⁹⁵⁾ Data provided by PMO/MiPs.

II. Reducing resource use in buildings and workspace (energy)

More efficient use of resources (energy):

Output	Indicator	Target (2019 as baseline, as appropriate)	Latest known results (31/12/2024)
Participation in the end of the year energy saving action, by closing down DG's buildings during the Christmas and New Year's holiday period.	Number of buildings participating	100% of DG buildings participating	0% action at the end of the year (a request for derogation was submitted to allow access to the secure zone infrastructure in DG HOME building LX 46 in case of need).

V. Staff awareness

Output	Indicator ⁽⁹⁶⁾	Target (2019 as baseline, as appropriate)	Latest known results (31/12/2024)
Staff awareness actions by multiplying corporate messages from the relevant Commission services, and by making visible flyers around the building about waste reduction and sorting in the framework of EMAS corporate campaigns and/or staff awareness actions about DG's waste generation in collaboration with OIB/OIL where appropriate.	Participate in corporate actions/campaigns	Follow corporate approach.	All the actions/campaigns are promoted online, a new specific platform is available in the share point online: Welcome to the OIB GREEN PLATFORM! (sharepoint.com)

⁽⁹⁶⁾ Indicator and target amended: The communication is made at corporate level by the domain leader DGs/Services for all the Commission. DG HOME does not have its own waste reduction programme and can therefore not report on the % of reduction.

Initiatives to improve economy and efficiency of financial and non-financial activities

Objective: In due respect of the underlying framework under Union law, DG HOME contributes to the efficient use of all means supporting the implementation of Union policies related to migration and home affairs/internal security

Main outputs in 2024: Enhancing internal coordination on matters related to the functioning of and collaboration of the HOME Affairs Agencies (CEPOL, EUAA, EU Drugs Agency, eu-LISA, Europol and Frontex)

Output	Indicator	Target	Unit
Streamlining the revision of the single programming documents (SPD) of HOME Agencies	Timely adoption of the Commission Opinions on the draft SPDs	All Commission Opinions are adopted and notified to the Agencies	<ul style="list-style-type: none"> - Frontex: the Commission Opinion was adopted on 28.6.2024, C(2024)4637. - eu-LISA: the Commission Opinion was adopted on 4.9.2024, C(2024) 6245. - European Union Asylum Agency (EUAA): the Commission Opinion was adopted on 27.6.2024, C(2024)4626 final. - Europol: the Commission Opinion was adopted on 3.7.2024, C(2024) 4563. - CEPOL: the Commission Opinion was adopted on 31.7.2024, delay due indirectly to the cyberattack at the Agency. C(2024) 5632. - European Union Drugs Agency (EUDA): the Commission Opinion was adopted on 11.7.2024, C(2024) 5046 final.

Output	Indicator	Target	Unit
			Deadline for adoption of the COM Opinions according to the SG Guidelines was 1.7.2024. DG Home Agencies Coordinator has been in contact with the policy units, delays in the preparation and adoption of the Commission Opinions on the draft SPD's concerned occurred due to unforeseeable circumstances (e.g. the potential impact of the cyberattack on the ability of CEPOL to deliver on the activities planned for 2025 had to be assessed and taken into account). These delays had no impact on the adjustment and timely adoption of the Home Affairs Agencies' SPD 2025-2027 by their respective Management Boards.
Regular exchange of views at senior management level (both within DG HOME and with the Agencies) on cross-cutting issues	Number of meetings	2	Target met. 2 meetings were organised (on 5 March and 17 June).
Coordination with and alignment of priority settings between DG HOME and the HOME Agencies at all levels	meetings and other forms of consultations	Constructive partnership and better alignment of priorities with corresponding resource allocations	Target met. Partnership is pursued at all levels both bilaterally and horizontally will all Agencies.

ANNEX 11: Implementation through non-EU entrusted entities and/or EU Trust Funds (if applicable)

The following delegation/contribution agreements signed before or in 2024 were operating throughout 2024 (7 ⁽⁹⁷⁾ signed in 2024).

