

Annual Activity Report 2025

annexes

DIRECTORATE-GENERAL FOR REGIONAL AND
URBAN POLICY

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

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

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

Brussels, 27 April 2026

Davinia Wood

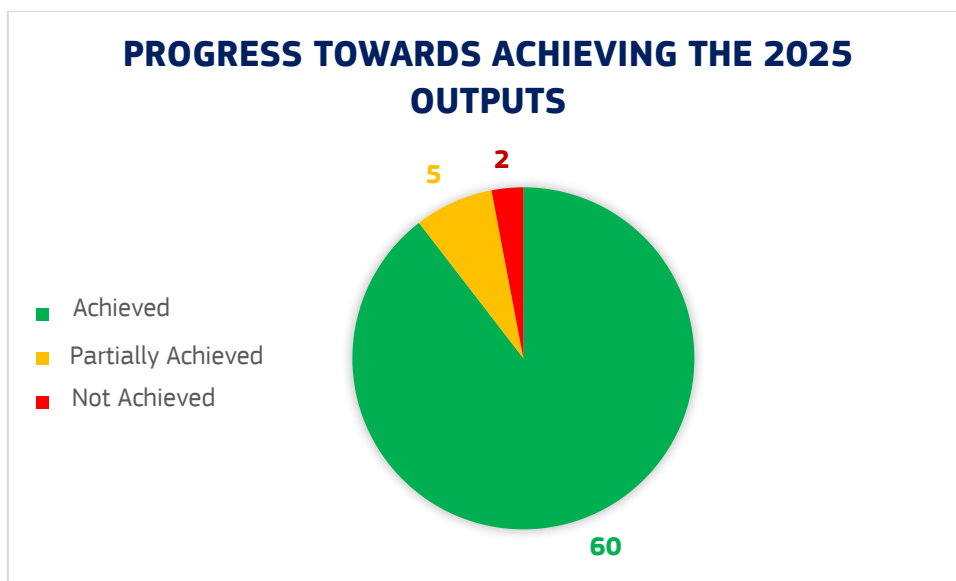
⁽¹⁾ C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

Alignment between REGIO's multiannual operational priorities (2025 Management Plan) and the Commission's general objectives

REGIO contributes to the seven main 2024-2029 Commission multiannual priorities (general objectives). Within those, REGIO identified nine specific objectives.

The outcomes of the final monitoring exercise of REGIO's performance against the priorities of the Management Plan (MP) 2025 are the following:



Methodology – measuring performance in REGIO

Performance information mainly comes from Member States reporting on common indicators on the implementation of programmes. This information is important for assessing the achievement of objectives associated with ERDF/CF programmes. For the 2014-2020 common indicators reported in this annex represent values reported by programme managing authorities at the end of 2022. The legal deadline for the submission of final implementation reports that include performance values for the entire programming period (including year 2023) was 15 February 2026. The data received are currently being processed and the updated final figures will be available for the publication of the final AAR 2025 and PPS 2026.

Indicator values from Member States are also supplemented by the assessment of policy achievements in the management declarations provided by the Authorising Officers by Sub-Delegation (AOSDs). This assessment takes into account all the available evidence regarding programme performance.

All data reported by the Member States (achievements and targets) are available on-line through the [Cohesion Open Data Platform](#), which is regularly updated.

→ Performance data can also be found in the **Programme Performance Statements** for ERDF/CF, TCC, JTF, BAR and EUSF.

General objective 1: A new plan for Europe's sustainable prosperity and competitiveness**Specific Objective 1.1: Boosting innovation through investments in research and digitalisation***Related to spending programme(s): ERDF, CF, JTF***Result indicator 1.1.1** Enterprises supported to innovate**Explanation:** Measured in number of enterprises selected to receive support**Source of data:** [Cohesion Data Platform](#)**This result indicator is selected as a KPI**

Baseline (2021)	Interim (2024)	milestone	Target (2029)	Latest known results (2025)
0	51 370		126 300	74 190

Result indicator 1.1.2 Researchers working in supported research facilities**Explanation:** Measured in persons/year**Source of data:** [Cohesion Data Platform](#)

Baseline (2021)	Interim (2024)	milestone	Target (2029)	Latest known results (2025)
0	19 500		72 500	21 700

Result indicator 1.1.3 Additional dwellings and enterprises with broadband access of very high capacity**Explanation:** Measured in number of dwellings and enterprises**Source of data:** [Cohesion Data Platform](#)

Baseline (2021)	Interim (2024)	milestone	Target (2029)	Latest known results (2025)
0	1 797 500		2 577 000	1 854 700

Main outputs in 2025:**Other major outputs**

Output	Indicator	Target	Latest known results (31/12/2025)
Seamless continuation of the Smart Specialisation Community of Practice platform for 2025 to 2027	Carrying out the procurement in 2025 and signature of the contract	Q3	Achieved
Supporting Europe's competitiveness and the Clean Industrial Deal (CID) and the Competitiveness Compass (CC) through interregional innovation projects	Percentage of supported projects by I3 in 2025 that are CID/CC relevant	At least 50%	Achieved

General objective 1: A new plan for Europe's sustainable prosperity and competitiveness

Specific Objective 1.2: Reaching climate neutrality through just transition and clean mobility

Related to spending programme(s): ERDF, CF, JTF

Result indicator 1.2.1 Additional renewable energy production capacity

Explanation: Measured in MW

Source of data: [Cohesion Data Platform](#)

This result indicator is selected as a KPI

Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
0	3 570	11 590	4 725

Result indicator 1.2.2 Rail TEN-T: New, upgraded, reconstructed, or modernised railways

Explanation: Measured in km

Source of data: [Cohesion Data Platform](#)

Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
0	1 185	4 100	2 000

Main outputs in 2025:

Major implementation activities and enforcement actions

Output	Indicator	Target	Latest known results (31/12/2025)
Further development and operation of the Just Transition Platform (JTP) – Provision of support to JTF territories on the implementation of the Just Transition Mechanism	Number of JTP Groundwork technical assistance applications supported	5	Achieved
	Number of JTP conferences organised	1	Achieved
Further development and operation of Cohesion for Transitions (C4T) on the ground (technical assistance for the implementation of PO2 in the area of energy investments)	Number of energy-related assignments supported under C4T Groundwork	4	Achieved
	Number of C4T conferences organised	2	Achieved

General objective 2: A new era for European Defence and Security

Specific Objective 2.1: Cohesion support to defence

Related to spending programme(s): ERDF, CF

Result indicator 2.1.1 Number of Member States having cohesion support to defence as a specific priority in one of their programmes

Explanation: Changes to the structure of programmes introduced in the framework of programme modifications

Source of data: REGIO Implementation report

This result indicator is selected as a KPI

Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
0	Not applicable, defence added as cohesion policy priority in 2025	15	20

Main outputs in 2025:

Other major outputs

Output	Indicator	Target	Latest known results (31/12/2025)
Dedicated meetings on defence industry and military mobility investments	Number of meetings organised with external stakeholders	2	Achieved

General objective 3: Supporting people, strengthening our societies and our social model

Specific Objective 3.1: Delivering on the EU Agenda for Cities and promoting investments in affordable housing

Related to spending programme(s): ERDF, CF, JTF

Result indicator 3.1.1 Investment from ERDF in Sustainable Urban Development

Explanation: The target represents the minimum percentage of allocation towards Sustainable Urban Development as defined in the ERDF regulations ⁽²⁾

Source of data: [Cohesion Data Platform](#)

This result indicator is selected as a KPI

Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
8%	N/A	At least 8%	11.6%

⁽²⁾ Article 11 of Regulation (EU) 2021/1058 on the European Regional Development Fund and on the Cohesion Fund

Result indicator 3.1.2 Number of cohesion policy programmes integrating NEB principles
Explanation: Number of cohesion policy programmes integrating NEB principles in call for proposals, including NEB projects identified by programme authorities in existing pipelines.
Source of data: Internal monitoring table on the NEB mainstreaming

Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
0	Increase	95	80 cohesion policy programmes have integrated NEB principles and 73 projects in 10 MS have been identified so far.

Result indicator 3.1.3 Planned EU investments from cohesion policy Funds in affordable housing
Explanation: Planned (EU) investments from the ERDF, the CF and the JTF in affordable housing in billion EUR
Source of data: [Cohesion Data Platform \(SFC\)](#)

Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
7.5	Not applicable	Increase	8.85

Main outputs in 2025:

New policy initiatives

Output	Indicator	Target	Latest known results (31/12/2025)
Communication on EU agenda for cities	Adoption by College	Q4	Achieved
Promoting and supporting Member States to increase cohesion policy funds in affordable housing	New model financial instrument on affordable housing as staff working document adopted in Q1 2025	1	Achieved
	Organisation of housing session in Cities Forum in June 2025	1	Achieved

Major public consultations

Output	Indicator	Target	Latest known results (31/12/2025)
Organisation of Cities Forum in June 2025: consultation with stakeholders on the EU agenda for cities and provide networking possibilities	Number of participants	800	Achieved

Other major outputs			
Output	Indicator	Target	Latest known results (31/12/2025)
Organisation of NEB Prizes in order to be able to promote the New European Bauhaus values in 2021-2027 cohesion policy programmes	Organising the ceremony and announcing the winners	Q3	Achieved
Promoting and encouraging Member States to implement the NEB principles in in 2021-2027 cohesion policy programmes	Number of NEB Community of Practice meetings, including bilateral meetings, workshops/ trainings	3	Achieved
	Launch a TA framework contract to provide support to Managing authorities and relevant intermediate bodies	Q4	Achieved
Successful implementation of the International Urban and Regional Cooperation programmes (IURC)	Number of networking events held	10	Achieved
Providing support to cities for innovation, knowledge platform, capacity building and exchanges under the European Urban Initiative	Announcement of the results of call 3 under EUI-innovative actions	Q1	Achieved
Report from the Commission to the European Parliament and the Council on the Implementation of the European Urban Initiative in 2022-2024.	Publication of the report	Q1	Achieved

General objective 3: Supporting people, strengthening our societies and our social model

Specific Objective 3.2: A stronger support to communities ensuring the right to stay

Related to spending programme(s): ERDF, CF

Result indicator 3.2.1 New or modernised capacity for childcare and education infrastructure

Explanation: Measured in persons/year

Source of data: [Cohesion Data Platform](#)

This result indicator is selected as a KPI

Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
0	1 071 000	4 100 000	1 995 000

Result indicator 3.2.2 New or modernised capacity for health care facilities			
Explanation: Measured in persons /year			
Source of data: Cohesion Data Platform			
Baseline (2021)	Interim milestone (2025)	Target (2029)	Latest known results (2025)
0	19 980 000	68 300 000	47 560 000
Result indicator 3.2.3 Support for the establishment of cross-border coordination points			
Explanation: Number of cross-border coordination points established in the Member States to tackle cross-border obstacles ⁽³⁾			
Source of data: European Commission Registry for Coordination points			
Baseline (2021)	Interim milestone (2025)	Target (2029)	Latest known results (2025)
0	5	15	1
Result indicator 3.2.4 Volume of Green Line trade in 2025			
Explanation: Supporting the reunification of Cyprus through the socio-economic development of the Turkish Cypriot community and supporting trade across the Green Line (measured in EUR)			
Source of data: Annual Green Line Report			
Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
6 151 022	7 000 000	9 000 000	14 430 669
Main outputs in 2025:			
Major public consultations			
Output	Indicator	Target	Latest known results (31/12/2025)
Consultation with the outermost regions, their Member States and stakeholders feeding into the preparations for a new outermost regions strategy	Bilateral meetings at political level, and consultations with stakeholders	Q4	Achieved
Major implementation activities and enforcement actions			
Output	Indicator	Target	Latest known results (31/12/2025)
Ensuring smooth implementation of the activities of the Harnessing Talent Booster Mechanism	Finalisation of the technical support for 11 regions in a talent development trap and the	Q3	Achieved

⁽³⁾ According to the BRIDGEforEU Regulation, Member States are invited to create cross-border coordination points. REGIO has launched a call in August 2025 to manage the support and is currently in the contracting phase for 8 proposals to receive a grant. During 2025 one cross-border coordination point was set up. It is expected that that number will increase significantly in the follow up of the implementation of the selected projects.

Output	Indicator	Target	Latest known results (31/12/2025)
and providing support to selected regions	conclusion of the first wave of technical support for 5 regions that are at risk of falling in a talent development trap and the launch of the second wave of 5 regions		

Other major outputs

Output	Indicator	Target	Latest known results (31/12/2025)
Support to macro-regional strategies	Number of high-level meetings organised in the context of the macro-regional strategies with REGIO participation	5	Achieved
Supporting the reunification of Cyprus through the Aid Programme and bringing the Turkish Cypriot community closer to the EU	Number of scholarship grants awarded to Turkish Cypriots in 2025 for studying in an EU Member State	140	Achieved

General objective 4: Sustaining our quality of life: food security, water and nature

Specific Objective 4.1: Climate and water resilience and preparedness

Related to spending programme(s): ERDF, CF, EUSF

Result indicator 4.1.1 New or upgraded capacity for wastewater treatment

Explanation: Additional capacity for wastewater treatment newly installed or upgraded through the supported projects (measured in population equivalent)

Source of data: [Cohesion Data Platform](#)

This result indicator is selected as a KPI

Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
0	4 105 000	14 130 000	7 941 000

Result indicator 4.1.2 Investments in new or upgraded disaster monitoring, preparedness, warning and response systems

Explanation: Total value of investments in projects supporting the development or upgrading of disaster monitoring, preparedness, warning and response systems linked to climate related natural risks (measured in EUR)

Source of data: [Cohesion Data Platform](#)

Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
0	1.4 billion	5 billion	2.2 billion

Result indicator 4.1.3 Flood protection newly built or consolidated			
Explanation: Length of coastal strip, riverbanks, and lakeshore protected against extreme weather events. Protection infrastructure supported is newly built or significantly consolidated (measured in km)			
Source of data: Cohesion Data Platform			
Baseline (2021)	Interim (2024)	milestone Target (2029)	Latest known results (2025)
0	780	4 000	1 490
Main outputs in 2025:			
New policy initiatives			
Output	Indicator	Target	Latest known results (31/12/2025)
Dissemination of knowledge internally and externally, promoting the effective use of cohesion policy funds to contribute to the mid-term review priority of water resilience, climate resilience (including RESTORE) and preparedness	Number of meetings of the European Network of Environmental and Managing Authorities (ENEA-MA)	2	Achieved
Major implementation activities and enforcement actions			
Output	Indicator	Target	Latest known results (31/12/2025)
Further development and operation of Cohesion for Transitions (C4T) on the ground (technical assistance for the implementation of PO2 in the area of climate, water resilience and preparedness)	Number of C4T Groundwork technical assistance applications supported	4	Achieved
	Number of C4T conferences organised	2	Achieved
Preparation and adoption of the EU Solidarity Fund annual report for 2024	Adoption of the annual report	Q3	85 % achieved The adoption of the reports is foreseen for Q2 2026.

General objective 5: Protecting our democracy, upholding our values

Specific Objective 5.1: Promoting a fair, transparent and democratic Europe with cohesion policy

Related to spending programme(s): ERDF, CF, JTF

Result indicator 5.1.1 Number of projects included in the KOHESIO platform

Explanation: Measures number of projects of the 2014-2020 and 2021-2027 periods included in the KOHESIO platform to increase transparency and visibility of EU Cohesion policy investments

Source of data: [KOHESIO platform](#)

This result indicator is selected as a KPI

Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
0	1.9 million projects	2.5 million projects	2.1 million projects

Result indicator 5.1.2 A compendium of good practice on partnership implementation

Explanation: An online compendium of good practice showcasing examples of partnership implementation across the Member States, measured in the number of updates (with new additions).

Source of data: ECoPP network; REGIO, EMPL, MARE, HOME, AGRI

Baseline (2024)	Interim milestone (2025)	Target (2029)	Latest known results (2025)
0	Publication of the Compendium	3 updates (with new additions) of the compendium	Compendium published in July 2025 ⁽⁴⁾ :

Main outputs in 2025:

Other major outputs

Output	Indicator	Target	Latest known results (31/12/2025)
European Community of Practice on Partnership 2021-2027 raises awareness on the partnership principle	ECoPP webinars	2	Achieved
Efficient use of INFOREGIO and KOHESIO to increase visibility and transparency of cohesion Policy	Total number of visitors	> 1.000.00	Achieved
Organisation of the annual REGIOSTARS contest to highlight cohesion policy achievements at local level	Number of applications for the awards	> 200	Achieved
Successful implementation of Integrated umbrella campaign EU in my Region	Percentage of the targeted regional population	> 50%	Achieved

⁽⁴⁾ [Inforegio - Examples of Good Practices on Partnership](#)

Output	Indicator	Target	Latest known results (31/12/2025)
	reached by the regional communication campaigns		

General objective 6: A global Europe: Leveraging our power and partnerships

Specific Objective 6.1: Strategic cooperation with neighbouring and enlargement countries

Related to spending programme(s): ERDF, CF, IPA-CBC, ENI-CBC

Result indicator 6.1.1 Composite indicator on the readiness of enlargement countries on Chapter 22 - Regional policy, structural instruments

Explanation: Supporting candidate countries in the implementation of cohesion policy upon accession - State of play (i.e. the readiness) is assessed according to a five-tier standard assessment scale ⁽⁵⁾

Source of data: Annual enlargement country reports – European Commission ⁽⁶⁾

This result indicator is selected as a KPI

Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
0	5	7	5

Main outputs in 2025:

Other major outputs

Output	Indicator	Target	Latest known results (31/12/2025)
Steering the implementation of the two Union for the Mediterranean (UfM) strategic action plans for 2040	Number of working groups under UfM Urban Development Platform to which REGIO participates	2	50% achieved. REGIO participated in the working group on housing (in 01/2025). However, no further meetings were organised.
Capacity building actions with candidate countries in order to support their readiness to implement cohesion policy upon accession	Bilateral meetings (in the context of the Screening of the <i>acquis</i>) on chapter 22 on cohesion policy, including for Ukraine and Moldova	10, out of which 4 meetings for Ukraine and Moldova	Achieved

⁽⁵⁾ Early stage – Some level of preparation - Moderately prepared - Good level of preparation – Well Advanced. This composite indicator is based on a careful analysis of the situation under each of the areas. Particular emphasis is given to the importance of implementation and track records of concrete results in each area. Accordingly, these aspects are given more weight than legal alignment and institutional framework in the overall assessment.

⁽⁶⁾ See [Scorecard 2024 - What the Commission assessments reveal | ESI](#)

General objective 7: Delivering together and preparing our Union for the future

Specific Objective 7.1: Ensuring full, effective and compliant implementation of cohesion policy and preparing for the future MFF

Related to spending programme(s): ERDF, CF, JTF

Result indicator 7.1.1 Project selection rate in 2021-2027 period

Explanation: Implementation of REGIO Funds (ERDF, CF, JTF and Interreg) in terms of project selection expressed in %

Source of data: [Cohesion Data Platform](#)

This result indicator is selected as a KPI

Baseline (2021)	Interim milestone (2024)	Target (2029)	Latest known results (2025)
0	37.3	100	63.3%

Result indicator 7.1.2 Coefficient of variation of income across EU regions

Explanation: The most common measure of income inequality is the population-weighted coefficient of variation of GDP per capita in PPS in NUTS2 regions (7).

Source of data: ARDECO database, REGIO calculations

Baseline (2000)	Interim milestone (2022)	Target (2029)	Latest known results (2024)
45%	36%	Decrease	34%

Main outputs in 2025:

New policy initiatives

Output	Indicator	Target	Latest known results (31/12/2025)
Adoption of Proposal for a Regulation of The European Parliament and of The Council amending Regulations (EU) 2021/1058 and (EU) 2021/1056 as regards specific measures to address strategic challenges in the context of the mid-term review	Regulation to enter into force after publication in the Official Journal of the European Union	Q3	Achieved

Major implementation activities and enforcement actions

Output	Indicator	Target	Latest known results (31/12/2025)
Regular reporting to the hierarchy on the	Number of implementation reports published by REGIO	4	Achieved

(7) The aim of cohesion policy is to enhance income convergence across EU regions supporting less developed regions. The coefficient of variation is a measure of inequality used to monitor convergence and is the standard deviation of a sample expressed as a percentage of the mean.

Output	Indicator	Target	Latest known results (31/12/2025)
implementation of the programmes			
Implementation dialogues, Annual Progress Report(s) and reality checks			
Output	Indicator	Target	Latest known results (31/12/2025)
Enhanced dialogue with stakeholders on the implementation of cohesion policy	Number of implementation dialogues held by EVP Fitto, supported by REGIO	2	Achieved
Identified bottlenecks and good practices in delivering cohesion policy to businesses	Number of reality checks with cohesion policy stakeholders	Up to 5	Achieved
Enhanced accountability and dialogue with the European Parliament and the Council on the implementation and simplification agenda	EVP Fitto's Annual progress report on implementation and enforcement	1	Achieved
Other major outputs			
Output	Indicator	Target	Latest known results (31/12/2025)
Number of REGIO-led cohesion policy programmes that were amended as a result of the mid-term review	Number of programmes that were modified by the Member States based on the outcome of the mid-term review assessment	110	163
Member States with performance and output-based schemes (i.e. FNLC and SCOs) adopted in their ERDF/CF/JTF programmes	The total number of Member States for which SCOs and/or FNLC schemes are adopted in their ERDF/CF/JTF programmes	19	Achieved
Exchange of experience and expertise between staff working in administrations managing the ERDF/Cohesion Fund/JTF using REGIO Peer2Peer+	Number of participants in TAIEX-REGIO Peer2Peer exchange events	800	Achieved
Implementation of the strategic training programme for Member State experts in programme authorities on State aid, strategic public procurement, anti-fraud/corruption, Integrity Pacts, citizen engagement in cohesion policy etc.	Number of participants trained under the strategic training programme	400	Achieved

Output	Indicator	Target	Latest known results (31/12/2025)
Reengineering internal business processes falling under the remit of REGIO's Business Process Team, to deliver on new strategic priorities (including on Mid Term Review) and to leverage technological and business advancements	Percentage of targeted business processes timely re-engineered to support new strategic priorities and to leverage technological and business advancements	85%	Achieved

ANNEX 3: Draft annual accounts and financial reports

The **Annual Activity Report Annex 3** offers a dynamic view of the European Commission draft annual accounts and financial reports results, in a modern dashboard, on a single website:

https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/BUDG_Annex3/BUDG_Annex3.html

ANNEX 4: Financial scorecard

The **Annual Activity Report Annex 4** indicators summarise the annual result of the standard financial indicators measurement. These indicators are monitored throughout the year internally:

https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/BUDG_Annex4/BUDG_Annex4.html

The transition in 2025 to the Commission's new accounting system, SUMMA, has required the adjustment to a new system and has impacted budget implementation tasks, processes and financial management activities, particularly during the first part of the year. In some cases, this has resulted in lower performance for some standard financial indicators such as the timely payments indicator.

In 2025, 3 555 payments were authorised by REGIO. In the first quarter 2025, a limited number of large payments under shared management were delayed due to technical reasons, accounting for EUR 848.5 million in payments made outside of the applicable deadline. Overall, 95% of payments in 2025 were made within the applicable deadline.

ANNEX 5: Materiality criteria

1. For shared management (ERDF, CF, JTF, IPA-CBC, ENI-CBC)

A. Materiality criteria

The DG issues reservations or partial reservations to their declaration of assurance in case of significant weaknesses in Member States' management and control systems leading to a material risk to the EU budget.

As a rule, a programme is put under reservation if at least one of the following conditions applies, based on the assurance packages received by 1 March 2026:

- a total error rate above 5% (2021-2027); a total error rate above 10% (2014 – 2020) with no adequate corrective measures to remedy the deficiencies at closure;
- deficiencies in key elements of the management and control system (or part of the system) for 2021-2027 programmes which could result in 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 AAR.

In some cases, reservations may be made at sub-programme level (priority axis, measure or intermediate bodies) when the deficiencies affect only a specific component of the management and control system of the programme ⁽⁸⁾.

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

In addition, reputational reservations are made for deficiencies of a qualitative nature which have a significant impact on the reputation of the Commission (e.g. fraud suspicions).

Programmes not in reservation

- Programmes with management and control systems which work well and for which only minor improvements are needed (category 1) ⁽⁹⁾. For these programmes, **reasonable assurance** means that there is no material deficiency affecting key elements of the systems (non-material risk of irregularities (below 2%) and residual (total) error rate well below 2%).

⁽⁸⁾ However, when the concerned part of the programme concerns less than 2% of the expenditure in the accounts (or of the programme allocation, in case no payments were made in the reporting year), this deficiency is not considered material and, therefore, does not warrant a reservation. Such cases are disclosed in the AAR.

⁽⁹⁾ Table 2 on the classification of key requirements for management and control systems with regards to their functioning of Annex IV of Commission Delegated Regulation (EU) No 480/2014 of 3 March 2014. Annex XI on Key requirements of management and control systems and their classification – Article 69(1) of Regulation (EU) 2021/1060 of 24 June 2021.

- Programmes with management and control systems which work but need some improvements (category 2). For these programmes, **reasonable assurance with low risk** means that the deficiencies detected in key elements of the systems have limited impact on the EU budget (limited risk of irregularities (below 5%), therefore covered by the payment retention of 10% (2014-2020)/ 5% (2021-2027), and residual (total) error rate below or equal to 2%).
- Programmes for 2014-2020 with management and control systems which work only partially and need substantial improvements (category 3), or essentially do not work (category 4). For these programmes, **limited assurance with medium risk or high risk** means that the deficiencies detected in key elements of the systems have material risk for the EU budget (risk of irregularities between 5% and 10%, or even above 10%) but adequate financial corrections have been implemented at closure (residual (total) error rate below or equal to 2%). For such programmes the DG has carefully assessed whether similar deficiencies may affect the effective functioning of the management and control system in successor 2021-2027 programmes.

Programmes in reservation

- Programmes for 2021-2027 with management and control systems which work only partially and need substantial improvements (category 3) or essentially do not work (category 4). For these programmes, **limited assurance with medium/high risk** means that there are serious deficiencies in key elements of the systems with material risk for the EU budget (risk of irregularities between 5% and 10%, or even above 10%, thus not covered by the payment retention), even if adequate financial corrections have been implemented (residual (total) error rate below or equal to 2%).
- Programmes for which insufficient financial corrections were made (residual (total) error rate above 2%).
- Programmes with material issues concerning the completeness, accuracy and veracity of the accounts.

In practice, (partial) reservations are made for (parts of) programmes in the categories ‘limited assurance with medium risk’ (when insufficient financial corrections were made) and ‘limited assurance with high risk’.

For the calculation of the amounts impacted by a reservation, the ‘reportable’ residual (total) error rates for the 2023-2024 accounts (2014-2020 programming period) and 2024-2025 accounts (2021-2027 programming period) are applied to the relevant expenditure of the reporting year of the (part of the) programmes concerned.

B. Estimation of the amounts at risk at payment and at closure

The **amount at risk at payment** is calculated by applying the ‘reportable’ ⁽¹⁰⁾ weighted average residual (total) error rate of the accounting year 2023-2024 for the 2014 – 2020 programming period and 2024-2025 for 2021-2027 to the total expenditure certified in accounts.

The **amount at risk at closure** indicates the remaining risk to the relevant expenditure of the reporting year, once the necessary corrective measures (additional audit work or financial corrections) will have been implemented by the Member State, or if they fail to do so, by the Commission, to bring the ‘confirmed’ residual (total) error rates for all programmes to 2% or below. The DG will be able to identify for which programmes additional financial corrections will be required upon finalisation of the audit

⁽¹⁰⁾ Switch of practice from past AARs reflecting the low volume of ‘confirmed’ RTERs due to last year’s low volume of ACRs submission. It applies to programmes from 2014-2020 programming period.

contradictory procedures.

2. For direct and indirect management

The DG issues a reservation to their declaration of assurance when the error rate calculated based on the results of risk-based ex post checks is higher than the quantitative materiality threshold of 2%. Even if the error rate is under this threshold, the DG may still issue a reservation on qualitative grounds. The qualitative factors are based on the detection of significant and/or repetitive weaknesses which would be identified through the internal control system within the framework of supervision.

Since 2019 ⁽¹¹⁾, a corporate 'de minimis' threshold for financial reservations is in place. Quantified AAR reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed. The implementation of this threshold applies at the level of the AAR reservations, i.e., not at all affecting the detailed reservations at the level of the programmes. Given the amounts involved, this threshold has no effect on the AAR reservations of the DG for 2025.

⁽¹¹⁾ Agreement of the Corporate Management Board of 30/04/2019.

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

Shared Management

REGIO distinguishes three main stages in the implementation of its budget under shared management mode: (1) Negotiation and assessment/ approval of spending proposals; (2) Implementation of operations (Member States); and (3) Monitoring and supervision of the execution, including ex post control.

The tables below elaborate on the main risks identified and related benefits of each stage.

Stage 1 – Negotiation and assessment/approval of spending proposals (ex ante)

Main control objectives: ensuring that the Commission adopts the actions that contribute the most towards the achievement of the policy objectives (effectiveness).

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-effectiveness indicators
<p>The programmes financed do not adequately reflect the policy objectives or priorities.</p>	<p>DG's assessment of each programme.</p> <p>Inter-service consultation (including all relevant DGs).</p> <p>Adoption by the Commission decision, where foreseen by the EU law.</p>	<p>Coverage / frequency: 100% of programmes.</p> <p>Depth: assessment of programmes, their compliance with the CPR and fund-specific regulations, consistency with partnership agreements, and reflection of policy objectives and priorities in position papers and country specific recommendations.</p>	<p>Overall Commission cost: see AAR section Cost effectiveness and efficiency.</p> <p>Benefits: approved programmes focus on challenges Member States are facing (as identified by the European Semester) and have a clear intervention logic, allowing the Commission to evaluate their impact [non-quantifiable].</p> <p>Effectiveness: % of programmes approved.</p> <p>Efficiency: average time period to approve a programme (impacted by the time required by Member States to review the programme following the Commission's observations).</p>

Stage 2 – Implementation of operations (Member States)

A. Setting up of the systems

Main control objectives: ensuring that the management and control systems are adequately designed.

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-effectiveness indicators
<p>The process of designation (for 2014-2020)/ identification (for 2021-2027) of programme authorities is not effective and/or management and control systems are not compliant with the applicable rules.</p>	<p>Commission's review (and audits) of a sample of national designations (for 2014-2020 only).</p> <p>Analysis of Member States' descriptions of management and control systems and audit strategies.</p>	<p>Coverage / frequency: in line with the CPR.</p> <p>Depth: Commission's verification (desk review and on-the-spot audits where necessary) of descriptions of management and control systems and audit strategies communicated by Member States.</p>	<p>Overall Commission cost: see AAR section Cost effectiveness and efficiency.</p> <p>Benefits: management and control systems are adequately designed and put in place within the designated/ identified authorities,</p> <p>Effectiveness: % of authorities/ systems adequately designed.</p> <p>Efficiency: management and control systems are in place timely for programmes implementation.</p>

B. Member States' controls to prevent, detect and correct errors within the declared expenditure

Main control objectives: ensuring that the expenditure in the accounts submitted to the Commission is legal and regular.

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-effectiveness indicators
<p>Accounts submitted to the Commission include expenditure that is irregular or non-compliant with the EU and/or national eligibility rules and legislation.</p>	<p>Management verifications by managing authorities.</p> <p>Certification of expenditure in the accounts (for 2014-2020 only).</p> <p>Management declarations by managing authorities.</p> <p>Audits and audit opinions by audit authorities.</p>	<p>Coverage / frequency: in line with the CPR.</p> <p>Depth:</p> <ul style="list-style-type: none"> - management verifications: administrative and on-the-spot checks (risk-based in 2021-2027); - certification (in 2014-2020 only): additional desk and on-the-spot checks; - management declarations based on programme implementation and results of management verifications and audits; 	<p>Effectiveness:</p> <ul style="list-style-type: none"> - error rates reported by Member States, - audit opinions of Member States, - Member States' recoveries (if applicable). <p>Efficiency: time period to lift interruption of payment deadlines.</p>

		- audit opinion based on: system audits, audits of operations (on a sample basis) and audit of accounts.	
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Stage 3 – Monitoring and supervision of the execution, including ex post control

Main control objectives: ensuring that the expenditure reimbursed from the EU budget is eligible and regular.

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-effectiveness indicators
<p>Management verifications by managing authorities have failed to detect and correct ineligible expenditure.</p> <p>Audit work and audit opinions by audit authorities are not reliable for assurance on effective functioning of management and control systems and the legality and regularity of expenditure in the accounts submitted to the Commission.</p>	<p>Commission's checks of Member States' payment applications.</p> <p>Commission's assessment of management and control systems in Member States, in particular based on the work by audit authorities.</p> <p>Commission's own audit work to assess the reliability of the audit authorities' work.</p> <p>Capacity building and coordination activities to Member States.</p> <p>Interruptions of payment deadlines and suspensions of payments.</p> <p>Financial corrections implemented by:</p> <ul style="list-style-type: none"> - Member States, resulting from the Commission's audit work; - the Commission. 	<p>Coverage / frequency: in line with the CPR.</p> <p>Depth: detailed desk checks of information reported by audit authorities, namely of:</p> <ul style="list-style-type: none"> • annual control reports and audit opinions, • error rates, • systems audits reports; <p>Commission's own on-the-spot audits based on risk assessment.</p> <p>Process of 'confirming' and where necessary adjusting the error rates reported by audit authorities.</p> <p><i>[at closure: where applicable scrutiny of closure report and closure opinion, if needed with audits on sample of programmes]</i></p>	<p>Benefits: errors prevented [non quantifiable], the impact of the Commission's adjustments to the error rates reported by Member States following its own audit work and the total amount of expenditure for which the Commission has assurance.</p> <p>Effectiveness:</p> <ul style="list-style-type: none"> - number of programmes and corresponding expenditure with reported error rates assessed as reliable (unchanged or adjusted), - number and amount of interruptions of payment deadlines/ suspensions of payments, - amount of financial corrections implemented by Member States, resulting from the Commission's audit work, - amount of financial corrections made by the Commission, - weighted average residual (total) error rate confirmed by the Commission. <p>Efficiency:</p> <ul style="list-style-type: none"> - overall cost of control (% of total appropriations) for all three stages, - % of Commission payments on time, - % of interruptions of payment deadlines notified to Member States within 2 months, - % of suspensions of payments notified to Member States within 6 months.

<p>The Commission services have failed to take appropriate measures to safeguard EU funds, based on the available information.</p>			<p>Economy: cost of Commission staff checking Member States' expenditure (financial circuits); estimation of cost of Commission staff involved in the assessment of management and control systems in Member States, including analysis of assurance packages, own audit work, and drafting of interruption/ suspension/ financial correction letters.</p>
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REGIO made also payments related to European Urban Initiative (2021-2027), Urban Innovative Actions (2014-2020), EU Solidarity Fund, pilot projects and preparatory actions, administrative support and technical assistance, implemented directly by the Commission or indirectly through entrusted entities, as shown in Annex 9 Table X, for which the risk has been assessed as very low.

ANNEX 7: Specific annexes related to "financial management"

Annex 7A: Reports and documentation considered for the assessment of the DG's functioning in view of the AOD's assurance

Assurance is provided based on information on the efficiency and effectiveness of internal control systems and governance processes. The DG 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 documented and reported to the Director-General.

The following reports / documentation have been considered:

- annual reports by Authorising Officers by Sub-Delegation (AOSDs);
- reports on control results from managing and audit authorities in Member States (system audit reports, assurance packages);
- audit reports of the Joint Audit Directorate for Cohesion (DAC) following (mainly risk-based) on-the-spot audits;
- DAC's desk reviews of audit authorities' work results;
- results of internal control and risk monitoring at DG level;
- reports on recorded exceptions, non-compliance events and any cases of 'confirmation of instructions' (Article 92(3) of the Financial Regulation);
- relevant audit reports from other DGs;
- opinions, observations and recommendations reported by the Commission's Internal Audit Service;
- observations and recommendations reported by the European Court of Auditors (ECA);
- information received from the European Anti-Fraud Office (OLAF) and follow-up given by the AOSDs to final case reports;
- communications from the European Public Prosecutor's Office (EPPO).

A systematic analysis of the available evidence provides sufficient guarantees as to the completeness and reliability of the information reported with regard to the budget delegated to the Director-General of REGIO.

ANNEX 7B: Financial Regulation – Additional reporting requirements resulting from the 2018 and 2024 revisions

In line with the requirements of the Financial Regulation, REGIO reports for the year 2025:

- 1)** No cases of any in-kind donation made to the Union, for the purposes of humanitarian aid, emergency support, civil protection or crisis management aid (FR art 25.3)
- 2)** No cases of "confirmation of instructions" (FR art 92.3)
- 3)** No cases of financing not linked to costs (FR art 125.3)
- 4)** No Financial Framework Partnerships >4 years (FR art 131.4)
- 5)** No cases of flat-rates >7% for funding indirect costs (FR art 184.6)
- 6)** No derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation.
- 7)** No cases of financial support to third parties >EUR 60 000 (FR art 207)
- 8)** No of non-financial donations provided in the form of services, supplies or works (FR art 244.3)

ANNEX 7C: Cost of Controls

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

EXPENDITURE

The absolute values are presented in EUR

REGIO	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Segment of expenditure (as in Table X) / 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)
Shared Management	- €	29,897,033,305.73 €	0.00%	102,914,570.77 €	- €	0.00%	102,914,570.77 €	0.34%
Indirect Management	- €	119,653,408.89 €	0.00%	4,193,009.60 €	- €	0.00%	4,193,009.60 €	3.50%
Direct Management	- €	71,468,573.25 €	0.00%	12,935,942.40 €	- €	0.00%	12,935,942.40 €	18.10%
OVERALL total estimated cost of control at EC level for expenditure	- €	30,088,155,287.87 €	0.00%	120,043,522.77 €	- €	0.00%	120,043,522.77 €	0.40%

*** Note: costs are related to all controls; REGIO is currently not splitting these costs between ex-ante and ex-post controls.

ANNEX 7D: Architecture for building assurance in shared management

Cohesion policy funds are spent through a system of shared responsibility between the Commission and Member States:

- the Commission negotiates and approves programmes proposed by Member States;
- Member States prepare the programmes, implement them and perform controls;
- the Commission plays a supervisory role, is involved in programme monitoring, commits and pays out approved expenditure, and verifies the effective functioning of management and control systems and compliance of the expenditure with applicable law.

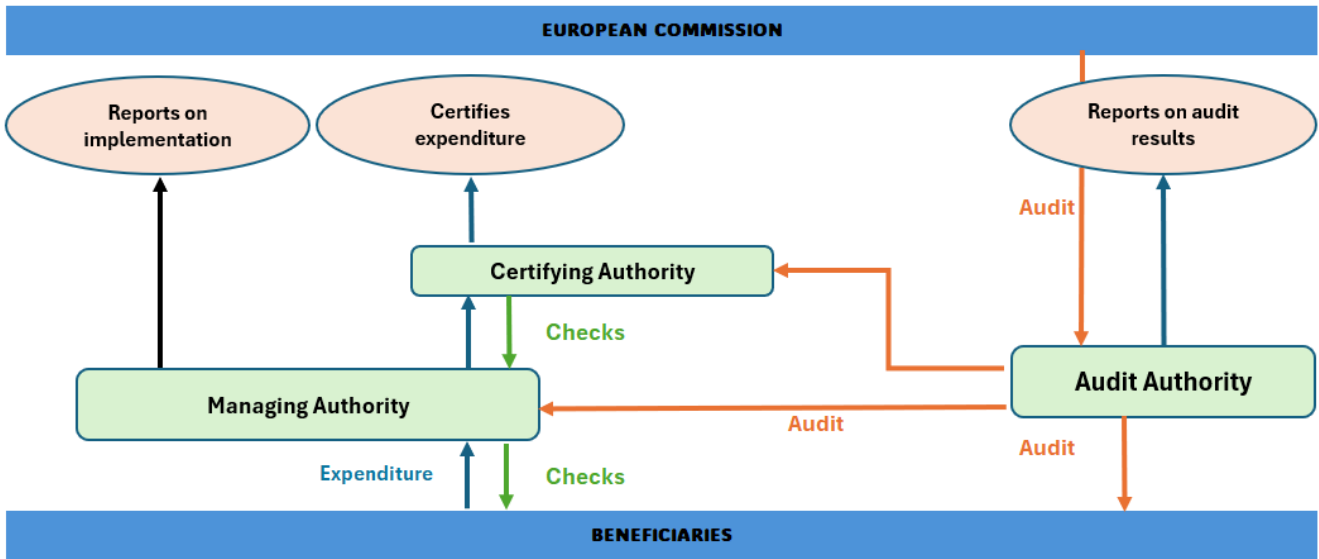
For each programme, the Member State appoints:

- a **managing authority (MA)** (national, regional or local public authority or public/private body to manage the programme) who can delegate certain tasks to **intermediate bodies (IBs)**;
- (in the 2014-2020 period) a **certifying authority (CA)** (national, regional or local public authority or body to prepare and submit payment applications and to certify the accounts to the Commission);
- (in the 2021-2027 period) an **accounting function** (carried out either directly by the managing authority or by an appointed body, to draw up and submit payment applications and accounts to the Commission);
- an **audit authority (AA)** (national, regional or local public authority or body to oversee the efficient functioning of the management and control system, to carry out sample-based audits of operations and to provide yearly professional, independent audit opinions to the Commission).

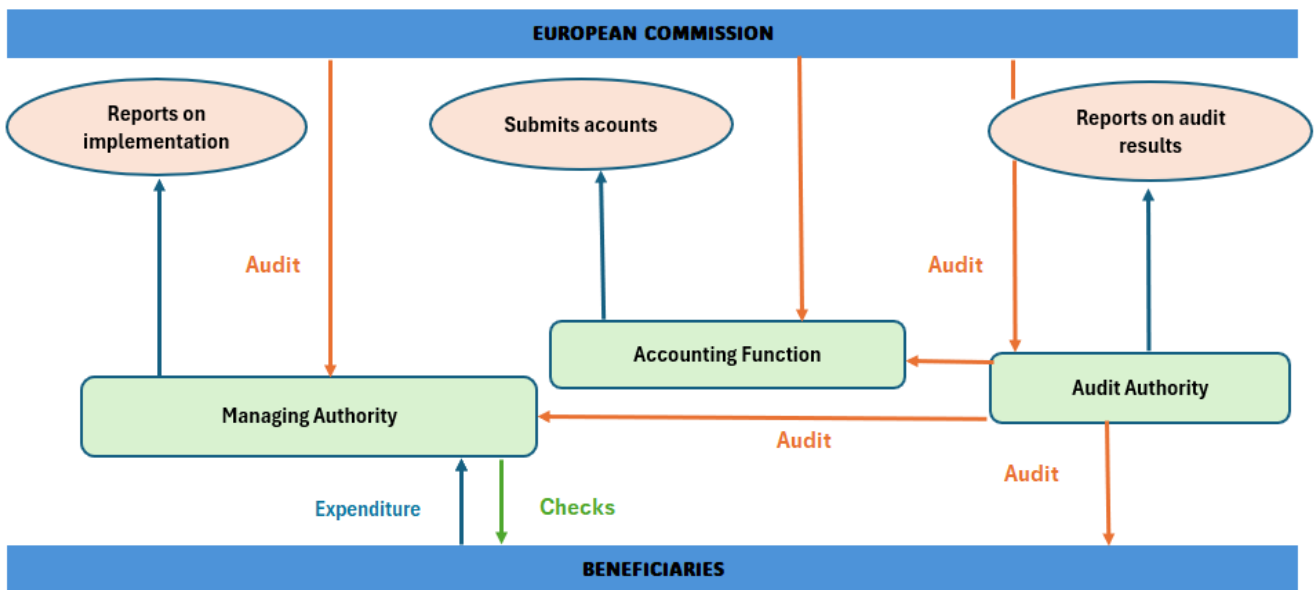
The control system is built on several levels. In line with the single audit principle, each level relies on previous controls performed by other bodies after having performed its own verifications that those controls are effective. The single audit concept expanded in the 2021-2027 period to the controls between MAs/IBs and AAs.

The graphs below give an overview of the assurance architecture of each programming period.

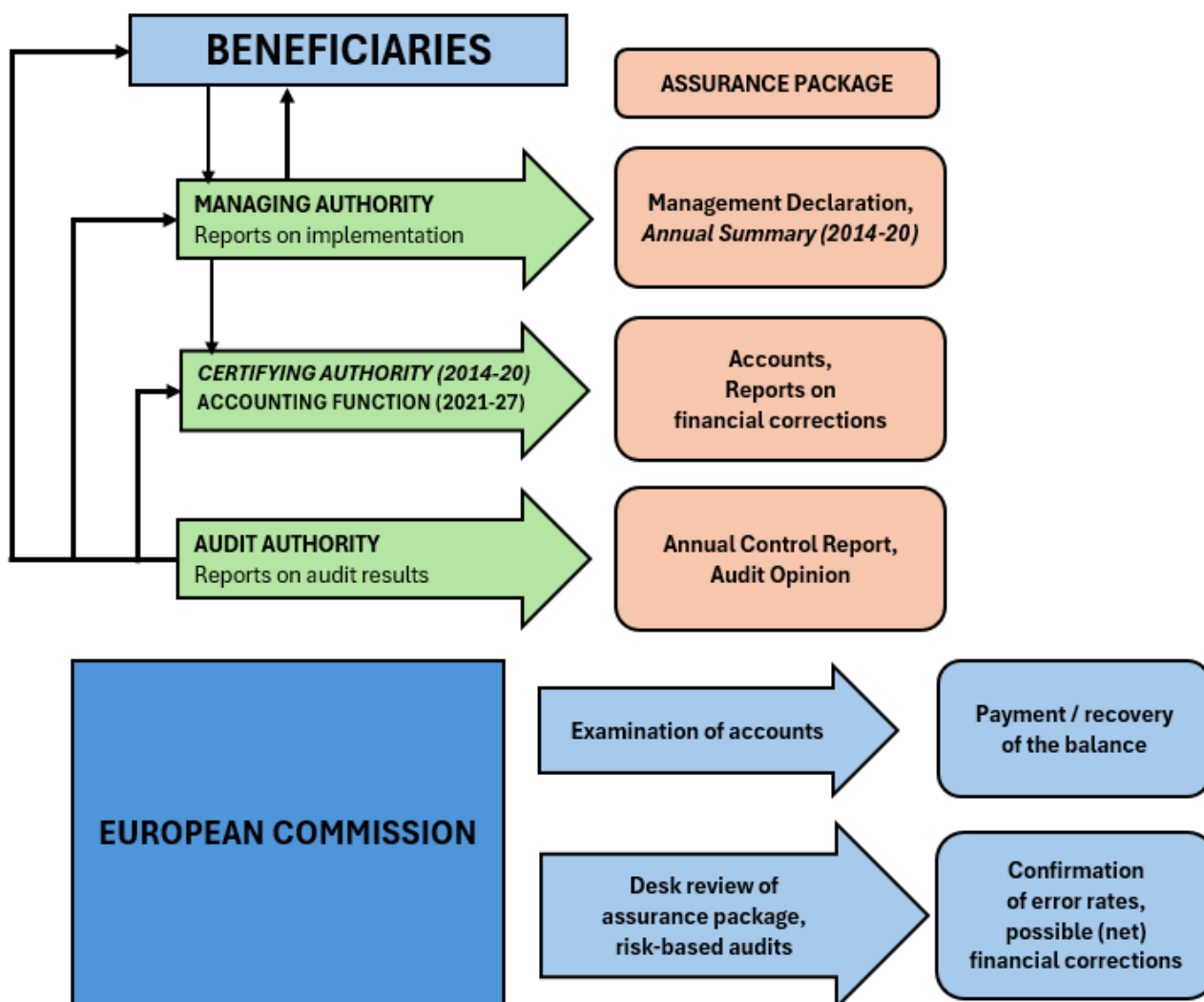
Graph 1: Assurance architecture for shared management 2014-2020



Graph 2: Assurance architecture for shared management 2021-2027



Graph 3: Control system



➤ Member States are responsible for setting up robust management and control systems for their programmes. The systems aim at preventing, detecting and correcting irregularities (including fraud) and ensuring the legality and regularity of expenditure claimed by the beneficiaries.

The **managing authority / intermediate body** carries out verifications (risk based in the 2021-2027 period). It verifies that the co-financed products have been delivered, that the conditions for reimbursement of expenditure to the beneficiaries have been met (e.g. the expenditure has been paid) and that the operations comply with the applicable law, the programme and the conditions for support.

The accounting function/ certifying authority prepares and submits payment applications to the Commission. The last interim payment application relating to a given accounting year is submitted to the Commission by 31 July.

The **audit authority** carries out audits on the management and control systems, on the accounts, and on a representative sample of operations based on the declared expenditure to the Commission. These audits form the basis for its audit opinion for each programme.

After 30 June, the managing authority finalises the verifications to ensure that the expenditure in the accounts is legal and regular. It follows up on the findings of the audit authority and makes the necessary financial corrections, including flat rates corrections. It draws up the management declaration

(and annual summary for the 2014-2020 period only).

The accounting function/ certifying authority collates all interim payment applications. It excludes the irregular amounts (and those under ongoing assessment) detected in relation to the expenditure included in these payment applications. It takes account of findings of the audit authority and checks whether necessary financial corrections have been made. It draws up the accounts and confirms their completeness, accuracy and veracity. The programme authorities should ensure that the expenditure in the accounts does not contain material irregularities. In the 2021-2027 period the accounts are not admissible to the Commission if the Member State has not made the necessary corrections to reduce the residual error rate of expenditure in the accounts to 2% or below.

The audit authority finalises the system audits and the audits of operations. It informs the managing authority or accounting function/ certifying authority as needed of the final audit results for their follow-up and corrective actions. It prepares the annual control report and the annual audit opinion. It calculates a total error rate and residual (total) error rate in the accounts, considering the financial corrections already made by managing authority or accounting function/ certifying authority. It finalises its audit work on the accounts and verifies the management declaration.

Once the above control work is finalised, a set of documents ('assurance package') relating to the accounting year is submitted for each programme by the Member State to the Commission by 1 March of the following year.

➤ At Commission level, the assurance for each programme is based on a process of internal control and audit procedures carried out by the DG's financial, operational and audit units.

The **Single Audit Strategies** for funds managed under shared management mode ⁽¹²⁾ define the main audit objectives, risks and actions to be taken to mitigate those risks. The Joint Audit Directorate for Cohesion (DAC) is responsible for implementation of the strategies in relation to the funds managed by REGIO.

The overall objective of the Single Audit Strategies is to obtain reasonable assurance that management and control systems of 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.

In its Review 03/2025, the ECA recommended strengthening supervision of audit authorities through reperformance. Meanwhile, the IAS—via its Report on Assurance-Building Processes and Audit Strategy (2021–2027)—issued five largely procedural recommendations, urging consolidation of assurance process clarifications under a single audit strategy. The DAC has already acted on these in substance and updated the Single Audit Strategy document on 23 December 2025. These changes refer to the new compliance audit approach which is now embedded in the approved audit plan, the Finance Not Linked to Cost methodology which is validated by management (and shared with Member States) following the ECA's performance audit and the explanations in the Single Audit Strategy for the Enhanced Proportionate Arrangements and the element of assurance derived via Risk Based Management Verifications.

In line with the **single audit approach**, the DAC critically reviews and assesses the audit work carried out and opinions issued by audit authorities. It complements the assurance process by its risk-based

⁽¹²⁾ By REGIO, EMPL, MARE and HOME (the latter for the 2021-2027 period only).

audits. The DAC's audit work is organised in an annual cycle.

First, in February – March, the DAC performs a **desk review of the assurance packages** (received by 1 March at the latest). The objective of this review is twofold. The first it is to gain assurance that the accounts are complete, accurate and true. The outcome of this process serves also to determine the balance to be paid or recovered. The second objective is to ascertain that the audit authority's opinion and information in the annual control report are reliable and consistent with all available audit results and can be used by the DAC for its own audit opinion on the programme. The outcome of this process contributes also to determining the reservations to be made in the AAR. Moreover, specific scope audit engagements can be performed prior to the submission of the assurance package (to reduce the risk of reporting unreliable results) or just after its receipt (to clarify issues stemming from the assessment).

Then, in April – May, DAC carries out a **thorough risk assessment**. It considers the results of the desk review as well as other relevant information (e.g. previous audit work, horizontal risks).

Next, based on the results of the risk assessment, the DAC updates its audit plan and subsequently to his it carries out **audits** for a number of programmes/ programme authorities for which specific risks have been identified. These are **on-the-spot compliance audits** to re-perform the work done by the audit authorities, **thematic audits** to address specific identified risky areas and early preventive **system audits** on the functioning of key aspects of the systems at an early stage of programme implementation.

The DAC's audit work is complemented by **capacity building and coordination actions** directed at the audit authorities. Their aim is to ensure that the audit authorities' do quality audit work, and thus issue reliable audit opinions.

Finally, before the signature of the AAR (May of the year following the submission of assurance packages), the DAC issues its **audit opinion** for each programme.

This opinion is based on all available relevant information:

- DAC's desk review of the audit authority's work (systems audit reports, annual control report and audit opinion) and of other components of the assurance package (management declaration, accounts);
- DAC's (risk-based) on-the-spot audits;
- relevant audit information from other DGs;
- audit reports from the European Court of Auditors (ECA);
- OLAF final case reports;
- communications from the European Public Prosecutor's Office (EPPO);
- implementation reports/ performance reports from the Member State, monitoring committee reports, performance review meetings reports, programme evaluations;
- any other relevant information from the DG's geographical units.

The DAC's audit opinion on the programme consists of two elements.

The first one is the **assessment of the effectiveness of the management and control system**. It is carried out by the DAC based on all information available, in particular on the audit authority's opinion on the management and control system, total error rate (TER) reported by the audit authority, results of audit authority's systems audits, results of the audit work by the Commission (the DAC and other DGs) and the European Court of Auditors.

The second element is the **assessment of legality and regularity of expenditure** in the accounts. This assessment focuses on the residual (total) error rate (R(T)ER) reported by the audit authority. This

rate is the best indicator of the corrective capacity of the programme's management and control system and represents the remaining (residual) risk present in the amounts in the accounts taking into account the already applied financial corrections.

The DAC assesses the reliability of the reported total error rates (TER) and residual (total) error rates (R(T)ER) in two stages.

1. In relation to the error rates communicated by the audit authorities in 2026, the DAC carries out a desk review of assurance packages to identify potential inconsistencies or clerical mistakes. The DAC also adjusts the error rates if it estimates that they may be impacted by audit findings from previous accounting years. If no error rates are reported by the audit authorities or reported error rates are not considered reliable at this stage, the DAC uses flat rates instead. This process leads to the establishment of 'reportable' error rates. These are the basis under which the KPI is established on this year's AAR (see below).
2. In relation to the error rates communicated by the audit authorities by 1 March 2025, the DAC 'confirms' them once its annual audit work cycle has been completed. This process may lead to either a confirmation or a re-calculation (adjustment) of the programme's R(T)ER. Where contradictory procedures with Member States following compliance audits are still ongoing at the moment of signature of the AAR, a prudent approach is taken. The R(T)ERs are re-calculated using the most conservative results at that stage of the audit process (in some cases a flat rate is used). The R(T)ERs may be still adjusted downwards upon completion of the contradictory procedures (after signature of the AAR). A similar approach is taken for preliminary ECA's audits results on the assurance packages submitted by 1 March 2025, pending the results of the on-going contradictory procedures. This process leads to the establishment of 'confirmed' error rates.

The 'reportable' and 'confirmed' error rates for each programme are disclosed in Annexes 7D (2014-2020) and (2021-2027).

Risk at payment and maximum risk

The DG aggregates the individual programme 'reportable' R(T)ERs and reports a weighted average residual (total) error rate for ERDF ⁽¹³⁾/ CF. This rate represents **risk at payment** and is the **key performance indicator** of the residual risk to the relevant expenditure of the reporting year (**KPI 10**).

For this reporting year, the following approach was exceptionally applied to calculate the **KPI 10**:

- for the 2014-2020 period, the 'reportable' RTERs were used, due to the absence of more recent audit information ('confirmed' RTERs not yet available ⁽¹⁴⁾ for a large number of programmes);
- for the 2021-2027 period, a flat rate of 2% was used (prudent approach), due to a limited number of programmes which submitted assurance packages.

The above methodology reflects the fact that approximately 20% of the assurance packages for the last accounting year of the 2014 – 2020 programming period (2023–2024) were received in 2025, while the remaining 80% were only submitted this year (15 February 2026).

⁽¹³⁾ For the 2014-2020 period: excluding ENI-CBC programmes where assurance is obtained differently (see Annex 7M); for the 2021-2027 period: excluding Interreg programmes for which the Commission calculates a global extrapolated error rate based on a common sample of operations.

⁽¹⁴⁾ Due to the STEP amendment to the CPR allowing the submission of final assurance packages by 01/03/2026 (instead of 01/03/2025).

The increase in accounts is driven by the **impact of the STEP Regulation**, which allowed Member States to submit their final accounts by 2026, effectively extending the accounting period to cover two calendar years. Member States could thus declare all expenditure incurred. It included amounts certified in relation to the majority of the additional **REACT-EU** envelope, as well as important amounts of overbooking for some programmes that had to be declared in the final accounts under the CPR (prudently incurred and reported by Member States to provide a buffer for potential irregularities that may be identified after closure; overbooked certified amounts were subject to the same strict verifications and audits as other expenditure declared).

In last year's AAR, the KPI was calculated based on the **confirmed RTER of the n-1 accounting year (2022–2023)** for all programmes. At that time, a sufficient volume of programmes had been processed to allow for a reliable KPI based on confirmed rates.

However, in this year's AAR, the 20%–80% split in submission of accounts is considered. Relying solely on the limited volume received last year would not provide a sufficiently robust basis to substantiate the KPI (the KPI would have been based on data from only 20% of programmes). Therefore, the KPI is now calculated using the **reportable RTER for the n accounting year (2023 – 2024)**, i.e. the RTER reflecting the accounts submitted this year (2026).

The KPI is computed as a weighted average: for each programme, the RTER is multiplied by the expenditure (E) submitted this year, and the results are then summed and divided by the total expenditure:

$$\text{KPI} = \frac{\sum_{i=1}^n (\text{RTER}_i \cdot E_i)}{\sum_{i=1}^n E_i}$$

It is therefore an **expenditure-weighted average RTER**, ensuring that programmes with higher submitted expenditure have a proportionally greater impact on the final indicator.

As a complement to KPI 10, the DG estimates a prudent maximum residual (total) error rate. This rate represents a **maximum risk**. It considers potential additional risks, estimated using flat rates for each programme. These additional risks include potentially undetected errors for programmes not covered by the Commission's audits, as well as additional risks identified during the Commission's desk reviews or during ECA audits but not yet formally communicated. For programmes not audited by the Commission or by ECA but for which the audit authority was audited for another programme, the maximum risk is calculated based on the average increase of the error rate due to Commission or ECA audits for the audited programmes of the same audit authority in the last three years.

Preventive and corrective measures

The legal framework (CPRs) provides **safeguards for assurance**. The Commission applies a 10%/ 5% retention (respectively in the 2014-2020 and 2021-2027 periods) on all payments, thus effectively protecting the EU budget until controls are completed by the Member State and the programme accounts are accepted. For programmes where serious deficiencies persist when the accounts are settled, while the balance to pay would be positive, the deadline for the balance payment is interrupted.

When deemed necessary, the Commission imposes **corrective actions** required to protect the EU budget. This includes system improvements (through remedial action plans required from the concerned programme authorities) and financial corrections. Programme authorities have an interest to apply appropriate corrections in the programme's accounts to be able to re-use the expenditure. When the

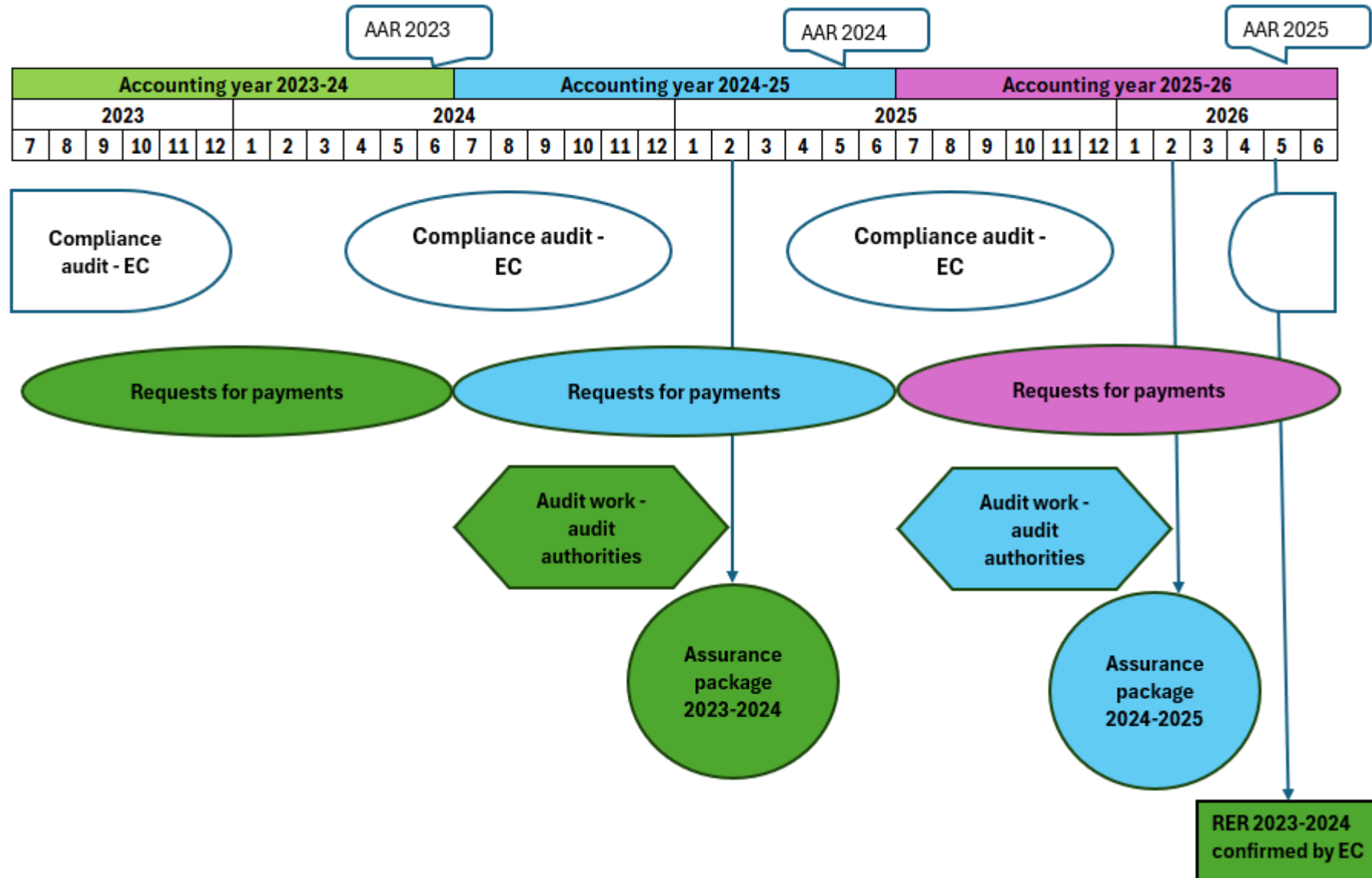
Commission, through its desk reviews and on-the-spot compliance audits, still identifies further irregularities in the accepted accounts and concludes that the expenditure is irregular following the audit contradictory process and follow up:

- in the 2014-2020 period: it launches a contradictory procedure that may end up in **financial correction** (which shall be net if **serious deficiencies** in the management and control system of the Member State are identified by the Commission or the ECA after the accounts were submitted, and which were not identified, reported and corrected by the Member State's authorities, if the conditions of Article 145(7) of Regulation (EC) 1303/2013 are fulfilled);
- in the 2021-2027 period: it applies **net financial corrections** (in all cases when the expenditure contained in accepted accounts is irregular and was not detected and reported by the Member State, in line with the provisions of Article 104(1) of Regulation (EC) 1060/2021).

The above measures aim to ensure that the **residual risk of error for each programme**, estimated through the residual (total) error rate of the amounts in the accounts, **is below the materiality level of 2%**.

The graph below illustrates how REGIO assesses the declared expenditure.

Graph 4: Assurance process



ANNEX 7E: Audit opinions and error rates

REGIO carries out systematic desk audit work to assess the situation for **each programme** and accounts accepted in the reporting year. It discloses in the AAR **individual confirmed error rates for each programme**. The confirmed error rates are based on the Member States' reporting in the annual control reports received and assessed by the joint audit directorate for Cohesion in 2024. **They are determined after carrying out the audit cycle, but not necessarily before the end of the contradictory procedure with Member States; this means that these error rates are thus not always final at the time of signature of this report and can still evolve after the contradictory procedure, possibly being further adjusted downwards.**

2014-2020

	MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2023-2024			Issued Reserv ation for 2025 (Y/N)
						Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)			
						(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)	
1	AT	2014AT16RFOP001	Investments in Growth and Employment Austria 2014- 2020 - Operational	Y	Y	2.11%	-	-	-	1.58%	0.24%	-	Partial non- fin.

			Programme for the use of the ERDF funds										
2	BE	2014BE16RFOP001	OP Brussels Capital Region	N	N	0.27%	-	-	-	1.60%	0.00%	4,426,279.05 €	
3	BE	2014BE16RFOP002	OP Flanders	Y	Y	0.30%	-	-	-	0.73%	0.71%	4,446,622.29 €	
4	BE	2014BE16RFOP003	OP Wallonia	Y	Y	2.26%	-	-	-	0.14%	0.11%	- 501,377.48 €	
5	BG	2014BG05M2OP00 1	Operational Programme Science and Education for Smart Growth	Y	Y	0.13%	-	-	-	0.92%	0.64%	-	
6	BG	2014BG16M1OP00 1	Operational programme "Transport and transport infrastructure"	Y	Y	2.23%	-	-	-	1.19%	0.56%	-	
7	BG	2014BG16M1OP00 2	Operational programme "Environment"	Y	Y	2.67%	-	-	-	2.97%	1.87%	4,436,178.75 €	

8	BG	2014BG16RFOP001	Operational programme "Regions in Growth"	Y	Y	1.84%	-	-	-	3.39%	1.59%	1,086.00 €	
9	BG	2014BG16RFOP002	Operational programme "Innovations and Competitiveness"	Y	Y	1.78%	-	-	-	0.26%	0.25%	3,689,902.87 €	
10	CY	2014CY16M1OP001	Competitiveness and sustainable development	Y	Y	0.17%	-	-	-	0.04%	0.00%	-	
11	CZ	2014CZ05M2OP001	OP Research, Development and Education	Y	Y	0.29%	-	-	-	0.00%	0.00%	-	
12	CZ	2014CZ16CF TA001	Technical assistance	Y	Y	0.32%	0.20%	0.18%	0.18%	0.20%	0.18%	2,814,719.89 €	
13	CZ	2014CZ16M1OP001	Transport	Y	Y	0.02%	0.02%	0.01%	0.01%	0.02%	0.01%	36,499,242.01 €	
14	CZ	2014CZ16M1OP002	Environment	Y	Y	1.08%	-	-	-	1.16%	1.06%	-	

15	CZ	2014CZ16M2OP001	OP Prague – Growth Pole	Y	Y	-	-	-	-	1.07%	0.80%	-	
16	CZ	2014CZ16RFOP001	Enterprise and Innovation for Competitiveness	Y	Y	1.00%	-	-	-	10.00%	10.00%	9,419,151.81 €	Partial
17	CZ	2014CZ16RFOP002	Integrated Regional Operational Programme	Y	Y	1.36%	-	-	-	3.13%	2.00%	-	
18	DE	2014DE16M2OP001	OP Niedersachsen ERDF/ESF 2014-2020	Y	Y	2.37%	-	-	-	0.55%	0.27%	-	
19	DE	2014DE16RFOP001	OP Baden-Württemberg ERDF 2014-2020	Y	Y	0.10%	0.16%	0.15%	0.15%	0.16%	0.15%	3,002,251.69 €	
20	DE	2014DE16RFOP002	OP Bayern ERDF 2014-2020	Y	Y	0.57%	2.00%	2.00%	2.00%	0.48%	0.45%	2,135,142.98 €	
21	DE	2014DE16RFOP003	OP Berlin ERDF 2014-2020	Y	Y	1.25%	-	-	-	5.76%	2.99%	-	Partial non-fin.

22	DE	2014DE16RFOP004	OP Brandenburg ERDF 2014-2020	N	Y	10.00%	-	-	-	8.55%	3.00%	-	Partial non- fin.
23	DE	2014DE16RFOP005	OP Bremen ERDF 2014-2020	Y	Y	3.50%	-	-	-	3.57%	2.61%	- 77,452.87 €	Partial non- fin.
24	DE	2014DE16RFOP006	OP Hamburg ERDF 2014-2020	Y	Y	0.02%	-	-	-	2.44%	2.27%	-	Partial non- fin.
25	DE	2014DE16RFOP007	OP Hessen ERDF 2014-2020	Y	Y	1.02%	-	-	-	0.66%	0.31%	-	
26	DE	2014DE16RFOP008	OP Mecklenburg- Vorpommern ERDF 2014-2020	Y	Y	0.46%	-	-	-	1.20%	0.54%	-	
27	DE	2014DE16RFOP009	OP Nordrhein- Westfalen ERDF 2014-2020	Y	Y	0.43%	-	-	-	2.93%	2.81%	2,792,327.96 €	Partial
28	DE	2014DE16RFOP010	OP Rheinland- Pfalz ERDF 2014- 2020	Y	Y	0.72%	-	-	-	1.98%	1.59%	4,818,215.21 €	Partial

29	DE	2014DE16RFOP011	OP Saarland ERDF 2014-2020	Y	Y	4.05%	-	-	-	1.80%	1.44%	7,227,926.21 €	
30	DE	2014DE16RFOP012	OP Sachsen ERDF 2014-2020	Y	Y	1.59%	-	-	-	3.41%	2.47%	- 721,633.31 €	Partial non-fin.
31	DE	2014DE16RFOP013	OP Sachsen-Anhalt ERDF 2014-2020	N	Y	9.09%	-	-	-	3.37%	2.00%	- 736,783.23 €	
32	DE	2014DE16RFOP014	OP Schleswig-Holstein ERDF 2014-2020	Y	Y	1.79%	-	-	-	0.24%	0.16%	-	
33	DE	2014DE16RFOP015	OP Thüringen ERDF 2014-2020	Y	Y	3.96%	-	-	-	4.14%	2.29%	- 370,748.17 €	Partial non-fin.
34	DK	2014DK16RFOP001	Innovation and Sustainable Growth in Businesses. National Programme for the European Regional Fund – 2014-2020	Y	Y	1.72%	-	-	-	2.00%	2.00%	208,116.71 €	

35	EE	2014EE16M3OP001	Operational Programme for Cohesion Policy Funding 2014-2020	Y	Y	3.02%	-	-	-	1.29%	1.26%	-	
36	ES	2014ES16RFOP002	Multiregional OP for Spain ERDF 2014-20	Y	Y	0.61%	-	-	-	0.87%	0.86%	321,109,498.46 €	
37	ES	2014ES16RFOP003	Andalucía ERDF 2014-20 OP	Y	Y	4.20%	-	-	-	2.41%	1.48%	65,634,919.76 €	Partial
38	ES	2014ES16RFOP004	Aragón ERDF 2014-20 OP	Y	Y	4.60%	-	-	-	0.82%	0.80%	29,185,142.52 €	
39	ES	2014ES16RFOP005	Asturias ERDF 2014-20 OP	N	Y	3.53%	-	-	-	0.00%	0.00%	-	
40	ES	2014ES16RFOP006	Baleares ERDF 2014-20 OP	Y	Y	0.50%	-	-	-	2.18%	1.11%	-	
41	ES	2014ES16RFOP007	Canary Islands ERDF 2014-20 OP	N	N	13.37%	-	-	-	10.40%	1.99%	147,272,122.45 €	

42	ES	2014ES16RFOP008	Cantabria ERDF 2014-20 OP	N	N	0.32%	-	-	-	14.94%	0.25%	- 1,371,091.92 €	
43	ES	2014ES16RFOP009	Castilla y León ERDF 2014-20 OP	Y	Y	0.60%	-	-	-	3.86%	1.60%	4,654,007.87 €	
44	ES	2014ES16RFOP010	Castilla-La Mancha ERDF 2014-20 OP	Y	Y	3.63%	-	-	-	1.09%	0.52%	-	
45	ES	2014ES16RFOP011	Cataluña ERDF 2014-20 OP	Y	Y	2.42%	-	-	-	0.00%	0.00%	15,196,818.14 €	
46	ES	2014ES16RFOP012	Ceuta ERDF 2014- 20 OP	N	N	-	-	-	-	10.73%	0.00%	12,438,850.11 €	
47	ES	2014ES16RFOP013	Comunidad Valenciana ERDF 2014-20 OP	Y	Y	3.24%	-	-	-	1.92%	1.89%	-	
48	ES	2014ES16RFOP014	Extremadura ERDF 2014-20 OP	Y	Y	-	-	-	-	1.09%	1.04%	-	

49	ES	2014ES16RFOP015	Galicia ERDF 2014-20 OP	Y	Y	2.94%	-	-	-	0.00%	0.00%	92,739,221.94 €	
50	ES	2014ES16RFOP016	La Rioja ERDF 2014-20 OP	Y	Y	3.22%	-	-	-	0.00%	0.00%	-	
51	ES	2014ES16RFOP017	Madrid ERDF 2014-20 OP	Y	Y	0.37%	-	-	-	0.28%	0.27%	34,425,454.24 €	
52	ES	2014ES16RFOP018	Melilla ERDF 2014-20 OP	N	Y	0.28%	-	-	-	2.25%	1.23%	-	
53	ES	2014ES16RFOP019	Murcia ERDF 2014-20 OP	Y	Y	23.92%	-	-	-	0.00%	0.00%	-	
54	ES	2014ES16RFOP020	Navarra ERDF 2014-20 OP	Y	Y	0.88%	-	-	-	1.79%	1.22%	2,921,097.39 €	
55	ES	2014ES16RFOP021	País Vasco ERDF 2014-20 OP	Y	Y	0.25%	-	-	-	1.90%	1.00%	-	

56	ES	2014ES16RFSM001	SMEI	Y	Y		-	-	-	-	-	-	
57	FI	2014FI05M2OP001	Entrepreneurship and skills, Åland Structural Fund Programme 2014-2020	Y	Y	1.08%	1.94%	1.56%	1.56%	1.94%	1.56%	-	
58	FI	2014FI16M2OP001	Sustainable growth and jobs 2014-2020 - Structural Funds Programme of Finland	Y	Y	1.06%	-	-	-	0.96%	0.95%	16,931,394.83 €	
59	FR	2014FR05M0OP001	Operational Programme ERDF-ESF ile-de-France et Seine 2014-2020	Y	Y	1.01%	1.24%	0.00%	0.00%	1.24%	0.00%	-	
60	FR	2014FR05M2OP001	Operational Programme ERDF-ESF Guadeloupe et St Martin Etat 2014-2020	N	N	7.04%	-	-	-	44.68%	44.67%	20,296,136.64 €	Full
61	FR	2014FR16M0OP001	Regional programme Aquitaine 2014-2020	Y	Y	3.45%	-	-	-	2.57%	2.00%	-	
62	FR	2014FR16M0OP002	Regional programme Auvergne 2014-2020	Y	Y	3.70%	-	-	-	0.06%	0.05%	-	

63	FR	2014FR16M0OP00 3	Regional programme Centre 2014-2020	Y	Y	1.28%	-	-	-	0.85%	0.71%	-	
64	FR	2014FR16M0OP00 4	Regional programme Champagne- Ardenne 2014- 2020	Y	Y	0.81%	-	-	-	1.18%	1.04%	-	
65	FR	2014FR16M0OP00 5	Regional programme Haute-Normandie 2014-2020	Y	Y	1.42%	1.21%	1.00%	1.01%	1.21%	1.00%	-	
66	FR	2014FR16M0OP00 6	Regional programme Languedoc- Roussillon 2014- 2020	Y	Y	3.28%	-	-	-	4.05%	2.00%	2,635,746.47 €	
67	FR	2014FR16M0OP00 7	Regional programme Midi- Pyrénées et Garonne 2014- 2020	Y	Y	3.28%	-	-	-	4.05%	2.00%	3,605,155.64 €	
68	FR	2014FR16M0OP00 8	Regional programme Picardie 2014- 2020	Y	Y	0.14%	-	-	-	0.61%	0.51%	-	
69	FR	2014FR16M0OP00 9	Regional programme Guadeloupe Conseil Régional 2014-2020	N	N	23.53%	-	-	-	50.54%	50.46 %	24,162,494.73 €	Full

70	FR	2014FR16M0OP01 1	Regional programme Martinique Conseil Régional 2014-2020	Y	Y	0.01%	-	-	-	2.00%	2.00%	155,289,075.80 €	
71	FR	2014FR16M0OP01 2	Regional programme Nord- Pas de Calais 2014-2020	Y	Y	0.14%	-	-	-	0.61%	0.51%	-	
72	FR	2014FR16M0OP01 3	Regional programme Provence Alpes Côte d'Azur 2014- 2020	Y	Y	2.70%	-	-	-	0.04%	0.01%	-	
73	FR	2014FR16M0OP01 4	Regional programme Bourgogne 2014- 2020	Y	Y	0.68%	-	-	-	1.20%	1.03%	-	
74	FR	2014FR16M0OP01 5	Regional programme Lorraine et Vosges 2014-2020	Y	Y	0.81%	-	-	-	1.18%	1.04%	191,513.16 €	
75	FR	2014FR16M2OP00 1	Regional programme Basse-Normandie 2014-2020	Y	Y	1.42%	1.21%	1.00%	1.01%	1.21%	1.00%	-	
76	FR	2014FR16M2OP00 3	Regional programme Bretagne 2014- 2020	Y	Y	1.52%	-	-	-	1.45%	1.34%	-	

77	FR	2014FR16M2OP004	Regional programme Corse 2014-2020	Y	Y	0.02%	-	-	-	1.22%	1.12%	485,740.53 €	
78	FR	2014FR16M2OP005	Regional programme Franche-Comté et Jura 2014-2020	Y	Y	0.68%	-	-	-	1.20%	1.03%	-	
79	FR	2014FR16M2OP006	Regional programme Limousin 2014-2020	Y	Y	3.45%	-	-	-	2.57%	2.00%	-	
80	FR	2014FR16M2OP008	Regional programme Pays de la Loire 2014-2020	Y	Y	2.11%	-	-	-	2.43%	1.84%	-	
81	FR	2014FR16M2OP009	Regional programme Poitou Charentes 2014-2020	Y	Y	3.45%	-	-	-	2.57%	2.00%	-	
82	FR	2014FR16M2OP010	Regional programme Rhône Alpes 2014-2020	Y	Y	3.70%	-	-	-	0.06%	0.05%	-	
83	FR	2014FR16M2OP011	Regional programme Guyane Conseil Régional 2014-2020	N	N	0.46%	-	-	-	7.33%	4.59%	80,763,030.18 €	Full

84	FR	2014FR16M2OP01 2	Regional programme Mayotte 2014- 2020	N	N	0.88%	-	-	-	31.57%	30.71 %	13,854,941.84 €	Full
85	FR	2014FR16M2TA001	National technical assistance programme 2014- 2020	Y	Y	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00 €	
86	FR	2014FR16RFOP001	Interregional programme Alpes 2014-2020	Y	Y	0.76%	-	-	-	0.04%	0.01%	-	
87	FR	2014FR16RFOP002	Interregional programme Loire 2014-2020	Y	Y	1.28%	-	-	-	0.85%	0.71%	-	
88	FR	2014FR16RFOP003	Interregional programme Massif Central 2014-2020	Y	Y	2.10%	-	-	-	0.34%	0.28%	-	
89	FR	2014FR16RFOP004	Interregional programme Pyrénées 2014- 2020	Y	Y	3.28%	-	-	-	4.05%	2.00%	46,022.67 €	
90	FR	2014FR16RFOP005	Interregional programme Rhône 2014-2020	Y	Y	3.70%	-	-	-	0.06%	0.05%	-	

91	FR	2014FR16RFOP006	Interregional programme Alsace 2014-2020	Y	Y	0.81%	-	-	-	1.18%	1.04%	-	
92	FR	2014FR16RFOP007	Interregional programme Réunion Conseil Régional 2014-2020	Y	Y	0.13%	-	-	-	0.90%	0.87%	4,511,705.35 €	
93	GR	2014GR05M2OP00 1	Reform of the Public Sector	Y	Y	2.89%	-	-	-	4.77%	1.56%	-	
94	GR	2014GR16M1OP00 1	TRANSPORT INFRASTRUCTURE , ENVIRONMENT AND SUSTAINABLE DEVELOPMENT OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	108,769,660.39 €	Reputa tional
95	GR	2014GR16M2OP00 1	COMPETITIVENES S, ENTREPRENEURS HIP AND INNOVATION OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	27,811,101.68 €	
96	GR	2014GR16M2OP00 2	CENTRAL MACEDONIA OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	119,503.47 €	

97	GR	2014GR16M2OP00 3	THESSALY OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	10,495,209.05 €	
98	GR	2014GR16M2OP00 4	EPIRUS OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	4,275,277.61 €	
99	GR	2014GR16M2OP00 5	WESTERN GREECE OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	4,358,977.35 €	
10 0	GR	2014GR16M2OP00 6	WESTERN MACEDONIA OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	12,986,875.14 €	
10 1	GR	2014GR16M2OP00 7	CONTINENTAL GREECE OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	1,947,645.97 €	
10 2	GR	2014GR16M2OP00 8	PELOPONNESUS OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	7,179,435.36 €	
10 3	GR	2014GR16M2OP00 9	IONIAN ISLANDS OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	7,483,521.41 €	

104	GR	2014GR16M2OP010	NORTH AEGEAN OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	2,522,207.67 €	
105	GR	2014GR16M2OP011	CRETE OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	-	
106	GR	2014GR16M2OP012	ATTICA OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	5,820,583.64 €	
107	GR	2014GR16M2OP013	SOUTH AEGEAN OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	495,762.23 €	
108	GR	2014GR16M2OP014	EASTERN MACEDONIA-THRACE OP	Y	Y	2.89%	-	-	-	4.77%	1.56%	183,939.88 €	
109	GR	2014GR16M3TA001	Technical Assistance Programme	Y	Y	2.89%	-	-	-	4.77%	1.56%	-	
110	HR	2014HR16M1OP001	Competitiveness and Cohesion OP	Y	Y	0.31%	-	-	-	2.78%	0.74%	106,642,701.82 €	

11 1	HU	2014HU05M2OP00 1	Human Resources Development Operational Programme	N	N	9.47%	-	-	-	7.47%	1.99%	-	
11 2	HU	2014HU05M3OP00 1	Public Administration and Civil Service Development OP	Y	Y	3.07%	-	-	-	1.09%	0.64%	-	
11 3	HU	2014HU16M0OP00 1	Economic Development and Innovation Operational Programme	N	N	1.51%	-	-	-	6.18%	1.99%	135,003,027.40 €	Partial
11 4	HU	2014HU16M1OP00 1	Environmental and Energy Efficiency OP	N	N	2.25%	-	-	-	11.22%	5.06%	184,122,070.26 €	Full
11 5	HU	2014HU16M1OP00 3	Integrated Transport OP	N	N	5.06%	-	-	-	5.20%	1.99%	-	
11 6	HU	2014HU16M2OP00 1	Territorial and settlement development OP	N	N	5.56%	-	-	-	11.34%	1.99%	63,855,580.86 €	
11 7	HU	2014HU16M2OP00 2	Competitive Central-Hungary OP	N	N	5.56%	-	-	-	11.34%	1.99%	639,168.28 €	

118	IE	2014IE16RFOP001	Border, Midland and Western Regional Operational Programme 2014-2020	N	N	14.92%	-	-	-	6.98%	2.00%	8,642,231.55 €	
119	IE	2014IE16RFOP002	Southern & Eastern Regional Operational Programme	N	N	14.92%	-	-	-	6.98%	2.00%	8,770,181.95 €	
120	IT	2014IT05M2OP001	National Operational Programme on Education	Y	Y	1.27%	-	-	-	0.92%	0.65%	206,274,293.26 €	
121	IT	2014IT05M2OP002	National Operational Programme on Governance and Institutional Capacity	Y	Y	0.16%	-	-	-	0.74%	0.72%	-	
122	IT	2014IT16M2OP001	ROP Molise ERDF ESF	Y	Y	1.36%	-	-	-	2.77%	0.06%	131,682.54 €	
123	IT	2014IT16M2OP002	ROP Puglia ERDF ESF	Y	Y	2.35%	-	-	-	4.15%	1.98%	-	

12 4	IT	2014IT16M2OP003	National Operational Programme on Legality	Y	Y	0.73%	-	-	-	1.97%	0.79%	4,284,080.65 €	
12 5	IT	2014IT16M2OP004	National Operational Programme on Metropolitan Cities	Y	Y	0.99%	-	-	-	0.14%	0.13%	569,725,955.90 €	
12 6	IT	2014IT16M2OP005	National Operational Programme on Research and Innovation	Y	Y	0.93%	-	-	-	0.22%	0.01%	-	
12 7	IT	2014IT16M2OP006	ROP Calabria ERDF ESF	N	N	2.32%	-	-	-	7.44%	1.17%	8,851,375.00 €	
12 8	IT	2014IT16RFOP001	National Operational Programme on Culture	Y	Y	1.68%	-	-	-	2.71%	0.01%	29,352,500.80 €	
12 9	IT	2014IT16RFOP002	National Operational Programme on Infrastructures and Networks	Y	Y	-	-	-	-	5.00%	5.00%	370,418,115.70 €	Partial
13 0	IT	2014IT16RFOP003	National Operational Programme on Enterprises and Competitiveness	Y	Y	-	-	-	-	0.04%	0.04%	531,513,440.71 €	

13 1	IT	2014IT16RFOP004	ROP Abruzzo ERDF	N	N	0.34%	-	-	-	6.40%	1.93%	1,673,902.56 €	
13 2	IT	2014IT16RFOP005	ROP PA Bolzano ERDF	Y	Y	-	0.00%	0.00%	0.00%	0.00%	0.00%	1,574,320.88 €	
13 3	IT	2014IT16RFOP007	ROP Campania ERDF	Y	Y	0.70%	-	-	-	2.21%	2.00%	2,160,398.19 €	
13 4	IT	2014IT16RFOP008	ROP Emilia Romagna ERDF	Y	Y	3.45%	0.11%	0.09%	0.10%	0.10%	0.08%	35.49 €	
13 5	IT	2014IT16RFOP009	ROP Friuli Venezia Giulia ERDF	Y	Y	-	0.10%	0.09%	0.10%	0.10%	0.09%	288,690.63 €	
13 6	IT	2014IT16RFOP010	ROP Lazio ERDF	Y	Y	2.00%	-	-	-	-	-	0.00 €	
13 7	IT	2014IT16RFOP011	ROP Liguria ERDF	Y	Y	2.00%	-	-	-	0.34%	0.26%	1,055,308.89 €	

138	IT	2014IT16RFOP012	ROP Lombardia ERDF	Y	Y	1.97%	-	-	-	2.00%	2.00%	6,652,289.80 €	
139	IT	2014IT16RFOP013	ROP Marche ERDF	Y	Y	1.50%	-	-	-	2.64%	2.16%	-	Full
140	IT	2014IT16RFOP014	ROP Piemonte ERDF	Y	Y	-	2.00%	2.00%	2.00%	2.00%	2.00%	0.00 €	
141	IT	2014IT16RFOP015	ROP Sardegna ERDF	Y	Y	1.57%	-	-	-	0.61%	0.58%	2,627,332.59 €	
142	IT	2014IT16RFOP016	ROP Sicilia ERDF	N	N	1.90%	-	-	-	6.43%	2.00%	163,170,994.64 €	
143	IT	2014IT16RFOP017	ROP Toscana ERDF	Y	Y	1.03%	-	-	-	0.10%	0.10%	-	
144	IT	2014IT16RFOP018	ROP PA Trento ERDF	Y	Y	4.59%	-	-	-	2.00%	2.00%	-	

14 5	IT	2014IT16RFOP019	ROP Umbria ERDF	Y	Y	0.97%	-	-	-	0.07%	0.05%	288,300.44 €	
14 6	IT	2014IT16RFOP020	ROP Valle d'Aosta ERDF	Y	Y	-	-	-	-	0.00%	0.00%	-	
14 7	IT	2014IT16RFOP021	ROP Veneto ERDF	Y	Y	0.12%	0.01%	0.01%	0.01%	0.01%	0.01%	1,680,717.38 €	
14 8	IT	2014IT16RFOP022	ROP Basilicata ERDF	Y	Y	-	-	-	-	4.81%	1.98%	12,631,285.60 €	
14 9	LT	2014LT16MAOP00 1	Operational Programme for EU Structural Funds Investments for 2014-2020	N	N	4.92%	-	-	-	14.15%	2.00%	-	
15 0	LU	2014LU16RFOP001 (¹⁵)	Operational Programme ERDF Luxembourg 2014-2020	Y	Y	-	-	-	-	29.26%	0.25%	10,824,078.43 €	

(¹⁵) At the day of signature of this document, the Member State has recalculated the rates with TER 25.6% and RTER of 0%. The DAC will assess the appropriateness of these rate in due course

15 1	LV	2014LV16MAOP00 1	Growth and Employment	Y	Y	0.05%	-	-	-	0.27%	0.24%	6,557,175.93 €	
15 2	MT	2014MT16M1OP00 1	Fostering a competitive and sustainable economy to meet our challenges	Y	Y	0.97%	-	-	-	4.17%	2.00%	5,190,950.10 €	
15 3	MT	2014MT16RFSM00 1	Stimulate private sector investment for economic growth	Y	Y	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	
15 4	NL	2014NL16RFOP001	OP North Netherlands ERDF 2014-2020	N	N	3.73%	-	-	-	6.19%	2.00%	314,948.79 €	
15 5	NL	2014NL16RFOP002	OP West Netherlands ERDF 2014-2020	N	N	5.00%	-	-	-	5.00%	5.00%	277,397.67 €	Partial
15 6	NL	2014NL16RFOP003	OP South Netherlands ERDF 2014-2020	N	N	2.00%	-	-	-	8.56%	2.00%	2,432,192.27 €	
15 7	NL	2014NL16RFOP004	OP East Netherlands ERDF 2014-2020	Y	Y	2.00%	-	-	-	1.24%	0.06%	-	