For the reporting year, DG HOME receives a management declaration for each contribution agreement for payments (applicable to all contracts in the table below).

⁽⁹⁷⁾ Top-up: REMED 5, RRF, MPFIV (AMIF&BMVI strands); new contracts: CYBERSPEX-SAP; UNTOC III, Settling In, MMIW24.

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
IOM, with UNICEF as co-delegate	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
IOM	Asylum, Migration and Integration Fund; annual work programme emergency assistance 2019	Total amount of EUR 75.3 million.	01/06/2019 - 31/12/2021	Specific expertise	IOM has developed an important role in the past years on migration management in Greece. Following a request by the Greek Ministry, IOM pilots a project with the collaboration of other experienced partners that will target beneficiaries of international protection residing in emergency accommodation schemes in mainland Greece and Crete.	Facilitating the integration of beneficiaries of international protection into the Greek society while decongesting the overstretched emergency accommodation schemes in mainland Greece. The activities covered were: Integration courses, Accommodation, Sensitization of the host community, Integration monitoring, Employability support and Technical assistance.

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
IOM	Asylum, Migration and Integration Fund; annual work programme emergency assistance 2019	Total amount of EUR 977 536.20.	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.
IOM with UNICEF as partner	Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2019 and 2020	Total amount of EUR 191.3 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.

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
IOM, with UNHCR and UNICEF as partners (with the partnership of EASO)	Asylum, Migration and Integration Fund; annual work programmes emergency assistance 2019 and 2020	Total amount of EUR 35.1 million	01/04/2020 - 31/12/2023	Specific expertise: the action is being implemented by IOM and its partners. IOM has implemented a similar project in Greece in the past.	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.	The project focused on the implementation of the relocation exercise from Greece to other Member States and associated countries.
IOM	Asylum, Migration and Integration Fund; annual work programme emergency assistance 2019	Total amount of EUR 2.2 million	01/09/2020 - 31/10/2023	Specific expertise	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.	Supporting the safe and dignified transfer of up to 2 200 applicants for international protection so as to contribute towards enhanced solidarity among EU MS and Associated States through relocation from Italy.

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
UNICEF	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.
IOM	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 will contribute to alleviate the pressure on the reception system in Poland as a result of migratory flows from Belarus and Ukraine.
IOM	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.

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
UNICEF	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 will strengthen 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.
IOM	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2021-2022	Total amount of EUR 11.5 million	01/11/2022 - 31/12/2025	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 shall contribute towards the overall objective of enhanced solidarity and fair responsibility sharing among EUMS and Schengen Associated States through the voluntary relocation of 6,2511 applicants for or beneficiaries of international protection from Cyprus, Greece, Italy, Malta and Spain.
UNHCR	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.

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
IOM	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2021-2022	Total amount of EUR 22 million	01/11/2022 - 30/04/2025	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 is to contribute towards addressing existing gaps related to the capacity of the First Reception Centre in Pournara in Cyprus.
International Federation of Red Cross and Red Crescent Societies (IFRC)	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 of 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.

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
IOM	Asylum, Migration and Integration Fund; Thematic Facility Work Programme 2023-2025	Total amount of EUR 14.4 million	01/07/2023 - 31/03/2025	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.
International Centre for Migration Policy Development (ICMPD)	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 - 31/12/2025	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.