158	PL	2014PL16CFTA001	OP Technical Assistance	Y	Y	-	0.11%	0.11%	0.11%	0.11%	0.11%	17,765,051.60 €	
159	PL	2014PL16M1OP001	OP Infrastructure and Environment	Y	Y	-	-	-	-	0.02%	0.02%	-	
160	PL	2014PL16M2OP001	ROP 1 Regional Operational Programme for Dolnośląskie Voivodeship 2014-2020	Y	Y	0.26%	-	-	-	0.01%	0.01%	-	
161	PL	2014PL16M2OP002	ROP 2 Regional Operational Programme for Kujawsko-Pomorskie Voivodeship 2014-2020	Y	Y	1.58%	-	-	-	2.59%	2.00%	24,454,878.82 €	
162	PL	2014PL16M2OP003	ROP 3 Regional Operational Programme for Lubelskie Voivodeship 2014-2020	Y	Y	0.25%	0.00%	0.00%	0.00%	0.00%	0.00%	-	
163	PL	2014PL16M2OP004	ROP 4 Regional Operational Programme for Lubuskie Voivodeship 2014-2020	Y	Y	0.18%	-	-	-	0.36%	0.19%	-	

16 4	PL	2014PL16M2OP00 5	ROP 5 Regional Operational Programme for Łódzkie Voivodeship 2014-2020	Y	Y	0.61%	-	-	-	0.22%	0.22%	-	
16 5	PL	2014PL16M2OP00 6	ROP 6 Regional Operational Programme for Małopolskie Voivodeship 2014-2020	Y	Y	0.49%	-	-	-	1.26%	1.24%	-	
16 6	PL	2014PL16M2OP00 7	ROP 7 Regional Operational Programme for Mazowieckie Voivodeship 2014-2020	Y	Y	1.04%	-	-	-	1.33%	1.24%	9,688,888.79 €	
16 7	PL	2014PL16M2OP00 8	ROP 8 Regional Operational Programme for Opolskie Voivodeship	Y	Y	1.25%	-	-	-	0.78%	0.68%	-	
16 8	PL	2014PL16M2OP00 9	ROP 9 Regional Operational Programme for Podkarpackie Voivodeship	Y	Y	0.26%	-	-	-	0.80%	0.77%	8,764,542.12 €	
16 9	PL	2014PL16M2OP01 0	ROP 10 Regional Operational Programme for Podlaskie Voivodeship	Y	Y	2.98%	-	-	-	2.17%	1.96%	-	

170	PL	2014PL16M2OP01 1	ROP 11 Regional Operational Programme for Pomorskie Voivodeship	Y	Y	0.38%	-	-	-	0.73%	0.60%	1,958,720.92 €	
171	PL	2014PL16M2OP01 2	ROP 12 Regional Operational Programme for Śląskie Voivodeship	Y	Y	-	-	-	-	0.89%	0.84%	-	
172	PL	2014PL16M2OP01 3	ROP 13 Regional Operational Programme for Świętokrzyskie Voivodeship	Y	Y	0.01%	-	-	-	4.02%	1.98%	1,059,147.55 €	
173	PL	2014PL16M2OP01 4	ROP 14 Regional Operational Programme for Warmińsko-Mazurskie Voivodeship	Y	Y	0.68%	-	-	-	0.09%	0.07%	4,718,421.86 €	
174	PL	2014PL16M2OP01 5	ROP 15 Regional Operational Programme for Wielkopolskie Voivodeship	Y	Y	1.57%	-	-	-	0.00%	0.00%	16,994,808.85 €	
175	PL	2014PL16M2OP01 6	ROP 16 Regional Operational Programme for Zachodniopomorskie Voivodeship	Y	Y	2.00%	-	-	-	0.36%	0.29%	- 100,733.05 €	

17 6	PL	2014PL16RFOP001	OP Smart growth	N	N	15.00%	-	-	-	10.95%	3.35%	-	Partial non-fin.
17 7	PL	2014PL16RFOP002	OP Digital Poland	Y	Y	0.12%	-	-	-	0.51%	0.49%	6,759,736.74 €	
17 8	PL	2014PL16RFOP003	OP Development of Eastern Poland	Y	Y	1.93%	-	-	-	0.36%	0.36%	-	
17 9	PT	2014PT16CFOP001	Sustainability and Resource Use Efficiency OP	Y	Y	3.20%	-	-	-	4.18%	1.80%	-	
18 0	PT	2014PT16M2OP001	Regional OP Norte	Y	Y	3.20%	-	-	-	4.18%	1.80%	-	
18 1	PT	2014PT16M2OP002	Regional OP Centro	Y	Y	3.20%	-	-	-	4.18%	1.80%	-	
18 2	PT	2014PT16M2OP003	Regional OP Alentejo	Y	Y	3.20%	-	-	-	4.18%	1.80%	-	

183	PT	2014PT16M2OP004	Regional OP Azores (Autonomous Region)	Y	Y	3.20%	-	-	-	4.18%	1.80%	-	
184	PT	2014PT16M2OP005	Regional OP Lisboa	Y	Y	3.20%	-	-	-	4.18%	1.80%	-	
185	PT	2014PT16M2OP006	Regional OP Madeira (Autonomous Region)	Y	Y	3.20%	-	-	-	4.18%	1.80%	-	
186	PT	2014PT16M2OP007	Regional OP Algarve	Y	Y	3.20%	-	-	-	4.18%	1.80%	-	
187	PT	2014PT16M3OP001	Competitiveness and Internationalisation OP	Y	Y	3.20%	-	-	-	4.18%	1.80%	-	
188	PT	2014PT16RFTA001	OP Technical Assistance	Y	Y	3.20%	-	-	-	4.18%	1.80%	-	
189	RO	2014RO16M1OP001	Large Infrastructure Operational Programme	N	N	2.22%	-	-	-	3.06%	2.59%	9,929,336.24 €	Full

190	RO	2014RO16RFOP001	Competitiveness Operational Programme	N	N	8.82%	-	-	-	18.16%	14.16%	26,645,050.70 €	Full
191	RO	2014RO16RFOP002	Regional Operational Programme	Y	Y	3.38%	-	-	-	2.00%	2.00%	30,914,323.25 €	Partial
192	RO	2014RO16RFTA001	Technical Assistance Operational Programme	Y	Y	1.26%	0.42%	0.28%	0.28%	0.42%	0.28%	-	
193	SE	2014SE16M2OP001	Community-led local development programme with support from ERDF and ESF 2014-2020	Y	Y	0.01%	0.30%	0.27%	0.27%	0.36%	0.33%	- € 0.00	
194	SE	2014SE16RFOP001	South Sweden	Y	Y	0.81%	0.00%	0.00%	0.00%	0.00%	0.00%	-	
195	SE	2014SE16RFOP002	Småland and islands	Y	Y	0.81%	0.00%	0.00%	0.00%	0.00%	0.00%	-	
196	SE	2014SE16RFOP003	West Sweden	Y	Y	0.81%	0.00%	0.00%	0.00%	0.00%	0.00%	319,038.59 €	

19 7	SE	2014SE16RFOP004	East-Central Sweden	Y	Y	0.81%	0.00%	0.00%	0.00%	0.00%	0.00%	113,868.87 €	
19 8	SE	2014SE16RFOP005	Stockholm	Y	Y	0.81%	0.00%	0.00%	0.00%	0.00%	0.00%	69,385.19 €	
19 9	SE	2014SE16RFOP006	North-Central Sweden	Y	Y	0.81%	-	-	-	2.00%	2.00%	404,551.47 €	
20 0	SE	2014SE16RFOP007	Central Norrland	Y	Y	0.81%	0.00%	0.00%	0.00%	0.00%	0.00%	-	
20 1	SE	2014SE16RFOP008	Upper Norrland	Y	Y	0.81%	0.00%	0.00%	0.00%	0.00%	0.00%	3,403,871.68 €	
20 2	SE	2014SE16RFOP009	National regional fund programme for investments in growth and jobs 2014-2020	Y	Y	0.81%	0.00%	0.00%	0.00%	0.00%	0.00%	1,648,708.78 €	
20 3	SI	2014SI16MAOP001	Operational Programme for the Implementation of the EU Cohesion Policy in	Y	Y	2.23%	-	-	-	3.81%	2.00%	-	

			the period 2014 – 2020										
204	SK	2014SK05M0OP001	Operational Programme Human Resources	Y	Y	0.92%	-	-	-	0.71%	0.69%	-	
205	SK	2014SK16M1OP001	Integrated Infrastructure	Y	Y	4.63%	-	-	-	2.99%	2.81%	131,725,468.74 €	Partial
206	SK	2014SK16M1OP002	Quality of Environment	N	N	2.71%	-	-	-	5.89%	2.00%	-	
207	SK	2014SK16RFOP002	Integrated Regional Operational Programme	Y	Y	1.98%	-	-	-	4.75%	1.94%	-	
208	SK	2014SK16RFTA001	Technical Assistance	Y	Y	-	0.00%	0.00%	0.00%	0.00%	0.00%	8,059,213.73 €	
209	TC	2014TC16I5CB001	IPA CBC Hungary - Serbia	Y	Y	3.25%	0.90%	0.73%	0.73%	0.90%	0.73%	910,328.65 €	

210	TC	2014TC16I5CB002	IPA CBC Romania - Serbia	Y	Y	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	€
211	TC	2014TC16I5CB003	IPA CBC Croatia - Serbia	Y	Y	1.66%	-	-	-	0.10%	0.00%	49,169.72	€
212	TC	2014TC16I5CB004	IPA CBC Croatia – Bosnia and Herzegovina - Montenegro	Y	Y	3.95%	-	-	-	1.84%	1.54%	358,447.36	€
213	TC	2014TC16I5CB005	IPA CBC Bulgaria - Turkey	Y	Y	1.29%	-	-	-	1.11%	0.75%	13,805.03	€
214	TC	2014TC16I5CB006	IPA CBC Bulgaria – The former Yugoslav Republic of Macedonia	Y	Y	1.29%	-	-	-	1.11%	0.75%	-	
215	TC	2014TC16I5CB007	IPA CBC Bulgaria - Serbia	Y	Y	1.29%	-	-	-	1.11%	0.75%	11,157.44	€
216	TC	2014TC16I5CB008	IPA CBC Italy – Albania - Montenegro	Y	Y	0.10%	-	-	-	0.20%	0.16%	-	

21 7	TC	2014TC16I5CB009	IPA CBC Greece – The former Yugoslav Republic of Macedonia	Y	Y	0.12%	-	-	-	0.03%	0.03%	-	
21 8	TC	2014TC16I5CB010	IPA CBC Greece - Albania	Y	Y	-	-	-	-	0.22%	0.04%	-	
21 9	TC	2014TC16M4TN00 1	Mediterranean	Y	Y	0.08%	-	-	-	2.60%	2.00%	-	
22 0	TC	2014TC16M4TN00 2	Adriatic-Ionian	Y	Y	-	0.07%	0.07%	0.07%	0.07%	0.07%	439,972.87 €	
22 1	TC	2014TC16M4TN00 3	Balkan- Mediterranean	Y	Y	0.34%	-	-	-	0.04%	0.04%	15,076.94 €	
22 2	TC	2014TC16M5CB00 1	ENI CBC Kolarctic	Y	Y	-	-	-	-	0.36%	0.28%	-	
22 3	TC	2014TC16M5CB00 2	ENI CBC Karelia	Y	Y	0.50%	-	-	-	0.82%	0.72%	-	

22 4	TC	2014TC16M5CB00 3	ENI CBC South- East Finland - Russia	Y	Y	2.15%	-	-	-	0.11%	0.07%	-	
22 5	TC	2014TC16M5CB00 4	ENI CBC Estonia - Russia	Y	Y	1.51%	-	-	-	0.00%	0.00%	-	
22 6	TC	2014TC16M5CB00 5	ENI CBC Latvia - Russia	Y	Y	2.00%	-	-	-	0.00%	0.00%	-	
22 7	TC	2014TC16M5CB00 6	ENI CBC Lithuania - Russia	Y	Y	7.43%	-	-	-	0.00%	0.00%	-	
22 8	TC	2014TC16M5CB00 7	ENI CBC Poland - Russia	Y	Y	1.03%	-	-	-	0.02%	0.02%	-	
22 9	TC	2014TC16M5CB00 8	ENI CBC Latvia - Lithuania - Belarus	Y	Y	1.60%	-	-	-	0.06%	0.05%	-	
23 0	TC	2014TC16M5CB00 9	ENI CBC Poland - Belarus - Ukraine	Y	Y	0.33%	-	-	-	0.03%	0.02%	-	

23 1	TC	2014TC16M5CB01 0	ENI CBC Hungary - Slovakia -Romania - Ukraine	Y	Y	1.84%	-	-	-	1.82%	1.52%	-	
23 2	TC	2014TC16M5CB01 1	ENI CBC Romania -Moldova	Y	Y	2.86%	-	-	-	4.93%	2.00%	-	
23 3	TC	2014TC16M5CB01 2	ENI CBC Romania - Ukraine	Y	Y	3.10%	-	-	-	2.32%	1.47%	-	
23 4	TC	2014TC16M5CB01 3	ENI CBC Italy - Tunisia	Y	Y	-	-	-	-	1.50%	1.36%	-	
23 5	TC	2014TC16M5CB01 5	ENI CBC Mediterranean Sea Basin	Y	Y	-	-	-	-	1.44%	1.43%	-	
23 6	TC	2014TC16M5TN00 1	Baltic Sea	Y	Y	1.13%	0.16%	0.16%	0.16%	0.00%	0.00%	2,190,339.57 €	
23 7	TC	2014TC16M6CB00 1	ENI CBC Black Sea Basin	Y	Y	0.24%	-	-	-	0.79%	0.63%	-	

23 8	TC	2014TC16M6TN00 1	Danube	Y	Y	0.53%	-	-	-	0.99%	0.44%	27,979.58 €	
23 9	TC	2014TC16RFCB001	Interreg V-A - Belgium- Germany-The Netherlands (Euregio Meuse- Rhin/Euregio Maas- Rijn/Euregio Maas-Rhein)	Y	Y	0.05%	-	-	-	0.65%	0.61%	-	
24 0	TC	2014TC16RFCB002	Interreg V-A - Austria-Czech Republic	Y	Y	0.30%	-	-	-	2.28%	1.85%	1,640,385.97 €	
24 1	TC	2014TC16RFCB003	Interreg V-A - Slovakia-Austria	Y	Y	0.21%	-	-	-	0.51%	0.34%	2,325,324.17 €	
24 2	TC	2014TC16RFCB004	Interreg V-A - Austria- Germany/Bavaria (Bayern- Österreich)	Y	Y	-	-	-	-	-	-	253,704.73 €	
24 3	TC	2014TC16RFCB005	Interreg V-A - Spain-Portugal (POCTEP)	Y	Y	-	-	-	-	0.17%	0.12%	-	

24 4	TC	2014TC16RFCB006	Interreg V-A - Spain-France- Andorra (POCTEFA)	Y	Y	2.01%	-	-	-	0.67%	0.63%	2,015,784.82 €	
24 5	TC	2014TC16RFCB007	Interreg V-A - Spain-Portugal (Madeira-Açores- Canarias (MAC))	Y	Y	3.12%	-	-	-	2.87%	2.00%	-	
24 6	TC	2014TC16RFCB008	Interreg V-A - Hungary-Croatia	Y	Y	0.59%	3.48%	2.00%	2.00%	3.48%	2.00%	399,604.72 €	
24 7	TC	2014TC16RFCB009	Interreg V-A - Germany/Bavaria- Czech Republic	Y	Y	-	0.57%	0.50%	0.50%	0.57%	0.50%	86,604.99 €	
24 8	TC	2014TC16RFCB010	Interreg V-A - Austria-Hungary	Y	Y	0.86%	-	-	-	2.25%	1.12%	0.00 €	
24 9	TC	2014TC16RFCB011	Interreg V-A - Germany/Branden- burg-Poland	Y	Y	0.10%	-	-	-	4.14%	3.93%	-	Full
25 0	TC	2014TC16RFCB012	Interreg V-A - Poland-Slovakia	Y	Y	0.01%	-	-	-	0.00%	0.00%	198,723.61 €	

25 1	TC	2014TC16RFCB013	Interreg V-A - Poland-Denmark- Germany- Lithuania-Sweden (South Baltic)	Y	Y	4.95%	-	-	-	2.65%	2.00%	-	
25 2	TC	2014TC16RFCB014	Interreg V-A - Finland-Estonia- Latvia-Sweden (Central Baltic)	Y	Y	10.10%	-	-	-	-	-	-	
25 3	TC	2014TC16RFCB015	Interreg V-A - Slovakia-Hungary	Y	Y	2.13%	-	-	-	0.63%	0.45%	-	
25 4	TC	2014TC16RFCB016	Interreg V-A - Sweden-Norway	Y	Y	5.57%	3.60%	2.00%	2.00%	3.60%	2.00%	445,086.22 €	
25 5	TC	2014TC16RFCB017	Interreg V-A - Germany/Saxony- Czech Republic	Y	Y	0.21%	1.36%	1.22%	1.22%	1.36%	1.22%	1,330,207.44 €	
25 6	TC	2014TC16RFCB018	Interreg V-A - Poland- Germany/Saxony	Y	Y	0.04%	-	-	-	1.52%	1.31%	-	
25 7	TC	2014TC16RFCB019	Interreg V-A - Germany/Meckle nburg- Vorpommern- Brandenburg- Poland	Y	Y	0.02%	-	-	-	0.37%	0.32%	-	

25 8	TC	2014TC16RFCB020	Interreg V-A - Greece-Italy	N	N	1.32%	-	-	-	5.06%	2.00%	152,355.53 €	
25 9	TC	2014TC16RFCB021	Interreg V-A - Romania-Bulgaria	Y	Y	0.53%	-	-	-	4.75%	0.96%	- 2,537,930.88 €	
26 0	TC	2014TC16RFCB022	Interreg V-A - Greece-Bulgaria	N	N	1.36%	-	-	-	6.63%	2.00%	7,672.87 €	
26 1	TC	2014TC16RFCB023	Interreg V-A - Germany-The Netherlands (Deutschland- Nederland)	Y	Y	0.36%	-	-	-	0.17%	0.16%	-	
26 2	TC	2014TC16RFCB024	Interreg V-A - Germany-Austria- Switzerland- Liechtenstein (Alpenrhein- Bodensee- Hochrhein)	Y	Y	0.55%	0.62%	0.43%	0.43%	0.62%	0.43%	261,705.48 €	
26 3	TC	2014TC16RFCB025	Interreg V-A - Czech Republic- Poland	Y	Y	0.03%	-	-	-	0.16%	0.05%	-	

26 4	TC	2014TC16RFCB026	Interreg V-A - Sweden- Denmark-Norway (Öresund- Kattegat- Skagerrak)	Y	Y	0.43%	0.90%	0.82%	0.82%	0.90%	0.82%	162,466.24 €	
26 5	TC	2014TC16RFCB027	Interreg V-A - Latvia-Lithuania	Y	Y	1.99%	0.00%	0.00%	0.00%	0.00%	-	-	
26 6	TC	2014TC16RFCB028	Interreg V-A - Sweden-Finland- Norway (Botnia- Atlantica)	Y	Y	1.80%	1.07%	0.91%	0.91%	1.07%	0.91%	56,681.51 €	
26 7	TC	2014TC16RFCB029	Interreg V-A - Slovenia-Croatia	Y	Y	1.51%	-	-	-	1.60%	1.28%	- 7,918.82 €	
26 8	TC	2014TC16RFCB030	Interreg V-A - Slovakia-Czech Republic	Y	Y	-	-	-	-	0.68%	0.01%	0.00 €	
26 9	TC	2014TC16RFCB031	Interreg V-A - Lithuania-Poland	Y	Y	0.21%	-	-	-	0.01%	0.01%	-	
27 0	TC	2014TC16RFCB032	Interreg V-A - Sweden-Finland- Norway (Nord)	Y	Y	0.37%	3.91%	2.00%	2.00%	3.91%	2.00%	0.00 €	

27 1	TC	2014TC16RFCB033	Interreg V-A - Italy-France (Maritime)	Y	Y	-	0.82%	0.81%	0.81%	0.82%	0.81%	4,216,455.98 €	
27 2	TC	2014TC16RFCB034	Interreg V-A - France-Italy (ALCOTRA)	Y	Y	1.73%	-	-	-	0.06%	0.05%	- 4,580.09 €	
27 3	TC	2014TC16RFCB035	Interreg V-A - Italy-Switzerland	Y	Y	-	-	-	-	1.16%	1.00%	-	
27 4	TC	2014TC16RFCB036	Interreg V-A - Italy-Slovenia	Y	Y	-	0.11%	0.07%	0.07%	0.11%	0.07%	2,932,223.99 €	
27 5	TC	2014TC16RFCB037	Interreg V-A - Italy-Malta	Y	Y	0.18%	-	-	-	1.43%	1.21%	-	
27 6	TC	2014TC16RFCB038	Interreg V-A - France-Belgium-The Netherlands-United Kingdom (Les Deux Mers/Two seas/Twee Zeeën)	Y	Y	5.32%	0.33%	0.32%	0.32%	0.33%	0.32%	1,037,082.13 €	
27 7	TC	2014TC16RFCB039	Interreg V-A - France-Germany-Switzerland (Rhin	Y	Y	5.00%	-	-	-	0.61%	0.55%	-	

			supérieur/Oberrhein)										
278	TC	2014TC16RFCB040	Interreg V-A - France-United Kingdom (Manche/Channel)	Y	Y	0.45%	-	-	-	0.36%	0.22%	3,989,788.17 €	
279	TC	2014TC16RFCB041	Interreg V-A - France-Switzerland	Y	Y	1.16%	-	-	-	0.46%	0.42%	-	
280	TC	2014TC16RFCB042	Interreg V-A - Italy-Croatia	Y	Y	0.43%	-	-	-	1.70%	1.41%	-	
281	TC	2014TC16RFCB043	Interreg V-A - France (Saint Martin-Sint Maarten)	Y	Y	-	-	-	-	2.06%	0.00%	- 30,056.32 €	
282	TC	2014TC16RFCB044	Interreg V-A - Belgium-France (France-Wallonie-Vlaanderen)	Y	Y	0.21%	-	-	-	0.47%	0.46%	-	
283	TC	2014TC16RFCB045	Interreg V-A - France-Belgium-Germany-Luxembourg (Grande	Y	Y	-	-	-	-	0.12%	0.09%	-	

			Région/Großregion)											
28 4	TC	2014TC16RFCB046	Interreg V-A - Belgium-The Netherlands (Vlaanderen-Nederland)	N	N	0.37%	5.00%	5.00%	5.00%	0.00%	0.00%	1,369,400.52 €		
28 5	TC	2014TC16RFCB047	Interreg V-A - United Kingdom-Ireland (Ireland-Northern Ireland-Scotland)	Y	Y	0.63%	-	-	-	0.60%	0.59%	16,911,070.73 €		
28 6	TC	2014TC16RFCB048	Interreg V-A - United Kingdom-Ireland (Ireland-Wales)	Y	Y	0.38%	-	-	-	0.86%	0.85%	2,413,556.93 €		
28 7	TC	2014TC16RFCB049	Interreg V-A - Romania-Hungary	Y	Y	0.97%	-	-	-	2.53%	2.00%	-		
28 8	TC	2014TC16RFCB050	Interreg V-A - Estonia-Latvia	Y	Y	0.48%	-	-	-	0.00%	0.00%	652,537.39 €		
28 9	TC	2014TC16RFCB051	Interreg V-A - France (Mayotte-Comores-Madagascar)	N	N	0.90%	-	-	-	-	-	-	Full non-fin.	

29 0	TC	2014TC16RFCB052	Interreg V-A - Italy-Austria	Y	Y	0.28%	0.33%	0.23%	0.23%	0.33%	0.22%	961,139.14 €	
29 1	TC	2014TC16RFCB053	Interreg V-A - Slovenia-Hungary	Y	Y	0.03%	-	-	-	2.91%	2.00%	- 7,763.69 €	
29 2	TC	2014TC16RFCB054	Interreg V-A - Slovenia-Austria	N	N	7.83%	-	-	-	8.49%	0.88%	- 377,879.28 €	
29 3	TC	2014TC16RFCB055	Interreg V-A - Greece-Cyprus	Y	Y	2.15%	-	-	-	0.00%	0.00%	71,290.31 €	
29 4	TC	2014TC16RFCB056	Interreg V-A - Germany- Denmark	Y	Y	1.89%	0.04%	0.04%	0.04%	0.04%	0.04%	-	
29 5	TC	2014TC16RFIR001	INTERREG EUROPE	Y	Y	1.43%	0.25%	0.25%	0.25%	0.25%	0.25%	3,234,807.07 €	
29 6	TC	2014TC16RFIR002	INTERACT	Y	Y	1.43%	-	-	-	0.00%	0.00%	-	

29 7	TC	2014TC16RFIR003	URBACT	Y	Y	0.90%	-	-	-	0.39%	0.26%	-	
29 8	TC	2014TC16RFIR004	ESPON	Y	Y	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	1,302.28 €	
29 9	TC	2014TC16RFPC001	Ireland-United Kingdom (PEACE)	Y	Y	1.19%	-	-	-	0.59%	0.58%	1,642,886.03 €	
30 0	TC	2014TC16RFTN001	Alpine Space	Y	Y	0.25%	0.60%	0.21%	0.21%	0.60%	0.21%	788,141.41 €	
30 1	TC	2014TC16RFTN002	Atlantic Area	Y	Y	0.07%	-	-	-	0.50%	0.48%	-	
30 2	TC	2014TC16RFTN003	Central Europe	Y	Y	-	1.65%	1.28%	1.28%	1.65%	1.28%	2,537,097.52 €	
30 3	TC	2014TC16RFTN004	Northern Periphery and Arctic	Y	Y	-	0.00%	0.00%	0.00%	0.00%	0.00%	470,557.51 €	

304	TC	2014TC16RFTN005	North Sea	Y	Y	-	0.17%	0.14%	0.14%	0.17%	0.14%	546,044.00 €	
305	TC	2014TC16RFTN006	North West Europe	Y	Y	-	0.46%	0.46%	0.46%	0.46%	0.46%	928,842.09 €	
306	TC	2014TC16RFTN007	South West Europe	Y	Y	-	-	-	-	0.06%	0.04%	-	
307	TC	2014TC16RFTN008	Caribbean Area	N	N	-	-	-	-	82.46%	82.46%	- 2,427,391.43 €	Full
308	TC	2014TC16RFTN009	Indian Ocean Area	Y	Y	0.08%	-	-	-	1.63%	1.47%	-	
309	TC	2014TC16RFTN010	Amazonia	Y	Y	1.77%	-	-	-	3.86%	2.00%	340,204.36 €	
310	UK	2014UK16RFOP001	United Kingdom - ERDF England	Y	Y	5.40%	0.48%	0.29%	0.46%	0.48%	0.29%	27,463,528.97 €	

31 1	UK	2014UK16RFOP002	United Kingdom - ERDF Gibraltar	N	N	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	-	Full non- fin.
31 2	UK	2014UK16RFOP003	United Kingdom - ERDF Northern Ireland	Y	Y	2.80%	0.24%	0.16%	0.44%	0.24%	0.16%	199.81 €	
31 3	UK	2014UK16RFOP004	United Kingdom - ERDF Scotland	Y	Y	-	-	-	-	2.00%	2.00%	-	
31 4	UK	2014UK16RFOP005	United Kingdom - ERDF West Wales and The Valleys	Y	Y	0.22%	-	-	-	0.20%	0.11%	17,458,343.95 €	
31 5	UK	2014UK16RFOP006	United Kingdom - ERDF East Wales	Y	Y	0.85%	-	-	-	0.20%	0.11%	2,697,411.20 €	
31 6	BG	2015BG16RFSM00 1	Operational Programme under the SME Initiative	Y	Y	-	0.00%	0.00%	0.00%	-	-	- 32.26 €	
31 7	IT	2015IT16RFSM001	National operational programme SME Initiative	Y	Y	-	-	-	-	-	-	-	

31 8	FI	2016FI16RFSM001	SME Initiative: Finnish guarantee scheme to improve access to finance for high- growth firms	Y	Y	-	-	-	-	0.00%	0.00%	-	
31 9	DE	2020DE16M2RE01 7	OP Mecklenburg- Western Pomerania REACT-EU 2021- 2022	Y	Y	-	-	-	-	4.00%	2.00%	- 4,717,767.06 €	

2021-2027:

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
1	AT	2021AT05FFPR001	ESF+ Programme Employment Austria & JTF 2021-2027	Y	Y	-	0.00%	0.00%	-	2.00%	2.00%	4,914,289.73 €	
2	AT	2021AT16FFPR001	Programme IfJG ERDF/JTF 2021-27: Investments in employment, growth and the transition to a low- carbon economy in Austria 2021-2027	Y	Y	-	-	-	-	0.00%	0.00%	90,529,897.66 €	
3	BE	2021BE16FFPR001	Wallonia 2027	Y	Y	-	-	-	-	0.00%	0.00%	86,305,887.52 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
4	BE	2021BE16RFPR001	ERDF Programme 2021-2027 of the Brussels Capital Region	Y	Y	-	-	-	-	2.00%	2.00%	2,219,052.70 €	
5	BE	2021BE16RFPR002	ERDF 2021-2027 Flanders	Y	Y	-	0.00%	0.00%	0.00%	2.00%	2.00%	28,331,063.38 €	
6	BG	2021BG16FFPR001	Transport connectivity	Y	Y	-	-	-	-	2.64%	0.69%	239,055,746.68 €	
7	BG	2021BG16FFPR002	Environment	Y	Y	-	0.00%	0.00%	0.00%	1.01%	0.09%	80,737,296.07 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
8	BG	2021BG16FFPR003	Development of Regions	Y	Y	-	0.00%	0.00%	0.00%	0.00%	0.00%	13,147,767.29 €	
9	BG	2021BG16RFPR001	Competitiveness and Innovation in Enterprises	Y	Y	-	0.00%	0.00%	0.00%	0.83%	0.70%	54,814,442.46 €	
10	BG	2021BG16RFPR002	Research, Innovation and Digitalisation for Smart Transformation	Y	Y	-	0.00%	0.00%	0.00%	1.89%	1.67%	13,382,709.53 €	
11	BG	2021BG16RFTA001	Technical Assistance	Y	Y	-	-	-	-	0.00%	0.00%	13,519,466.90 €	
12	CY	2021CY16FFPR001	Cohesion Policy Programme	Y	Y	-	0.00%	0.00%	0.00%	3.17%	1.57%	117,181,006.15 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reservation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
						(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC		(8) Relevant Expenditure (€)
		"THALIA 2021-2027"											
13	CZ	2021CZ05FFPR001	Johannes Amos Comenius	Y	Y	-	-	-	-	-	-	66,059,811.55 €	
14	CZ	2021CZ16FFPR001	Environment 2021-2027 programme	Y	Y	-	1.26%	1.18%	1.18%	1.91%	1.83%	463,411,008.01 €	
15	CZ	2021CZ16FFPR002	Transport 2021-2027 programme	Y	Y	-	0.02%	0.01%	0.01%	0.74%	0.70%	1,060,249,313.38 €	
16	CZ	2021CZ16FFTA001	Technical assistance 2021-2027 programme	Y	Y	-	0.20%	0.18%	0.18%	0.00%	0.00%	42,692,412.01 €	
17	CZ	2021CZ16JTPR001	Just transition 2021-2027 programme	Y	Y	-	0.01%	0.01%	0.05%	0.52%	0.41%	134,953,208.39 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
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18	CZ	2021CZ16RFPR001	Technologies and Applications for Competitiveness programme	Y	Y	-	2.00%	2.00%	2.00%	3.23%	2.00%	360,643,707.11 €	Partial
19	CZ	2021CZ16RFPR002	Integrated Regional programme 2021- 2027	Y	Y	-	0.75%	0.64%	0.64%	1.08%	1.07%	738,546,344.88 €	
20	DE	2021DE05FFPR001	Programme ESF Plus /JTF 2021 - 2027 North Rhine- Westphalia	Y	Y	-	-	-	-	5.00%	2.00%	26,479.44 €	
21	DE	2021DE16FFPR001	Programme ERDF/JTF 2021- 2027 Brandenburg	Y	Y	-	0.00%	0.00%	0.00%	5.00%	2.00%	88,276,968.61 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
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22	DE	2021DE16FFPR002	Programme ERDF/JTF 2021- 2027 North Rhine- Westphalia	Y	Y	-	-	-	-	2.00%	2.00%	168,644,101.37 €	
23	DE	2021DE16FFPR003	Programme ERDF/JTF 2021- 2027 Saxony	Y	Y	-	-	-	-	2.31%	2.00%	317,010,664.37 €	
24	DE	2021DE16FFPR004	Programme ERDF/JTF 2021- 2027 Saxony- Anhalt	Y	Y	-	-	-	-	0.00%	0.00%	31,148,324.90 €	
25	DE	2021DE16FFPR005	Lower Saxony 2021-2027 ERDF- ESF+	Y	Y	-	-	-	-	2.00%	2.00%	43,466,852.31 €	

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26	DE	2021DE16RFPR001	Programme ERDF 2021-2027 Baden- Württemberg	Y	Y	-	-	-	-	0.06%	0.06%	36,981,810.17 €	
27	DE	2021DE16RFPR002	Programme ERDF 2021-2027 Bavaria	Y	Y	-	-	-	-	1.53%	1.08%	43,752,512.27 €	
28	DE	2021DE16RFPR003	Programme ERDF 2021-2027 Berlin	N	N	1.25%	-	-	-	5.00%	2.00%	25,021,996.78 €	Full
29	DE	2021DE16RFPR004	Programme ERDF 2021- 2027 Bremen	Y	Y	-	-	-	-	2.00%	2.00%	7,155,877.91 €	
30	DE	2021DE16RFPR005	Programme ERDF 2021-2027 Hamburg	Y	Y	-	-	-	-	2.00%	2.00%	11,475,572.44 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
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31	DE	2021DE16RFPR006	Programme ERDF 2021-2027 Hesse	Y	Y	-	-	-	-	2.00%	2.00%	39,777,970.04 €	
32	DE	2021DE16RFPR007	Programme ERDF 2021-2027 Mecklenburg- Vorpommern	Y	Y	-	-	-	-	2.00%	2.00%	102,470,766.79 €	
33	DE	2021DE16RFPR008	Programme ERDF 2021-2027 Rhineland- Palatinate	Y	Y	-	-	-	-	-	-	-	
34	DE	2021DE16RFPR009	Programme ERDF 2021-2027 Saarland	Y	Y	-	-	-	-	2.00%	2.00%	4,836,541.68 €	

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35	DE	2021DE16RFPR010	Programme ERDF 2021-2027 Schleswig-Holstein	Y	Y	-	-	-	-	0.10%	0.02%	25,232,418.05 €	
36	DE	2021DE16RFPR011	Programme ERDF 2021-2027 Thuringia	Y	Y	-	-	-	-	0.00%	0.00%	172,035,181.69 €	
37	DK	2021DK16JTFR001	Green Technologies and Skills for a Just Transition	Y	Y	-	-	-	-	0.32%	0.17%	4,894,799.33 €	
38	DK	2021DK16RFPR001	National programme for the ERDF in Denmark: Strong enterprises through	Y	Y	-	-	-	-	0.32%	0.17%	33,613,148.85 €	

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					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
		innovation, digitalization and green transition											
39	EE	2021EE16FFPR001	Programme for Cohesion Policy Funds 2021-2027	Y	Y	-	1.29%	1.27%	1.32%	0.76%	0.73%	475,232,509.90 €	
40	EL	2021EL16FFPR001	Competitiveness	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	322,464,021.13 €	
41	EL	2021EL16FFPR002	Digital Transformation	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	98,555,862.60 €	
42	EL	2021EL16FFPR003	Environment and Climate Change	Y	Y	-	-	-	-	2.95%	1.99%	382,609,946.04 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
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43	EL	2021EL16FFPR004	Transport	Y	Y	2.00%	1.74%	1.47%	1.87%	2.95%	1.99%	174,311,718.05 €	
44	EL	2021EL16FFPR006	Anatoliki Makedonia, Thraki	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	43,194,090.10 €	
45	EL	2021EL16FFPR007	Kentriki Makedonia	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	43,564,861.23 €	
46	EL	2021EL16FFPR008	Thessalia	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	27,014,510.05 €	
47	EL	2021EL16FFPR009	Ipeiros	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	20,933,510.20 €	
48	EL	2021EL16FFPR010	Dytiki Ellada	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	49,413,912.56 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
49	EL	2021EL16FFPR011	Dytiki Makedonia	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	45,577,656.62 €	
50	EL	2021EL16FFPR012	Stereia Ellada	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	15,101,858.14 €	
51	EL	2021EL16FFPR013	Peloponnisos	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	25,264,986.45 €	
52	EL	2021EL16FFPR014	Ionia Nisia	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	9,070,181.69 €	
53	EL	2021EL16FFPR015	Voreio Aigaio	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	8,611,747.16 €	
54	EL	2021EL16FFPR016	Kriti	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	24,827,135.49 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
55	EL	2021EL16FFPR017	Attiki	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	61,160,066.11 €	
56	EL	2021EL16FFPR018	Notio Aigaio	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	5,373,152.68 €	
57	EL	2021EL16FFTA001	Technical Assistance and Beneficiary Support	Y	Y	-	-	-	-	2.95%	1.99%	35,361,772.59 €	
58	EL	2021EL16JTTPR001	Just Development Transition	Y	Y	-	-	-	-	2.95%	1.99%	70,624,610.86 €	Partial

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
59	EL	2021EL16RFPR001	Civil Protection	Y	Y	-	1.74%	1.47%	1.87%	2.95%	1.99%	45,642,248.16 €	
60	ES	2021ES16JTTPR001	Just Transition Programme Spain 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	-	
61	ES	2021ES16RFPR001	Pluri-regional programme Spain ERDF 2021-2027	Y	Y	-	-	-	-	0.00%	0.00%	61,569,984.94 €	
62	ES	2021ES16RFPR002	Programme Andalusia ERDF 2021-2027	Y	Y	-	-	-	-	5.00%	2.00%	-	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reservation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
63	ES	2021ES16RFPR003	Programme Aragon ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	25,454,512.06 €	
64	ES	2021ES16RFPR004	Programme Asturias ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	54,650,125.37 €	
65	ES	2021ES16RFPR005	Programme Balears ERDF 2021-2027	Y	Y	-	-	-	-	5.00%	2.00%	20,742,160.24 €	
66	ES	2021ES16RFPR006	Programme Canarias ERDF 2021-2027	Y	Y	-	-	-	-	5.00%	2.00%	147,482,364.30 €	Full
67	ES	2021ES16RFPR007	Programme Cantabria ERDF 2021-2027	Y	Y	-	-	-	-	5.00%	2.00%	10,890,591.65 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
68	ES	2021ES16RFPR008	Programme Castilla y Leon ERDF 2021-2027	Y	Y	-	-	-	-	5.00%	2.00%	38,253,386.40 €	
69	ES	2021ES16RFPR009	Programme Castilla-La Mancha ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	90,812,446.87 €	
70	ES	2021ES16RFPR010	Programme Catalonia ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	18,442,658.49 €	
71	ES	2021ES16RFPR011	Programme Ceuta ERDF 2021-2027	Y	Y	-	-	-	-	5.00%	2.00%	1,385,049.64 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reservation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
72	ES	2021ES16RFPR012	Programme Region of Valencia ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	8,613,563.05 €	
73	ES	2021ES16RFPR013	Programme Extremadura ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	111,908,725.30 €	
74	ES	2021ES16RFPR014	Programme Galicia ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	98,653,346.77 €	
75	ES	2021ES16RFPR015	Programme La Rioja ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	8,307,749.67 €	
76	ES	2021ES16RFPR016	Programme Community of Madrid ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	73,065,310.61 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
77	ES	2021ES16RFPR017	Programme Melilla ERDF 2021-2027	Y	Y	-	-	-	-	5.00%	2.00%	4,336,602.31 €	
78	ES	2021ES16RFPR018	Programme Region of Murcia ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	43,195,423.38 €	
79	ES	2021ES16RFPR019	Programme Navarra ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	8,004,226.43 €	
80	ES	2021ES16RFPR020	Programme Basque Country ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	24,188,307.32 €	
81	FI	2021FI16FFPR001	Innovation and skills in Finland 2021 – 2027	Y	Y	-	-	-	-	0.57%	0.57%	229,320,775.29 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reservation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
						(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC		(8) Relevant Expenditure (€)
82	FI	2021FI16FFPR002	Åland Structural Funds programme 2021-2027	Y	Y	-	-	-	-	0.00%	0.00%	524,213.61 €	
83	FR	2021FR05FFPR001	Programme Île-de-France et bassin de la Seine ERDF-ESF+ 2021-2027	Y	Y	-	-	-	-	2.34%	1.77%	27,614,522.51 €	
84	FR	2021FR05JTPR001	National JTF programme Employment - Skills	Y	Y	-	-	-	-	2.00%	2.00%	-	
85	FR	2021FR16FFPR001	Programme Sud - Provence-Alpes-Côte d'Azur and	Y	Y	-	-	-	-	0.45%	0.38%	30,834,393.68 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
						(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC		(8) Relevant Expenditure (€)
		Massif des Alpes ERDF-ESF+-JTF 2021-2027											
86	FR	2021FR16FFPR002	Programme Réunion ERDF- ESF+ 2021-2027	Y	Y	-	-	-	-	0.33%	0.30%	164,889,283.38 €	
87	FR	2021FR16FFPR003	Programme Pays de la Loire ERDF- ESF+-JTF 2021- 2027	Y	Y	-	-	-	-	2.00%	2.00%	44,258,334.61 €	
88	FR	2021FR16FFPR004	Programme Occitanie ERDF- ESF+ 2021-2027	Y	Y	-	0.00%	0.00%	0.00%	1.66%	1.59%	95,998,191.17 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
89	FR	2021FR16FFPR005	Programme Nouvelle- Aquitaine ERDF- ESF+ 2021-2027	Y	Y	-	15.52 %	6.50%	6.50%	2.00%	2.00%	102,667,877.89 €	
90	FR	2021FR16FFPR006	Programme Normandie ERDF-ESF+-JTF 2021-2027	Y	Y	-	-	-	-	1.31%	1.20%	66,672,117.22 €	
91	FR	2021FR16FFPR008	Programme Martinique ERDF- ESF+ 2021-2027	N	N	-	-	-	-	5.00%	2.00%	4,914,815.82 €	Full
92	FR	2021FR16FFPR010	Programme Hauts de France	Y	Y	-	-	-	-	3.76%	2.00%	156,903,540.54 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
		ERDF-ESF+-JTF 2021-2027											
93	FR	2021FR16FFPR011	Programme Centre-Val de Loire and interregional Loire ERDF-ESF+ 2021-2027	Y	Y	-	-	-	-	2.50%	2.00%	71,517,505.46 €	
94	FR	2021FR16FFPR012	Programme Guyane ERDF-ESF+ 2021-2027	Y	Y	-	-	-	-	-	-	6,321,752.33 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
						(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC		(8) Relevant Expenditure (€)
95	FR	2021FR16FFPR013	Programme Guadeloupe ERDF- ESF+ 2021-2027	Y	Y	-	-	-	-	5.00%	2.00%	95,610,009.94 €	
96	FR	2021FR16FFPR014	Programme Grand Est and massif des Vosges ERDF- ESF+-JTF 2021- 2027	Y	Y	-	4.15%	2.00%	2.00%	2.00%	2.00%	144,447,764.36 €	
97	FR	2021FR16FFPR015	Programme Corse ERDF-ESF+ 2021- 2027	Y	Y	-	-	-	-	2.00%	2.00%	506,287.92 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
98	FR	2021FR16FFPR016	Programme Bretagne ERDF- ESF+ 2021-2027	Y	Y	-	-	-	-	2.23%	2.00%	65,305,801.11 €	
99	FR	2021FR16FFPR017	Programme Bourgogne- Franche-Comté and massif du Jura ERDF-ESF+ 2021-2027	Y	Y	-	0.00%	0.00%	0.00%	0.38%	0.35%	75,041,696.35 €	
100	FR	2021FR16FFPR018	Programme Auvergne-Rhône- Alpes and territories Rhône Saône and Massif Central ERDF-	Y	Y	-	0.00%	0.00%	0.00%	0.00%	0.00%	114,492,804.89 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
		ESF+-JTF 2021-2027											
101	FR	2021FR16RFPR001	Programme Saint Martin ERDF 2021-2027	N	N	-	-	-	-	10.00%	2.00%	-	Full non-fin.
102	FR	2021FR16RFPR002	Programme Mayotte ERDF 2021-2027	Y	Y	-	-	-	-	5.00%	2.00%	-	
103	HR	2021HR16FFPR001	Programme Competitiveness and Cohesion 2021 - 2027	Y	Y	-	-	-	-	0.78%	0.58%	662,626,243.03 €	
104	HR	2021HR16FFPR002	Integrated Territorial	Y	Y	-	-	-	-	2.00%	2.00%	210,928,166.42 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)			
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		Programme 2021 - 2027										
105	HU	2021HU05FFPR001	Y	Y	-	0.00%	0.00%	-	0.00%	0.00%	-	
106	HU	2021HU16FFPR001	N	N	-	4.97%	1.99%	-	0.00%	0.00%	123,427,323.86 €	Partial non- financi al
107	HU	2021HU16FFPR002	N	N	-	-	-	-	5.00%	2.00%	103,781,637.23 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reservation for 2025 (Y/N)
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)			
						(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	
108	HU	2021HU16FFPR003	N	N	-	36.53 %	7.51%	7.51%	5.00%	2.00%	616,517,966.74 €	Full
109	HU	2021HU16FFPR004	N	N	-	-	-	-	10.61%	1.97%	428,379,300.85 €	Full
110	HU	2021HU16FFPR005	Y	Y	-	-	-	-	2.00%	2.00%	64,112,472.06 €	
111	HU	2021HU16FFTA001	Y	Y	2.16%	0.98%	0.02%	0.02%	0.00%	0.00%	34,672,504.42 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
112	IE	2021IE16JTFR001	Just Transition Fund 2021-2027	Y	Y	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	
113	IE	2021IE16RFPR001	Northern and Western Regional Programme 2021- 2027	Y	Y	-	0.00%	0.00%	0.00%	5.00%	2.00%	-	
114	IE	2021IE16RFPR002	Southern, Eastern and Midland Regional Programme 2021- 2027	Y	Y	-	0.00%	0.00%	0.00%	5.00%	2.00%	36,306,843.05 €	
115	IT	2021IT05FFPR001	NP School and skills 2021-2027	Y	Y	-	-	-	-	0.00%	0.00%	-	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
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116	IT	2021IT05FFPR002	NP Health equity 2021-2027	Y	Y	-	-	-	-	0.56%	0.40%	438,467.27 €	
117	IT	2021IT05FFPR003	NP Social inclusion and poverty reduction 2021- 2027	Y	Y	-	-	-	-	2.00%	2.00%	-	
118	IT	2021IT16FFPR001	RP Molise ERDF ESF+ 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	14,511.17 €	
119	IT	2021IT16FFPR002	RP Puglia ERDF ESF+ 2021-2027	Y	Y	-	-	-	-	0.00%	0.00%	208,805,785.21 €	
120	IT	2021IT16FFPR003	RP Calabria ERDF ESF+ 2021-2027	Y	Y	-	1.13%	0.00%	0.00%	2.56%	1.45%	112,472,828.57 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reservation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
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121	IT	2021IT16FFPR004	RP Basilicata ERDF ESF+ 2021-2027	N	N	-	-	-	-	10.00%	10.00 %	28,838,231.99 €	Full
122	IT	2021IT16FFPR005	NP Metro+ and southern medium cities 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	11,209,654.13 €	
123	IT	2021IT16FFTA001	NP Capacity for Cohesion TA 2021-2027	Y	Y	-	-	-	-	0.00%	0.00%	74,486,869.01 €	
124	IT	2021IT16JTTPR001	NP JTF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	11,450,820.59 €	
125	IT	2021IT16RFPR001	NP Research, innovation and competitiveness for green and	Y	Y	-	-	-	-	0.00%	0.00%	574,786,244.37 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
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		digital transition 2021-2027											
126	IT	2021IT16RFPR002	NP security for legality 2021-2027	Y	Y	-	-	-	-	0.00%	0.00%	30,103,026.48 €	
127	IT	2021IT16RFPR003	NP Culture 2021- 2027	Y	Y	-	-	-	-	2.00%	2.00%	57,524,554.17 €	
128	IT	2021IT16RFPR004	RP Abruzzo ERDF 2021-2027	Y	Y	-	-	-	-	5.89%	1.97%	13,284,244.82 €	Partial

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reservation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
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129	IT	2021IT16RFPR005	RP Campania ERDF 2021-2027	Y	Y	-	-	-	-	1.37%	1.10%	201,534,954.32 €	
130	IT	2021IT16RFPR006	RP Emilia-Romagna ERDF 2021-2027	Y	Y	-	0.30%	0.30%	0.30%	1.82%	1.78%	35,306,400.58 €	
131	IT	2021IT16RFPR007	RP Friuli-Venezia Giulia ERDF 2021-2027	Y	Y	-	-	-	-	0.01%	0.01%	31,060,005.52 €	
132	IT	2021IT16RFPR008	RP Lazio ERDF 2021-2027	Y	Y	-	0.00%	0.00%	0.00%	2.83%	2.18%	43,845,626.31 €	Partial
133	IT	2021IT16RFPR009	RP Liguria ERDF 2021-2027	Y	Y	-	0.00%	0.00%	0.00%	1.01%	0.91%	53,030,805.74 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
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134	IT	2021IT16RFPR010	RP Lombardia ERDF 2021-2027	Y	Y	-	-	-	-	4.58%	2.00%	107,864,390.31 €	
135	IT	2021IT16RFPR011	RP Marche ERDF 2021-2027	Y	Y	-	0.78%	0.26%	0.26%	0.00%	0.00%	39,514,875.54 €	
136	IT	2021IT16RFPR012	RP AP Bolzano ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	14,655,736.83 €	
137	IT	2021IT16RFPR013	RP AP Trento ERDF 2021-2027	Y	Y	-	-	-	-	3.33%	0.00%	10,145,000.89 €	
138	IT	2021IT16RFPR014	RP Piemonte ERDF 2021-2027	Y	Y	-	2.00%	2.00%	2.00%	2.00%	2.00%	56,859,737.71 €	
139	IT	2021IT16RFPR015	RP Sardegna ERDF 2021-2027	Y	Y	-	0.00%	0.00%	0.00%	0.36%	0.33%	99,077,922.82 €	
140	IT	2021IT16RFPR016	RP Sicilia ERDF 2021-2027	Y	Y	-	-	-	-	0.37%	0.28%	52,851,131.36 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
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141	IT	2021IT16RFPR017	RP Toscana ERDF 2021-2027	Y	Y	-	-	-	-	0.15%	0.10%	46,150,306.36 €	
142	IT	2021IT16RFPR018	RP Umbria ERDF 2021-2027	Y	Y	-	-	-	-	2.00%	2.00%	19,706,936.64 €	
143	IT	2021IT16RFPR019	RP Valle d'Aosta ERDF 2021-2027	Y	Y	-	-	-	-	3.58%	2.00%	5,006,864.65 €	
144	IT	2021IT16RFPR020	RP Veneto ERDF 2021-2027	Y	Y	-	0.00%	0.00%	0.00%	0.97%	0.91%	69,310,027.98 €	
145	LT	2021LT16FFPR001	Programme for the European Union funds' investments in 2021–2027	N	N	-	0.26%	0.22%	0.82%	10.30%	9.40%	617,555,618.98 €	Full
146	LU	2021LU05FFPR001	ESF+ Programme 2021-2027:	Y	Y	-	0.00%	0.00%	0.00%	0.00%	0.00%	636,823.51 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reservation for 2025 (Y/N)	
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		Investing in the future											
147	LU	2021LU16FFPR001	Investing in a smarter and greener Europe	Y	Y	-	-	-	-	0.00%	0.00%	4,295,210.17 €	
148	LV	2021LV16FFPR001	European Union Cohesion Policy programme 2021-2027	Y	Y	-	0.00%	0.00%	0.00%	0.17%	0.06%	560,874,251.43 €	
149	MT	2021MT16FFPR001	Towards a smarter, well connected and resilient economy, a greener environment and	Y	Y	-	-	-	-	0.00%	0.00%	115,025,280.49 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
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		an integrated society											
150	NL	2021NL16JTFR001	Programme JTF 2021 – 2027 Netherlands	Y	Y	-	-	-	-	1.61%	1.42%	25,327,733.90 €	
151	NL	2021NL16RFPR001	Programme ERDF 2021-2027 North Netherlands	N	N	-	-	-	-	5.00%	2.00%	16,170,730.88 €	
152	NL	2021NL16RFPR002	Programme ERDF 2021-2027 West Netherlands	N	N	-	-	-	-	0.37%	0.33%	38,208,105.71 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
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153	NL	2021NL16RFPR003	Programme ERDF 2021-2027 South Netherlands	Y	Y	-	-	-	-	0.09%	0.08%	17,363,402.49 €	
154	NL	2021NL16RFPR004	Programme ERDF 2021-2027 East Netherlands	Y	Y	-	-	-	-	2.00%	2.00%	6,911,924.98 €	
155	PL	2021PL16FFPR001	European Funds for Dolny Śląsk 2021-2027	Y	Y	-	1.63%	1.63%	1.99%	0.04%	0.03%	161,971,849.26 €	
156	PL	2021PL16FFPR002	European Funds for Kujawy and Pomorze 2021- 2027	Y	Y	-	2.22%	2.00%	2.00%	0.91%	0.80%	111,288,466.91 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
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157	PL	2021PL16FFPR003	European Funds for Lubelskie 2021- 2027	Y	Y	-	0.05%	0.04%	0.04%	1.45%	1.06%	133,013,105.66 €	
158	PL	2021PL16FFPR004	European Funds for Lubuskie 2021- 2027	Y	Y	-	0.00%	0.00%	0.00%	0.47%	0.28%	72,804,571.39 €	
159	PL	2021PL16FFPR005	European Funds for Łódzkie 2021- 2027	Y	Y	-	0.07%	0.07%	0.19%	0.20%	0.20%	126,081,596.39 €	
160	PL	2021PL16FFPR006	European Funds for Małopolska 2021-2027	Y	Y	-	0.00%	0.00%	0.00%	0.53%	0.51%	149,015,962.53 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reservation for 2025 (Y/N)
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)			
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161	PL	2021PL16FFPR007	Y	Y	-	0.09%	0.08%	0.34%	2.32%	1.00%	194,263,533.29 €	
162	PL	2021PL16FFPR008	Y	Y	-	1.26%	1.25%	4.41%	0.14%	0.12%	48,329,945.42 €	
163	PL	2021PL16FFPR009	Y	Y	-	0.00%	0.00%	0.00%	0.61%	0.59%	208,815,202.03 €	
164	PL	2021PL16FFPR010	Y	Y	-	0.00%	0.00%	0.00%	1.77%	1.71%	94,578,050.34 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
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165	PL	2021PL16FFPR011	European Funds for Pomorze 2021- 2027	Y	Y	-	0.05%	0.05%	0.07%	0.30%	0.27%	64,402,586.61 €	
166	PL	2021PL16FFPR012	European Funds for Silesia 2021- 2027	Y	Y	-	0.89%	0.86%	1.85%	0.84%	0.84%	198,544,662.89 €	
167	PL	2021PL16FFPR013	European Funds for Świętokrzyskie 2021-2027	Y	Y	-	0.59%	0.51%	1.24%	0.44%	0.33%	54,224,200.82 €	
168	PL	2021PL16FFPR014	European Funds for Warmia and Mazury 2021-2027	Y	Y	-	1.07%	1.06%	2.24%	0.17%	0.15%	33,607,414.55 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)			
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169	PL	2021PL16FFPR015	Y	Y	-	2.00%	2.00%	2.00%	0.00%	0.00%	101,107,419.68 €	
170	PL	2021PL16FFPR016	Y	Y	-	0.00%	0.00%	0.00%	0.00%	0.00%	118,501,094.83 €	
171	PL	2021PL16FFPR017	Y	Y	-	0.00%	0.00%	0.00%	0.01%	0.01%	3,116,911,150.99 €	

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					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
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172	PL	2021PL16RFPR001	EU Funds for Smart Economy 2021-2027	Y	Y	-	0.03%	0.02%	0.17%	0.16%	0.12%	212,374,423.72 €	Partial non- fin.
173	PL	2021PL16RFPR002	European Funds for Digital Development 2021-2027	Y	Y	-	0.00%	0.00%	0.00%	0.00%	0.00%	194,236,733.51 €	
174	PL	2021PL16RFPR003	The European Funds for Eastern Poland 2021-2027	Y	Y	-	0.04%	0.04%	0.48%	0.88%	0.55%	316,436,762.04 €	

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					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
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175	PL	2021PL16RFTA001	Technical Assistance for European Funds 2021-2027	Y	Y	-	0.00%	0.00%	0.00%	0.00%	0.00%	100,365,981.00 €	
176	PT	2021PT16CFPR001	Thematic Programme for Climate Action and Sustainability	Y	Y	-	-	0.00%	-	1.58%	1.53%	259,593,113.16 €	
177	PT	2021PT16FFPR001	Madeira Regional Programme 2021-2027	Y	Y	-	-	-	-	1.58%	1.53%	13,729,024.37 €	
178	PT	2021PT16FFPR002	Azores Regional Programme 2021-2027	N	N	-	100.00%	100.00%	100.00%	1.58%	1.53%	74,260,622.05 €	Partial

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179	PT	2021PT16FFPR003	Norte Regional Programme 2021- 2027	Y	Y	-	-	-	-	1.58%	1.53%	295,879,035.64 €	
180	PT	2021PT16FFPR004	Centro Regional Programme 2021- 2027	Y	Y	-	-	-	-	1.58%	1.53%	130,096,015.18 €	
181	PT	2021PT16FFPR005	Alentejo Regional Programme 2021- 2027	Y	Y	-	-	-	-	1.58%	1.53%	91,698,392.98 €	
182	PT	2021PT16FFPR006	Lisbon Regional Programme 2021- 2027	Y	Y	-	-	-	-	1.58%	1.53%	36,591,743.15 €	
183	PT	2021PT16FFPR007	Algarve Regional Programme 2021- 2027	Y	Y	-	-	-	-	1.58%	1.53%	5,697,131.29 €	

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184	PT	2021PT16FFPR009	Innovation and Digital Transition Thematic Programme	Y	Y	-	-	-	-	1.58%	1.53%	148,683,284.11 €	
185	PT	2021PT16RFTA001	Technical Assistance Programme	Y	Y	-	-	-	-	1.58%	1.53%	32,803,232.78 €	
186	RO	2021RO05FFPR001	Social Inclusion and Dignity	Y	Y	-	-	-	-	0.12%	0.08%	3,946,140.56 €	
187	RO	2021RO16FFPR001	Sustainable development	Y	Y	-	-	-	-	1.64%	1.41%	1,207,339,134.97 €	
188	RO	2021RO16FFPR002	Transport	Y	Y	-	-	-	-	2.62%	2.00%	1,799,689,559.52 €	

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189	RO	2021RO16FFPR003	Health	N	N	-	-	-	-	9.64%	1.45%	157,509,781.78 €	Full
190	RO	2021RO16FFTA004	Technical Assistance	Y	Y	-	-	0.00%	-	0.14%	0.11%	37,023,344.09 €	
191	RO	2021RO16JTPR001	Just Transition	Y	Y	-	-	-	-	2.00%	2.00%	68,511,402.54 €	
192	RO	2021RO16RFPR001	Smart growth, digitalization and financial instruments	Y	Y	-	-	-	-	0.03%	0.03%	115,652,985.55 €	

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193	RO	2021RO16RFPR002	North East	Y	Y	-	-	-	-	0.61%	0.28%	142,337,921.22 €	
194	RO	2021RO16RFPR003	South East	Y	Y	-	-	-	-	0.00%	0.00%	116,630,624.69 €	
195	RO	2021RO16RFPR004	South Muntenia	Y	Y	-	-	-	-	2.14%	1.26%	166,708,250.45 €	
196	RO	2021RO16RFPR005	Central Region	Y	Y	-	0.00%	0.00%	-	2.65%	1.48%	113,788,845.48 €	
197	RO	2021RO16RFPR006	South-West Oltenia	Y	Y	-	-	-	-	0.61%	0.28%	94,059,146.22 €	
198	RO	2021RO16RFPR007	West	Y	Y	-	-	-	-	0.02%	0.01%	133,605,447.35 €	

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199	RO	2021RO16RFPR008	North-West	Y	Y	-	-	-	-	3.25%	1.05%	169,934,201.85 €	
200	RO	2021RO16RFPR009	Bucharest-Ilfov	Y	Y	-	-	-	-	1.42%	0.00%	74,064,506.68 €	
201	SE	2021SE16JTFR001	Just Transition Fund National programme 2021- 2027	Y	Y	-	2.00%	2.00%	2.00%	2.00%	2.00%	36,089,205.30 €	
202	SE	2021SE16RFPR001	European Regional Development Fund programme for Skåne-Blekinge 2021-2027	Y	Y	-	2.00%	2.00%	2.00%	2.00%	2.00%	8,134,795.64 €	

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203	SE	2021SE16RFPR002	Y	Y	-	2.00%	2.00%	2.00%	2.00%	2.00%	5,868,395.26 €	
204	SE	2021SE16RFPR003	Y	Y	-	2.00%	2.00%	2.00%	2.00%	2.00%	9,008,640.29 €	
205	SE	2021SE16RFPR004	Y	Y	-	2.00%	2.00%	2.00%	2.00%	2.00%	12,221,984.93 €	

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206	SE	2021SE16RFPR005	Y	Y	-	2.00%	2.00%	2.00%	2.00%	2.00%	5,613,378.20 €	
207	SE	2021SE16RFPR006	Y	Y	-	2.00%	2.00%	2.00%	2.00%	2.00%	15,131,962.41 €	
208	SE	2021SE16RFPR007	Y	Y	-	2.00%	2.00%	2.00%	2.00%	2.00%	15,280,272.54 €	

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209	SE	2021SE16RFPR008	Y	Y	-	2.00%	2.00%	2.00%	2.00%	2.00%	30,286,105.56 €	
210	SE	2021SE16RFPR009	Y	Y	-	2.00%	2.00%	2.00%	2.00%	2.00%	8,779,589.79 €	
211	SI	2021SI16FFPR001	Y	Y	-	-	-	-	0.65%	0.00%	169,188,055.09 €	

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212	SK	2021SK16FFPR001	Programme Slovakia - SK - ERDF/CF/JTF/ESF+	Y	Y	-	-	-	-	1.41%	0.83%	703,953,244.72 €	
213	TC	2021TC16FFIR001	Urbact IV	Y	Y	-	-	-	-	0.73%	-	12,946,223.56 €	
214	TC	2021TC16FFOR001	(Interreg VI-D) Madeira-Azores- Canary Islands (MAC)	Y	Y	-	-	-	-	5.00%	2.00%	-	
215	TC	2021TC16FFOR002	(Interreg VI-D) Mozambique Channel	N	N	-	-	-	-	5.00%	2.00%	-	
216	TC	2021TC16FFOR003	(Interreg VI-D) Caribbean	N	N	-	-	-	-	-	2.00%	-	

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217	TC	2021TC16FFOR004	(Interreg VI-D) Indian Ocean	Y	Y	-	-	-	-	2.00%	2.00%	7,391,269.92 €	
218	TC	2021TC16FFOR005	(Interreg VI-D) Amazonia	Y	Y	-	-	-	-	5.00%	2.00%	-	
219	TC	2021TC16FFTN001	(Interreg VI-B) Euro Mediterranean (EURO MED)	Y	Y	-	-	-	-	0.73%	-	29,277,176.30 €	
220	TC	2021TC16FFTN003	(Interreg VI-B) Baltic Sea region	Y	Y	-	0.07%	-	-	0.73%	-	48,430,162.81 €	
221	TC	2021TC16FFTN004	(Interreg VI-B) Danube	Y	Y	-	-	-	-	0.73%	-	56,561,025.30 €	

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222	TC	2021TC16FFT005	(Interreg VI-B) Northern Periphery and Arctic	Y	Y	-	-	-	-	0.73%	-	4,545,921.89 €	
223	TC	2021TC16PCB001	(Interreg VI-A) IPA CBC Hungary Serbia	Y	Y	-	-	-	-	2.00%	2.00%	6,072,394.12 €	
224	TC	2021TC16PCB002	(Interreg VI-A) IPA CBC Romania Serbia	Y	Y	-	-	-	-	0.73%	-	7,784,594.41 €	
225	TC	2021TC16PCB003	(Interreg VI-A) IPA CBC Croatia Serbia	Y	Y	-	-	-	-	0.73%	-	5,138,758.06 €	
226	TC	2021TC16PCB004	(Interreg VI-A) IPA CBC Croatia-Bosnia and Herzegovina- Montenegro	Y	Y	-	-	-	-	0.73%	-	8,081,389.09 €	

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227	TC	2021TC16IPCB005	(Interreg VI-A) IPA CBC Bulgaria Turkey	Y	Y	-	-	-	-	0.73%	-	50,175.88 €	
228	TC	2021TC16IPCB006	(Interreg VI-A) IPA CBC Bulgaria North Macedonia	Y	Y	-	-	-	-	0.73%	-	357,479.03 €	
229	TC	2021TC16IPCB007	(Interreg VI-A) IPA CBC Bulgaria Serbia	Y	Y	-	-	-	-	0.73%	-	1,037,588.19 €	
230	TC	2021TC16IPCB008	-	Y	Y	-	-	-	-	2.00%	2.00%	-	
231	TC	2021TC16IPCB009	-	Y	Y	-	-	-	-	2.00%	2.00%	-	

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232	TC	2021TC16IPCB010	-	Y	Y	-	-	-	-	2.00%	2.00%	-	
233	TC	2021TC16IPTN001	(Interreg VI-B) Adriatic-Ionian	Y	Y	-	-	-	-	0.73%	-	5,099,963.46 €	
234	TC	2021TC16NXCB009	Interreg VI-A - NEXT Poland- Ukraine	Y	Y	-	-	-	-	0.73%	-	17,594,436.41 €	
235	TC	2021TC16NXCB010	(Interreg VI-A) NEXT Huskroua	Y	Y	-	-	-	-	-	-	-	
236	TC	2021TC16NXCB011	(Interreg VI-A) NEXT Romania Moldova	Y	Y	-	-	-	-	-	-	-	
237	TC	2021TC16NXCB012	(Interreg VI-A) NEXT Romania Ukraine	Y	Y	-	-	-	-	-	-	-	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)			
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)	
238	TC	2021TC16NXCB013 (Interreg VI-A) NEXT Italy Tunisia	Y	Y	-	-	-	-	-	-	-	
239	TC	2021TC16NXTN001 (Interreg VI-B) NEXT Mediterranean Sea Basin (NEXT MED)	Y	Y	-	-	-	-	-	-	-	
240	TC	2021TC16NXTN002 (Interreg VI-B) Interreg NEXT Black Sea Basin	Y	Y	-	-	-	-	2.00%	2.00%	7,627,148.32 €	
241	TC	2021TC16RFCB001 (Interreg VI-A) The Netherlands- Belgium-Germany (Euregio Maas- Rijn/ Euregio Meuse-	Y	Y	-	-	-	-	0.73%	-	8,340,198.09 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
		Rhin/Euregio Maas-Rhein)											
242	TC	2021TC16RFCB002	(Interreg VI-A) Austria-Czechia	Y	Y	-	-	-	-	0.73%	-	6,450,700.92 €	
243	TC	2021TC16RFCB003	(Interreg VI-A) Slovakia-Austria	Y	Y	-	-	-	-	2.00%	2.00%	4,308,121.80 €	
244	TC	2021TC16RFCB004	(Interreg VI-A) Austria- Germany/Bavaria	Y	Y	-	-	-	-	0.73%	-	5,835,684.54 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
245	TC	2021TC16RFCB005	(Interreg VI-A) Spain-Portugal (POCTEP)	Y	Y	-	-	-	-	2.00%	2.00%	35,297,347.74 €	
246	TC	2021TC16RFCB006	(Interreg VI-A) Spain-France- Andorra (POCTEFA)	Y	Y	-	-	-	-	2.00%	2.00%	11,396,159.44 €	
247	TC	2021TC16RFCB007	(Interreg VI-A) Hungary-Croatia	Y	Y	-	-	-	-	2.00%	2.00%	-	
248	TC	2021TC16RFCB008	(Interreg VI-A) Germany/Bavaria- Czechia	Y	Y	-	-	-	-	2.00%	2.00%	7,860,945.46 €	
249	TC	2021TC16RFCB009	(Interreg VI-A) Austria-Hungary	Y	Y	-	-	-	-	2.00%	2.00%	3,331,770.63 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)			
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)	
250	TC	2021TC16RFCB010 (Interreg VI-A) Germany/Branden burg-Poland	Y	Y	-	-	-	-	2.00%	2.00%	7,141,564.62 €	
251	TC	2021TC16RFCB011 (Interreg VI-A) Poland-Slovakia	Y	Y	-	0.07%	-	-	0.73%	-	19,017,979.01 €	
252	TC	2021TC16RFCB012 (Interreg VI-A) Poland-Denmark- Germany- Lithuania-Sweden (South Baltic)	Y	Y	-	-	-	-	0.73%	-	12,909,791.93 €	
253	TC	2021TC16RFCB013 (Interreg VI-A) Finland-Estonia- Latvia-Sweden (Central Baltic)	Y	Y	-	0.07%	-	-	0.73%	-	23,328,366.29 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
254	TC	2021TC16RFCB014	(Interreg VI-A) Hungary-Slovakia	Y	Y	-	-	-	-	2.00%	2.00%	8,729,185.59 €	
255	TC	2021TC16RFCB015	(Interreg VI-A) Sweden-Norway	Y	Y	-	0.07%	-	-	0.73%	-	9,137,438.31 €	
256	TC	2021TC16RFCB016	(Interreg VI-A) Germany/Saxony- Czechia	Y	Y	-	-	-	-	0.73%	-	15,151,627.99 €	
257	TC	2021TC16RFCB017	(Interreg VI-A) Poland- Germany/Saxony	Y	Y	-	-	-	-	0.73%	-	6,312,904.47 €	
258	TC	2021TC16RFCB018	(Interreg VI-A) Germany/Mecklen burg-Western	Y	Y	-	-	-	-	2.00%	2.00%	11,449,297.56 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
		Pomerania/Brandenburg-Poland											
259	TC	2021TC16RFCB019	(Interreg VI-A) Greece-Italy	Y	Y	-	-	-	-	5.00%	2.00%	-	
260	TC	2021TC16RFCB020	(Interreg VI-A) Romania-Bulgaria	Y	Y	-	-	-	-	5.00%	2.00%	1,159,890.28 €	
261	TC	2021TC16RFCB021	(Interreg VI-A) Greece-Bulgaria	Y	Y	-	-	-	-	5.00%	2.00%	3,023,273.67 €	
262	TC	2021TC16RFCB022	(Interreg VI-A) Germany-The Netherlands	Y	Y	-	0.07%	-	-	0.73%	-	28,756,703.20 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
263	TC	2021TC16RFCB023	(Interreg VI-A) Germany-Austria- Switzerland- Liechtenstein (Alpenrhein- Bodensee- Hochrhein)	Y	Y	-	-	-	-	2.00%	2.00%	7,800,583.84 €	
264	TC	2021TC16RFCB024	(Interreg VI-A) Czechia-Poland	Y	Y	-	-	-	-	0.73%	-	13,936,137.54 €	
265	TC	2021TC16RFCB025	(Interreg VI-A) Sweden-Denmark- Norway (Öresund- Kattegat- Skagerrak)	Y	Y	-	0.07%	-	-	0.73%	-	30,432,495.21 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
266	TC	2021TC16RFCB026	(Interreg VI-A) Latvia-Lithuania	Y	Y	-	-	-	-	0.73%	0.00%	4,506,092.24 €	
267	TC	2021TC16RFCB027	(Interreg VI-A) Sweden-Finland- Norway (AURORA)	Y	Y	-	0.07%	-	-	0.73%	-	16,533,577.50 €	
268	TC	2021TC16RFCB028	(Interreg VI-A) Slovenia-Croatia	Y	Y	-	-	-	-	0.73%	-	5,264,082.11 €	
269	TC	2021TC16RFCB029	(Interreg VI-A) Slovakia-Czechia	Y	Y	-	-	-	-	2.00%	2.00%	7,164,263.86 €	
270	TC	2021TC16RFCB030	(Interreg VI-A) Lithuania-Poland	Y	Y	-	-	-	-	2.00%	2.00%	10,846,207.43 €	
271	TC	2021TC16RFCB031	(Interreg VI-A) Italy-France (Maritime)	Y	Y	-	-	-	-	0.73%	-	10,504,689.28 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
272	TC	2021TC16RFCB032	(Interreg VI-A) France-Italy (ALCOTRA)	Y	Y	-	0.07%	-	-	0.73%	-	21,043,267.19 €	
273	TC	2021TC16RFCB033	(Interreg VI-A) Italy-Switzerland	Y	Y	-	-	-	-	2.00%	2.00%	5,372,520.04 €	
274	TC	2021TC16RFCB034	(Interreg VI-A) Italy-Slovenia	Y	Y	-	0.07%	-	-	0.73%	-	15,457,476.19 €	
275	TC	2021TC16RFCB035	(Interreg VI-A) Italy-Malta	Y	Y	-	-	-	-	2.00%	2.00%	3,767,635.56 €	
276	TC	2021TC16RFCB036	(Interreg VI-A) France-Germany- Switzerland (Upper Rhine)	Y	Y	-	-	-	-	0.73%	-	16,327,506.92 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)			
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)	
277	TC	2021TC16RFCB037 (Interreg VI-A) France-Switzerland	Y	Y	-	-	-	-	2.00%	2.00%	4,568,030.56 €	
278	TC	2021TC16RFCB038 (Interreg VI-A) Italy-Croatia	Y	Y	-	-	-	-	0.73%	-	18,450,741.73 €	
279	TC	2021TC16RFCB039 (Interreg VI-A) Belgium-France (Wallonie- Vlaanderen- France)	Y	Y	-	-	-	-	2.00%	2.00%	20,954,153.01 €	
280	TC	2021TC16RFCB040 (Interreg VI-A) France-Belgium- Germany- Luxembourg (Grande	Y	Y	-	-	-	-	0.73%	-	14,532,329.11 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)			
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)	
		Région/Großregion)										
281	TC	2021TC16RFCB041 (Interreg VI-A) Belgium-The Netherlands (Vlaanderen- Nederland)	Y	Y	-	0.07%	-	-	0.73%	-	22,418,169.63 €	
282	TC	2021TC16RFCB042 (Interreg VI-A) Romania-Hungary	Y	Y	-	-	-	-	2.00%	2.00%	9,904,658.70 €	
283	TC	2021TC16RFCB043 (Interreg VI-A) Estonia-Latvia	Y	Y	-	0.07%	0.00%	0.00%	0.73%	0.00%	5,593,645.38 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
284	TC	2021TC16RFCB044	(Interreg VI-A) Italy-Austria	Y	Y	-	-	-	-	2.00%	2.00%	14,579,043.73 €	
285	TC	2021TC16RFCB045	(Interreg VI-A) Slovenia-Hungary	Y	Y	-	-	-	-	0.73%	-	2,531,292.52 €	
286	TC	2021TC16RFCB046	(Interreg VI-A) Slovenia-Austria	Y	Y	-	-	-	-	0.73%	-	7,304,629.48 €	
287	TC	2021TC16RFCB047	(Interreg VI-A) Greece-Cyprus	Y	Y	-	-	-	-	2.00%	2.00%	1,588,476.51 €	
288	TC	2021TC16RFCB048	(Interreg VI-A) Germany-Denmark	Y	Y	-	-	-	-	0.73%	-	13,560,004.56 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)	
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)				
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)		
289	TC	2021TC16RFIR001	(Interreg VI-C) Interreg Europe	Y	Y	-	-	-	-	0.73%	-	67,133,834.66 €	
290	TC	2021TC16RFIR002	(Interreg VI-C) Interact	Y	Y	-	0.07%	-	-	0.73%	-	6,072,843.67 €	
291	TC	2021TC16RFIR004	ESPO 2030 Cooperation Programme	Y	Y	-	-	-	-	0.73%	-	4,162,500.91 €	
292	TC	2021TC16RFPC001	PEACE PLUS Ireland-Northern Ireland/United Kingdom	Y	Y	-	0.00%	0.00%	0.00%	0.73%	0.00%	12,942,375.02 €	
293	TC	2021TC16RFTN001	(Interreg VI-B) Alpine Space	Y	Y	-	0.07%	-	-	0.73%	-	18,398,113.94 €	
294	TC	2021TC16RFTN002	(Interreg VI-B) Atlantic Area	Y	Y	-	-	-	-	0.73%	-	11,901,919.43 €	

MS	Ref	Title	(1) MCS functioning effectively AAR 2024 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	(1) MCS functioning effectively AAR2025 (Y/N/NA*); Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2022-2023	Accounting year 2023-2024			Accounting year 2024-2025			Issued Reserv ation for 2025 (Y/N)
					Confirmed error rates after EC's assessment (desk review of all OPs and risk-based compliance audits)	Confirmed error rates after EC's audit assessment (desk review of all OPs and risk-based compliance audits)			'Reportable' error rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)			
					(2) Total Error Rate	(3) Total Error Rate	(4) Residual Total Error Rate	(5) Residual Total Error Rate removing impact of advances to financial instruments	(6) Total Error Rate reportable by EC	(7) Residual Total Error Rate reportable by EC	(8) Relevant Expenditure (€)	
295	TC	2021TC16RFTN003 (Interreg VI-B) Central Europe	Y	Y	-	0.07%	-	-	0.73%	-	61,593,863.37 €	
296	TC	2021TC16RFTN004 (Interreg VI-B) North Sea	Y	Y	-	0.07%	-	-	0.73%	-	43,110,490.55 €	
297	TC	2021TC16RFTN005 (Interreg VI-B) North West Europe	Y	Y	-	-	-	-	0.73%	-	44,196,625.90 €	
298	TC	2021TC16RFTN006 (Interreg VI-B) South West Europe (SUDOE)	Y	Y	-	-	-	-	2.00%	2.00%	-	

Annex 7F: List of programmes with deficiencies in the functioning of management and control systems (MCS)

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
1	BE	2014BE16RFOP001	OP Brussels Capital Region	MA	Deficiencies linked to key requirements 4 and 7, based on the audit results reported by the AA in its final control report.	N	4,426,279.05 €	0.11%
2	ES	2014ES16RFOP007	Canary Islands ERDF 2014-20 OP	IB; MA	Deficiencies linked to key requirement 4, based on analysis of the final control report (total error rate of 10.04%).	N	147,272,122.45 €	3.64%
3	ES	2014ES16RFOP008	Cantabria ERDF 2014-20 OP	IB	Deficiencies linked to key requirement 4, based on analysis of the final control report (total error rate of 14.94%).	N	-1,371,091.92 €	-0.03%
4	ES	2014ES16RFOP012	Ceuta ERDF 2014-20 OP	IB	Deficiencies linked to key requirement 4, based on analysis of the final control report (total error rate of 10.73%).	N	12,438,850.11 €	0.31%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
5	FR	2014FR05M2OP001	Operational Programme ERDF-ESF Guadeloupe et St Martin Etat 2014-2020	AA; MA	Deficiencies identified in the work of the AA (incomplete audits of operations with impact on the reported error rate still provisional (key requirement 16). Provisional reported error rate at 44.68%, with a material level of residual error as well. Full reservation.	Full	20,296,136.64 €	0.50%
6	FR	2014FR16M0OP009	Regional programme Guadeloupe Conseil Régional 2014-2020	AA; MA	Deficiencies identified in the work of the AA (incomplete audits of operations with impact on the reported error rate still provisional (key requirement 16). Provisional reported error rate at 50.54%, with a material level of residual error as well. Full reservation.	Full	24,162,494.73 €	0.60%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
7	FR	2014FR16M2OP011	Regional programme Guyane Conseil Régional 2014-2020	MA	Deficiencies identified in the management verifications (key requirement 4) considering the high level of errors detected by the AA. Additionally, the error rate reported (TER at 7.33% and RTER at 4.59%) show a material level of residual error, not corrected. Full reservation.	Full	80,763,030.18 €	2.00%
8	FR	2014FR16M2OP012	Regional programme Mayotte 2014-2020	AA, MA	Deficiencies identified in the work of the AA (incomplete audits of operations with impact on the reported error rate still provisional (key requirement 16). Provisional reported error rate at 31.57%, with a material level of residual error as well. Full reservation.	Full	13,854,941.84 €	0.34%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
9	HU	2014HU05M2OP001	Human Resources Development Operational Programme	-	Deficiencies identified in management verifications due to a high level of errors detected by the AA, reported at 7.47% (KR4). The appropriate financial correction has been implemented to bring back the RTER below 2%, hence no reservation is issued. The Commission auditors will monitor the risk of recurrent high error rate in the successor 2021-27 programme	N	-	-
10	HU	2014HU16M0OP001	Economic Development and Innovation Operational Programme	-	Deficiencies identified in relation to selection of operations, management verifications and antifraud measures (key requirements 2, 4 and 7). The ongoing procedure (warning of interruption) is maintained for priority axes 1 and 2 (lifted for axis 4). A partial reservation is issued, with follow-up to requested financial corrections.	Partial	135,003,027.40 €	3.34%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
11	HU	2014HU16M10P001	Environmental and Energy Efficiency OP	MA	Deficiencies identified in relation to selection of operations and management verifications (key requirements 2 and 4), in particular identified in DAC audit in relation to durability, as well as ineligible in-house contracts and one public procurement expert contract. A full reservation is issued.	Full	184,122,070.26 €	4.56%
12	HU	2014HU16M10P003	Integrated Transport OP	MA	Deficiencies linked to key requirement 4, based on analysis of the final control report. The appropriate financial correction has been implemented to bring back the RTER below 2%, hence no reservation is issued. The Commission auditors will monitor the risk of recurrent high error rate in the successor 2021-27 programme.	N	-	-

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
13	HU	2014HU16M20P001	Territorial and settlement development OP	MA; IB	Deficiencies linked to key requirement 4, based on analysis of the final control report (error rate over 10%). The appropriate financial correction has been implemented to bring back the RTER below 2%, hence no reservation is issued. The Commission auditors will monitor the risk of recurrent high error rate in the successor 2021-27 programme.	N	63,855,580.86 €	1.58%
14	HU	2014HU16M20P002	Competitive Central-Hungary OP	MA; IB	Deficiencies linked to key requirement 4, based on analysis of the final control report (total error rate over 10%). The appropriate financial correction has been implemented to bring back the RTER below 2%, hence no reservation is issued. The Commission auditors will monitor the risk of recurrent high error rate in the successor 2021-27 programme.	N	639,168.28 €	0.02%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
15	IE	2014IE16RFOP001	Border, Midland and Western Regional Operational Programme 2014-2020	MA	Deficiencies linked to key requirement 4, based on a thematic audit by DAC and analysis of the final control report.	N	8,642,231.55 €	0.21%
16	IE	2014IE16RFOP002	Southern & Eastern Regional Operational Programme	MA	Deficiencies linked to key requirement 4, based on a thematic audit by DAC and analysis of the final control report.	N	8,770,181.95 €	0.22%
17	IT	2014IT16M2OP006	ROP Calabria ERDF ESF	MA	Deficiencies linked to key requirement 4, based on analysis of the final control report (total error rate of 7.44%).	N	8,851,375.00 €	0.22%
18	IT	2014IT16RFOP004	ROP Abruzzo ERDF	MA	Deficiencies linked to key requirement 4, based on analysis of the final control report (total error rate of 6.40%).	N	1,673,902.56 €	0.04%
19	IT	2014IT16RFOP016	ROP Sicilia ERDF	MA	Deficiencies linked to key requirement 4, based on analysis of the final control report (high level of total error rate).	N	163,170,994.64 €	4.04%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
20	LT	2014LT16MAOP001	Operational Programme for EU Structural Funds Investments for 2014-2020	IB	Deficiencies linked to key requirement 4, based on a national system audit report concerning IB CPMA.	N	-	-
21	NL	2014NL16RFOP001	OP North Netherlands ERDF 2014-2020	AA; MA	Deficiencies linked to key requirement 4, based on analysis of the final control report as demonstrated by the high level of error detected by the AA (6.19%) . The appropriate financial correction has been implemented to reduce the residual error rate below 2%, therefore no reservation issued.	N	314,948.79 €	0.01%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
22	NL	2014NL16RFOP002	OP West Netherlands ERDF 2014-2020	MA; AA	Deficiencies identified in management verifications and audit trail (key requirements 4 and 5), based on DAC audit, particularly in relation to verification of public procurement rules. The AA did not report any related issues over time (key requirements 16 and 18).	Partial	277,397.67 €	0.01%
23	NL	2014NL16RFOP003	OP South Netherlands ERDF 2014-2020	MA	Deficiencies linked to key requirement 4, based on analysis of the final control report as demonstrated by the high level of error detected by the AA (6.19%). The appropriate financial correction has been implemented to reduce the residual error rate below 2%, therefore no reservation issued.	N	2,432,192.27 €	0.06%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
24	PL	2014PL16RFOP001	OP Smart growth	IB; MA	Significant deficiencies concerning selection of operations, management verifications, audit trail, non-mitigation of conflicts of interest and antifraud measures (key requirements 2, 4, 5, and 7) for sub-measures 1.1.1. and 1.3.1, based on audits carried out by ECA and DAC Errors relate to IB NCBR. An ongoing warning of interruption already covers sub-measures 1.1.1 and 1.3.1.).	Partial non-fin.	-	-
25	RO	2014RO16M10P001	Large Infrastructure Operational Programme	-	Material level of residual error reported by audit authority (2.59%), requiring additional financial corrections. A full reservation is issued. Moreover significant amounts in operations affected by ongoing national investigations should be closely monitored, as well as numerous operations reported as non-functioning.	Full	9,929,336.24 €	0.25%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
26	RO	2014RO16RFOP001	Competitiveness Operational Programme	MA	Management verifications are not effective in preventing and detecting errors (key requirement 4) as demonstrated by the high TER (18.16%) reported by the audit authority. A full reservation is issued.	Full	26,645,050.70 €	0.66%
27	SK	2014SK16M10P002	Quality of Environment	MA	Deficiencies linked to key requirement 4, based on analysis of the final control report (error rate exceeding 5%).	N	-	-
28	TC	2014TC16RFCB020	Interreg V-A - Greece-Italy	MA	Based on analysis of the final control report.	N	152,355.53 €	0.00%
29	TC	2014TC16RFCB022	Interreg V-A - Greece-Bulgaria	MA	Deficiencies linked to key requirement 4, based on assessment of the final control report. The necessary corrections to reduce the residual error to 2% were made. A case-by-case assessment is made for the successor programmes in 2021-2027.	N	7,672.87 €	0.00%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
30	TC	2014TC16RFCB051	Interreg V-A - France (Mayotte-Comores-Madagascar)	MA	Programme inactive in the last 5 years (no expenditure declared, including the last accounting year). No system audits carried out. A full non-financial reservation is issued, and prefinancing will be recovered.	Full non-fin.	-	-
31	TC	2014TC16RFCB054	Interreg V-A - Slovenia-Austria	MA	Deficiencies linked to key requirement 4, based on assessment of the final control report (high error rate).	N	-377,879.28 €	-0.01%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
32 ⁽¹⁶⁾	TC	2014TC16RFTN008	Caribbean Area	AA; MA	The remedial actions in relation to the effectiveness of management verifications (key requirement 4) linked to the suspension decision in place have not yet been fully implemented. In addition, audits of operations are not finalised. The prudent provisional error rate reported is 82.46%. Also, the AA confirmed that Article 129 CPR is not complied with (amounts to be corrected are not known yet). A full reservation is issued. The ongoing procedure (suspension) is maintained, including for the payment of the balance.	Full	-2,427,391.43 €	-0.06%

MCS = Qualified Limited (Part of OP) (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
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(¹⁶) Two programmes also reported in last year's AAR:

2014TC16RFCB046	Interreg V-A - Belgium-The Netherlands (Vlaanderen- Nederland)
2014UK16RFOP002	United Kingdom - ERDF Gibraltar

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
1	AT	2014AT16RFOP001	Investments in Growth and Employment Austria 2014-2020 - Operational Programme for the use of the ERDF funds	MA; IB	Deficiencies linked to FNLC-pilot expenditure concerning the MA (ÖROK) and IB KPC (key requirement 4). A partial non-financial reservation is issued, and ongoing procedure is maintained (net financial correction for cartel issues and pre-correction letter for FNLC-pilot to be issued after contradictory procedure).	Partial non-fin.	-	-
2	BG	2014BG16M10P001	Operational programme "Transport and transport infrastructure"	MA	Deficiencies linked to key requirement 4, due to follow-up of financial corrections cancelled by the administrative courts.	N	-	-
3	BG	2014BG16M10P002	Operational programme "Environment"	MA	Deficiencies linked to key requirement 4, due to follow-up of financial corrections cancelled by the administrative courts.	N	4,436,178.75 €	0.11%
4	BG	2014BG16RFOP001	Operational programme "Regions in Growth"	MA	Deficiencies linked to key requirement 4, due to follow-up of financial corrections cancelled by the administrative courts.	N	1,086.00 €	0.00%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
5	CZ	2014CZ16RFOP001	Enterprise and Innovation for Competitiveness	AA; MA	Deficiencies linked to programme objectives 3.2 (energy efficiency) and 3.6 (CEPS expenditure on smart grids), affecting key requirements 4 (management verifications) as well as 16 and 18 (audits of operations by the AA, and audit control report and opinion). The ongoing procedure (suspension for three projects of Agrofert Group) is maintained, and the MS is requested to confirm deduction of any related expenditure at closure. A partial reservation is issued.	Partial	9,419,151.81 €	0.23%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
6	DE	2014DE16RFOP003	OP Berlin ERDF 2014-2020	MA; IB	Significant deficiencies in management verifications (key requirement 4) detected by DAC audit under contradictory, not previously detected or reported at any level including in audits of operations by the AA (key requirement 16), regarding ineligible expenditure declared by research and development projects (ineligible overhead costs) of a large beneficiary, Fraunhofer Gesellschaft. A partial non-financial reservation is issued.	Partial non-fin.	-	-

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
7	DE	2014DE16RFOP004	OP Brandenburg ERDF 2014-2020	MA; IB; AA	Significant deficiencies in management verifications (key requirement 4) detected by DAC audit under contradictory, not previously detected or reported at any level including in audits of operations by the AA (key requirement 16), regarding ineligible expenditure declared by research and development projects (ineligible overhead costs) of a large beneficiary, Fraunhofer Gesellschaft. A partial non-financial reservation is issued.	Partial non-fin.	-	-