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
UNODC	Internal Security Fund - Police; annual work programme Union Actions for 2020	EUR 850 000	05/11/2021 - 04/04/2024	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.	<p>Niamey Process I: 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.</p> <p>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.</p> <p>Proper follow up and support to the inter-governmental mechanism will be provided by the organisation of bi-annual technical meetings of national focal points.</p> <p>Besides, the countries participating have asked for the Secretariat's support at country level to ensure correct data collection and transmission.</p>

UNICRI	Internal Security Fund - Police; annual work programme Union Actions for 2020	EUR 718 665.50	01/11/2021 - 28/02/2024	Indirect management was considered as the most appropriate management mode due to the role and experience accumulated by UNICRI since the launch of its Centre for Artificial Intelligence and Robotics.	In 2015, UNICRI launched its programme on Artificial Intelligence (AI) and robotics, opening its Centre for AI and Robotics in The Hague (The Netherlands) in September 2017. Since its establishment, the Centre has built a solid knowledge base and an extensive international network of partners and stakeholders which it utilises to carry out activities and convene expert-level meetings, training courses and workshops.	<p>TRAIL: The toolkit for responsible AI innovation in law enforcement aims to ensure one of the main priorities identified by EU Member States in the context of the meetings of the experts group on AI organized by DG HOME in 2019. During those meetings, EU Member States expressed the legal and technical challenges encountered for implementing AI technical solutions for security in a lawful manner. It goes in line with the AI White Paper and the European Data Strategy, adopted on 19 February 2020 as part of the European Digital Strategy.</p> <p>The focus of the toolkit would include, inter alia, guidance on the trustworthy, lawful and responsible use of AI for law enforcement. The toolkit should also cater for and be approachable by general public, in order to foster a sense of openness and transparency and, in doing so, build public trust. In addition, specific sections can be designed for each of the individual target audiences to provide them with tailored directives. Following the finalization and release of the toolkit, this instrument shall be operationalised, including the development of a roadmap for rolling out the toolkit and an awareness-raising campaign and visibility materials targeting law enforcement agencies and the general public, etc</p>
CEB (Council of Europe)	Asylum, Migration and Integration	EUR 3.5 million	15/02/2022 -	Indirect management is a required method of implementation in view of the nature of the	CEB is chosen in light of the specific characteristics of the action and the unique role of	PAFMI: In order to develop projects building capacities and developing partnerships with financial and other

Development Bank)	Fund; annual work programme Union Actions for 2020		30/09/2025 .	beneficiary following Article 62.1(c) Financial Regulation.	the financial institution in the European and international setup as regards financial instruments and lending capacities to major financial institutions and public and private sectors. The Council of Europe Development Bank (CEB) has a longstanding experience in actively promoting social cohesion and strengthens social integration in Europe through the provision of financing and technical expertise for projects with a high social impact in its member states. In addition, investments targeting vulnerable groups are among its core priorities, and the Bank established in 2015 the Migrant and Refugee Fund which has supported reception and integration of many asylum seekers.	stakeholders as regards the use of financial instruments for migration, CEB, in its project “Partnerships And Financing For Migrant Inclusion (PAFMI)” intends to develop multi-stakeholder partnerships between financial and non-financial actors for the purpose of improving the inclusion of migrants. By promoting the bundling of grants, to be provided with resources of the action, with repayable forms of financing, to be provided by the CEB, through pilot projects and other activities, the action will support public and non-public institutions to leverage financing to expand integration measures. Pilot projects will be implemented in the areas of: (i) housing, (ii) employment and skills, (iii) education and training, and (iv) healthcare. They are expected to result in the development of innovative housing solutions that foster access to affordable housing, inclusion, and fight segregation; increased participation of third-country nationals in both early childhood education and advanced language and civic trainings for adults; improved access to high quality technical vocational education and training (TVET) and financing for self-employment, with emphasis on women; and reduced inequalities in access to healthcare of vulnerable groups, with special focus on third-country nationals. Project preparatory activities for the development of new financial instruments for the inclusion of migrants will also be funded through the action.
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EIB (European Investment Bank)	Asylum, Migration and Integration Fund; annual work programme Union Actions for 2020	EUR 2.5 million, with a cross sub-delegation to DG REGIO	01/01/2022 - 31/12/2025	Indirect management is a required method of implementation in view of the nature of the beneficiary following Article 62.1(c) Financial Regulation.	<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 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,</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 programming the financial support for projects supporting refugees and migrants. These new potential possibilities as well as potential areas of using financial instruments to support third-country nationals integration will be explored in a new fi-compass work stream, which aims to provide awareness raising, capacity building and communication activities to support the</p>
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Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
					investment support and promote exchange of good practices.	development of activities that can be potentially used through financial instruments to support refugees and migrants.