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
8	DE	2014DE16RFOP005	OP Bremen ERDF 2014-2020	MA; IB; AA	Significant deficiencies in management verifications (key requirement 4) identified by DAC thematic audit under contradictory, not previously detected or reported at any level including in audits of operations by the AA (key requirement 16), regarding ineligible expenditure declared by research and development projects (ineligible overhead costs) of a large beneficiary, Fraunhofer Gesellschaft. A partial non-financial reservation is issued.	Partial non-fin.	-77,452.87 €	0.00%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
9	DE	2014DE16RFOP009	OP Nordrhein-Westfalen ERDF 2014-2020	AA; MA; IB	DAC thematic audit under contradictory identified significant deficiencies in management verifications (key requirement 4), not previously detected or reported at any level including in audits of operations by the AA (key requirement 16), regarding ineligible expenditure declared by research and development projects (ineligible overhead costs) of a large beneficiary, Fraunhofer Gesellschaft (not removed from last accounts). A partial reservation is issued.	Partial	2,792,327.96 €	0.07%
10	DE	2014DE16RFOP010	OP Rheinland-Pfalz ERDF 2014-2020	AA; MA; IB	DAC thematic audit under contradictory identified significant deficiencies (key requirement 4) limited to expenditure declared in R&D projects (FhG), not previously detected and reported at any level, including in audits of operations by the AA (key requirement 16). Partial reservation issued.	Partial	4,818,215.21 €	0.12%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
11	DE	2014DE16RFOP012	OP Sachsen ERDF 2014-2020	AA; MA; IB	DAC thematic audit under contradictory identified significant deficiencies (key requirement 4) limited to expenditure declared in R&D projects (FhG), not previously detected and reported at any level, including in audits of operations by the AA (key requirement 16). Partial non-financial reservation issued.	Partial non-fin.	-721,633.31 €	-0.02%
12	DE	2014DE16RFOP013	OP Sachsen-Anhalt ERDF 2014-2020	MA; AA; IB	Deficiencies identified in the work of the AA (key requirements 16 and 18). DAC thematic audit identified significant deficiencies limited to expenditure declared in R&D projects (key requirement 4), not previously detected and reported at any level, AA included.	N	-736,783.23 €	-0.02%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
13	DE	2014DE16RFOP015	OP Thüringen ERDF 2014-2020	MA; IB; AA	DAC thematic audit under contradictory identified significant deficiencies (key requirement 4) limited to expenditure declared in R&D projects (FhG), not previously detected and reported at any level, including in audits of operations by the AA (key requirement 16). Partial non-financial reservation issued.	Partial non-fin.	-370,748.17 €	-0.01%
14	ES	2014ES16RFOP003	Andalucía ERDF 2014-20 OP	AA	Deficiencies identified in the work of the regional control body of Andalucía (key requirement 18). Incomplete work of the regional control body of Andalucía to provide assurance on financial instruments, managed by IB - DG Fondos Europeos.	Partial	65,634,919.76 €	1.62%
15	IT	2014IT16RFOP002	National Operational Programme on Infrastructures and Networks	MA	Deficiencies in management verifications (key requirement 4) identified in DAC audit, currently in follow-up, related to public procurement in REACT-EU expenditure during accounting year 2023-2024. Partial reservation limited to REACT-EU expenditure.	Partial	370,418,115.70 €	9.17%

MCS = Adverse/Qualified (2014-2020)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
16	RO	2014RO16RFOP002	Regional Operational Programme	MA	Management verifications for the ITI Danube Delta action plan were not as effective as they should be (key requirement 4), since the audit authorities 's complementary work still finds high levels of error (above 13%). Moreover, fraud suspicion in the Vaslui County Council Road project was not identified by management verifications. Partial reservation is issued for both issues.	Partial	30,914,323.25 €	0.77%
17	SE	2014SE16RFOP006	North-Central Sweden	AA	Deficiencies linked to key requirements 16 and 18. No audits of operations carried out for the final accounting year.	N	404,551.47 €	0.01%

MCS = Adverse/Qualified (2021-2027)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
1	DE	2021DE16RFPR003	Programme ERDF 2021-2027 Berlin	MA; IB; CA/AF	Deficiencies identified by audit authority during system audit, affecting key requirements 6 and 10 assessed in category-4. A full reservation is issued.	Full	25,021,996.78 €	0.09%
2	FR	2021FR16FFPR008	Programme Martinique ERDF-ESF+ 2021-2027	MA	A preventive DAC audit on management and control system indicates deficiencies at the selection stage (key requirement 2), and failure of management verifications to detect non-compliance with the incentive effect for several operations (key requirement 4), leading to a prudent risk estimated at flat rate of 5%. A full reservation is issued.	Full	4,914,815.82 €	0.02%
3	FR	2021FR16RFPR001	Programme Saint Martin ERDF 2021-2027	MA; IB	DAC preventive audit on systems identified significant issues related to governance of the programme (key requirement 1) as well as the selection of operations (key requirement 2) which is assessed as not functioning (category 4). Full non-financial reservation issued.	Full non-fin.	-	-

MCS = Adverse/Qualified (2021-2027)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
4	HU	2021HU16FFPR001	Economic Development and Innovation Operational Programme Plus	MA	Remaining serious deficiencies in management verifications (key requirement 4) and fraud prevention (key requirement 7) affecting the re-verification work for operations under priorities 1, 2, 3, 4 (ERDF) requested by the Commission under ongoing warning for interruption, as demonstrated by the audit authority's supervisory work at the Commission's request. Partial non-financial reservation issued.	Partial non-financial	123,427,323.86 €	0.44%
5	HU	2021HU16FFPR002	Environmental and Energy Efficiency Operational Programme Plus	MA	High error rate for the predecessor programme in 2014-2020, recalculated by DAC to 11.22%, with a material level of residual error, taking into account systemic issue detected in an ongoing audit. Multiple types of irregularity detected by the audit authority (public procurement, ineligible expenditure, and missing or deficient audit trail among others). Potential to affect the 2021-2027 programme, as it concerns the same management and control systems (flat-rate of 5% adopted for the total error rate).	N	103,781,637.23 €	0.37%

MCS = Adverse/Qualified (2021-2027)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
6	HU	2021HU16FFPR003	Integrated Transport Development Operational Programme Plus	MA	Serious deficiencies in management verifications in relation to a big project Budapest railway ring (key requirement 4), demonstrated by ECA audit on the previous accounting year (increased TER to 36.53%). Additionally, same management and control system as in 2014-2020 with a high error rate (over 5%) reported in the final control report of the preceding programme. Full reservation is issued.	Full	616,517,966.74 €	2.19%
7	HU	2021HU16FFPR004	Territorial and Settlement Development Operational Programme Plus	MA; IB	Deficiencies in management verifications demonstrated by reported TER of 10.61%. Same MCS as in 2014-2020 with a high error rate (over 10%) in the final control report of the preceding programme. A full reservation is issued.	Full	428,379,300.85 €	1.52%
8	IT	2021IT16FFPR004	RP Basilicata ERDF ESF+ 2021-2027	MA	Deficiencies identified in DAC thematic audit at the level of managing authority, in relation to selection of operations and management verifications (key requirements 2 and 4). A full reservation is issued.	Full	28,838,231.99 €	0.10%

MCS = Adverse/Qualified (2021-2027)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
9	LT	2021LT16FFPR001	Programme for the European Union funds' investments in 2021-2027	AA; MA; IB	Deficiencies identified in the management verifications particularly for public procurement expenditure under CPMA's and Innovation Agency IBs remit (Key requirement 4). Additionally, deficiencies identified in the audit authority's work (insufficient administrative capacity, unreliable reported error rate due to use of incorrect reduced financial correction rate on public procurement error and random error incorrectly projected to the population). Full reservation.	Full	617,555,618.98 €	2.20%
10	NL	2021NL16RFPR001	Programme ERDF 2021-2027 North Netherlands	MA	Deficiencies linked to key requirement 4, based on results from the 2014-2020 programming period, including a total error rate above 5%.	N	16,170,730.88 €	0.06%
11	NL	2021NL16RFPR002	Programme ERDF 2021-2027 West Netherlands	MA	Deficiencies linked to key requirement 4, based on results from the 2014-2020 programming period, including a DAC thematic audit on closure. Systemic deficiencies related to public procurement and State aid verifications have been identified, with a potential impact for 2021-2027 expenditure.	N	38,208,105.71 €	0.14%

MCS = Adverse/Qualified (2021-2027)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
12	PT	2021PT16FFPR002	Azores Regional Programme 2021-2027	MA	Deficiencies identified in an ECA audit, pointing to possible risks in relation to management verifications (key requirement 4) for the outermost component of the programme. The issue is in contradictory procedure. For the sake of prudence, a partial reservation is issued limited to this component.	Partial	74,260,622.05 €	0.26%
13	RO	2021RO16FFPR003	Health	MA; IB	Deficiencies in management verifications (key requirement 4). Errors reported by the audit authority for a number of IBs in relation to public procurement expenditure (reported TER of 9.64%). A full reservation is issued.	Full	157,509,781.78 €	0.56%
14	TC	2021TC16FFOR002	(Interreg VI-D) Mozambique Channel	MA	Deficiencies linked to key requirement 4, based on results from the 2014-2020 programming period. System general assessment in category-4, pending assurance by the audit authority that the management and control systems are actually functioning.	N	-	-

MCS = Adverse/Qualified (2021-2027)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
15	TC	2021TC16FFOR003	(Interreg VI-D) Caribbean	-	Previous issues pointing to deficiencies in key requirements 2, 4 and 7. High error rate from predecessor programme in 2014-2020 (provisional 82.46%, audits of operations not finalised), for which a suspension procedure is still ongoing, and clear potential that issues may affect the 2021-2027 programme.		-	-

MCS = Qualified Limited (Part of OP) (2021-2027)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservati on Y/N	Relevant expenditure	% of relevant expenditure
1	CZ	2021CZ16RFPR001	Technologies and Applications for Competitiveness programme	MA	Deficiencies identified by DAC audit in relation to measure 4.1 on energy efficiency projects, affecting selection of operations and management verifications (key requirements 2 and 4), and confirmed by national audits. A partial reservation is issued, limited to measure 4.1.	Partial	360,643,707.11 €	1.28%
2	DE	2021DE16FFPR001	Programme ERDF/JTF 2021-2027 Brandenburg	MA	Deficiencies linked to key requirement 4, based on audit work covering the predecessor programme in 2014-2020 and improved system for expenditure concerning the beneficiary Fraunhofer.	N	88,276,968.61 €	0.31%

MCS = Qualified Limited (Part of OP) (2021-2027)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservation Y/N	Relevant expenditure	% of relevant expenditure
3	EL	2021EL16JTPR001	Just Development Transition	MA	Deficiencies identified in DAC audit in relation to training and upskilling measures implemented through public procurement, affecting selection of operations and management verifications (key requirements 2 and 4). A partial reservation is issued, limited to training and upskilling measures using public procurement in priority 4, with a warning of interruption limited to the same.	Partial	70,624,610.86 €	0.25%
4	IT	2021IT16RFPR004	RP Abruzzo ERDF 2021-2027	MA	Reported TER of 5.89% pointing to deficiencies in management verifications (key requirement 4), with two irregularities identified in the accounting year in relation to State aid (SME status) where appeal is ongoing.	Partial	13,284,244.82 €	0.05%

MCS = Qualified Limited (Part of OP) (2021-2027)

#	MS	CCI	Programme Title	Authority concerned	Part of the MCS for which deficiencies were identified (KR)	Reservati on Y/N	Relevant expenditure	% of relevant expenditure
5	IT	2021IT16RFPR008	RP Lazio ERDF 2021-2027	IB	Deficiencies identified in national audit report, systemic errors for IB Lazio Innova in relation to audit trail and electronic systems (key requirements 4 and 5), leading to conclusions on the management verifications (key requirement 4). A partial reservation is issued.	Partial	43,845,626.31 €	0.16%
6	PL	2021PL16RFPR001	EU Funds for Smart Economy 2021-2027	IB; MA	Deficiencies in relation to selection of operations, management verifications, audit trail and antifraud measures (ket requirements 2, 4 ,5 and 7). A partial non-financial reservation is issued on measure 1.1 (NRBC and PARP), maintaining the corresponding warning of interruption that is ongoing.	Partial non-fin.	212,374,423.72 €	0.75%

Annex 7G: Audit authorities with weaknesses and requested improvements

2014-2020 ERDF and CF: Audit authorities with weaknesses and requested improvements

#	MS	CCI	Audit authority (AA) or control body and programme concerned	Reasons	Reservation Y/N	Share of total ERDF/CF expenditure audited by AA/control body	Relevant expenditure
1	CZ	2014CZ16RFOP001	Ministry of Finance of the Czech Republic, Department 52 – Audit Authority	Deficiencies identified in the work of the AA, key requirements 16 and 18 (audits of operations by the AA, and annual control report and opinion. The AA has not quantified irregularities detected by the Commission and the ECA related to the two measures under programme objectives 3.2 (energy efficiency) and 3.6 (smart grids), as a result, TER/RTER were replaced by a flat rate of 10 %.	Partial	0.23%	9,419,151.81 €
2	DE	2014DE16RFOP003	Senatsverwaltung für Wirtschaft, Technologie und Frauen, Stabsstelle	Deficiencies in audits of operations (KR16). DAC horizontal audit identified a systemic deficiency related to ineligible overhead costs declared by a large beneficiary (Fraunhofer Gesellschaft) for research project. The irregular expenditure was not detected by AA leading to underreporting of errors	Partial non-fin.	-	-
3	DE	2014DE16RFOP004	Ministerium der Finanzen; Referat 42; Finanzkontrolle der EU-Fonds, Bescheinigende Stelle für EGFL und ELER für Brandenburg und Berlin, Prüfbehörde für EFRE, ESF und EFF	Deficiencies in audits of operations (KR16). DAC horizontal audit identified a systemic deficiency related to ineligible overhead costs declared by a large beneficiary (Fraunhofer Gesellschaft) for research project. The irregular expenditure was not detected by AA leading to underreporting of errors	Partial non-fin.	-	-

#	MS	CCI	Audit authority (AA) or control body and programme concerned	Reasons	Reservation Y/N	Share of total ERDF/CF expenditure audited by AA/control body	Relevant expenditure
4	DE	2014DE16RFOP005	Die Senatorin für Finanzen EU-Finanzkontrolle / Innenrevision	Deficiencies in audits of operations (KR16). DAC horizontal audit identified a systemic deficiency related to ineligible overhead costs declared by a large beneficiary (Fraunhofer Gesellschaft) for research project. The irregular expenditure was not detected by AA leading to underreporting of errors.	Partial non-fin.	0.00%	-77,452.87 €
5	DE	2014DE16RFOP009	Finanzministerium des Landes Nordrhein-Westfalen Referat III C2	Deficiencies in audits of operations (KR16). DAC horizontal audit identified a systemic deficiency related to ineligible overhead costs declared by a large beneficiary (Fraunhofer Gesellschaft) for research project. The irregular expenditure was not detected by AA leading to underreporting of errors.	Partial	0.07%	2,792,327.96 €
6	DE	2014DE16RFOP010	Ministerium für Wirtschaft, Verkehr, Landwirtschaft und Weinbau Rheinland-Pfalz	Deficiencies in audits of operations (KR16). DAC horizontal audit identified a systemic deficiency related to ineligible overhead costs declared by a large beneficiary (Fraunhofer Gesellschaft) for research project. The irregular expenditure was not detected by AA leading to underreporting of errors.	Partial	0.12%	4,818,215.21 €
7	DE	2014DE16RFOP012	Sächsisches Staatsministerium der Finanzen Referat 51 „Prüfbehörde Strukturfonds, Bescheinigende Stelle“	Deficiencies in audits of operations (KR16). DAC horizontal audit identified a systemic deficiency related to ineligible overhead costs declared by a large beneficiary (Fraunhofer Gesellschaft) for research project. The irregular expenditure was not detected by AA leading to underreporting of errors.	Partial non-fin.	-0.02%	-721,633.31 €

#	MS	CCI	Audit authority (AA) or control body and programme concerned	Reasons	Reservation Y/N	Share of total ERDF/CF expenditure audited by AA/control body	Relevant expenditure
8	DE	2014DE16RFOP013	Staatskanzlei und Ministerium für Kultur des Landes Sachsen-Anhalt	Deficiencies in audits of operations (KR16). DAC horizontal audit identified a systemic deficiency related to ineligible overhead costs declared by a large beneficiary (Fraunhofer Gesellschaft) for research project. The irregular expenditure was not detected by AA leading to underreporting of errors.	N	-0.02%	-736,783.23 €
9	DE	2014DE16RFOP015	Thüringer Ministerium für Wirtschaft, Wissenschaft und Digitale Gesellschaft (TMWWDG), Referat Justizariat, Geheimschutz, Controlling, Prüfbehörde der EU-Strukturfonds	Deficiencies in audits of operations (KR16). DAC horizontal audit identified a systemic deficiency related to ineligible overhead costs declared by a large beneficiary (Fraunhofer Gesellschaft) for research project. The irregular expenditure was not detected by AA leading to underreporting of errors.	Partial non-fin.	-0.01%	-370,748.17 €
10	ES	2014ES16RFOP003	Intervención General de la Administración del Estado (IGAE)	Deficiencies identified in the work of the regional control body of Andalusia (key requirement 18). Incomplete work of the regional control body of Andalusia to provide assurance on financial instruments, managed by IB - DG Fondos Europeos.	Partial	1.62%	65,634,919.76 €

#	MS	CCI	Audit authority (AA) or control body and programme concerned	Reasons	Reservation Y/N	Share of total ERDF/CF expenditure audited by AA/control body	Relevant expenditure
11	FR	2014FR05M2OP001	Autorité nationale d'audit pour les fonds européens (ANAFE)	Deficiencies identified in the work of the control body of the AA (incomplete audits of operations with impact on the reported error rate still provisional (key requirement 16)). Provisional reported error rate at 44.68%, with a material level of residual error as well.	Full	0.50%	20,296,136.64 €
12	FR	2014FR16M0OP009	Autorité nationale d'audit pour les fonds européens (ANAFE)	Deficiencies identified in the work of the control body of the AA (incomplete audits of operations with impact on the reported error rate still provisional) (key requirement 16). Provisional reported error rate at 50.54%, with a material level of residual error as well.	Full	0.60%	24,162,494.73 €
13	FR	2014FR16M2OP012	Autorité nationale d'audit pour les fonds européens (ANAFE)	Deficiencies identified in the work of the control body of the AA (incomplete audits of operations with impact on the reported error rate still provisional (key requirement 16). Provisional reported error rate at 31.57%, with a material level of residual error as well.	Full	0.34%	13,854,941.84 €

#	MS	CCI	Audit authority (AA) or control body and programme concerned	Reasons	Reservation Y/N	Share of total ERDF/CF expenditure audited by AA/control body	Relevant expenditure
14	NL	2014NL16RFOP002	Ministerie van Financiën - Auditdienst Rijk der Nederlanden	Deficiencies identified in the work of the AA with impact on the reliability of the reported audit opinion (key requirements 16 and 18). DAC thematic audit identified systemic errors with financial impact related to insufficient verifications on compliance with public procurement, while the AA did not report any related issues over time. Recalculation by DAC of the reported error rate of 1.73% using a flat rate of 5%; RTER also recalculated at flat rate of 5% pending the finalisation of the contradictory procedure.	Partial	0.01%	277,397.67 €
15	PL	2014PL16RFOP001	Ministry of Finance - General Inspector for Treasury Control - Department for Protection of EU Financial Interests	Deficiencies identified in the work of the AA with regard to key requirement 18 (annual control report and audit opinion). The AA has identified and reported errors related to one operation, however the RTER recalculated by the Commission exceeds 2%.	Partial non-fin.	-	-

#	MS	CCI	Audit authority (AA) or control body and programme concerned	Reasons	Reservation Y/N	Share of total ERDF/CF expenditure audited by AA/control body	Relevant expenditure
16	SE	2014SE16RFOP006	ESV The Swedish National Financial Management Authority	Deficiencies identified in the work of the AA regarding one ERDF OP with impact on the reliability of the reported audit opinion (key requirements 16 and 18). No audits of operations carried out for the final accounting year. Work carried out by the AA for 2023-2024 is not a sufficient basis, since all the expenditure for this programme was treated as under ongoing assessment in February 2025; in line with guidance, expenditure that was declared again to the Commission following MA reverifications and should have been audited by the AA for the final control report.	N	0.01%	404,551.47 €
17	SK	2014SK16M10P001	Ministry of Finance of the Slovak Republic, Audits and Control Department	Treatment of one anomalous error (breach of grant agreement) reported by the audit authority is under assessment. TER/RER provisionally recalculated by the Commission at 2.99% (from reported 1.72%) and 2.81% respectively, demonstrating possible impact on the reliability of the reported RER (key requirement 18).	Partial	3.26%	131,725,468.74 €

2021-2027 ERDF and CF: Audit authorities with weaknesses and requested improvements

#	MS	CCI	Audit authority (AA) or control body and programme concerned	Reasons	Reservation Y/N	Share of total ERDF/CF expenditure audited by AA/control body	Relevant expenditure
1	FR	2021FR16FFPRO05	Autorité nationale d'audit pour les fonds européens (ANAFE)	Deficiencies identified in the audits of operations carried out by a regional control body (Key requirements 13 and 15). The opinion is based on a DAC audit which identified deficiencies with impact on the reliability of the reported audit opinion linked to undetected irregularities (insufficient verification on State Aids, wrong application of SCO schemes).	N	0,27%	21.190.978,59 €
2	LT	2021LT16FFPRO01	Lietuvos Respublikos finansų ministerija	Deficiencies identified in the work of the AA with impact on the reliability of the reported audit opinion (key requirements 13 and 15), also linked to shortages in human resources (key requirement 11) identified in DAC audit. Irregularities detected and reported by the AA were incorrectly quantified and projected (insufficient quantification of public procurement irregularities, and inadequate treatment of a systemic error as anomalous). Significant recalculation by DAC of the error rate reported by the AA, from 1.26% to 10.3%, under contradictory procedure.	Full	2.20%	617,555,618.98 €

ANNEX 7H: Actions to improve further the effectiveness of management and control systems and to boost the prevention, detection and correction of errors

Building on achievements made, to address weaknesses remaining in certain programmes, the DG intensifies its efforts to ensure compliance and a residual risk below materiality for all programmes.

The DG offers tailored preventive actions to address the risk of non-detection of errors by managing authorities and/or audit authorities and of under-reporting of their financial impact, thereby improving the quality of assurance offered by programme authorities:

- Organising dedicated information and training sessions, workshop discussions;
- Distributing best practice guidance based on the analysis of recurrent errors identified for the concerned programmes;
- Exchanging information with audit authorities on the root causes of errors;
- Sharing with programme authorities of detailed analysis of the errors found in DAC and ECA audits and clarifying the legal basis for irregularities;
- Providing a comparative assessment of the main error types identified by audit authorities and by the DAC/ ECA;
- Lending assistance and supervision to audit authorities in the analysis of specific systemic or recurrent findings, where needed;
- Consistently imposing remedial action plans to managing and/or audit authorities in case of deficiencies identified.

The DG takes targeted actions to safeguard the reliability of the assurance results presented by audit authorities and addresses high error rates:

- Reviewing thoroughly error rates reported for all programmes and recalculating them in case errors were not detected and/or were insufficiently quantified;
- Providing preventive advice and support to audit authorities (before submission of assurance packages), if required;
- Analysing the frequency and seriousness of errors found, including cases of systematic low error rates reported;
- Carrying out its own audits where the risk assessment indicates the need for additional work to obtain direct assurance for a programme;
- In case of systemic deficiencies identified, recalculating residual error rates for the affected programmes and monitoring the evolution of the authorities/ management and control systems over time;

- Adopting a strict approach to sampling parameters used by audit authorities (yet in line with the flexibility offered by the rules) and to the reporting of anomalous errors not extrapolated towards the total error rate;
- Systematically assessing, when additional errors are identified in Commission’s own audits, whether such errors can occur in the rest of the audit authority’s sample and requesting additional audit work where necessary;
- Assessing the reliability of audit authorities not only on the basis of recalculated error rates (which can be influenced by single errors having an important impact) but also on the basis of a number of criteria which, if not satisfactorily assessed, indicate systemic weaknesses in their functioning;
- Focussing the audit work on those audit authorities on which the DG was not yet able to place an adequate level of reliance, for which limited review was performed so far or for which new risks emerged, while ensuring the audit coverage of the main audit authorities over time;
- In particular, **REGIO and EMPL reviewed their approach to compliance audits in the 2021-2027 period to follow-up on ECA recommendations**, by increasing the coverage of programmes and audit authorities (including by focusing on specific aspects of operations considered at risk of not being detected by the audit authority) and undertaking **preventive audits, for example, on the completeness of audit checklists used by audit authorities** (KR 11).

Action plan to enhance detection capacity of the Member States’ control systems

Based on a close collaboration with audit authorities, the Commission adopted in December 2024 an action plan. The plan outlined a series of initiatives aimed at boosting the effectiveness of the control processes and error detection capacity. It proposed a menu of 22 actions to be taken mainly by audit authorities, but also by managing authorities and their intermediate bodies. The proposed actions targeted the following categories:

- dissemination of information to beneficiaries,
- analysis of errors,
- enhanced use of IT tools,
- staff training,
- enhanced preventive role of audit,
- adequate checklists,
- effective audit practices in line with audit standards.

Throughout 2025, the Commission monitored the implementation of the actions. The progress was discussed with each audit authority during annual coordination meetings.

In July 2025, the Commission launched two surveys (one for audit authorities and one for managing authorities) to evaluate the overall uptake of the actions. The findings from the surveys indicated positive developments, but continuous efforts are essential in the areas of knowledge management, support to

The DG takes initiatives to restrain the root causes of errors:

- Reinforcing efforts for administrative capacity building through action plans on public procurement and State aid, peer-to-peer exchanges (open to managing as well as audit authorities) and technical assistance support;
- Promoting and facilitating the uptake of simplified cost options (SCO) and financing not linked to costs (FNLC) – simpler to apply for beneficiaries and less error prone – by providing assistance and support to the programme authorities to prepare, implement and assess the schemes for 2021 – 2027 programmes;
- Contributing to predictability by developing and sharing methodologies agreed with all actors, including with ECA, taking account of recommendations issued by ECA;
- In particular in 2025 the Commission closely monitored the implementation of the **action plan** to address the recommendations issued by ECA and the

Commission and **improve the reliability of the control work and detection capacity of programme authorities** (see box);

- Communicating constructively with all actors, increasing trust and dialogue between programme authorities and with the Commission services and promoting simplification at all levels and fight against gold-plating.

ANNEX 7I: On-the-spot audit work carried out by DAC in 2025

The majority of the audits (**78%**) took place either **fully** or **partly on the spot** (i.e. in the latter case of **hybrid mode** audits, part of the audit work was carried out via desk reviews and videoconferences, complemented by on-the-spot visits). The remaining **22%** audits took place on a fully remote basis. This combination of on-the-spot and remote audit work is aimed to contribute to the greening efforts of the Commission to reduce the carbon emissions of audit missions in line with the Key Performance Indicators foreseen in the DGs' annual management plans whilst it facilitated the efficiency of DAC missions. The DAC auditors also visited some of the selected beneficiaries on the spot.

For 2025 the audit plan covering ERDF, CF and JTF mono-fund and/or multi-fund programmes included **76** audits (82 last year). The DAC carried out/initiated **100%** of the plan.

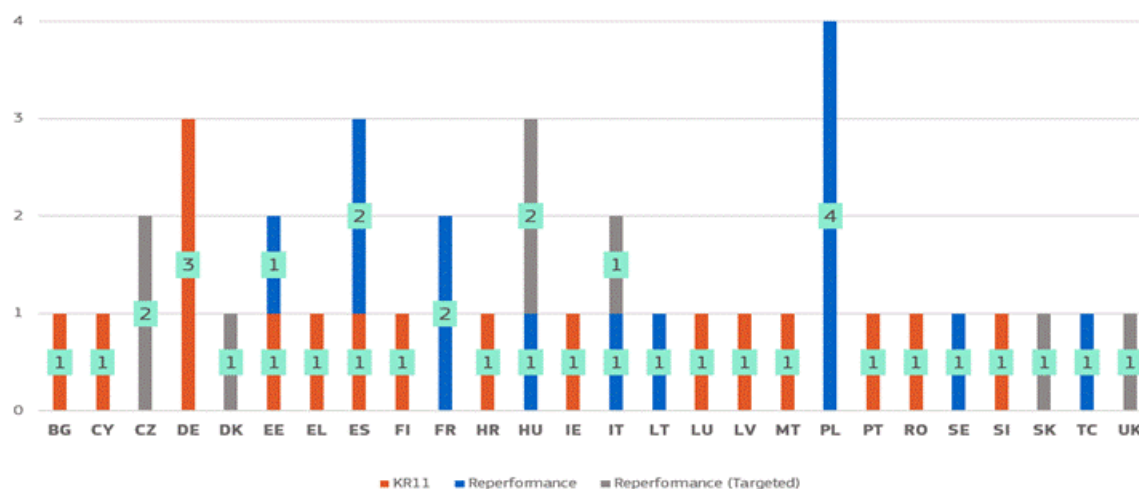
In particular:

The DAC carried out 22 full reperformance compliance audits in 13 Member States covering 38 assurance packages **and 47 programmes**, with a systematic re-performance of at least 8 operations (12 in case of multi-fund programmes) to assess the reliability of the reported error rates.

Within the framework of these compliance audits, the DAC carried out 8 targeted specific-scope compliance missions to ascertain the accuracy and reliability of audit results reported in assurance packages. This included the review of limited samples of audits of operations, as follows:

1. **3** specific scope compliance missions carried out preventively **before** the 2026 annual control reports (ACR) were finalised by the audit authorities: **DK** (mission focused on preparation for closure considering low implementation (STEP regulation)); **UK (ERDF Scotland/UK; SK/OP Human resources)**
2. **2** specific scope compliance missions **after** having received the **ACRs** to tackle specific risks identified during the assessment of reported information and obtain clarifications on the ACRs at **post ACR** period: **IT/ Trento ERDF** (focus on the assessment of the assurance package) **HU/Public Administration and Civil Service Development** (post ACR assurance with a limited reperformance);
3. **3** specific scope compliance missions to address specific issues in the work of audit authorities: **1 HU** (audit mission with a focus on compliance of calls and projects); **2 CZ** (audit mission focusing on specific areas such as on the respect of public procurement rules, State aid compatibility and eligibility of operations).

Breakdown of REGIO compliance audits per Member State and UK



As a result of **its 22 compliance audits for ERDF/CF that entailed a level of re-performance on the work of audit authorities to assess the reliability of their results** (full reperformance and specific scope), the DAC identified further irregularities in addition to those detected by audit authorities **in 6 assurance packages** covering **9** programmes (15% of the ACRs reviewed or 19 % of the OPs covered). This **led to a re-calculated residual risk at this stage of the contradictory procedures, above 2% in one case (FR Nouvelle Aquitaine).**

These results are much less than the ones reported by ECA in its annual report but still show a high frequency of additional errors not correctly detected and considered in the error rate calculated by the audit authorities. The impact on the recalculated error rates is however limited in five cases and does not fundamentally question the reliability of their audit work for ERDF/CF for programmes, but more significant for the one programme listed above where the DAC recalculated a RTER% above the acceptable materiality level of 2% (from an error rate initially reported by the concerned audit authorities below 2%).

In addition, preventive audits on KR 11 (completeness of checklists) were carried out in 2025 to further contribute to reducing the risk of non-detection of errors. Moreover, as recommended by ECA in its 2024 annual report, the DAC has agreed with the audit community an **extensive action plan** to be implemented by each authority, with the objective to cover the possible gaps (audit tools, knowledge, training) and reduce the risk of non-detection of errors.

In 2025, 17 KR 11 audits were indeed carried out to review the design and completeness of the audit checklists used by audit authorities at the start of the 2021–2027 period, and when possible, their effective use in audits of operations. In particular:

- The checklists were complete and considered equivalent to the Commission ones, possibly following corrective action taken as a result of the Commission KR11 audits (BG, SI, MT, EL);
- Some areas of the checklists in use were missing (CY, ES, PT, BG, EL);

- Checklists needed to be completed to fully reflect the legal framework 2021-2027 and appropriate control points (HR, IE, PT, FI, DE, ES, RO, CY, BG);
- Shortcomings still exist in the AAs methodology (IE, FI, DE, ES, CY, LU), for example: absence of appropriate procedure in case of conflict of interest during quality review (FI), absence of declaration of conflict of interest by the AA team members (IE), excessive procedures and rules constituting unnecessary administrative burden (CY, DE), incomplete instructions to auditors (ES).

In 2025 the DAC also carried out **37 thematic audits** in various areas considered risky for ERDF/CF. In particular the DAC carried out:

Twelve preventive system audits for 2021-2027 programmes: These audits assessed the setup of management and control systems and related programme authorities / bodies to verify compliance with key requirements 1 to 10, as defined in the CPR: **2 DE** (Sachsen-Anhalt and Niedersachsen) ; **4 FR** (Martinique, Saint-Martin, PACA and Bourgogne – Franche Comté); **4 RO** (for two national programmes Transport and Smart growth digitalisation and financial instruments and two regional programmes, North East South Muntenia and North East); NL programme JTF; TC PEACE PLUS Ireland-Northern Ireland/United Kingdom;

Ten audits focused on the selection of operations (KR2) and on management verifications (KR4, particularly risk-based management verifications (RBMV), the new feature for 2021-2027), in programmes from both programming periods: for 2014-2020: **IT** (programme Metropolitan Cities due to low implementation on ERDF / REACT-EU); **HR** (Competitiveness and Cohesion programme on both KR 2/ KR 4); for 2021-2027: **2 HU** (covering KRs 2 to 5 for GINOP+ and TOP+); **PL** (programme Świętokrzyskie on KRs 2/4/7 and reported conflicts of interest); **2 IT** (Marche ERDF on selection of operations, RBMV; Basilicata ERDF to follow up serious deficiencies identified in 2014-2020 that led to financial corrections); **2 PT** (supervision of delegated functions by MAs to IBs for KR2/KR3 for Innovation and Digital Transformation programme and Norte regional programme); **ES** (4 national programmes on RBMV);

Six audits focused on the effective preparation for 2014-2020 closure, and covered in addition programme specific risks as follows: **HU** (OP Environmental and Energy Efficiency on projects approved late and payments executed late in the programming period); **NL** (OP West Netherlands ERDF - on the follow up of category 3 on ERDF Nord and Financial Instruments); **IT** (ROP Sicilia ERDF with high level of expenditure to certify at closure); **BG** (cancellation of public procurement financial corrections based on national court's decisions, phased projects and non-functioning projects); **AT** (follow up of previous audit recommendations for OP Investments in Growth and Employment); **CZ** (preparation for closure with focus on Financial Instruments – OP Enterprise and Innovation for Competitiveness).

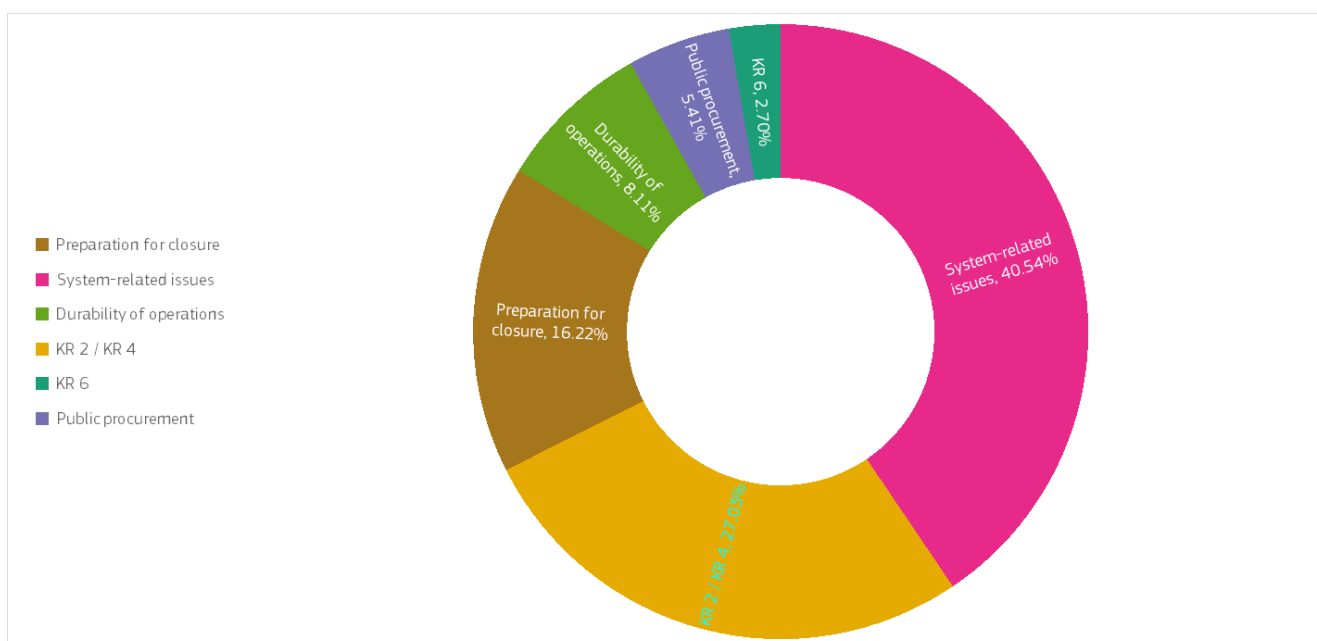
Three system audits allowed to follow system issues: in **HU** (reconciliation of financial corrections between CA/AA – 2014-2020), **PL** (follow up on specific risks such as double funding, State aids, public procurement detected in previous audits – 2021-2027), **DE** (follow

up of the ECA systemic finding for the declaration of research costs by beneficiary Fraunhofer in 2014-2020).

Three audits on risks on durability (verifications after project closure) **2 HU** (4 programmes), **FR** – (ROP Martinique).

Two public procurement audits in HU one for 2014-2020 and one for 2021-2027 covering each 7 programmes (assessment of checks performed), to follow-up on the systemic public procurement deficiencies detected in 20214-2020.

One audit covering the Spanish IT system of the MAs and IBs (KR6) for all 43 2021-2027 programmes.



ANNEX 7J: Preventive measures under the Common Provisions Regulations (CPR) Articles 83 and 142 (2014-2020) and Articles 96 and 97 (2021-2027)

The measures under Article 83 (interruption of the payment deadline) and Article 142 (suspension of payments) of CPR for the 2014-2020 period and Article 96 (interruption of the payment deadline) and 97 (suspension of payments) of CPR for the 2021-2027 period aim to remedy to deficiencies in the setup and functioning of management and control systems to prevent these systems from generating irregular expenditure in future. Thus, these measures are called “preventive”.

Payments are interrupted when serious deficiencies / irregularities are identified (CPR Article 83 CPR (2014-2020) and Article 96 (2021-2027))

REGIO follows a prudent and balanced approach regarding interruption of payments deadlines that protects the EU budget. REGIO applies a common approach to interruptions of payments with EMPL which is strict but proportionate, considering the annual acceptance of accounts and the retention amounts on interim payments until accounts are accepted. This means that as soon as a serious deficiency in the management and control system is reported, or a risk of irregularity is identified, payment deadlines are interrupted (stopped) where the deficiency would require a correction higher than the retention amount, or where the individual irregularity would have serious financial consequences, i.e. not covered by the retention amount. For the 2014-2020 period, the retention rate is 10%. For the 2021-2027 period, it has been reduced to 5%. Despite this change, the core principles have remained unchanged.

If no payment application was submitted to REGIO by the time the serious deficiency / risk of irregularity had been detected, a warning letter of possible interruption of payment deadlines (in case a payment application would be introduced) is sent to the Member State (2 new cases in 2025 for 2014-2020 and 4 new cases for 2021-2027).

In 2025, payments were interrupted for 1 new programme (1 new programme interrupted in 2024). The total newly interrupted amounts were slightly more than 39 EUR million (no interrupted amounts carried over from 2024). By the end of 2025, no remedial actions implemented by the concerned programmes or additional verifications allowed to lift any interruptions, leaving slightly more than EUR 39 million interrupted payments by the end of 2025. All these interruptions were related to the 2014-2020 period, as no payments were interrupted for the 2021-2027 period in 2025¹.

Warning of preventive and/or corrective measures letters are sent when risks linked to serious deficiencies or irregularities are covered by the retention amount

When system deficiencies or irregularities are identified with an estimated risk to the EU budget above 5% but less than the 10% retention threshold for the 2014-2020 period, for the 2021-2027 period just below or equal to 5%, REGIO sends a warning letter requesting preventive and corrective measures to the concerned programme authorities. In such cases, the Member State must take the necessary preventive or corrective actions—including financial corrections and system improvements—to ensure that expenditure in subsequent accounts is free from material misstatement.

Overall, in 2025, 2 new programmes received a letter requesting the implementation of preventive and/or corrective measures (1 for 2014-2020 and 1 for 2021-2027). The effective implementation of

the required remedial actions by the programme authorities allowed the Commission services during the same period to close such warnings for 4 programmes. In case the deficiency persists at the moment of settling the accounts, and in case the balance would be positive, the warning may be transformed into a formal interruption of payment deadlines to speed up the implementation of the requested measures. There were no such cases for ERDF/CF in 2025.

Suspension procedures are opened when required (CPR Article 142 (2014-2020) period and Article 97 (2021-2027))

The Commission needs to take a decision to suspend payments to a programme when a serious system deficiency or irregularity is confirmed or was not solved within 6 months (possibly extended by 3 months at the request of the Member State) following an interruption of payment deadlines.

In 2025, the suspension decision from 26 January 2022 for the Czech OP Enterprise and Innovation for Competitiveness remained in place, as well the suspension decision from 19 June 2023 for the European territorial co-operation OP Caribbean Area. The total amount suspended is more than EUR 6 million.

No new suspension decisions were adopted for either of the two reported periods in 2025.

For the 2014-2020 period, with respect to the reliability of the monitoring system or of the data on common or specific indicators, a reason quoted under Article 142 CPR to enter into suspensions, no suspension decision was needed to be adopted in 2025.

The table below shows the number of warnings of corrective measures, warning of possible interruption, interruptions, pre-suspension letters and suspensions issued by the Commission in 2025 and early 2026 for both periods.

	Warning letter of corrective measures	Warning of possible interruption of payment	Interruption of payment	Pre-suspension letters	Suspensions
2025	2	6	1	1	0
Until end of Q1 2026	0	0	2	0	0
Lifting of previous years' cases	4	5	0	1	0

Details on individual cases are presented below.

Number of letters issued in 2025 by REGIO to initiate preventive measures

	Warning letters of preventive and/or corrective measures	Warning letters of possible interruption	Interruption letters	Pre-suspension letters	Suspension decisions
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CZ	1				
DE			1	1	
ES		2			
HU		2			
PL		1			
RO		1			
TC	1	2			
Total	2	6	1	1	0

Number of letters in Q1 2026

	Warning letters of corrective measures	Warning letters of interruption	Interruptions payment of	Pre-suspension letters	Suspension decisions
DE	0	0	1	0	0
IT	0	0	1	0	0
Total	0	0	2	0	0

Interruptions issued in 2025

	MS	Region/ Operational programme	CCI N°	DATE	AMOUNT (EUR)	DATE of LIFTING	Main weaknesses identified
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1	DE	Brandenburg	2014DE16RFOP004	1.8.2025	39 043 863€	N/A	AAR for 2023 - based KRon EC audit: weaknesses at the level of AA and MA (public procurement, State aid). Recalculated error rate at this stage: TER/RTER - 8.47%/7.64% for the accounting year 2021-2022. The same weaknesses could not be excluded in the accounts 2022-2023. Conclusion was warning of corrective measures. Afterwards, audit mission of May and June 2024 identified significant deficiencies related to public procurement verifications (e.g. discriminatory or restrictive criteria, unjustified choice of procurement procedure), the preliminary findings detected in this recent thematic audit confirm the risk identified in the previous EC audit.
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Interruptions issued in Q1 2026

	MS	Region/ Operational programme	CCI N°	DATE	AMOUNT (EUR)	DATE of LIFTING	Main weaknesses identified
1	DE	Berlin ERDF	2021DE16RFPP003	17/2/2026	81 079 773 EUR	N/A	Analysis of two national system audit reports from October reveals significant deficiencies in the management and control system for key requirements 6 (reliable electronic system) and 10 (appropriate procedures for payments and accounts) which "essentially do not work". The risk for the EU budget is estimated above 5%.
2	IT	Basilicata ERDF/ESF+	2021IT16FFPR004	27/2/2026	42 979 950. EUR	N/A	DAC thematic audit in December 2025, significant deficiencies in MCS KR2 (selection of operations) and KR4 (management verifications); risk above 5%

Warning letters of possible interruption sent in 2025

	MS	CCI N°	Title	Date letter	of Lifting letter	Main weaknesses identified
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1	ES	2014ES16RFOP002	Plurirregional de España FEDER	5.11.2025	N/A	Media in Spain revealed allegations about corruption involving public works contracts linked to EU financing, i.e. involvement of municipal officials in illegal commissions. The case is currently investigated by the Court of Justice in Spain.
2	ES	2021ES16RFPR001	Plurirregional de España FEDER	7.11.2025	N/A	Media in Spain revealed allegations about corruption involving public works contracts linked to EU financing, i.e. involvement of municipal officials in illegal commissions. The case is currently investigated by the Court of Justice in Spain – limited to expenditure corresponding to contracts under investigations for a corruption case in public works' contracts.
3	HU	2014HU16M00P001	Economic Development And Innovation	26.3.2025	N/A	By spring 2024, the Hungarian Prosecutors' Office had concluded the criminal investigation and pressed charges against 54 suspects, including the former head of the managing authority for the 14-20 Economic Development and Innovation programme and the head of a development agency closely linked to the implementation of three other 14-20 programmes. OLAF decided to close the case, as the prosecutor took the matter to court.
4	HU	2021HU16FFPR001	Economic Development and Innovation Plus ERDF/ESF+	26.3.2025	N/A	By spring 2024, the Hungarian Prosecutors' Office had concluded the criminal investigation and pressed charges against 54 suspects, including the former head of the managing authority for the 14-20 Economic Development and Innovation programme and the head of a development agency closely linked to the implementation of three other 14-20 programmes. OLAF decided to close the case, as the prosecutor took the matter to court.
5	PL	2021PL16RFPR001	Smart Economy	2.6.2025	N/A	Audit DAC221PL2975 - significant deficiencies in KR1, 2 and 4
6	RO	2021RO16JTPR001	Just Transition JTF	23.5.2025	22.12.2025	Audit mission DAC621RO2539 [preliminary audit findings] + Romanian AA report - serious deficiencies for KR1 and 7 in category 3

ANNEX 7K: ERDF / CF Programmes: Financial corrections applied by Member States, including at the request of the Commission

In shared management, managing authorities are required to prevent irregularities by not declaring expenditure found to be irregular in interim / final payment applications submitted to the Commission. For this purpose, appropriate management verifications need to be carried out before validating expenditure declared by beneficiaries. Management verifications continue even after declaring expenditure to the Commission during the accounting year (for ex. risk-based on the spot visits to operations) and up to the preparation of the programme accounts to be submitted to the Commission by 15 February / 1 March at the latest, when the certifying authority formally certifies to the Commission that expenditure entered in the accounts is legal and regular.

Audit authorities audit (a sample of) operations declared during the accounting year to the Commission. The amounts of the errors found, including extrapolated errors above 2%, are deducted from the accounts by programme authorities before submitting the respective accounts to the Commission.

Considering the multi-annual programming in Cohesion policy and the fact that irregularities or other errors are corrected before the legality and regularity of expenditure is formally certified to the Commission in the accounts, these financial corrections can be considered as **preventive measures safeguarding the EU budget**. Corrections made by the Member States, including at the request of the Commission, after the accounts have been submitted to the Commission, constitute **corrective measures** and are implemented in interim / final payment applications of subsequent accounting years.

Financial corrections reported by the programme authorities in the accounts

For the purpose of safeguarding the EU budget, Member States apply financial corrections on the basis of verifications, audits and investigations (national audit authorities, as well as from audits carried out by the Commission and its follow-up to findings of the European Court of Auditors and investigations by OLAF) carried out. These corrections are reflected either in payment applications or, at the latest, in the annual accounts. Column A for the 2014 – 2020 period presents withdrawals, recoveries as well as deductions accrued at Member State level. In this final year, the corrections cannot be classified as preventive or corrective, as this distinction cannot be made in the final accounts (no further action possible after the submission of the final accounts in next payment applications or subsequent accounts). As such, the deductions from accounts are also considered (“preventive”). However, in 2021–2027, the withdrawals (“corrective”) are presented separately from deductions (“preventive”) and, moreover, due to the new legal framework, recoveries are no longer reported. For both programming periods, the last column (B, respectively D) presents the financial corrections resulting from audits of operations (by audit authorities).

For the ease of understanding, **withdrawals** and **recoveries** refer to corrections in **payment applications**. **Deductions** refer to the amounts declared during the year that can differ from the final amounts in the **accounts**. These differences are mainly due to corrections made after the accounting year ended, following controls. These differences thus reduce the expenditure declared under the final payment application for the accounting year. They mainly refer to expenditure being checked for legality and regularity, expenditure already found irregular and corrected to help bring the error rate down to ≤ 2% and adjustments related to clerical or technical errors.

The Common Provisions Regulation further requires that financial corrections resulting specifically from audits of operations by audit authorities are reported separately in the appendices to the accounts. By contrast, other financial corrections and temporary withdrawals are aggregated and reported as a single amount, which limits the level of detail available to the Commission (see **Deductions** above).

The tables below present:

- withdrawals recoveries and deductions included in the final payment applications and accounts (“corrective amounts”); and
- financial corrections resulting from irregularities detected through audits of operations by audit authorities (column B).

The benefit of the one-year delay under the STEP amendment, which enabled more thorough controls, including at audit authority level, led programme authorities to apply substantial financial corrections, reducing error rates to or below the materiality threshold. At closure of the 2014–2020 programmes, withdrawals became definitive deductions, with Member States reporting significant amounts, demonstrating that the additional time was effectively used to carry out comprehensive verifications and apply further corrections for both final and previous accounting years. Closure thus acted as a final safeguard to exclude irregular expenditure, with the overall increase in deductions also driven by the higher volume of accounts submitted, including the one-off inclusion of REACT-EU expenditure. All amounts are expressed as EU contribution.

**2014-2020 contributions withdrawn / deducted from accounts*
(accounting year 2023-2024)**

	A	B
MS	Total deductions (withdrawals, recoveries and deductions)	Out of which financial corrections resulting from audits of operations (by audit authorities)
AT	€ 20,994,462.74	€ 8,094,081.67
BE	€ 20,131,357.29	€ 4,082,282.58
BG	€ 81,013,748.70	€ 23,088,662.23
CY	€ 41,632,534.69	€ 77,596.00
CZ	€ 273,748,071.27	€ 33,087,160.56
DE	€ 237,133,122.96	€ 26,395,480.38
DK	€ 5,549,573.19	€ -
EE	€ 21,843,437.69	€ 572,360.73
ES	€ 423,063,256.47	€ 96,332,036.71
FI	€ 23,751,486.82	€ 47,238.91
FR	€ 99,103,589.21	€ 28,126,029.50
GR	€ 343,279,680.71	€ 175,773,374.56
HR	€ 403,071,733.82	€ 67,447,860.75
HU	€ 593,393,447.93	€ 159,896,950.97
IE	€ 1,362,474.99	€ 968,066.18
IT	€ 424,120,126.42	€ 87,817,377.78
LT	€ 255,666,166.73	€ 20,055,627.86
LU	€ 11,334,836.94	€ -

LV	€ 14,544,654.65	€ 511,314.03
MT	€ 34,128,629.31	€ 1,222,902.95
NL	€ 15,923,560.58	€ 9,605,370.52
PL	€ 852,259,672.97	€ 12,350,773.36
PT	€ 475,014,934.26	€ 125,670,084.32
RO	€ 357,350,610.31	€ 113,187,167.86
SE	€ 591,988.34	€ 115,069.06
SI	€ 82,006,021.23	€ 7,312,790.01
SK	€ 134,550,994.23	€ 54,960,163.69
TC	€ 23,511,907.73	€ 12,995,377.90
UK	€ 82,870,635.55	€ 20,071,828.02
Total	€ 5,352,946,717.73	€ 1,089,865,029.10

*amounts refer to EU contribution

**2021-2027 contributions withdrawn / deducted from accounts*
(accounting year 2024-2025)**

	A	B	C= (A+B)	D
MS	Withdrawals from interim claims ("corrective")	Deductions from accounts ("preventive")	Total deductions included in the accounts	Out of which financial corrections resulting from audits of operations (by audit authorities)
AT	€ -	€ 16,601.53	€ 16,601.53	€ -
BE	€ -	€ 62,436.13	€ 62,436.13	€ 456.58
BG	€ 215.73	€ 2,662,533.60	€ 2,662,749.34	€ 2,338,692.67
CY	€ 510,574.66	€ 2,261,633.96	€ 2,772,208.62	€ 322,788.90
CZ	€ 343,217.22	€ 88,525,508.08	€ 88,868,725.30	€ 3,646,676.32
DE	€ 452.38	€ 854,187.63	€ 854,640.01	€ 766,146.95
DK	€ 165,496.65	€ 165,496.65	€ 330,993.30	€ 220,817.57
EE	€ 5,978.00	€ 2,462,930.83	€ 2,468,908.83	€ 76,986.03
EL	€ 572,121.46	€ 62,456,879.62	€ 63,029,001.08	€ 15,114,189.21
ES	€ -	€ 16,990,389.45	€ 16,990,389.45	€ -
FI	€ -	€ 7,349,167.00	€ 7,349,167.00	€ 10,432.79
FR	€ -	€ 2,842,343.27	€ 2,842,343.27	€ 766,092.07
HR	€ -	€ 782,072.82	€ 782,072.82	€ 605,223.07
HU	€ -	€ 6,894,862.20	€ 6,894,862.20	€ 4,035,196.36
IT	€ 701,272.18	€ 36,027,539.01	€ 36,728,811.19	€ 2,111,087.16
LT	€ 127,170.85	€ 12,149,042.64	€ 12,276,213.49	€ 4,524,233.03
LU	€ -	€ -	€ -	€ -
LV	€ -	€ 208,949.84	€ 208,949.84	€ 130,052.85
MT	€ -	€ -	€ -	€ -
NL	€ -	€ 72,919.90	€ 72,919.90	€ 23,801.53
PL	€ 1,243,902.05	€ 118,945,436.27	€ 120,189,338.32	€ 3,315,954.55
PT	€ -	€ 11,040,633.84	€ 11,040,633.84	€ 399,622.78
RO	€ 191,674.62	€ 37,381,924.21	€ 37,573,598.84	€ 26,888,518.22
SE	€ 6,298.09	€ 114,295.83	€ 120,593.92	€ 134,313.28
SI	€ 2,991.39	€ 940,347.44	€ 943,338.83	€ 1,098,447.23
SK	€ -	€ 5,248,771.01	€ 5,248,771.01	€ 5,025,909.68

TC	€	48,460.21	€	6,280,234.99	€	6,328,695.20	€	132,414.07
Total	€	3,919,825.51	€	422,737,137.77	€	426,656,963.28	€	71,688,052.90

*amounts refer to EU contribution

These deductions (for the reported accounting years) protect the EU budget as they result from:

- (a) management verifications** continued after the end of the accounting year and until submission of the accounts;
- (b) audits of operations by audit authorities 1.090 EUR million** EU contribution for 2014-2020 and 72 EUR million EU contribution for 2021-2027);
- (c) financial corrections at the request of the Commission** as a follow-up to its own audits, ECA audits or OLAF investigations
 - **2014-2020: EUR 146 million of accepted financial corrections** as a follow-up to its own audits, ECA audits or OLAF investigations
 - **2021-2027: EUR 11 million of implemented financial corrections for 2021-2027**

Financial corrections and temporary deductions ⁽¹⁷⁾ from the accounts are therefore **a powerful tool to protect the EU budget**, year after year. Since the beginning of the 2014-2020 period, Member States **deducted cumulatively** EUR **18.2 billion** of definitive corrections and temporary deductions in the accounts, including EUR **3 billion** of financial corrections implemented as a result of the audit authorities' work.

2014-2020 contributions withdrawn / deducted from accounts* (cumulative)				
MS	A	B	C=(A+B)	D
	Withdrawals and recoveries from interim claims ("corrective")	Deductions from accounts "preventive"	Total deductions included in the accounts	Out of which financial corrections resulting from audits of operations (by audit authorities)
AT	€ 17,371,483.30	€ 60,985,602.85	€ 78,357,086.15	€ 13,188,119.02
BE	€ 15,217,577.76	€ 38,250,721.67	€ 53,468,299.43	€ 8,997,639.66
BG	€ 87,354,599.03	€ 86,589,603.97	€ 173,944,203.00	€ 66,245,922.90
CY	€ 41,446,431.22	€ 1,952,379.74	€ 43,398,810.96	€ 909,701.35
CZ	€ 88,850,703.71	€ 458,397,322.59	€ 547,248,026.31	€ 61,354,750.54
DE	€ 116,299,602.27	€ 360,318,675.35	€ 476,618,277.62	€ 90,940,512.51
DK	€ 4,623.22	€ 18,899,241.79	€ 18,903,865.01	€ -
EE	€ 8,915,757.13	€ 369,791,177.64	€ 378,706,934.78	€ 4,728,234.22
ES	€ 498,448,150.77	€ 1,706,284,636.71	€ 2,204,732,787.47	€ 474,182,995.28
FI	€ 10,270,268.37	€ 45,527,410.20	€ 55,797,678.57	€ 218,442.36
FR	€ 63,059,637.26	€ 222,465,988.80	€ 285,525,626.05	€ 140,897,061.52
GR	€ 112,621,174.77	€ 936,372,949.72	€ 1,048,994,124.50	€ 324,100,370.99
HR	€ 226,411,417.66	€ 315,627,029.45	€ 542,038,447.11	€ 80,694,056.30
HU	€ 710,105,992.42	€ 3,513,109,506.42	€ 4,223,215,498.84	€ 223,891,577.98

⁽¹⁷⁾ Amounts previously declared and temporarily withdrawn in the accounts in view of the further assessment of their legality and regularity in application of Article 137(2) CPR. Such deductions do not exist in the final accounts covering the accounting year 2023-2024.

IE	€ 16,204,077.32	€ 8,454,873.55	€ 24,658,950.87	€ 3,751,946.37
IT	€ 268,279,415.89	€ 848,390,001.54	€ 1,116,669,417.43	€ 227,704,316.93
LT	€ 153,712,117.65	€ 622,156,154.01	€ 775,868,271.67	€ 42,896,096.16
LU	€ -	€ 12,640,569.54	€ 12,640,569.54	€ -
LV	€ 30,558,051.25	€ 219,437,811.21	€ 249,995,862.46	€ 7,434,646.81
MT	€ 42,186,944.10	€ 8,831,305.87	€ 51,018,249.96	€ 1,658,539.08
NL	€ 6,565,983.02	€ 12,253,025.44	€ 18,819,008.47	€ 10,860,119.60
PL	€ 406,687,650.85	€ 1,912,720,179.36	€ 2,319,407,830.21	€ 70,312,944.17
PT	€ 383,813,990.02	€ 634,641,938.78	€ 1,018,455,928.80	€ 401,177,583.90
RO	€ 322,288,285.14	€ 715,199,377.49	€ 1,037,487,662.64	€ 315,413,100.94
SE	€ 988,736.78	€ 3,700,704.06	€ 4,689,440.84	€ 392,828.19
SI	€ 56,099,432.42	€ 183,037,705.58	€ 239,137,138.00	€ 12,737,030.75
SK	€ 162,113,959.17	€ 713,090,974.85	€ 875,204,934.03	€ 229,644,390.00
TC	€ 20,481,396.22	€ 95,211,795.87	€ 115,693,192.09	€ 175,642,114.85
UK	€ 76,476,593.17	€ 108,487,554.35	€ 184,964,147.51	€ 53,934,559.55
Total	€ 3,942,834,051.90	€14,232,826,218.41	€ 18,175,660,270.31	€ 3,043,909,601.94

*amounts refer to EU contribution

2021-2027 ⁽¹⁸⁾ contributions withdrawn / deducted from accounts* (cumulative)				
	A	B	C=(A+B)	D
MS	Withdrawals from interim claims ("corrective")	Deductions from accounts "preventive")	Total deductions included in the accounts	Out of which financial corrections resulting from audits of operations (by audit authorities)
AT	€ -	€ 16,601.53	€ 16,601.53	€ -
BE	€ -	€ 62,436.13	€ 62,436.13	€ 456.58
BG	€ 215.73	€ 2,662,533.60	€ 2,662,749.34	€ 2,338,692.67
CY	€ 510,574.66	€ 2,261,633.96	€ 2,772,208.62	€ 322,788.90
CZ	€ 355,583.83	€ 103,491,373.29	€ 103,846,957.11	€ 3,935,556.03
DE	€ 452.38	€ 854,187.63	€ 854,640.01	€ 766,146.95
DK	€ 165,496.65	€ 165,496.65	€ 330,993.30	€ 220,817.57
EE	€ 5,978.00	€ 3,072,427.17	€ 3,078,405.18	€ 76,986.03
EL	€ 572,121.46	€ 72,753,681.32	€ 73,325,802.77	€ 17,350,669.89
ES	€ -	€ 16,990,389.45	€ 16,990,389.45	€ -
FI	€ -	€ 7,349,167.00	€ 7,349,167.00	€ 10,432.79
FR	€ -	€ 4,179,577.38	€ 4,179,577.38	€ 2,454,629.28
HR	€ -	€ 782,072.82	€ 782,072.82	€ 605,223.07
HU	€ 6,718,463.09	€ 334,268,081.70	€ 340,986,544.79	€ 40,895,939.55
IT	€ 701,272.18	€ 36,149,700.40	€ 36,850,972.58	€ 2,143,468.50
LT	€ 127,190.68	€ 18,374,778.18	€ 18,501,968.85	€ 14,494,013.59
LU	€ -	€ -	€ -	€ -
LV	€ -	€ 208,949.84	€ 208,949.84	€ 130,052.85
MT	€ -	€ -	€ -	€ -

⁽¹⁸⁾ Amounts declared in previous AAR reflected the total contribution.

NL	€ -	€ 72,919.90	€ 72,919.90	€ 23,801.53
PL	€ 1,246,966.26	€ 131,144,648.66	€ 132,391,614.92	€ 3,401,681.03
PT	€ -	€ 11,040,633.84	€ 11,040,633.84	€ 399,622.78
RO	€ 191,674.62	€ 37,381,924.21	€ 37,573,598.84	€ 26,888,518.22
SE	€ 6,298.09	€ 150,029.49	€ 156,327.59	€ 134,313.28
SI	€ 2,991.39	€ 940,347.44	€ 943,338.83	€ 1,098,447.23
SK	€ -	€ 5,248,771.01	€ 5,248,771.01	€ 5,025,909.68
TC	€ 49,086.42	€ 6,363,756.36	€ 6,412,842.78	€ 132,781.65
Total	€ 10,654,365.44	€ 795,986,118.96	€ 806,640,484.40	€ 122,850,949.66

*amounts refer to EU contribution

Financial corrections imposed by the DG to programmes and implemented by the Member States in the accounts

The corrective mechanism under Cohesion policy provides incentives for Member States to carry out appropriate and timely financial corrections before submitting the accounts to the Commission, so that they can re-use the corresponding allocations ⁽¹⁹⁾. The Commission services have also provided clear guidance to ensure that expenditure is duly withdrawn before submitting the accounts, when doubts arise about its eligibility.

REGIO contributes to the above preventive and corrective mechanisms. In particular, for the 2014-2020 period **1 050** EUR millions of **financial corrections** (in EU contribution) were **requested by REGIO since the beginning of the programming period, resulting from its audit activity and accepted by Member States (at the stage of the audit, through the audit follow-up cycle or at any stage of the financial correction procedure)**. This comprises corrections resulting from (amounts in EU contribution):

- (i) its own audits: **EUR 886** million;
- (ii) the Commission's follow-up to ECA audit: **EUR 71.2 ⁽²⁰⁾** million;
- (iii) the Commission's follow-up to OLAF investigations (related to the programming period): **EUR 93.5** million;
- (iv) in addition, corrections required to ensure risk at closure below 2% for all programmes: **EUR 439** million ⁽²¹⁾ (see details in the table in the next page below).

For 2021-2027 period, **EUR 10.6 million** financial corrections have been implemented so far following Commission own audits, ECA audits or OLAF investigations.

The reported amounts represent **the DG's corrective capacity thanks to the Commission and ECA's audit work** (which is included in the total deductions from the accounts, column C in the above cumulative table).

⁽¹⁹⁾ If conditions under Article 145(7) CPR (for 2014-2020) respectively Article 104(1)(b) CPR (for 2021-2027) do not apply

⁽²⁰⁾ Excludes EUR 1.269 billion in ineligible financial instrument transactions, deducted pre-closure with no net ERDF impact due to sufficient eligible expenditure.

⁽²¹⁾ This amount cannot be added to the amounts of corrections following EC and ECA audits as they might have the same source and would therefore be counted twice.

	Preventive Measures (m EUR)	Corrective measures (m EUR)
Implemented by the Member States	422,7	5.356,9
of which from Member States controls	412,2	5.211,0
ERDF, CF, IPA 2014-2020	-	5.207,1
ERDF, CF, JTF, NDICI, IPA 2021-2027	412,2	3,9
of which from EU controls	10,58	145,9
ERDF, CF, IPA 2014-2020	-	145,9
ERDF, CF, JTF, NDICI, IPA 2021-2027	10,58	
Implemented by the Commission	-	54,9
of which from Member States controls	-	-
ERDF/CF 2007-2013	-	-
of which from EU controls	-	54,92
ERDF/CF 2007-2013 and previous periods	-	27,78
ERDF, CF, IPA 2014-2020		27,14
Direct Management	-	-
Indirect Management	-	-
REGIO TOTAL	422,7	5.411,8

The CPR requires REGIO to launch financial correction procedures each time it concludes that the national authorities failed to apply corrections in first instance, for example when it has concluded that **the ‘confirmed’ residual (total) error rate for a programme remains material**. Such procedure is preceded by administrative (audit follow up) steps, to ensure that the Commission conclusion is based on solid grounds.

In relation to **previous accounting years for the 2014-2020 period** and with respect to remaining residual total error rates above 2% reported in previous AARs, the below table shows the **additional financial corrections** carried out by REGIO **to reach an overall “risk at closure” below 2% for each accounting year** (even if not for each individual programme yet, pending on-going contradictory procedures). **REGIO complementary multiannual corrective capacity is effectively bringing the risk at closure below 2% over time** (involving the necessary time due to the requirements to apply

strict contradictory procedures), as indicated in previous AARs ⁽²²⁾.

The next table shows the evolution of KPI 10 towards the estimated risk at closure in a given accounting year considering the contradictory procedures for those programmes with a 'confirmed' residual total error rate above 2%. It shows that **for all previous accounting years the risk at closure, at this moment of the contradictory procedure with Member States, is already below materiality.**

⁽²²⁾ The table refers only to programmes with a reported RTER above 2% in previous AARs and for which the KPI 10 was updated following the complete audit cycle. All other cases are followed-up on a case-by-case basis to ensure that at closure no programme remains with a material residual total error rate.

Follow-up of 2014-2020 programmes with RTER above 2% and updated risk at closure from previous AARs:

AAR	Acc. year	Number of programmes concerned	Additional audit work proving RTER<2%	Financial corrections applied with RTER<2% after corrections	Financial corrections on-going to ensure a RTER<2%	Estimated RTER (KPI)	Additional corrections applied at this stage of the contradictory procedures ⁽²³⁾	Risk at closure at this stage of the planned contradictory procedures ⁽²⁴⁾
2017	2015-2016	1	-	1 multi-fund OP (PL, ESF exp.)	-	0.6% ⁽²⁵⁾	EUR 56,675	0.6% (est. 1.05%)
2018	2016-2017	29 (6 MS +UK)	5 (3 FR, UK, LT)	24 (BG, 17 EL, 2 FR, IT, 2 SK, UK)	-	1.96%	EUR 57,5 million	1.2% (est. 1.2%)
2019	2017-2018	46 (12 MS + UK)	19 (1 BE, 4 DE, 1 ES, 2 FR, 6 IT, 1LT, 2 PL, 1RO, 1 UK)	26 (1 DE, 5 ES, 2 IE, 1 HR, 1 IT, 3 PL, 10 PT, 1 SK, 1 UK)	1 (IT)	2.7%	EUR 214.4 million	1.24% (est. 1.1%)
2020	2018-2019	63 (12 MS + UK + ETC)	21 (8 ES, 1 FR, 5 IT, 1 LV, 2 PL, 1 RO, 1 SK, 2 TC)	41 (1 AT, 3 DE, 17 EL, 7 ES, 2 HU, 5 IT, 10 PT, 2 SK, 1 UK)	1 (FR)	2.1%	EUR 123.2 million	1.55% (est. 1.2%)
2021	2019-2020	50 (10 MS + UK)	9 (2 FR, 3 IT, 1LV, 1 PL, 1RO, 1 SK)	40 (1 CZ, 17 EL, 5 ES, 1 FR, 4 IT, 1 PL, 10 PT, 1 SK)	1 (UK)	1.9%	EUR 120.2 million	1.19% (est. 1.2%)
2022	2020-2021	41 (10 MS + ETC)	18 (1 BE, 1 CZ, 1 ES, 3FR, 4 IT, 1MT, 2 PL, 5 TC)	21 (1 AT, 1 ES, 1 FR, 3 IT, 1 PL, 10 PT, 1 SK, 3 TC)	2 (1 CZ, 1 FR)	1.9%	EUR 39.1 million	1.41% (est. 1.3%)
2023	2021-2022	48 (10 MS + ETC)	17 (3 ES, 1 IT, 1 PL, 10 PT, 2 TC)	27 (1 AT, 1 CZ, 1 DE, 17 EL, 1 ES, 2 IT, 1 NL, 3 TC)	4 (1 CZ, 1 HU, 1 IT, 1 PL)	2.1%	EUR 13.4 million	1.81% (est. 1.3%)
2024/2025	2022-2023	16 (9 MS+ ETC ⁽²⁶⁾)	4 (1 DE, 1 NL, 2 TC)	8 (1 DE, 1 ES, 2 IE, 1 IT, 1 PL, 1 RO, 1 SI)	4 (2 DE, 1 HU, 1 PL)	2.49%	EUR 24.4 million	1.54% (est. 2.0%)
TOTAL AARs 2017 – 2025						EUR 592 million (total cost) EUR 439 million (EU Contribution ⁽²⁷⁾)		

⁽²³⁾ Amounts in total expenditure for comparison purposes over the years.

⁽²⁴⁾ Recalculated risk at closure for AARs of previous years, after additional verifications and financial corrections were implemented

⁽²⁵⁾ In the AAR 2017 the KPI did not exist. It was weighted average of the RTER without financial instruments advances.

Financial corrections procedures by the Commission

Financial correction decisions adopted by the Commission reduce the Funds' contribution to the programmes (they are always net). Financial correction procedures provide the concerned Member State with ample possibilities to demonstrate the exact scope or impact of the alleged deficiencies. During such contradictory procedure, the Commission may drop some findings based on additional evidence or convincing legal arguments brought by the Member State, or the Member State may accept to make corrections. In the latter case, these corrections would in principle not be net and the Member State will be able to replace them with eligible expenditure of other projects (unless conditions under Article 145(7) CPR for the 2014-2020 period or conditions under Article 104(1)(b) CPR for the 2021-2027 period apply).

For the **2014-2020** period, the CPR provides that the Commission shall apply **net financial corrections**, should irregularities demonstrating a serious deficiency in the programme's management and control system be identified by the Commission or the European Court of Auditors after the accounts were submitted, and which were not identified, reported, and corrected by the Member State's authorities. In this case, even if the Member State accepts the proposed corrections during the financial correction procedure, these corrections reduce the Funds allocation to the concerned programme, i.e. they are net. However, applying net financial corrections is **subject to strict cumulative legal requirements**, considerably limiting their scope of application and in practice leading to considerable challenges in their application. In a first step, the Commission auditors shall find evidence of irregularities demonstrating a serious deficiency in the functioning of the programme's management and control system. Then the Commission auditors must establish that the serious deficiency has not already been a) detected, b) reported, and c) been made subject to appropriate measures by the Member State prior to the date of detection by the Commission or the European Court of Auditors.

Despite the strict criteria foreseen in the legal framework for the Commission to implement net financial corrections causing the absence of such Commission decision so far (Article 145(7) CPR), **the mere existence of this legal provision has, in practice, increased the corrective actions by Member States**, as demonstrated by the above reported amounts, thus reducing the need for the Commission to step in formally or to adopt financial correction decisions under Article 145(6) CPR.

The Commission has **launched five (28) net financial corrections procedures** so far for multi-funds and ERDF/CF programmes. One procedure was closed due to lack of legal basis, **one net financial correction decision was adopted** in 2025 (Slovakia) and three procedures are at advanced stages (Austria, Italy, France). **The Commission considers that the mere existence of this legal provision had, in practice, a deterrent effect increasing the protection of the EU budget**, as demonstrated by the EUR **18.2 billion** of definitive corrections and temporary deductions applied cumulatively by the Member States in the accounts.

For the **2021-2027** period, the CPR provides that the Commission shall apply corrections which reduce support from the Funds to a programme where it concludes that expenditure contained in accepted accounts is irregular and was not detected and reported by the Member State (Article 104(1)(b) CPR). The DG expects that this lowering of the regulatory conditions necessary for applying net financial

(26) DE, ES, HU, IE, IT, NL, PL, RO, SI, Interreg

(27) Based on the co-financing rate per programme

(28) For 2014-2020 programming period

corrections will lead, once contradictory procedures will have been applied, to a higher frequency of such corrections.

ANNEX 7L: Typologies of irregularities reported by Member States and by DAC auditors

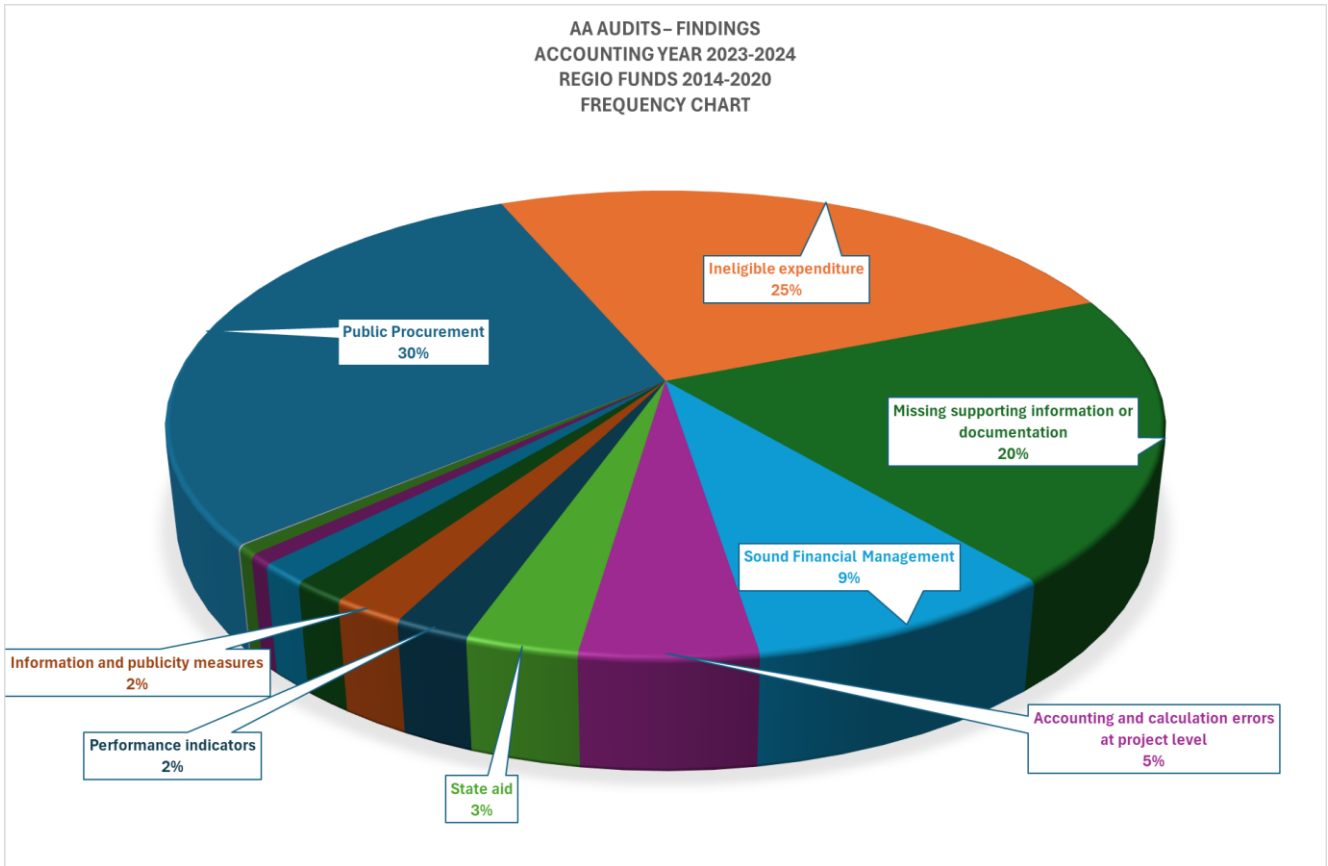
Typologies of irregularities reported by Member States in the reported year's assurance packages

2014-2020

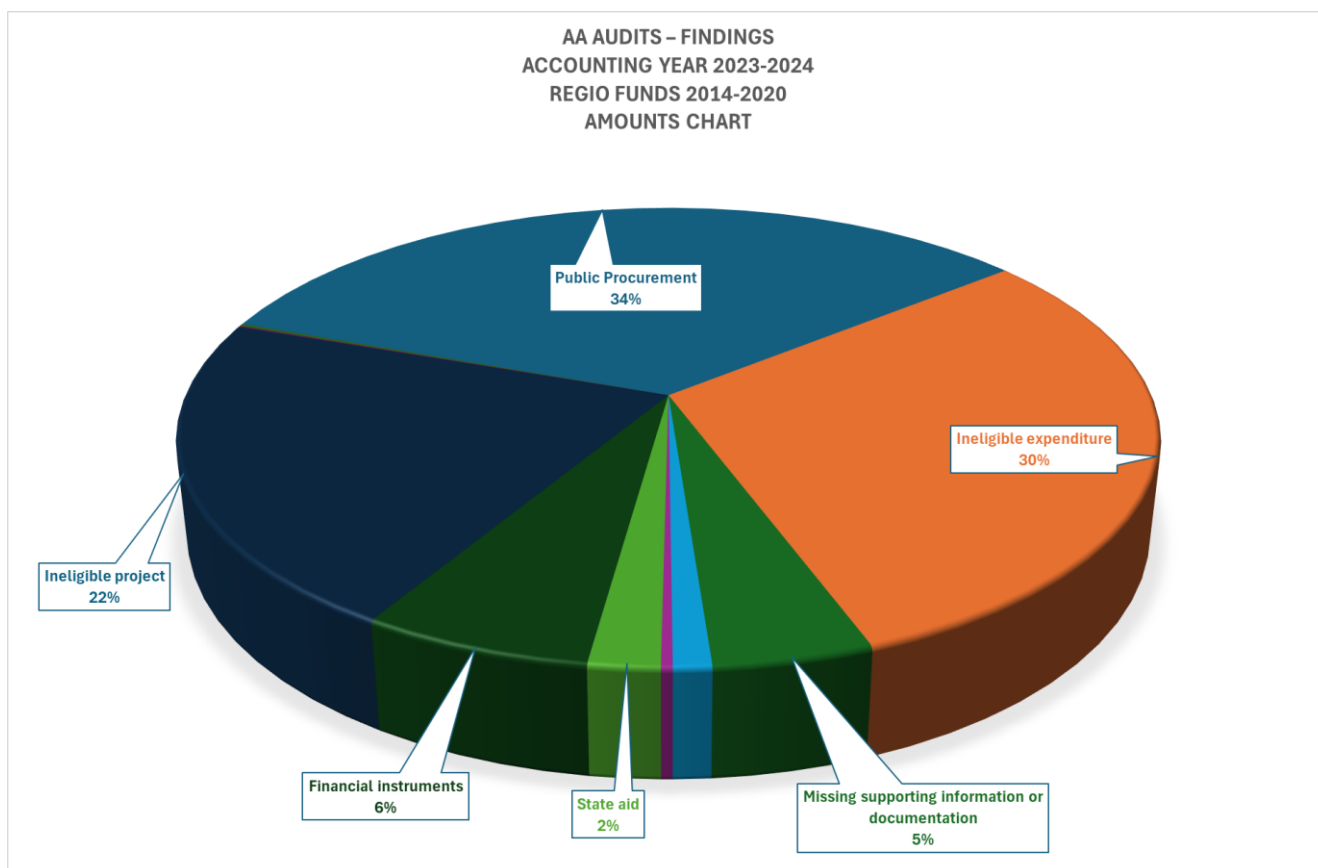
Audit authorities' results (% of total)

Category	Frequency (number of cases)	Frequency (% of cases)	Amount of the irregularities (in total costs in million EUR)
Public Procurement	1,461	29.70%	184.06
Ineligible expenditure	1,247	25.35%	164.65
Missing supporting information or documentation	978	19.88%	24.59
Sound Financial Management	426	8.66%	5.87
Accounting and calculation errors at project level	239	4.86%	1.76
State aid	153	3.11%	10.95
Performance indicators	103	2.09%	0.02
Information and publicity measures	99	2.01%	0.00
Financial instruments	75	1.52%	35.33
Ineligible project	69	1.40%	118.24
Simplified Cost Options	35	0.71%	0.52
Revenue Generating projects	30	0.61%	0.92
Data protection	2	0.04%	0.00
Equal Opportunities / Non discrimination	2	0.04%	0.00
Total	4,919	100.00%	546.91

Frequency of cases



Amounts

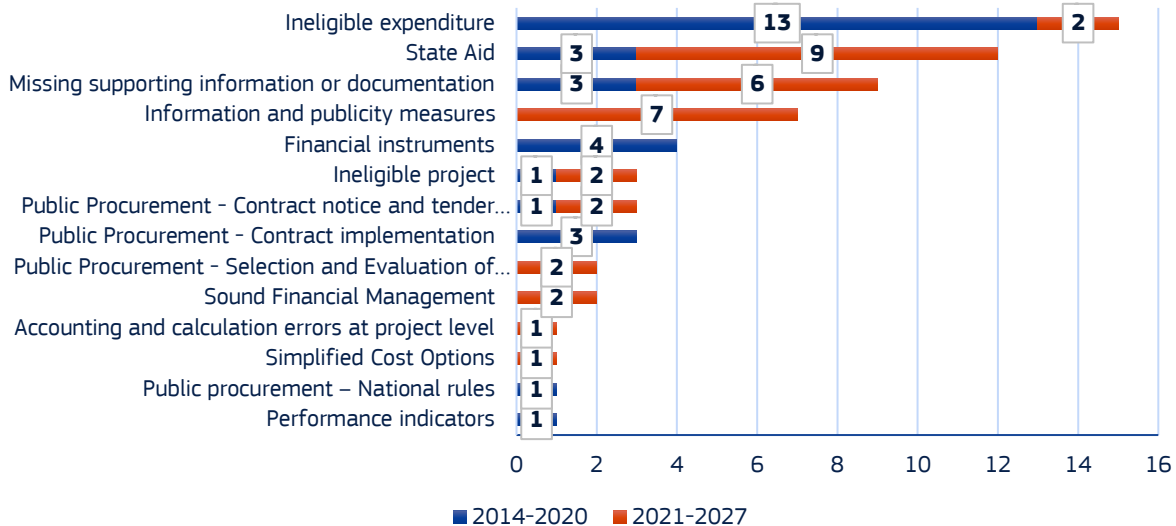


Typologies of irregularities reported in DAC audits in 2025

The DAC audits carried out in 2025 for ERDF/CF/ENI programmes (excluding fact-finding missions) led to the identification of **findings** in relation to the **operations (re)audited**. In line with the joint typology of errors shared with audit authorities, most of the ERDF/CF/ENI project findings, pending on-going contradictory procedures, relate to **Ineligible expenditure (23 %)**, **State aid (19 %)**, followed by **missing supporting information (14%)**, **Information and publicity measures and public procurement (11%)**, **Financial instruments (6%)** These irregularities were not detected or not sufficiently quantified by the programme authorities (managing authorities in the first instance but also audit authorities in a significant number of cases for ineligible expenditure and public procurement). They also demonstrate the need for a continuous improvement of the work of both managing and audit authorities in detecting irregularities, especially for public procurement and ineligible expenditure.

Categories of project findings detected by DAC in 2025

[ERDF/CF/ENI/INTERREG/IPAE/JTF]



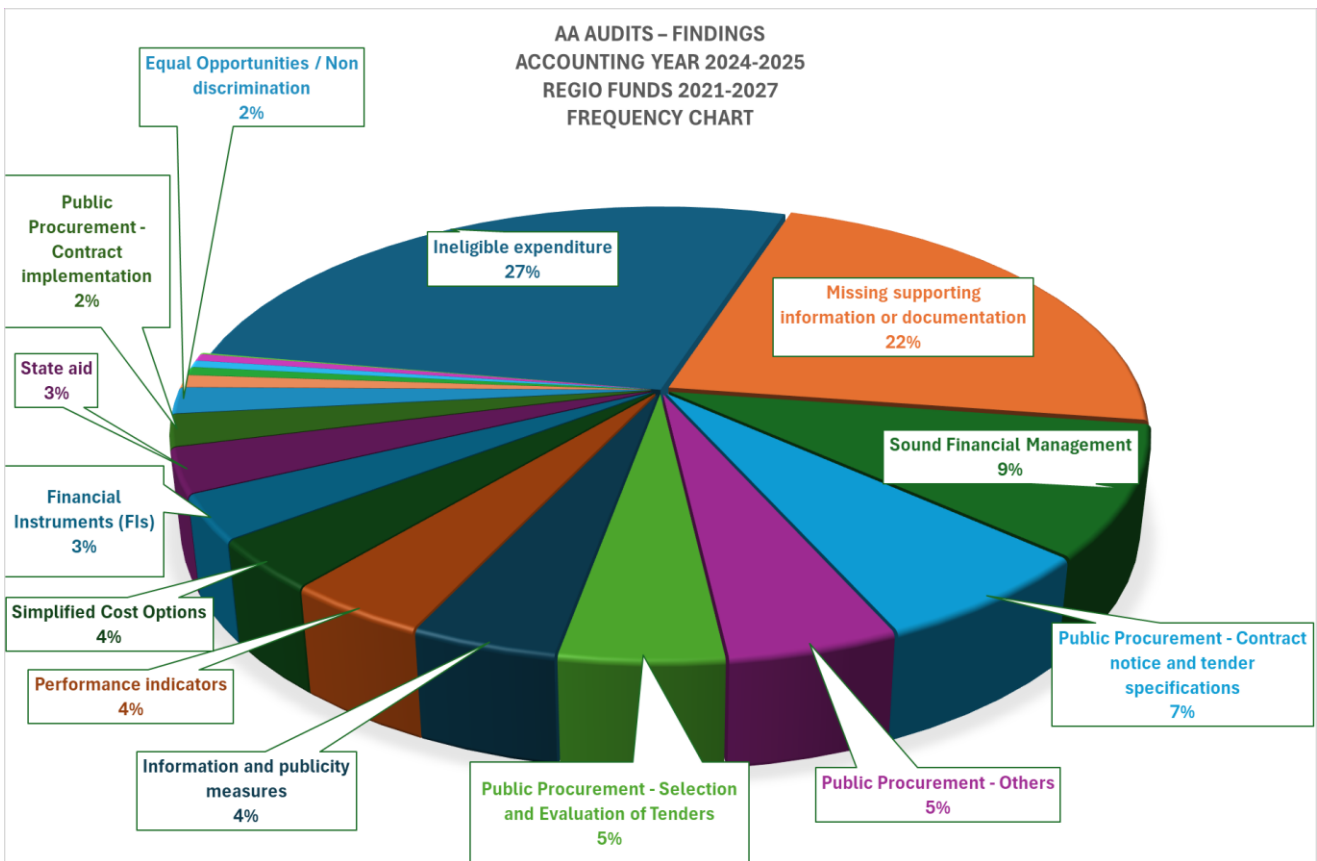
Typologies of irregularities reported by Member States in the 2024-2025 assurance packages 2021-2027

Audit authorities' results (% of total)

Category	Frequency (number of cases)	Frequency (% of cases)	Amount of the irregularities (in total costs in million EUR)
Ineligible expenditure	274	27.21%	9.36
Missing supporting information or documentation	225	22.34%	4.30
Sound Financial Management	94	9.33%	0.01
Public Procurement - Contract notice and tender specifications	67	6.65%	8.18
Public Procurement - Others	49	4.87%	1.06
Public Procurement - Selection and Evaluation of Tenders	47	4.67%	4.25
Information and publicity measures	42	4.17%	0.01
Performance indicators	41	4.07%	0.00
Simplified Cost Options	36	3.57%	0.43
Financial Instruments (FIs)	32	3.18%	2.55
State aid	32	3.18%	1.27

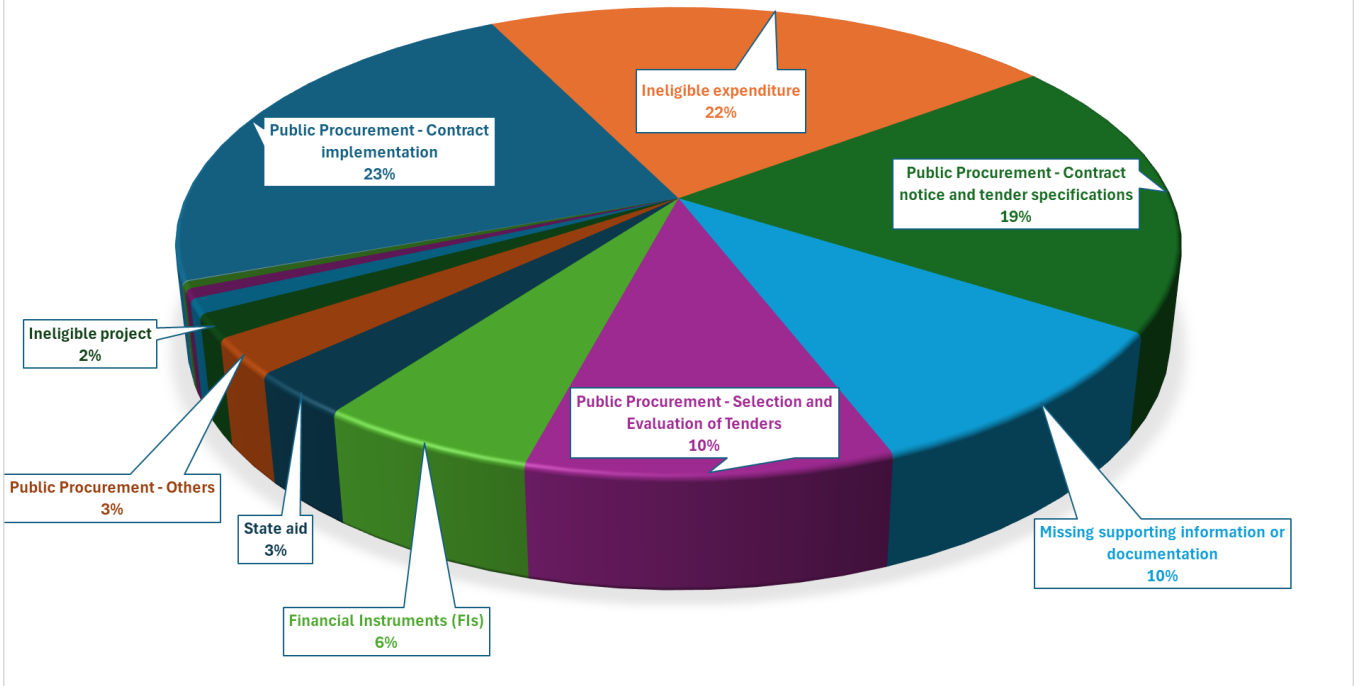
Public Procurement - Contract implementation	23	2.28%	9.89
Equal Opportunities / Non discrimination	19	1.89%	0.20
Data protection	9	0.89%	0.00
Separate accounting records	6	0.60%	0.00
Ineligible project	5	0.50%	0.70
Procurement - Requirements in national legal frameworks	5	0.50%	0.28
Environmental rules	1	0.10%	0.00
Total	1,007	100.00%	42.47

Frequency of cases



Amounts

AA AUDITS – FINDINGS
ACCOUNTING YEAR 2024-2025
REGIO FUNDS 2021-2027
AMOUNTS CHART



ANNEX 7M: 2007-2013 and 2000-2006 ERDF/CF programmes: Assurance post closure

2007-2013 ERDF / CF programmes

1. Overview closure and residual error rates

Closure is a threefold process involving different parts of the DG (implementation, audit, financial part) which results in the financial settlement of outstanding Union commitments through payment of the final balance or issue of a debit note and/or decommitment, as appropriate. The closure of programmes does not prejudice the Commission's right to impose financial corrections.