UNODC	Internal Security Fund; Thematic Facility Work Programme 2021-2022 (Budget year 2021)	EUR 300 000	01/01/2023 - 21/12/2024	Indirect management was considered as the most appropriate management mode due to the fact that UNODC is a global leader in the fight against illicit drugs and international crime.	UNODC is mandated to assist Member States in their struggle against illicit drugs, crime and terrorism. The mechanism for the review of the implementation of the United Convention against Transnational Organized Crime and the Protocols thereto (UNTOC) was established by the Conference of the Parties to the UNTOC (COP) in October 2018 through its resolution 9/1. UNODC is the guardian of UNTOC and the Secretariat of the UNTOC Review Mechanism. The review process is comprised of a preparatory phase which lasted two years and a substantive review process lasting 10 years. The Mechanism is funded by existing regular budget and extra budgetary resources.	<p>UNTOC II: The proposal seeks to support the implementation of the review phase of the Review Mechanism, namely the substantive services undertaken by the Secretariat in supporting States parties in fulfilment of their mandates. It builds on previous EU support from August 2019 – June 2022 (ISFP-2018-AG-IBA-UNTOC) which addressed the preparatory phase and the development of relevant tools to support the review process.</p> <p>The funding provided by the European Union will contribute to:</p> <ul style="list-style-type: none"> • Providing, upon request, support during all relevant phases and steps of the review process • Conducting multilateral or bilateral training sessions for Parties on the framework and running of the Review Mechanism and the operation of RevMod, including development of tools and advocacy materials; • Developing the bi-annual reports on trends and patterns in the framework of the general review track of the Review Mechanism; • Providing substantive inputs for further development and maintenance of RevMod; • Supporting the participation of civil society organizations and other relevant actors in the framework of the constructive dialogues organized in the context of the Review Mechanism.
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International Centre for Migration Policy Development (ICMPD)	Asylum, Migration and Integration Fund (AMIF); Internal Security Fund (ISF); Border Management and Visa Instrument (BMVI); Thematic Facility Work Programme 2021-2022 and 2023-2025	EUR 125 800 000	01/11/2022 – 30/06/2028	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.	<p>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.</p> <p>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:</p> <p>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.</p> <p>Specific Objective 2: Dialogue-driven multilateral cooperation is increased in line with the external dimension of the EU migration policy.</p> <p>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.</p> <p>MPF IV Components:</p> <ul style="list-style-type: none"> - Grants - Technical Assistance and Support (TAS) - Dialogue - Knowledge and Communication
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Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
International Centre for Migration Policy Development (ICMPD)	Asylum, Migration and Integration Fund (AMIF); Thematic Facility Work Programme 2021-2022	EUR 13 500 000	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.	<p>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.</p> <p>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.</p> <ul style="list-style-type: none"> - Return counselling - Direct support for return, i.e. support for medical cases - Local ownership of third countries • <p>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.</p>

International Organisation for Migration (IOM)	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.	<p>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.</p> <p>Referring to Article 2 of Council Decision 2008/381/EC, this shall be achieved by:</p> <ul style="list-style-type: none"> • collecting and exchanging up-to-date and reliable data and information from a wide range of sources; • analysing such data and information and provide this in a readily accessible format; • 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; • producing and publishing periodic reports on the migration and asylum situation in the Union and the Member States; • maintaining the existing Internet-based information 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
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Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
						<p>gathers and disseminating the output of the EMN, unless this information is of a confidential nature;</p> <ul style="list-style-type: none"> • co-ordinating information and cooperating with other relevant European, national and international bodies.