If there are no pending issues identified in the programme or all pending issues have been resolved, the final balance can be determined and paid. Consequently, a **closure letter** can be sent accepting the closure documents. However, if there are pending issues (such as on-going OLAF/national investigations, open audit findings, pending recoveries, etc.) identified in the programme, the final balance cannot yet be determined, the Commission pays only the uncontested amount to the Member State. A **pre-closure letter** shall be sent. Once the pending issues are resolved, a closure letter can be sent to the Member State.

At closure, the control objective is to ensure that the residual risk of each programme does not exceed 2% on a cumulative basis and that, where this is the case, the necessary additional financial corrections are applied. Therefore, this ultimate filter ensures that no material level of error exists in the co-funded expenditure.

In 2025, two Italian programmes, one Romanian programme and one ETC programme were fully closed, the latter triggering a payment of EUR 1.8 million.

In 2025, REGIO paid EUR 89.7 million from the ERDF to 2007-2013 programmes. Additional financial corrections as a result of the Commission supervisory role were confirmed for an amount of EUR 51 million.

By end December 2025, out of the total 322 programmes, 287 were fully closed and 35 were pre-closed. No open programmes remain.

For the 35 pre-closed programmes, the Commission agreed to make a partial closure payment covering only the uncontested amounts, and withheld any expenditure affected by potential irregularities or on-going investigations at national (pending recoveries, fraud investigations, administrative/court proceedings) or EU level. Most of these pre-closed programmes are affected by on-going procedures at national level for which it is difficult to predict the date of full closure.

Considering all additional financial corrections implemented after closure and up to end 2025, DG REGIO is able to conclude that the **residual risk rate applied to the expenditure certified for the whole 2007-2013 period is now 0.29 %**. The list of the 2007-2013 ERDF/CF programmes with error rates/residual risk rates and closure status is presented below. This low updated residual risk at closure confirms the effective implementation of the programmes multi-annual corrective capacity and that closure acted as an additional filter to correct any remaining material level of errors.

ⁱ 2 new 2021-2027 programmes interrupted in February 2026.

The below list shows the 2007-2013 ERDF / CF programmes that are still open or have been closed/pre-closed in 2025, with their corresponding error rates

MS	Ref	Title	Closure status at end 2025	Relevant expenditure 2025	Validated residual error rate	Risk at payment
AT	2007AT162P0005	Kärnten	pre-closed	0.00	0.00%	0.00
BG	2007BG161P0001	Regional Development	pre-closed	0.00	0.19%	0.00
BG	2007BG161P0003	Bulgarian Economy	pre-closed	0.00	0.39%	0.00
BG	2007BG161P0005	Environment	pre-closed	0.00	0.00%	0.00
CZ	2007CZ161P0008	North-West	pre-closed	0.00	1.85%	0.00
CZ	2007CZ161P0012	Research and Development for Innovation	pre-closed	0.00	0.00%	0.00
CZ	2007CZ16UP0002	Integrated OP	pre-closed	0.00	0.00%	0.00
DE	2007DE161P0002	Brandenburg	pre-closed	0.00	0.00%	0.00
DE	2007DE161P0004	Sachsen	pre-closed	0.00	0.00%	0.00
DE	2007DE161P0007	Sachsen - Anhalt	pre-closed	0.00	0.70%	0.00
DE	2007DE162P0003	Schleswig - Holstein	pre-closed	0.00	0.00%	0.00
DE	2007DE162P0004	Berlin	closed 2025	10,421,606.23	0.00%	0.00
ES	2007ES161P0009	Fondo de Cohesión - FEDER	pre-closed	0.00	0.00%	0.00
ES	2007ES162P0010	Comunidad Valenciana	pre-closed	0.00	0.00%	0.00

ES	2007ES16UP0001	Investigación, Desarrollo e innovación	pre-closed	0.00	0.80%	0.00
ETC	2007CB163P0021	Romania - Bulgaria	closed 2025	1,857,585.42	0.60%	11,145.51
IT	2007IT161P0003	Governance e AT	closed 2025	0.00	4.58%	0.00
IT	2007IT161P0004	Ambienti per l'apprendimento	closed 2025	0.00	2.27%	0.00
IT	2007IT161P0005	Reti e mobilita	pre-closed	0.00	2.43%	0.00
IT	2007IT161P0006	Ricerca e competitivita	pre-closed	0.00	0.00%	0.00
IT	2007IT161P0008	Calabria	pre-closed	0.00	1.82%	0.00
IT	2007IT161P0009	Campania	pre-closed	77,402,553.57	1.00%	774,025.54
IT	2007IT161P0011	Sicilia	pre-closed	0.00	0.76%	0.00
IT	2007IT162P0010	Trento	pre-closed	0.00	0.00%	0.00
IT	2007IT162P0016	Sardegna	pre-closed	0.00	1.30%	0.00
LV	2007LV161P0001	Entrepreneurship and Innovations	pre-closed	0.00	0.00%	0.00
LV	2007LV161P0002	Infrastructure and Services	pre-closed	0.00	0.00%	0.00
RO	2007R0161P0001	Regional Operational Programme	pre-closed	0.00	0.00%	0.00
RO	2007R0161P0002	Increase of Economic Competitiveness	closed 2025	0.00	0.25%	0.00
RO	2007R0161P0003	Transport	pre-closed	0.00	0.00%	0.00
RO	2007R0161P0004	Environment	pre-closed	0.00	0.00%	0.00

SK	2007SK161P0001	Information Society	pre-closed	0.00	0.20%	0.00
SK	2007SK161P0002	Environment	pre-closed	0.00	1.18%	0.00
SK	2007SK161P0003	Regional OP	pre-closed	0.00	0.98%	0.00
SK	2007SK161P0004	Transport	pre-closed	0.00	0.00%	0.00
SK	2007SK161P0005	Health	pre-closed	0.00	2.00%	0.00
SK	2007SK161P0006	Competitiveness	pre-closed	0.00	0.44%	0.00
SK	2007SK162P0001	Bratislava	pre-closed	0.00	0.00%	0.00
SK	2007SK16UP0001	Research and Development	pre-closed	59,678.89	0.00%	0.00
Total relevant expenditure in 2025				89,741,424.11		
Weighted average residual risk based on the expenditure declared at closure				0.29%		
Average residual risk at payment				0.87%		

2. Safeguarding the EU budget by corrective actions

The purpose of financial corrections is to ensure that the risk on the legality and regularity of the expenditure declared for co-financing at programme level is below materiality, either through corrections of individual irregularities detected or through extrapolated corrections in case of material representative error rates. These must be based on evidence. The Commission bears the (initial) burden of proof for system deficiencies, irregularities and breaches of the obligations under Articles 98 and 15(4) (41) of Regulation (EC) No 1083/2006.

Financial corrections as a result of the Commission supervisory role (2007-2013)

Indicator	2025 (Eur million)	Cumulative since 2007 (EUR million)
Financial corrections as a result of the Commission supervisory role (Decided/Confirmed)	51.0	4,896.6
Financial corrections as a result of the Commission supervisory role (implemented)	18.4	4,754.4
Rate of implementation of financial corrections 2007-2013	-	97.1%

The amount of financial corrections reported above does not reflect the total amount of corrections accepted by Member States as a result of the Commission's supervisory role. Remedial action plans are requested by the Commission from Member States when deficiencies are identified. These also have a preventive effect on expenditure already incurred by beneficiaries and registered at national level in the certifying authority's accounts, but not yet declared to the Commission. For such expenditure, the certifying authority applies the financial correction requested by the Commission prior to declaring expenditure ('ex ante' or 'at source'). Expenditure declared to the Commission is therefore net from irregular amounts.

The detailed table of financial corrections 2007-2013 by Member State is presented below:

2007-2013 ERDF/CF programmes: Financial Corrections, Withdrawals and Recoveries

1. Commission supervisory role – financial corrections confirmed/decided in 2025 (excluded at source corrections) by programming period, in EUR million

(adjustments/corrections to reporting of previous years are directly reflected in the cumulative amounts)

Member State	1994-99	2000-06	2007-13			Cumulative (ERDF + CF) end of 2025	Total
	Cumulative (ERDF + CF) end of 2025	Cumulative (ERDF + CF) end of 2025	2025				
			ERDF	CF	Total 2025		
Austria	0.20	0.70	0.22	-	0.22	16.48	17.38

Belgium	9.10	8.20	-	-	-	13.30	30.60
Bulgaria	-	25.70	-	0.49	0.49	133.29	158.99
Croatia	-	1.00	-	-	-	2.85	3.85
Cyprus	-	-	-	-	-	-	-
Czech Republic	-	45.00	-	-	-	428.90	473.90
Denmark	1.80	0.50	-	-	-	-	2.30
Estonia	-	2.20	-	-	-	16.30	18.50
ETC	1.80	69.10	-	-	-	13.57	84.47
Finland	0.50	-	-	-	-	-	0.50
France	32.70	112.30	-	-	-	21.20	166.20
Germany	48.64	69.12	2.53	-	2.53	170.99	288.74
Greece	523.80	1,261.88	-	17.98	17.98	482.11	2,267.80
Hungary	-	64.90	-	17.50	17.50	847.33	912.23
Ireland	11.20	64.90	-	-	-	2.40	78.50
Italy	350.30	1,312.60	11.16	-	11.16	642.11	2,305.01
Latvia	-	17.90	-	-	-	61.10	79.00
Lithuania	-	9.47	-	-	-	-	9.47
Luxembourg	0.30	-	-	-	-	-	0.30
Malta	-	-	-	-	-	11.00	11.00
Netherlands	8.20	0.20	-	-	-	-	8.40
Poland	-	303.50	0.74	-	0.74	586.54	890.04
Portugal	85.00	240.30	-	-	-	81.10	406.40
Romania	-	27.40	-	-	-	158.42	185.82
Slovakia	-	121.30	0.32	-	0.32	474.76	596.06
Spain	227.87	2,922.67	-	-	-	562.24	3,712.77
Slovenia	-	2.90	-	-	-	49.40	52.30
Sweden	0.50	0.10	-	-	-	0.70	1.30
United Kingdom	126.90	159.90	-	-	-	120.50	407.30
TOTAL	1,428.81	6,843.74	14.98	35.98	50.96	4,896.58	13,169.12
Implemented	1,426.59	6,826.50				4,754.40	13,007.49
%	99.84%	99.75%				97.10%	

2. Commission supervisory role – financial corrections implemented in 2025 (excluded at source corrections) by programming period, in EUR million

(adjustments/corrections to reporting of previous years are directly reflected in the cumulative amounts)

Member State	1994-99	2000-06	2007-13				Total			
	Cumulative (ERDF + CF) end of 2025	Cumulative (ERDF + CF) end of 2025	2025			Cumulative (ERDF + CF) end of 2025	2025			Cumulative (ERDF + CF) end of 2025
			ERDF	CF	Total 2025		ERDF	CF	Total 2025	
Austria	0.20	0.70	-	-	-	16.25	-	-	-	17.15
Belgium	9.10	8.20	-	-	-	13.30	-	-	-	30.60
Bulgaria	-	25.70	-	-	-	128.66	-	-	-	154.36
Croatia	-	1.00	-	-	-	1.00	-	-	-	2.00
Cyprus	-	-	-	-	-	-	-	-	-	-
Czech Republic	-	45.00	-	-	-	495.80	-	-	-	540.80
Denmark	1.80	0.50	-	-	-	-	-	-	-	2.30
Estonia	-	2.20	-	-	-	16.30	-	-	-	18.50
ETC	1.80	69.10	-	-	-	13.62	-	-	-	84.52
Finland	0.50	-	-	-	-	-	-	-	-	0.50
France	32.70	112.30	-	-	-	21.20	-	-	-	166.20
Germany	48.64	59.91	-	-	-	168.45	5.27	-	5.27	277.00
Greece	521.90	1,258.66	-	17.98	17.98	482.11	1.07	17.98	19.05	2,262.68
Hungary	-	64.90	-	-	-	748.62	-	-	-	813.52
Ireland	11.20	64.90	-	-	-	2.40	-	-	-	78.50
Italy	349.95	1,312.70	-	-	-	621.95	3.07	-	3.07	2,284.60
Latvia	-	17.90	-	-	-	66.51	-	-	-	84.41
Lithuania	-	9.47	-	-	-	-	-	-	-	9.47
Luxembourg	0.30	-	-	-	-	-	-	-	-	0.30
Malta	-	-	-	-	-	11.00	-	-	-	11.00
Netherlands	8.20	0.20	-	-	-	-	-	-	-	8.40
Poland	-	303.50	-	-	-	585.80	-	-	-	889.30
Portugal	85.00	240.30	-	-	-	85.70	-	-	-	411.00
Romania	-	27.40	-	-	-	75.58	-	-	-	102.98
Slovakia	-	121.30	0.38	-	0.38	471.79	0.38	-	0.38	593.09
Slovenia	-	2.90	-	-	-	46.80	-	-	-	49.70
Spain	227.90	2,917.77	-	-	-	560.24	-	-	-	3,705.90
Sweden	0.50	0.10	-	-	-	0.70	-	-	-	1.30

United Kingdom	126.90	159.90	-	-	-	120.60	-	-	-	407.40
TOTAL	1,426.59	6,826.50	0.38	17.98	18.36	4,754.40	9.78	17.98	27.77	13,007.49
ERDF	1,156.18	5,963.81				3,932.69				11,052.69
CF	270.40	862.69				821.71				1,954.80

Out of the total of **EUR 27,77M financial corrections** implemented in 2025 in respect of the pre-2014 programming periods, EUR 3,06M were implemented by recovery orders, EUR 5,66 M by decommitment and EUR 19,05M by deduction at closure.

ANNEX 7N: Assurance for ENI CBC

These programmes cover territorial cooperation between EU regions on external borders with the Southern and Eastern Neighbourhood countries. The total EU funding for ENI CBC 2014-2020 programmes amounts to approximately EUR 1 billion. As a general rule, 50% comes from ERDF and 50% from ENI funds. IPA funds are also included in the Black Sea Basin programme (participation of Türkiye). These programmes contribute to both EU external (Neighbourhood) policy and EU cohesion policy.

The ENI CBC programmes are implemented under shared management with a different legal basis than Interreg programmes: ENI (Council) Regulation, ENI CBC Implementing Regulation No 897/2014 and ENI CBC multiannual strategic programming document apply. They combine elements of shared management, with some elements coming from EU external policy aspects.

ENI CBC programmes also have a different financial management system than other Interreg programmes. In particular, payments from the Commission to the programmes are done only as pre-financing paid at the request of the Managing Authorities (MA) and as a payment of a final balance at closure. There are no interim payment claims. Payment of the pre-financing is not linked to the expenditure incurred but on a financial needs' assessment by the programmes. The annual accounts are part of the annual report assessment package submitted by the managing authority every year by 15 February. The Commission receives the information about the certified expenditure incurred and paid by the ENI CBC programmes only once a year in the annual accounts which are part of the annual reports submitted on 15 February. The reports cover the preceding accounting year which covers July-June period. There, the MA reports the expenditure incurred and paid as certified by the audit authority. The Commission then clears the pre-financing on this basis (annual clearance until closure).

REGIO has completed its desk review of the 15 assurance packages received during 2025 or in February 2026 covering the expenditure declared for the final accounting year 2023-2024. All residual error rates are confirmed below 2%. One set of accounts was rejected.

A thematic audit on closure carried out for ENI-CBC Mediterranean Sea Basin in May 2025 revealed some project and system deficiencies for which corrective measures were implemented.

The quality assessment of the final accounting year 2023-2024 is part of the closure process of ENI CBC programmes. None of the programmes were closed in 2025 and no expenditure paid for ENI CBC operations or technical assistance was cleared in 2025.

ANNEX 70: Assurance for EU Solidarity Fund

EUSF audits by the Commission in 2025

At the level of the Commission, assurance on the legality and regularity of EUSF spending is mainly obtained through the desk review of the validity statements (audit opinions) provided by independent audit bodies, which may as well be audit authorities in charge of ERDF/CF programmes. These desk reviews are complemented by on-the-spot-audits carried out on a risk basis by the DAC.

The weighted average error rate reported in the validity statements (audit opinions) accepted in 2025 is 1.54 % and the weighted average residual error rate reported is 0.01% ⁽²⁹⁾.

In 2025, the Commission finalised two audits (Storm in Poland 2017 and Severe Weather 2018 in Italy) and carried out two audits (Storm Alex in France 2020 and Portugal Covid-19).

For the Polish Storm audit, no ineligible expenditure was identified.

For the Severe Weather 2018 in Italy, ineligible expenditure was identified for an amount of EUR 3.8 million. The error rate for the total declared expenditure (EUR 291.6 million) after the Commission audit is 1.29%. However, taking into account the expenditure declared (and audited) in excess of the EUSF grant, there is no residual error and no recovery is necessary.

For the French 2020 Alex Storm audit, no ineligible expenditure was identified.

Finally, DAC audited the Portugal Covid-19 contribution and the contradictory procedure is currently ongoing.

Based on the received audit opinions and audit work carried out so far, REGIO can conclude that it has reasonable assurance on the compliance of EUSF expenditure that was accepted.

In 2025, no reservation is therefore necessary in relation to the EUSF payments.

⁽²⁹⁾ At the moment of the clearance of the advance, REGIO is aware of the share of irregularities in the total expenditure (error rate reported in the validity statements) and the amount of overbooking. For projects where the projected error is below the amount of overbooking the payment is known to be free of errors. The error rate, after taking into account the overbooking is 0% and represents the remaining risk at payment for the EUSF expenditure.

ANNEX 7P: Assurance for direct and indirect management

Indirect management: Urban Innovative Actions

2014-2020

The Urban Innovative Actions (UIA) is an instrument allowing the Commission to directly support cities to test new solutions to address urban challenges, and its management is delegated to the Entrusted Entity, the Hauts-de-France Region (France), which has established a Permanent Secretariat to manage it.

Themes of calls for proposals were defined by the Commission services (the fifth and the last call closed in 2020). The evaluation of proposals was carried out by an expert panel, set up in agreement with the Commission, and evaluation results subsequently reviewed by Commission services. Grants were selected and awarded by the Entrusted Entity and Commission's services based on defined rules and procedures in accordance with the principles set out in the Delegation Agreement. These include equal treatment, non-discrimination, adequate publication, prevention of conflict of interest, non-cumulative and non-retrospective award of grants, existence of transparent and effective review procedures, etc.

The Entrusted Entity is monitoring the operations and payments to beneficiaries. Ex-ante controls are carried out before the selection of each operation. Administrative controls for interim payments and on-the-spot visits are conducted by the first level controller under the supervision of the entrusted entity for each operation. The Entrusted Entity submits an annual implementation report each year by 15 February.

The Province of East Flanders (Belgium), as the certifying authority, prepares payment applications and submits accounts by 15 February each year.

The independent external auditor, who carries out system and operations audits through sampling, provides an annual control report and audit opinion to the Commission by 15 February each year on the legality & regularity of the payments included in the accounts. Audits are carried out in accordance with a multiannual audit strategy, which is submitted to and approved by the Commission services and reviewed annually.

The Commission supervises the budget implementation cycle and has the possibility to suspend payments, apply financial corrections or suspend the entrusted tasks in case of detected irregularities.

2025 was the tenth and final year of implementation for the Initiative. In 2025, the remaining projects of the 5th Call completed their implementation, and the last financial claims were submitted to the first-level controller, who conducted the necessary checks and validations.

Based on the work of the independent external auditor, the total error rate (related to expenditure certified from 1/7/2024 to 30/6/2025) is assessed at 0,3046%, with a residual total error rate of 0,2650%.

The Commission auditors conducted an audit work concerning the last annual assurance package and

closure procedures for the 2014–2020 programming period. At this stage, the Commission auditors are finalising the draft report establishing the preliminary findings, corrections if any, and recommendations.

Indirect management: European Urban Initiative

2021–2027

The European Urban Initiative (EUI) is the new instrument established within the urban dimension of cohesion policy to support cities in building capacity and knowledge, fostering innovation, and developing transferable and scalable solutions to urban challenges of EU relevance. With a budget of EUR 395 million, the EUI supports cities through two strands: (a) funding innovative actions, which account for 75% of the overall budget, and (b) supporting cities of all sizes in building capacity and knowledge, representing 25% of the budget.

Building on the experience and lessons learned from the implementation of the UIA, the governance, operational model, and monitoring systems for the EUI, including payments and audits, are structured similarly to those of the UIA in the 2014–2020 period (see previous section).

The initiative is implemented through indirect management, with its administration delegated to the Hauts-de-France Region (France), which has established a Permanent Secretariat to oversee its operations. The Commission services define the themes of the calls for proposals. Proposals are evaluated by an expert panel, and the results are reviewed by both the Commission services and the Entrusted Entity. Grants are selected and awarded by the Entrusted Entity based on established rules and principles outlined in the Contribution Agreement.

The Entrusted Entity monitors operations and payments to beneficiaries and, conducts ex-ante controls before selecting operations. Administrative controls for interim payments and on-site visits are carried out by the first-level controller under the supervision of the Entrusted Entity. An annual implementation report is submitted by 15 February each year. The Province of East Flanders (Belgium), as the certifying authority, prepares payment applications and submits accounts by 15 February. The independent external auditor provides an annual control report and audit opinion on the legality and regularity of payments to the Commission by 15 February, based on a multiannual audit strategy. The Commission supervises the budget implementation cycle and has the possibility to suspend payments, apply financial corrections, or suspend entrusted tasks in cases of irregularities.

Based on the work of the independent external auditor, the total error rate (related to expenditure certified from 1/7/2024 to 30/6/2025) and the residual error rate are assessed at 0%.

The Commission auditors conducted audit work to obtain reasonable assurance that the expenditure financed by EUI is legal and regular. They reviewed the management and control system designed by the Entrusted Entity for validating the Simplified Cost Options schemes for Strand B at the project level. Additionally, they performed substantive testing on one expenditure selected from the Independent External Auditor's audit sample, which included a full reperformance of audit procedures on the underlying public procurement. Both testing procedures produced conclusive results, and no irregularities were identified.

Decentralised management with ex-ante controls: Instrument for Pre-Accession (IPA)

The five IPA component III programmes for 2007-13 in Turkey, North Macedonia and Montenegro were managed under decentralised management, with the EU delegations carrying-out ex-ante controls on the tendering of contracts, launch of calls for proposals and the award of contracts and grants. This represented an important mitigating element in the overall assessment of the functioning of management and control systems in these candidate countries. The control systems were built on multiannual and multilevel controls whereby one level of control might rely on the work of previous controls performed by other bodies.

Indicator	2025
Risk at payment for 2025	0.00%

REGIO assessed for all three countries the National Authorising Officer (NAO)'s statements of assurance, the system audit reports, the annual audit work plans, the annual audit opinions and the annual audit activity reports, which were submitted at the end of 2018. On this basis, REGIO could conclude that the management and control systems were functioning effectively and obtained reasonable assurance on the legality and regularity of underlying transactions for all five programmes. However, in the same period of time, all these programmes applied the flexibility included in the IPA closure guideline (i.e. possibility under certain conditions to complete a selected number of non-functioning projects by 31 December 2019). The five programmes therefore started their closure process only in 2020, out of which two programmes were not closed beginning of 2025.

In 2025, additional assurance was obtained through an independent on-the-spot audit performed on the Turkish programmes which allowed the advancement of the closure process. The remaining two programmes are in the process of closure in 2026.

Direct management

The assurance model for direct management transactions is embedded in REGIO's internal control system: all transactions are processed according to the Financial Regulation and REGIO's financial circuits, which follow a partly decentralised model.

The assurance system for direct management comprises the following blocks:

Programming: overall and individual action

For technical assistance, assurance that operations cover the needs of the DG and are carried out according to priorities is derived from the programming exercise. The main objectives and priorities for technical assistance interventions are spelled out in the TA strategy. Specific actions implementing the TA strategy are identified by REGIO services and are consolidated and assessed against the overall strategy through the preparation of the annual Financing decision and its mid-year review. Reporting on the implementation of the TA strategy (financial execution of the yearly Financing Decision and annual progress in implementing the TA strategy) gives additional assurance that TA funds were used for their intended purpose.

Tendering and contracting

For the award of contracts and grants, REGIO has put in place partly decentralised financial circuits. In addition to these standard circuits, all administrative, financial and procedural tasks were centralised in the central financial unit (TA Cell).

Following the centralisation of the administrative, procedural and financial tasks in the TA Cell, the 4 eyes principle is applied within the TA Cell. Therefore, the role of the former Committee on Public Procurement and Grants (CIMS ex ante verification performed by the Legal Unit before awarding contracts) is kept only for public procurement procedures above the applicable threshold (EUR 140.000) and not for grants.

Monitoring of implementation and payments

In accordance with the partly decentralised financial circuit, payments are approved following the 4-eye principle (each file is double-checked both on operational and financial aspects). Operational monitoring is carried out along the life of the contracts by the implementing services; generally through verifications of deliverables (e.g. interim, final reports).

Ex-post controls

In 2025, two direct grants were selected for auditing, representing 24% of the total paid amount related to auditable direct grants closed in 2024.

Based on the draft report already issued— while the audit of the second grant is still ongoing due to a request for additional information— the detected error (amount) was less than EUR 4,492 representing an error rate of 0.41%.

On a three-year period for grants, the average error rate is estimated at 0.18% of payments made.

On this basis, REGIO can conclude that it has obtained reasonable assurance about the legality and regularity of the expenditure related to direct grants.

Ex-post controls TCc grants

In 2025, the EC auditors accompanied the external audit firm one grant. The mission aimed to gain knowledge and to assess the adequacy of the methodology and coverage. The EC auditors concluded that the assurance set-up for TCc grants is robust.

In 2025, one TCc grant was selected for auditing from the population of grants below EUR 100,000 closed in 2024 (while all grants exceeding EUR 100,000 are subject to in-depth ex ante checks carried out by audit firms).

According to the draft audit report, this audit did not result in any findings.

On this basis, REGIO can conclude that it has obtained reasonable assurance regarding the legality and regularity of expenditure related to TCc grants.

Budget implementation tasks entrusted to/by other services and entities

This section reports and assesses the elements that support the assurance on the achievement of the

internal control objectives as regards the results of the DG's supervisory controls on the budget implementation tasks carried out by other Commission services and entrusted entities distinct from the Commission.

A cross-sub delegation given to INTPA (there are no cross-sub delegations received for 2025).

DG REGIO and DG INTPA agreed for DG REGIO to contribute to the preparation of the study on Digital connectivity in the Caribbean region. This study aims to identify, define and evaluate the conditions, routes, and costs for enhancing connectivity both between the European Union and the Greater Caribbean through submarine fibre optic cable infrastructure, and intraregional connectivity through submarine fibre optic cable and/or satellite infrastructure. The agreed amount of DG REGIO's contribution is EUR 50 000. To frame this collaboration, we have signed a cross sub-delegation agreement between our services for the ERDF operational technical assistance budget line E.0502020. Pursuant to this agreement, DG REGIO has transferred the aforementioned funds to DG INTPA, enabling the implementation of the agreed tasks.

ANNEX 7Q: Fraud prevention and detection

Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission anti-fraud strategy ⁽¹⁷⁾ aimed at the prevention, detection and correction ⁽¹⁸⁾ of fraud		
Indicator 1: Implementation of the actions included in the Joint Anti-Fraud Strategy of REGIO, EMPL and MARE 2020-2025 (JAFS 2020-2025) over the whole lifetime of the strategic plan (2025-2029)		
Source of data: REGIO annual activity report, Joint Anti-Fraud Strategy of REGIO, EMPL and MARE, OLAF reporting		
Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)
Actions to be implemented in 2025 proposed in the action plan of the Joint Anti-fraud Strategy of REGIO, EMPL and MARE (JAFS 2020-2025)	100% of due actions implemented each year	90% (details available in the next section)
Main outputs in 2025:		

Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Support capacity building and dissemination of information to Member States on fraud prevention and detection and conflict of interest.	Number of presentations and training sessions offered to Member States including EIPA trainings	33	Achieved
Increase the systematic use of ARACHNE or alternative datamining tools available at national level and encourage MS to use exclusion databases such as EDES when selecting beneficiaries	Share of all 2021-2027 Cohesion policy programmes using Arachne	50%	60% achieved, due to the interface of some national IT system not fully functional, impacting the uploading of data and slower programme implementation rate and hence no data to share.
Organise regular meetings with services in the framework of the cohesion policy anti-fraud network to exchange on various cases of EPPO and OLAF investigative work.	Number of meetings per year	At least 2	Achieved
Support the anti-fraud knowledge and capacity of REGIO services	Number of trainings delivered to REGIO staff	8	Achieved
Update of the Joint Anti-fraud Strategy (JAFS) 2020-2025.	Adoption of a new 3-year anti-fraud action plan.	Q4	As of end-2025, the JAFS action plan 2026-2028 has been defined and has been adopted during the first quarter 2026

In 2025, all actions to be implemented in the Commission Anti-fraud Strategy (CAFS) Action Plan of 2023 with involvement of REGIO and in the Action Plan 2020-2025 of the Joint Anti-Fraud Strategy (JAFS) covering the shared management mode of DG REGIO, DG EMPL and DG MARE, were successfully fulfilled or were in continuous implementation. The actions carried out during the year included the following key anti-fraud measures:

- Review and improve the ARACHNE risk scoring tool. Continue to promote its use among Member

State authorities.

- Provide training and presentations to the staff of authorities of the Member States to support anti-fraud knowledge.
- Encourage Member States to put in place national anti-fraud strategies, provide advice and support in this respect and, where appropriate and possible, reinforce Member States' obligations throughout the anti-fraud cycle
- Continuously promote the better documentation in audit work (check lists) and report (in annual control reports) on the actions taken by auditors to identify fraud red flags.
- Encourage programme authorities to better report irregularities in IMS, for further analysis.
- Promote integrity pacts for safeguarding EU funds against fraud and corruption.
- Closely and regularly follow up with Member States OLAF's financial recommendations. See more details below.
- Develop cooperation with OLAF and EPPO services to improve their exchange of information, so that the Directorate General can take the needed precautionary measures to protect the EU budget and provide to OLAF and EPPO the required information, when investigations are open.

More in detail, the following key anti-fraud actions were implemented:

- The European Institute of Public Administration (EIPA) organised 3 trainings financed by the Commission, which were provided by experts with the participation of the DAC and were followed by practitioners from the Member States.
- The DG participated with OLAF in 19 bilateral meetings targeting specific fraud cases and in other meetings on more general topics, allowing to enhance its knowledge basis and to increase cooperation on tackling fraud and in 6 antifraud network meetings (FPDNet and COCOLAF).
- To support the programme authorities in strengthening their work to identify and prevent fraud and corruption affecting Cohesion policy funds, the European Commission invited Member States to make systematic use in the project selection, award and implementation phases of the Commission data-mining and risk-scoring tool ARACHNE and in particular of its newly released ex ante module (as per Action No2 of JAFS). The use of the tool, which remains currently voluntary, can help the programme authorities to identify, among others, possible risks of irregularities and fraud.
- The Joint Audit Directorate for Cohesion, part of DG REGIO and DG EMPL, has conducted a comprehensive Fraud Risk Assessment, leading to the identification of appropriate risk responses as well as the formulation of objectives and actions for the new Joint Anti-Fraud Strategy of DG REGIO, DG EMPL and DG MARE for the years 2026-2028.

In relation to a continued supervision on the effective implementation of enhanced requirements in Article 61 of the 2018 Financial Regulation about **measures to prevent conflict of interest**, the DAC continued to verify, during its audits, the effective implementation of mitigating actions by Member States in relation to programmes considered at risk.

On 31 December 2025, 111 OLAF cases were under follow-up in REGIO.

Moreover, in 2025, DG REGIO received 92 **transmissions of information/notifications** regarding EPPO investigations. This includes 1 notification for EPPO transmissions of information entitled: ‘absence of grounds to initiate an investigation’, 26 notifications for EPPO transmissions of information entitled: ‘ongoing investigation’, 41 notifications for EPPO transmissions of information entitled: ‘decision to bring a case to judgement / apply simplified prosecution procedure’, 7 notification for EPPO transmissions of information entitled: ‘dismissal of a case’, and 17 notifications for EPPO transmissions of information entitled: ‘judgement rendered’

Commission audit systematically tackle fraud suspicions and risks of conflict of interest

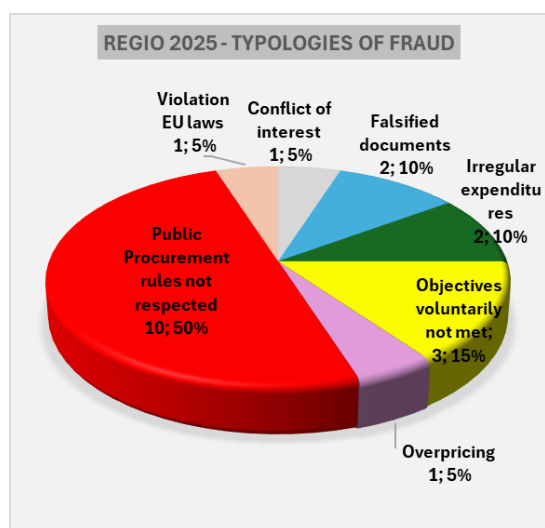
An early preventive system audit identified multiple issues at the level of the MA and IBs related to verification of self-declarations on absence of conflicts of interest, including mere registration in IT systems, lack of verification of veracity, lack of assignment of responsibilities, and incomplete formal procedures. Requirements at both national and EU levels were not fulfilled. Improvements were recommended to ensure robust verification and control mechanisms are in place to prevent and detect conflicts of interest.

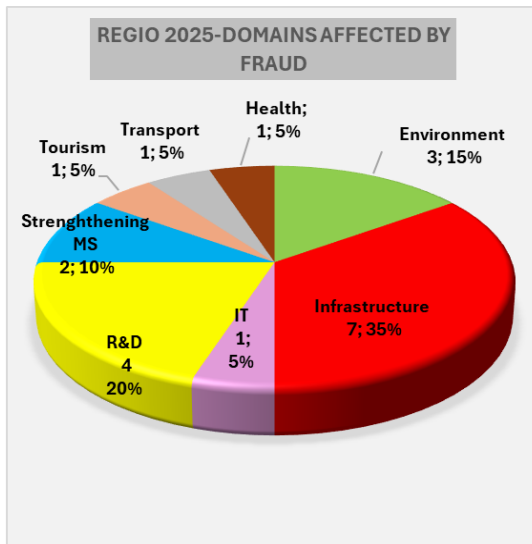
Closed OLAF cases

In 2025, REGIO finalised the follow-up of 20 OLAF cases. The final reports included recommendations to recover funds totalling EUR 52,5 million. In accordance with the regulatory basis and the applicable Guidelines for determining financial corrections, REGIO recovered EUR 17,6 million (recovery rate of 33,3 %).

Typology and domains of fraud and projects affected

The review of the 20 OLAF cases closed in 2025 shows that the most detected typology of fraud is “Public Procurement rules not respected” (50%), and the domain most affected is the field of “infrastructure” (35%).





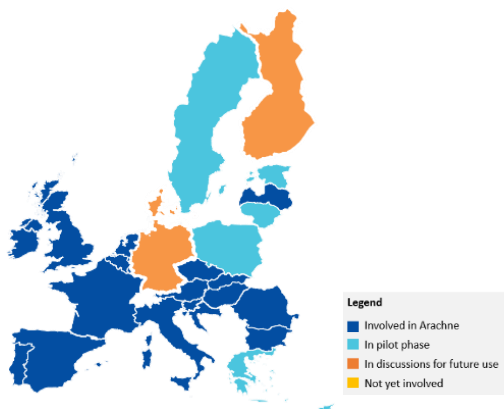
OLAF final reports with financial recommendations for which the follow-up was completed by REGIO in 2025:

OLAF number	REGIO Status	Programming Period	Fund	MS	Programme	Financial Recommendation from OLAF in EUR Million (Final Report)	Amount corrected by REGIO	Date of closure of the follow-up
OC/2017/1058	Closed with financial follow up	2007-2013	ERDF	PL	2007PL161P0001 Innovative Economy OP	958.090	958.090	29-09-25
OC/2018/0714	Closed without Financial Follow Up	2014-2020	ERDF	BG	2014BG16RFOP002 OP Innovations and Competitiveness	209.779	0	02-12-25
OC/2018/1138	Closed with financial follow up	2014-2020	ERDF	HU	Environment and Energy Efficiency OP 2014HU16M10P001	314.522	314.522	07-05-25
OC/2019/0212	Closed with financial follow up	2014-2020	CF	CY	OP Competitiveness and Sustainable Development 2007CY16UP0001 and 2014CY16M10P001	2.495.072	1.723.262	24-03-25
OC/2019/0696	Closed with financial follow up	2014-2020	ERDF	HR	OP Competitiveness and Cohesion 2014HR16M10P001	1.394.602	355.000	11-07-25

OC/2019/108 9	Closed with financial follow up	2014-2020	ERDF	HU	2014HU16M20P001 Territorial and Settlement Development Operational Programme (TOP)	367.703	336.488	23-12-25
OC/2019/112 8	Closed with financial follow up	2014-2020	ERDF/ CF	PL	Regional OP for Łódzkie Voivodeship 2014PL16M20P005 and Regional OP for Warmińsko-Mazurskie Voivodeship 2014PL16M20P014	1.697.882	1.239.361	23-01-25
OC/2020/050 5	Closed without Financial Follow Up	2007-2013	CF	MT	OP "Investing in Competitiveness for a Better Quality of Life" 2007MT161P0001	290.999	0	30-09-25
OC/2020/052 6	Closed with financial follow up	2014-2020	ERDF	HU	2014HU16M00P001 (GINOP) and 2014HU16M20P001 (TOP)	190.036	190.036	06-08-25
OC/2020/074 2	Closed with financial follow up	2014-2020	ERDF	HR	OP Competitiveness and Cohesion 2014HR16M10P001	173.337	363.587	20-03-25
OC/2020/110 1	Closed with financial follow up	2014-2020	ERDF	HU	Economic Development OP 2014HU16M00P001 Competitive Central-Hungary OP 2014HU16M20P002	1.343.939	563 626	27-01-25
OC/2021/021 8	Closed with financial follow up	2014-2020	ERDF/ES F	GR	OP Peloponesus 2014GR16MP008	473.714	473.714	07-02-25
OC/2022/079 3	Closed without Financial Follow Up	2014-2020	ERDF	ES	OP Sustainable Growth 2014ES16RFOP002	822.650	0	23-05-25
OF/2016/035 8	Closed without Financial Follow Up	2007-2013	ERDF	RO	2007RO161P0001 Operational Programme 'Regional Operational Programme' 2007CB163P0021 Cross-border cooperation programme Romania-Bulgaria 2007-2013	3.133.987	0	19-02-25
OC/2022/018 4	closed with financial follow up	2014-2020	ERDF	PL	2014PL16M20P003 Lubelskie Regional OP	2.190.543	2.190.543	18-12-25

OC/2022/0241	Closed with financial follow up	2014-2020	ERDF	HR	OP Competitiveness and Cohesion 2014HR16M1OP001	3.730.662	824.221	24-03-25
OC/2022/0948	closed without financial follow up	2021-2027	Interreg ENI-CBC Ukraine	Interreg	Interreg Danube Transnational OP	279	0	07-07-25
OC/2023/1159	Closed with financial follow up	2021-2027	ERDF	HR	OP Competitiveness and Cohesion 2014HR16M1OP001	30.850.729	6.759.939	11-12-25
OC/2024/0070	Closed with financial follow up	2014-2020	ERDF	CS	OP Enterprise and Innovation for Competitiveness 2014CZ16RFOP001	835.415	835.415	26-02-25
OC/2024/0482	Closed with financial follow up	2014-2020	ERDF	PL	Swietokrzyskie Regional OP 2014PL16M2OP013	1.006.382	1.006.382	23-10-25

Arachne

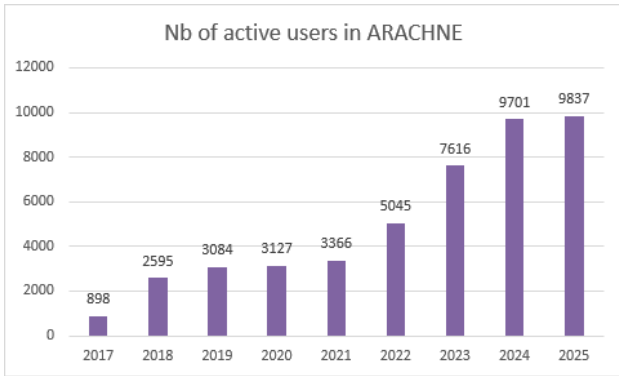


Arachne is a datamining and risk-scoring tool made available to all Member States' authorities that can help them to identify, among others, the presence of situations of conflict of interests and the risks of fraud.

Currently, Arachne is used in 24 Member States and UK. Arachne is currently a voluntary support tool for Member States.

The last years show that the number of connections as well as the number of active users is gradually increasing. At the end of 2025, the number of active users increased to with approximately 9.837 users and a steadily increasing number of connections (approx. 13,275).

Under DG EMPL, 44% of programmes (106 out of 239) make use of the tool, while under DG REGIO, 43% of programmes (279 out of 656) are covered (i.e. data are uploaded for approved or ex-ante projects).



The Arachne team provided 63 trainings and workshops in 2025 to 22 Member States (amongst which 27 in REGIO and EMPL), 3 Arachne presentations (ECA, EIPA, BUDG, OLAF, EPPO, and IAS) and 5 internal training sessions for EC auditors.

In February 2024 Arachne 2.4 was released and the following functionalities are now available:

- Integration of Beneficial Owners data for enhanced risk assessment.
- Introduction of new project types for agricultural funds (EAFRD and EAGF).
- Expansion of coverage to various new funds.
- Usability improvements, such as tooltips for better understanding.
- Implementation of automatic data upload via a web service.
- Enhancement of the matching process.

ANNEX 7R: Glossary of terms

Accounting year: A period from 1 July year N to 30 June year N+1.

Accounts: They present the expenditure incurred under the programme during the accounting year (per fund where applicable).

Accounting function (2021-2027 programming period): This function is carried out either directly by the managing authority or by an appointed body. It is in charge of drawing up and submitting payment applications and accounts to the Commission and for confirming completeness, accuracy and veracity of the accounts. See also certifying authority.

Annual activity report (AAR): A management report submitted to the Commissioners by the Director-General of each Commission DG. Each AAR covers the relevant DG's management and internal control, and its performance in relation to the key objectives and activities identified in its management plan. The AAR includes a declaration by the relevant Director-General or head of department on the financial information provided in the AAR.

Assurance package: Set of documents which each Member State submits to the Commission yearly in respect of the Cohesion policy funds, comprising the accounts, management declaration, annual control report and audit opinion (and annual summary in the 2014-2020 period).

Audit authority: A national or regional public authority responsible for verifying the effective functioning of the management and control system and the legality and regularity of the expenditure in the accounts of the programme submitted to the Commission.

Authorising Officer by (Sub-)Delegation (AO(S)D): Person responsible for implementing revenue and expenditure in accordance with the Financial Regulation and the principles of sound financial management, and for ensuring compliance with legality and regularity requirements.

Beneficiary: A body, entity or natural person, responsible for initiating or both initiating and implementing operations under the programme.

Certifying authority (2014-2020 programming period): It is responsible for drawing up and submitting payment applications and the accounts to the Commission and for certifying the completeness, accuracy and veracity of the accounts and that the expenditure entered in the accounts complies with applicable law. See also accounting function.