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
UNODC	Internal Security Fund - Police; annual work programme Union Actions for 2020	EUR 850 000	21/12/2023 – 20/12/2025	Indirect management is a required method of implementation in view of the nature of the beneficiary following Article 62.1(c) Financial Regulation.	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.	<p>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.</p> <p>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.</p> <p>Proper follow up and support to the inter-governmental mechanism will be provided by the organisation of bi-annual technical meetings of national focal points.</p> <p>During phase I of the Niamey Process. UNODC focused on i) developing and maintaining the structures and tools to strengthen communication, collection. and organisation of data from and between focal points, and ii) monitoring and reporting on the progress made towards the achievement of the commitments enshrined in the Niamey Declaration.</p>

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
CoE (Council of Europe)	Internal Security Fund - Police; Thematic Facility Work Programme 2023-2025	EUR 2 000 000	01/03/2024 – 28/02/2026	Indirect management is a required method of implementation in view of the nature of the beneficiary following Article 62.1(c) Financial Regulation.	The Cybercrime Programme Office of the Council of Europe (C-PROC) in Bucharest, Romania 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. The Office maintained its reputation as a centre of excellence on cybercrime and consolidated-building on cybercrime and electronic evidence	<p>The objective of the Action CYBERSPEX is to enhance co-operation on cybercrime and electronic evidence between Member States of the European Union and other Parties to the Budapest Convention on Cybercrime by contributing to the ratification and implementation by EU Member States of the Second Additional Protocol to the Budapest Convention on Cybercrime.</p> <p>This will be achieved through three outcomes related to: increased alignment of domestic legislation of EU Member States with the Second Additional Protocol to the Budapest Convention on Cybercrime; ensuring that EU Member States are signatories and have made progress towards becoming Parties to the Second Protocol; and improved capacities of criminal justice practitioners in EU Member States to apply the tools of the Second Protocol.</p>

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
OECD	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 of 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.

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
OECD	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 of 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.

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
UNODC	Internal Security Fund; Thematic Facility Work Programme 2023-2025	EUR 600 000	01/01/2025 – 31/12/2026	Indirect management is a required method of implementation in view of the nature of the beneficiary following Article 62.1(c) Financial Regulation.	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 implementation of the UN Convention against Transnational Organized Crime (UNTOC). The project is aimed at 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. Expected results include the gathering of information on the implementation of the UN Convention against Transnational Organized Crime and the Protocols thereto.

Entrusted body	Programme concerned	Annual budgetary amount entrusted	Duration of the delegation	Justification of the recourse to indirect centralised management	Justification of the selection of the body	Summary description of the implementing tasks entrusted
IOM	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 of 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 field of readmission through fast-response, streamlined capacity-building initiatives.

ANNEX 12: EAMR of the Union Delegations - not applicable

ANNEX 13: Decentralised agencies and other EU bodies

Decentralised agencies

The table below summarises the amounts of commitment and payments appropriations budgeted and implemented for the six decentralised agencies in 2024 from DG HOME perspective:

	Commitment Appropriations (EUR Million)			Payment Appropriations (EUR Million)		
	Budgeted	Implemented	Rate	Budgeted	Implemented	Rate
European Border and Coast Guard Agency (Frontex)	909,75	858,87	94%	909,75	858,87	94%
European Union Agency for Asylum (EUAA)	170,26	164,68	97%	170,26	164,68	97%
European Union Agency for Law Enforcement Cooperation (Europol)	226,51	220,23	97%	224,01	217,72	97%
European Union Agency for Law Enforcement Training (CEPOL)	12,68	12,59	99%	12,68	12,59	99%
European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	308,50	307,39	100%	261,22	260,11	100%
European Union Drugs Agency (EUDA)	30,14	30,13	100%	28,94	27,13	94%
	1.657,85	1.593,89	96%	1.606,85	1.541,10	96%

EU Trust Fund Managers

EU Trust Funds not applicable.

ANNEX 14: Reporting on the Recovery and Resilience Facility – not applicable