Closure of programmes: The settlement of the EU's outstanding budgetary commitments of the programming period for each programme. It is done through the payment of the final balance to the Member State and/or the decommitment or recovery of the amounts unduly paid by the Commission to the Member State. It is without prejudice to the Commission's power to impose financial corrections under the relevant provisions of the CPR.

Common Provision Regulations (CPRs): Regulations of the European Parliament and of the Council laying down common provisions for the Cohesion and other EU funds: 2021/1060 and 1303/2013 (respectively for the 2021-2027 and 2014-2020 periods).

Confirmed R(T)ER: Residual (total ⁽³⁰⁾) error rate reported by the Member State for a programme for the accounting year, confirmed by the Commission following a desk review of the assurance package and on-the-spot audits performed by the Commission and/or the European Court of Auditors for a sample of programmes. This rate is determined after the Commission's audit cycle has been carried out but possibly before the finalisation of the contradictory procedure with the Member State and can thus still evolve afterwards. See also reportable R(T)ER.

Declaration of assurance: Declaration by a Commission Director-General, in their annual activity report, on the completeness and accuracy of the accounts, the legality and regularity of the transactions underlying them, the functioning of internal control systems, and adherence to the principles of sound financial management.

Deductions: Withdrawal by the Member State, from the accounts, of irregular expenditure subject to a financial correction, expenditure under ongoing assessment of its legality and regularity, other amounts necessary to reduce the RER of the declared expenditure to 2% or below (the latter in the 2021-2027 period).

Direct management: The Commission implements the budget directly through its services (including its staff in the EU Delegations or executive agencies).

European Court of Auditors (ECA): EU's independent external auditor.

Error: A quantifiable overstatement of the expenditure declared to the Commission by the Member State. Errors can be due to clerical mistakes, irregularities, fraud, etc.

Estimated future correction: The amount to be corrected to reduce the 'confirmed' R(T)ER (without the impact of financial instruments advances) to at least 2% for a programme. It is considered a conservative estimate ⁽³¹⁾.

Financial correction: Cancellation of the EU funding where expenditure declared to the Commission in an interim payment application was found to be irregular.

Fraud: The term commonly used to describe a wide range of misconducts including theft, corruption, embezzlement, bribery, forgery, misrepresentation, collusion, money laundering, conflict of interest and concealment of material facts. It often involves the use of deception to make a personal gain for oneself, a connected person or a third party, or a loss for another. The EU Treaty defines fraud, in respect of expenditure, as an intentional act or omission related to:

- The use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of EU funds;
- Non-disclosure of information in violation of a specific obligation, with the same effect;
- The misapplication of such funds for purposes other than those for which they were originally granted.

Indirect management: The Commission entrusts the budget implementation to other actors (e.g. third countries, international organisations, EU decentralised agencies, Member States' organisations, etc.).

⁽³⁰⁾ The term total is present only in 2014-2020 programming period

⁽³¹⁾ As financial instrument advances are less prone to error.

Interruption: The Commission may interrupt the payment deadline (for a payment application submitted by the Member State) for a maximum period of 6 months (possibly extended by 3 months at the Member State's request) in case of a possible serious deficiency or possible irregularities. See also suspension.

Irregularity: Any breach of applicable law, resulting from an act or omission by an economic operator, which has or would have, the effect of prejudicing the EU budget by charging unjustified expenditure to that budget.

Joint Audit Directorate for Cohesion (DAC): Audit service of REGIO and DG EMPL.

Key Performance Indicator 10 (KPI): The main indicator of the legality and regularity of paid expenditure. It is the 'confirmed' R(T)ERs for each programme, without the impact of financial instrument advances, aggregated and weighted for all programmes, and applied to the relevant expenditure of the reporting year.

Key requirements (KRs): requirements established by the CPRs for Member States' management and control systems, necessary for ensuring legality and regularity of expenditure in the accounts.

Management and control system: A set of bodies, procedures, relationships, processes for a programme. A description of the system comprises identification of the bodies involved, functions and tasks, separation of duties, organisation and procedures, risk management, electronic system (for accounting, monitoring, evaluation and reporting), arrangements for auditing, systems and procedures for adequate audit trail, procedures for prevention, detection and correction of irregularities, including fraud.

Managing authority: It is responsible for managing the programme, in particular selection of operations, monitoring their implementation and ensuring legality and regularity of the expenditure in the accounts. It may be a national ministry, regional authority, local council, or other public or private body. It may identify intermediate bodies to carry out certain tasks under its supervision.

Net financial correction: A Commission's decision that reduces the amount of the total allocation to a programme.

Programme: The Cohesion policy funds are implemented through programmes that contain the objectives to be achieved, types of actions to be undertaken, outputs and results to be attained, and the EU and Member State's resources put at the disposal for this purpose. Programmes are prepared by Member States in broad partnership with local and regional authorities, economic, social and environmental partners, NGOs, etc., and approved by the Commission.

Reportable R(T)ER: Residual (total) error rate reported by the Member State for a programme for the accounting year, adjusted (where needed) by the Commission following a desk review of the assurance package. This rate is pending a confirmation by the Commission following on-the-spot audits performed by the Commission and/or the European Court of Auditors for a sample of programmes. See also confirmed R(T)ER.

Reporting year: The calendar year which the AAR relates to (year N+1).

Residual (total) error rate (R(T)ER): The total errors less the financial corrections applied by the Member State to reduce the risks identified by the audit authority, divided by the

expenditure declared in the accounts of the programme.

Risk at closure: The remaining risk to the relevant expenditure of the reporting year once the Commission will have applied additional financial corrections to bring the 'confirmed' R(T)ERs to 2% for all programmes. See also estimated future corrections.

Risk at payment: It is calculated by applying the KPI 10 (i.e. weighted average 'confirmed' R(T)ERs without the impact of financial instruments advances) to the relevant expenditure of the reporting year.

Shared management: The Commission delegates the budget implementation to Member States. Member States are responsible for selecting the projects, day-to-day management and control of the programmes, anti-fraud measures, audit and recoveries of amounts unduly paid. To ensure that the funds are used respecting the principles of sound financial management, the Commission carries out monitoring, audit and control activities, as well as capacity building activities.

Statistical sampling: A statistically based sampling technique of selecting a random sample from the expenditure declared to the Commission and used in audit testing to provide representative results.

Suspension: The Commission may suspend (part of) an interim payment to the Member State, for example in case of a serious deficiency or uncorrected irregularities, until the Member State has remedied the situation. See also interruption.

Total error rate (TER): Total errors divided by the expenditure declared to the Commission within the accounting year (through payment applications) of the programme. See also error.

Warning of interruption letter: A letter warning a Member State of possible interruption of the payment deadline of any future payment application.

Warning letter requesting corrective measures: A letter to a Member State requesting corrective and/or preventive measures where deficiencies are detected in a management and control system and the risk to the EU budget is estimated at 5%/ 10% (respectively in the 2021-2027 and 2014-2020 periods).

Withdrawals: Corrections of amounts (irregular expenditure and other amounts, e.g. clerical mistakes) by the Member State in payment applications in the accounting year.

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

Annex 8A: Internal Audit Service

At the end of December 2025, the following IAS recommendations considered as 'very important' were pending. The actions identified in the respective action plans are being implemented or have already been implemented by REGIO.

Audit title	Very important recommendations	Status / Deadline
Audit on Preparedness for closing the 2014-2020 programming period of the ESIF	Planning of the closure exercise (Recommendation 1): Clear definition of objectives, roles and responsibilities concerning the coordination of the preparation of the closure process & sufficient allocation of resources and prioritising the work on developing and putting in place internal processes and procedures for the closure exercise, adapting the IT tools and training staff.	Closed
Audit on the Joint Audit Directorate for Cohesion (DAC)	Organisational arrangements (Recommendation 2): alignment of internal procedures, HR procedures relating to DAC staff and resources allocated to support administrative processes, mission credits, and assessment of the synergies and efficiency gains of the organisational model of the DAC.	Pending 30/06/2026
	IT Tools, monitoring and reporting (Recommendation 4): integration of IT tools and completeness of roadmap for IT tools integration, technical development of MAPAR Compass Corporate, awareness raising of used IT tools, improving existing reporting functionalities.	Ready for IAS review
Audit on the Review of the Commission's risk at payment	Analysis and (internal) reporting of the root causes of errors in relation with ECA's findings (Recommendation 8): strengthening of existing documented analysis to identify the causes for all ECA findings.	Closed
Audit on the European Union	Design of the management and control system of the EUSF (Recommendation 1): flexible solution	Pending 31/12/2026

Solidarity Fund (EUSF)	to allocate staff; update of procedures and guidance; reassess legal framework and guidelines; data protection.	
	Management process of the EUSF (Recommendation 2): update of the assessment form/checklist, timeliness, explanation of reasons for rejection; JRC assessment of applications; decrease delays in submission of implementation reports; update of the monitoring tables; timely submission of reports.	Ready for IAS review
Audit on the assurance building processes and audit strategy for the 2021-2027 programming period in DGs REGIO, EMPL and MARE – Phase I: Design	The Single Audit Strategy (SAS) (Recommendation 1): update SAS and the sampling checklist, include overview of work undertaken by audit authorities, explain how assurance on reliability is obtained and how it is provided, clarify assurance for Enhanced Proportionate Arrangements.	Ready for IAS review
Audit on simplification measures in the 2021-2027 programming period – the simplified cost options (SCOs) and financing not linked to costs (FNLC) in DG REGIO and DG EMPL	Ex-ante assessment of SCO and FNLC (Recommendation 1): update procedures and ensure consistent application of quality checklists and DAC procedures for assessing adjustment methods, SCO and FNLC schemes.	Pending 31/07/2026
	Capacity building and procurement of services for SCO and FNLC (Recommendation 3): formalise internal networks' mandate and ensure effective transfer of knowledge and business continuity; enhance training offers with targeted and practical sessions; monitor and mitigate risks related to dependence on external services and potential professional conflicting interests of external experts.	Pending 31/12/2026
	Monitoring and reporting on SCO and FNLC (Recommendation 5): develop Launchpad reports related to SCO and FNLC needs and include version control and methodological guidance in the reports on SCO/FNLC.	Pending 31/12/2026
Audit on Arachne+ project in DG BUDG, DG DIGIT, DG EMPL, DG REGIO	Continue support to project owner to strengthen project governance, monitoring and reporting throughout phase 2 (Recommendation 2): as project co-owner of Arachne+ phase 2, support DG BUDG for the implementation of the relevant actions.	Pending 31/07/2026

Regarding the **audit on preparedness for closing the 2014-2020 programming period of the ESIF**, the IAS acknowledged the ongoing efforts of REGIO, EMPL and MARE to define and prepare the 2014-2020 closure exercise. Nevertheless, the IAS noted very important weaknesses regarding: (1) the internal planning of the closure exercise and (2) the financial settlement at closure. For those, the DGs had been asked (1) to prepare a roadmap

and monitor the development of the related IT tools and (2) to define what closure involves in terms of legality and regularity and the different steps and responsibilities to complete the related procedure, and to clarify the concept of 'risk at closure' in REGIO's 2023 AAR. In 2025, the IAS assessed the implementation of recommendations number 1 and 5. Recommendation 1 was positively assessed and closed. As regards recommendation 5, the IAS acknowledge that most of the sub-recommendations have been implemented but decided to reopen it for considering that the disclosure of estimated financial corrections at closure, and their comparison with implemented financial corrections - to demonstrate that the risk at closure is below 2% - has been only partially implemented. REGIO reported a comparison in percentage of the estimated risk at closure to the updated one. However, a comparison in absolute amounts could only be done at closure and was therefore not feasible before this AAR (2025). The criticality of the reopened recommendation was downgraded from "very important" to "important" and a new deadline of 30/06/2026 was set.

In the **audit on the creation of the Joint Audit Directorate for Cohesion (DAC)**, the IAS concluded that the DAC has adequate management and control systems to implement its mandate effectively, but that there remain very important issues regarding its organisational structure, its IT tools and monitoring and reporting activities, that could impact its operational efficiency. REGIO and EMPL aligned procedures impacting DAC and continued to put priority on the mission budgets related to the implementation of the funds, including audits. Moreover, DAC concluded a comprehensive roadmap for the integration of IT tools. In 2025, REGIO has finalised the implementation of recommendation 4 and is awaiting the follow-up by the IAS.

For the **audit on the review of the Commission's risk at payment** (led by BUDG), REGIO/DAC strengthened the existing analysis to identify the causes for all ECA findings. In 2025 the IAS has positively assessed recommendation 8 and it was therefore closed.

Concerning the **audit on the European Union Solidarity Fund (EUSF)**, the IAS concluded that REGIO has put in place internal control processes for managing the EUSF, but there remain two very important weaknesses concerning its design and effective management. As a response to these weaknesses, REGIO continued implementing the respective action plan, including by tackling the design of the management and control system of the EUSF (e.g. flexible solution to allocate staff and update of procedures and guidance) and the management process of the EUSF (e.g. update of the assessment form/checklist and the monitoring tables). REGIO has finalised the implementation of recommendation 2 regarding the management process and has reported it as ready for review to the IAS.

In the **audit on the assurance building processes and audit strategy for the 2021-2027 programming period in DGs REGIO, EMPL and MARE – Phase I: Design**, the IAS concluded that the DGs have overall designed adequate assurance building processes for the funds implemented under shared management to mitigate the key risks and address the main new elements introduced by the 2021-2027 programming period legislation, but one very important weakness concerning the single audit strategy has been identified which may affect the assurance obtained. REGIO has concluded the implementation of all actions of this action plan and is awaiting the follow-up by the IAS.

Regarding the **audit on simplification measures in the 2021-2027 programming period – the simplified cost options (SCOs) and financing not linked to costs (FNLC) in DG REGIO and DG EMPL**, the IAS concluded that both DGs have designed and implemented adequate and effective internal control processes, but the issues related to the three very important recommendations still require further action. REGIO is implementing the action plan namely by updating procedures and ensuring consistent application of quality checklists and DAC procedures for assessing adjustment methods, SCO and FNLC schemes; formalising internal networks' mandate and ensuring effective transfer of knowledge and business continuity; enhancing training offers with targeted and practical sessions; monitoring and mitigating risks related to dependence on external services and potential professional conflicting interests of external experts; developing Launchpad reports related to SCO and FNLC needs and including version control and methodological guidance in the reports on SCO/FNLC.

Finally, for the **audit on the Arachne+ project**, REGIO/DAC, as project co-owner, is to support DG BUDG in the implementation of actions to strengthen project governance, monitoring and reporting throughout phase 2.

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

Annex 8B: European Court of Auditors

European Court of Auditors: Audit observations and recommendations

The Statement of assurance for 2025 (to be reported in the ECA Annual Report in October 2026) is on-going. Adversarial procedures are planned in June/July 2026, after the signature of this AAR; therefore, no information can be provided at this stage on the conclusions for the reporting year (2025).

ECA 2024 Annual Report ⁽³²⁾

Chapter 6 of ECA's 2024 Annual Report is dedicated to "Cohesion, resilience and values". In this chapter, for 2024 ECA calculated an error rate of 5.7% for Cohesion policy funds, a significant decrease compared to previous years (9.3% for 2023, 6.7% for 2022).

The ECA error rate for the whole heading is based on the quantification of 44 errors (in addition to 47 errors identified by audit authorities in the same transactions) in a total sample of 223

⁽³²⁾ [2024 Annual Reports on the implementation of the EU budget for the 2024 financial year and on the activities funded by the 9th, 10th and 11th European Development Funds \(EDFs\) for the 2024 financial year](#)

transactions that ECA audited ⁽³³⁾.

ECA considers that further improvements are necessary in the way the assurance framework for cohesion spending is applied, both by the member states' programme authorities and by the Commission. ECA considers that managing authorities' controls do not always effectively prevent or detect irregularities in expenditure declared by beneficiaries.

The main sources of errors in the ECA annual report for 2024 relates to ineligible costs, public procurement and State aid, ineligible projects and absence of documents.

The 47 quantifiable errors reported by the audit authorities concerned ineligible costs (32), irregularities in public procurement procedures (9), missing supporting documents (7), but also accounting and calculation errors (2) and problems with simplified cost options (1) ⁽³⁴⁾.

The Commission welcomes the decrease of the error rate estimated by the ECA compared to the last two years and notes that the difference in the assessment of the respective error rates has narrowed this year: in 2024, the Commission estimated the risk at payment to remain material up to a maximum of 2.9% for MFF heading 2.

The difference between the level of those error rates can be explained by several factors, such as a specific audit methodology applied by each institution role and the different assessment of cases that may arise between the two institutions. It is also due to the fact that in line with its Treaty obligations, the ECA reports errors related to any breach of applicable rules whereas the Commission and programme audit authorities only quantify irregularities when they can apply financial corrections according to the Common Provisions Regulation. A recent study ⁽³⁵⁾ commissioned by the Committee on Budgetary Control of the European Parliament which compared the Commission's risk at payment and the ECA's estimated level of error stresses the usefulness and appropriateness of the two approaches that meet each institution's needs and expectations. Nevertheless, in order to foster a common understanding of methodologies, throughout 2025 the Commission has engaged in a continuous dialogue with the ECA which led to several workshop and technical meetings, in particular on the quantification of public procurement irregularities in Cohesion expenditure according to the Commission's quantification grid that will be used by the ECA from the 2025 SoA.

The Commission took note of all errors reported by ECA and will duly following up all cases where it has a legal basis to act. In such case it will request additional financial corrections for the concerned programmes. The Commission will also recommend remedial actions to the respective programme authorities to further improve their management and control systems and their capacity to prevent and detect errors, as necessary and feasible (in particular in the context of the action plan to improve their detection capacity, as mentioned above).

The ECA issued two recommendations in chapter 6 of its 2024 Annual Report. The DGs accepted both recommendations, as follows, and will ensure the necessary follow-up.

1 – Ensure that audit authorities improve the way they operate. Ensure, through its desk reviews and audits, that audit authorities strengthen their control and detection capacity,

⁽³³⁾ 223 transactions for Heading 2 in total of which: 99 ERDF, 72 ESF, 34 CF & CEF; additionally, 2 transactions under EUSF.

⁽³⁴⁾ A single transaction may be affected by more than one type of error.

⁽³⁵⁾ See the Parliament's study "Error rates compared - Methodologies underpinning the European Commission's risk at payment/closure and the European Court of Auditors' estimated level of error" - Budgetary Support Unit Directorate-General for Budgetary Affairs PE 772.485 – March 2025.

by verifying that they:

- (a) plan properly the sampling and draw a representative, sufficient and relevant audit sample from the expenditure declared to the Commission, as required by the CPR;
- b) confirm that compliance with eligibility criteria is proven with sufficient, appropriate and reliable evidence;
- (c) keep proper documentation to support the audit trail, including a clearly indexed audit file with reference to (i) evidence documents, (ii) detailed checklists and (iii) working papers including the description of the items tested, underlying calculations and formulas.

The Commission has accepted the recommendation. Specific actions have already been undertaken in the context of the action plan jointly agreed between the Commission and the audit authorities in December 2024 for enhancing their detection capacity. More exactly, the relevant actions refer to the use of complete and updated audit checklists by the audit authorities, effective audit practices in line with audit standards (ensure adequate and complete documentation of the audit planning process ensuring sufficient time for the conduct of the audit, including the sampling and subsampling applied, ensure adequate documentation for both findings and non-findings in line with ISAs, ensure a clear indexed audit file with referencing and cross-referencing, working papers should clearly indicate the items tested and list the tests carried out). According to the results of the survey on the implementation of the action plan to enhance detection capacity, 92% of the audit authorities updated all checklists to reflect the regulatory framework of the 2021-2027 period. Regarding the audit practices, the survey showed that 87% of the audit authorities have modified at least one of the elements in their procedures in the last 2 years, the element most frequently updated referring to documentation of findings and non-findings.

Regarding sampling and the drawing of representative samples to be audited, it should be stressed that, as a general rule, the sampling procedures implemented by the audit authorities are analysed in detail by the DAC auditors each year within the assessment of the Annual Control Reports, as well as other frameworks (audits, annual coordination meetings, etc). Furthermore, the specific and technically complex issues are discussed in detail with the audit authorities and addressed by the DAC auditors with the support of sampling experts, when needed. The DAC auditors also carefully assess the treatment of irregularities detected by audit authorities, and correct them (with impact on the reportable TER and R(T)ER) where considered necessary.

2 – Restart checks after flat rates imposed. Ensure, when systematic weaknesses have been detected in (operational) programmes and a flat rate correction has been consequently imposed, that member state authorities do not use the flat rate correction mechanism to avoid their responsibility to check the eligibility of the expenditure before declaring it to the Commission, and make individual recoveries as necessary.

The Commission has accepted the recommendation. The Commission considers that flat rate corrections are an effective tool to correct past irregularities which cannot be precisely quantified (and in the specific case of public contracts for example, that continue to generate expenditure under the affected contracts, to avoid declaring further irregular expenditure), without imposing disproportionate administrative burden. When such flat rates are applied, the Commission will continue to request a clear written definition as to the matters covered by the flat rate correction, setting a cut-off date after which management and control systems must be improved. Moreover, in case audit samples contain such expenditure already subject to a flat rate correction, audit authorities are requested to systematically carry out controls to exclude

the presence of other issues possibly not covered by the flat rate correction, or to exclude the risk of undetected fraud suspicions, and allow for individual recoveries, where necessary.

In order to address the ECA recommendation, the Joint Audit Directorate for Cohesion (DAC) has updated the audit of operations checklist for its compliance audits, and clarified to audit authorities the approach for estimating an extrapolated statistical error rate based on statistical sampling, when part of the population under assessment is already subject to a flat rate correction.

Follow-up of recommendations issued by ECA in previous years

The DG systematically follows up the recommendations issued by the ECA in its Annual Reports (AR) and accepted by the Commission. In its 2024 AR, the ECA assessed that the accepted recommendations issued in years 2017-2023 (with an expired expected implementation date) have been implemented, either fully or in most/some respects.

The following table gives an overview of the status of implementation of the ECA AR recommendations on cohesion policy for which REGIO/EMPL are responsible and where some remain open, either due to the fact that the deadline for completion was not yet reached or was revised. The implementation of open recommendations is on-going.

Annual Report	Number of recommendations issued and accepted by the Commission	DONE/CLOSED ⁽³⁶⁾	OPEN
2019	3	3	0
2020	3	3	0
2021	4	4	0
2022	8	6	2
2023	4	2	2
2024	2	0	2

Summary of ECA's performance audits and reports finalised in 2025/early 2026 involving Cohesion policy and its funding with key importance for REGIO

In 2025/early 2026, the ECA published the following Special Reports with key importance for the DG in a lead or associated role:

Review 04/2025: The Future of EU Cohesion policy ⁽³⁷⁾

Overall, the review highlighted the importance of Cohesion policy in promoting economic growth and reducing regional disparities and identified several lessons for improving its effectiveness. It concluded that objectives should remain clearly focused on regional development needs, while programming having sufficient flexibility alongside predictable financing. The review emphasized the need to simplify the regulatory framework to reduce administrative burden and to ensure the timely absorption of funds throughout the programming period, supported by early adoption of the legislative framework, adequate pre-financing and strong administrative capacity in Member Stat. It also stressed the importance of

⁽³⁶⁾ as per the Commission assessment
⁽³⁷⁾ [Review 04/2025: The Future of EU Cohesion Policy](#)

stronger performance orientation by supporting reforms that improve the efficiency and effectiveness of investments through effective monitoring and evaluation systems. The ECA in its review stressed the need for robust control systems to ensure accountability, transparency, and compliance with EU and national rules. The Commission and Member States should pay more attention to ensuring that managing and audit authorities' controls are effective.

Publication date: 19 June 2025

Special report 16/2025: EU funding to tackle forest fires – More preventive measures, but insufficient evidence of results and their long-term sustainability ⁽³⁸⁾

The ECA carried out the audit due to the economic and ecological importance of forests in the EU and the funding allocated to the issue with a view to assess the results of the current funding programmes and ahead of the new programming period. The ECA examined the design of measures and the selection of projects by member states and the Commission's coordination. The ECA found that the EU funds on forest-fire related action were used by the member states for preventive action, however there was little information about the results of the EU-funded projects and their long-term sustainability, and shortcomings were identified in project selection. The ECA also concluded that as forest fires are tackled through different policies and funding instruments, there is not a full overview of the total amount spent on measures related to forest fires, although the actions were overall consistent. The ECA issued in total 2 recommendations, one of which is under REGIO's lead and concerns the assessment of results and dissemination of information on effective actions.

Publication date: 11 June 2025

Special report 22/2025: Financial corrections in Cohesion policy ⁽³⁹⁾

The special report was of a major importance for the DG as it assessed the Commission's corrective capacity under Cohesion policy, subject to a persistent high error rate reported by the ECA. The ECA report considered that only net financial corrections have deterrent effect for the protection of the EU budget, and that every financial correction should have resulted in loss of the EU contribution to 'penalise' the Member States. The Commission does not agree and considers that all types of financial corrections aim to protect the EU budget, not only net financial corrections. Moreover, the Commission considers that improvements in the management and control systems are not mainly enforced or implemented through financial corrections procedures but under other legal tools, primarily, immediate interruptions of payment deadlines with required remedial actions, and payment suspensions as soon as a serious deficiency or irregularity is detected.

The report also criticises the complex legal framework and lengthy procedures to apply net financial corrections in programming period 2014-2020, with only one net financial corrections decision adopted. While the report recognises that the Commission's own checks led to a significant volume of financial corrections of over EUR 1.4 billion throughout the programming period so far, it does not mention that Member States themselves withdrew EUR 19.9 billion from the accounts (compared to around EUR 6.4 billion in the previous period 2007-2013). Therefore, the report fails to acknowledge the preventive effect of the legal provisions for financial corrections that protect the EU budget. In addition, at closure, additional corrections (including net ones) may apply if a programme's error rate exceeds 2% or further irregularities

⁽³⁸⁾ [Special report 16/2025: EU funding to tackle forest fires](#)

⁽³⁹⁾ [Special report 22/2025: Financial corrections in Cohesion policy](#)

arise.

Finally, the report acknowledges the simplifications brought by the legal framework of 2021-2027 which streamlined the immediate application of net financial corrections in case of irregularities remaining in the accepted accounts and detected by EU audits, but considers it does not significantly improve the protection of the EU budget compared to the previous period. The Commission on its side considers that the current legal framework became stricter and more effective in the protection of the EU budget, acting as an incentive for Member States to design and operate robust control procedures at all levels.

The ECA issued in this report four recommendations, out of which three were accepted by the Commission (improvements in the application of flat rate financial corrections - timely application of financial corrections - consistent assessment of the management and control systems and serious deficiencies). One was partially accepted (improvement of the reporting of financial corrections in the Annual Activity Reports and in the Annual Management Performance Report for cohesion policy). In particular, regarding financial corrections implemented by Member States, the Commission is constrained by the legal framework and cannot impose on them additional reporting obligations.

Date of publication: 20 November 2025

Special report 24/2025: Financial instruments in Cohesion policy ⁽⁴⁰⁾

The objective of the audit was to assess whether the revolving effect and sustained use of public funds materialised in practice and to what extent, based on a review of the legal framework and the use of reflows for a sample of 90 financial instruments in five Member States. The report recognised the role and relevance of financial instruments in Cohesion policy as they represent an alternative way to provide support in cohesion policy and they provide a more sustainable public funding than traditional grants.

The ECA concluded that the revolving effect was partially achieved, as only 12 of the 61 financial instruments audited reused reflows during the eligibility period, within the same instruments, for the set-up of new instruments in 2014-2020 as national co-financing or to cover management costs and fees. Nevertheless, for the period after eligibility, legacy funds were generally reused for Cohesion policy purposes with the exception of only one case for 2007-2013.

Moreover, the report assessed the legal frameworks for all three programming periods as insufficiently clear and unambiguous to maximise reuse despite the existence of reuse obligations and guidance.

Consequently, the ECA formulated two recommendations, both fully accepted by the Commission: (1) exploit the full potential of reflows during programming periods and (2) improve oversight of the use of reflows during the programming period and audit the subsequent use of legacy funds.

Date of publication: 03 December 2025

In addition to these audits, REGIO was concerned by a number of other performance audits and tasks relevant for its policies which were finalised in 2025/early 2026, such as on, municipal waste management, climate adaptation, suburban passenger transport, urban pollution, reviews on smart grids and smart specialisation strategies, as well as on ECA opinions delivered on the

⁽⁴⁰⁾ [Special report 24/2025: Financial instruments in Cohesion policy](#)

NRPP proposal and performance regulation.

All the accepted recommendations from these special reports are given due follow-up and are in the course of being implemented.

Recommendations of the ECA performance audits published in previous years, involving REGIO, which remain open.

There are currently 24 open recommendations issued by the European Court of Auditors, for which REGIO is in the lead and which are expected to be implemented by the end of 2026/2027.

Unit/Associated DG	Document title	Recommendation number	Recommendation Synthesis	Timeframe
REGIO.B.1 / EMPL, MARE	SPECIAL REPORT No 10 2022 LEADER and community-led local development facilitates local engagement but additional benefits still not sufficiently demonstrated	2022/AUD/0193	The assessment of the Community-led Local Development approach to cover the elements of points (a) to (e) of recommendation 1.	Partially implemented 31/03/2026
REGIO.B.3 / EMPL	SPECIAL REPORT No 24 2025 - Financial instruments in Cohesion policy - A revolving use of funds materialised partially	2025/AUD/0147	Exploit the full potential of reflows during programme periods	Accepted 31/12/2027
REGIO.G.1	SPECIAL REPORT No 04 2024 - Reaching EU road safety objectives -Time to move up a gear	2024/AUD/0006	Advise programmes' monitoring committees to specify relevant selection criteria that include road safety objectives for road projects under shared management	Partially implemented 31/03/2026
REGIO.G.1/AGRI	SPECIAL REPORT No 16 2025 - EU funding to tackle forest fires – More preventive measures, but insufficient evidence of results and their long-term sustainability	2024/AUD/0007	Promote the recommended prioritisation concept to managing authorities for programmes and projects with road safety objectives under shared management	Partially implemented 31/03/2026

REGIO.G.1/AGRI	SPECIAL REPORT No 16 2025 - EU funding to tackle forest fires – More preventive measures, but insufficient evidence of results and their long-term sustainability	2025/AUD/0069	To promote good practices for project selection by using clear and up-to-date risk maps.	Accepted 31/12/2026
REGIO.G.1/AGRI	SPECIAL REPORT No 16 2025 - EU funding to tackle forest fires – More preventive measures, but insufficient evidence of results and their long-term sustainability	2025/AUD/0070	To promote good practices for project selection by taking into account long-term sustainability.	Accepted 31/12/2026
REGIO.G.1/AGRI	SPECIAL REPORT No 16 2025 - EU funding to tackle forest fires – More preventive measures, but insufficient evidence of results and their long-term sustainability	2025/AUD/0071	To promote good practices for project selection by balancing the use of the geographical coverage criterion, when applied, with risk-based criteria.	Accepted 31/12/2026
REGIO.EMPL.DAC.7 / BUDG.D, EMPL	Annual reports on the implementation of the EU budget and on the activities funded by the 9th, 10th and 11th European Development Funds for the 2023 financial year	2023/AUD/0204	Disclosing in the AARs detailed closure procedures	Accepted 30/04/2026
REGIO.EMPL.DAC.7 / BUDG.D, EMPL	Annual reports on the implementation of the EU budget and on the activities funded by the 9th, 10th and 11th European Development Funds for the 2023 financial year	2023/AUD/0202	Ensure that member states establish a process to systematically check the fulfilment of contractual obligations after payment	Accepted 31/03/2026
REGIO.EMPL.DAC.7 / BUDG.D, EMPL	Annual reports on the implementation of the EU budget and on the activities funded by the 9th, 10th and 11th European Development Funds for the 2023 financial year	2023/AUD/0203	Elaborate detailed closure procedures by setting up a closure monitoring system to trace the status of all 2014-2020 OPs	Accepted 28/02/2026

REGIO.EMPL.DAC.7 / BUDG.D, EMPL	Annual reports: on the implementation of the EU budget for the 2022 financial year; on the activities funded by the 8th, 9th, 10th and 11th European Development Funds for the 2022 financial year	2022/AUD/0214	Verify at closure that only expenditure linked to notified major projects has been accepted	Accepted 30/06/2026
REGIO.EMPL.DAC.7 / EMPL	Annual reports: on the implementation of the EU budget for the 2022 financial year; on the activities funded by the 8th, 9th, 10th and 11th European Development Funds for the 2022 financial year	2022/AUD/0216	Carry out targeted checks for 2014-2020 closure to ensure that member states have applied the necessary financial corrections of errors across accounting periods	Accepted 31/12/2026
REGIO.EMPL.DAC.7 / EMPL	SPECIAL REPORT No 22 2025 - Financial corrections in Cohesion policy – A complex framework and only one decision adopted by the Commission so far	2025/AUD/0112	Provide data on the total amount of corrections	Accepted 31/12/2026
REGIO.EMPL.DAC.7 / EMPL	SPECIAL REPORT No 22 2025 - Financial corrections in Cohesion policy – A complex framework and only one decision adopted by the Commission so far	2025/AUD/0113	Estimate future corrections based on the Commission's capacity to identify and correct errors	Accepted 31/12/2026
REGIO.EMPL.DAC.7 / EMPL	SPECIAL REPORT No 22 2025 - Financial corrections in Cohesion policy – A complex framework and only one decision adopted by the Commission so far	2025/AUD/0114	Provide a comparison between the initially estimated future corrections and the corrections actually made	Accepted 31/12/2026
REGIO.EMPL.DAC.7 / EMPL	SPECIAL REPORT No 22 2025 - Financial corrections in Cohesion policy – A complex framework and only one decision adopted by the Commission so far	2025/AUD/0105	Base financial corrections on individually verified irregularities	Accepted 31/12/2026

REGIO.EMPL.DAC.7 / EMPL	SPECIAL REPORT No 22 2025 - Financial corrections in Cohesion policy – A complex framework and only one decision adopted by the Commission so far	2025/AUD/0106	Ensure that flat rate reductions do not prevent check and audit of future declared expenditure	Accepted 31/12/2026
REGIO.EMPL.DAC.7 / EMPL	SPECIAL REPORT No 22 2025 - Financial corrections in Cohesion policy – A complex framework and only one decision adopted by the Commission so far	2025/AUD/0107	Set and apply reasonable deadlines for all steps in the financial correction procedure	Accepted 31/12/2026
REGIO.EMPL.DAC.7 / EMPL	SPECIAL REPORT No 22 2025 - Financial corrections in Cohesion policy – A complex framework and only one decision adopted by the Commission so far	2025/AUD/0108	Ensure that final audit reports can be more readily used to apply financial corrections	Accepted 31/12/2026
REGIO.EMPL.DAC.7 / EMPL	SPECIAL REPORT No 22 2025 - Financial corrections in Cohesion policy – A complex framework and only one decision adopted by the Commission so far	2025/AUD/0109	Launch the financial correction procedure in every case	Accepted 31/12/2026
REGIO.EMPL.DAC.7 / EMPL	SPECIAL REPORT No 22 2025 - Financial corrections in Cohesion policy – A complex framework and only one decision adopted by the Commission so far	2025/AUD/0110	Justify and document changes to proposed amounts of financial corrections	Accepted 31/12/2026
REGIO.EMPL.DAC.7 / EMPL	SPECIAL REPORT No 22 2025 - Financial corrections in Cohesion policy – A complex framework and only one decision adopted by the Commission so far	2025/AUD/0111	Ensure consistency in the assessment of key requirements and when evaluating serious deficiencies	Accepted 31/12/2026

REGIO.EMPL.DAC.7 / EMPL	SPECIAL REPORT No 24 2025 - Financial instruments in Cohesion policy - A revolving use of funds materialised partially	2025/AUD/0148	Monitor the actual reuse of funds during the programme period	Accepted 31/12/2027
REGIO.EMPL.DAC.7 / EMPL	SPECIAL REPORT No 24 2025 - Financial instruments in Cohesion policy - A revolving use of funds materialised partially	2025/AUD/0149	Audit the use of legacy funds after the end of the programme period	Accepted 31/12/2027

Follow-up to previous ECA Special Reports

In 2025, the ECA conducted a follow-up of 9 Special Reports published in 2022 and involving directly or indirectly the DG:

- SR 02/2022 on Energy Efficiency in Enterprises
- SR 07/2022 on SME internationalisation instruments
- SR 08/2022 ERDF support for SME competitiveness
- SR 10/2022 LEADER and community-led local development
- SR 11/2022 Protecting the EU budget: better use of blacklisting needed
- SR 15/2022 Measure to widen participation in Horizon 2020
- SR 22/2022 EU support to coal regions
- SR 23/2022 Synergies between Horizon 2020 and ESIF
- SR 27/2022 EU support to cross-border cooperation with neighbouring countries

The Commission services considers that accepted recommendations issued in those special reports were implemented, except for those which have an expected implementation date not yet reached. The Court's assessment on the implementation of these recommendations will be reported in its next Annual Report.

On-going ECA reports

The following special reports or review-based documents were in the pipeline at the end of 2025 for REGIO in a lead or associated role:

- Europe's Beating Cancer Plan
- Just Transition Fund
- Absorption of EU cohesion funds
- Energy communities
- Commission anti-fraud strategy
- Deccommitments of EU funds

- Achieving the EU Solar Strategy targets
- Resilience of critical infrastructure in the EU

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 mios)

DG REGIO	Payments made (2025,MEUR)	minus new prefinancing [plus retentions made] (in 2025,MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2025,MEUR)	Relevant expenditure (for 2025,MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2025,MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC, %)	Estimated future corrections [and deductions] (for 2025,MEUR)	Estimated risk at Closure (2025,MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
RCS 1 - Programming period 2021-2027	27 125.26	1 397.75	- 390.68	28 132.33	2.00% - 2.78%	562.65 - 781.37	1.31% - 2.09%	369.25 - 587.97	193.40 - 193.40
RCS 1 - Programming period 2014-2020	2 201.83	1 159.06	812.88	4 173.77	2.06% - 3.12%	85.87 - 130.18	0.78% - 1.84%	32.69 - 77.00	53.18 - 53.18
RCS 1 - Pre-2014 Programming period	89.74	0.00	28.58	118.32	0.87% - 0.87%	1.04 - 1.04	0.58% - 0.58%	0.69 - 0.69	0.35 - 0.35
RCS 1 - European Union Solidarity Fund	480.21	- 480.21	200.73	200.73	0.00% - 0.50%	0.00 - 1.00	0.00% - 0.50%	0.00 - 1.00	0.00 - 0.00
RCS 1 - Brexit Adjustment Reserve (2021-2027)	0.00	0.00	0.00	0.00	0.00% - 0.45%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Pilot projects and preparatory actions in Direct Management	1.40	0.00	0.00	1.40	0.03% - 0.50%	0.00 - 0.01	0.00% - 0.47%	0.00 - 0.01	0.00 - 0.00
Administrative support and technical assistance in Direct Management	67.15	- 7.14	8.99	69.00	0.03% - 0.50%	0.02 - 0.34	0.00% - 0.47%	0.00 - 0.32	0.02 - 0.02
Turkish Cypriot community - Grants non-pillar assessed	3.82	- 3.60	2.18	2.40	0.05% - 0.05%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Turkish Cypriot community - Procurement	8.84	- 1.19	2.11	9.77	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Turkish Cypriot community - Indirect Management	22.43	- 19.91	5.10	7.62	0.50% - 0.50%	0.04 - 0.04	0.00% - 0.00%	0.00 - 0.00	0.04 - 0.04
European Urban Initiative	37.87	- 37.87	0.00	0.00	0.50% - 0.50%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Urban Innovative Actions	0.00	0.00	0.00	0.00	0.50% - 0.50%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Pre-2014 Programming period	0.00	0.00	0.00	0.00	0.50% - 0.50%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
European Union Solidarity Fund	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
Pilot projects and preparatory actions in Indirect Management	0.20	0.00	0.82	1.02	0.03% - 0.50%	0.00 - 0.01	0.00% - 0.47%	0.00 - 0.00	0.00 - 0.00
Administrative support and technical assistance in Indirect Management	59.14	- 57.92	2.65	3.87	0.50% - 0.50%	0.02 - 0.02	0.00% - 0.00%	0.00 - 0.00	0.02 - 0.02
DG total	30 097.89	1 948.97	673.36	32 720.22		649.64 - 914.00	1.23% - 2.04%	402.63 - 666.99	247.01 - 247.01
					Overall risk at payment in %	1.99% - 2.79%		Overall risk at closure in %	0.75% - 0.75%
						(7) / (5)			(10) / (5)

Notes to table X

(1) Relevant Control Systems 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-Sub Delegations (Internal Rules Article 12), the reporting remains with the Delegating departments.

(3) New pre-financing actually paid 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 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-Sub Delegations.

Retentions: in Cohesion, for 2014-2020, 10% and for 2021-2027, 5% retention applied during the year.

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

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

(6) In this column, we disclose the detected error rates or equivalent estimates.

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

(8) The estimated future corrections use the most conservative calculation of the corrections to be implemented by the programme authorities to bring the risk at closure to 2% for all programmes individually.

(9) All corrections that remain possible are considered for this estimate.

B. Reservations

1. Reservation fiche

DG	REGIO
Title of the reservation, including its scope	Reservation concerning ERDF/CF management and control systems in 2014-2020: 30 programmes in twelve Member States and the UK, including 3 Interreg programmes.
Domain	Shared management – Structural and Cohesion Funds
Programme (or other relevant segment) in which the reservation is made and total (annual) amount of this programme	ERDF 2014-2020 – 05.029901 Cohesion Funds 2014-2020 – 05.039901 Scope Amount (Annual payment of segment) (in Euros): 2.201.825.096,20
Reason for the reservation	- Significant deficiencies at the level of the key elements of the management and control systems with a material risk to the EU Budget, leading to a residual error rate (at risk of being) above 2% at closure -Residual error rate >2%.
Materiality criterion/criteria	-Significant deficiencies at the level of the key elements of the management and control systems leading to a residual error rate (at risk of being) above 2% at closure -residual total error rates above the materiality of 2%.
Quantification of the financial impact (amount at risk)	(A) Quantified Relevant Expenditure of the programmes under reservation (in Euros): 1 215 948 442,70 (B) Amount at Risk of quantified reservations (in Euros): 47 108 089,89 Amount at Risk (in Percentage): 3,87%
Impact on the assurance	The weaknesses affect the legality and regularity of the payments concerned and the management and control systems in place. Financial impact is mitigated through: - ongoing interruption of payments, suspension of payments pending the financial correction by the Member States concerned by the identified weaknesses - interruption of the payment of the final balance - financial corrections to be applied by the Member State authorities in the context of closure of programmes in case of remaining uncorrected irregularities, - in case of new irregularities detected by the Commission, indication in closure letters to the Member States and processing of the case in the legality and regularity closure process that can lead to a financial correction procedures launched by the Commission, where needed (for ex. the level of such corrections is not agreed by the MS).
Responsibility for the weakness	The expenditure concerned is under shared management in which the Member State is responsible for implementing the management and control systems. The Commission supervises the national authorities in this respect.

Responsibility for the corrective action

At Commission level,

- interruption of the final balance / launch of suspension and financial correction procedures.
- audit work, as in both desk and on-the-spot and/or remote to check the ability of programme managing and / or audit authorities to fulfil their obligations at closure.

At Member State level,

- implementation of remedial actions including, when necessary, financial corrections, aiming at remedying the remaining risks / identified irregularities.
- audit work by the audit authority (or, in case of issue with its reliability, by the Commission) on the effective implementation of remedial measures and financial corrections applied by managing authorities, when required.

DG	REGIO
Title of the reservation, including its scope	Reservation concerning ERDF/CF/JTF management and control systems in the 2021 -2027 period 16 programmes in eleven Member States.
Domain	Shared management – Structural and Cohesion Funds
Programme (or other relevant segment) in which the reservation is made and total (annual) amount of this programme	ERDF – 05.020100 Cohesion Funds – 05.03100 JTF - 09.030100 Scope Amount (Annual payment of segment) (in Euros): 27.125.258.876,42
Reason for the reservation	-Significant deficiencies at the level of the key elements of the management and control systems with a material risk to the EU Budget -Total error rates above 5% -Residual error rate >2%.
Materiality criterion/criteria	-Significant deficiencies at the level of the key elements of the management and control systems -residual total error rates above the materiality of 2%.
Quantification of the financial impact (amount at risk)	(A) Quantified Relevant Expenditure of the programmes under reservation (in Euro): 2 924 680 635,95 (B) Amount at Risk of quantified reservations (in Euros): 144 989 011, 13 Amount at Risk (in Percentage): 4,96%
Impact on the assurance	The weaknesses affect the legality and regularity of the payments concerned and the management and control systems in place. Financial impact is mitigated through: - interruption of payments, suspension of payments pending the remedial corrective measures required from the Member States concerned to improve the identified weaknesses; - interruption of the payment of the yearly accounting balance; - financial corrections to be applied by the Member State authorities in the next expenditure statement / payment claim.
Responsibility for the weakness	The expenditure concerned is under shared management in which the Member State is responsible for implementing the management and control systems. The weaknesses identified at the level of programme authorities affect the legality and regularity of the expenditure concerned and the effective functioning of the management and control systems in place. The Commission supervises the national authorities in this respect.

Responsibility for the corrective action

At Commission level,

- warning letters of corrective measures/ interruption of payment deadlines and suspension of payments/ launch of financial correction procedures.
- audit work, as in both desk and on-the-spot and/or remote to check the ability of programme managing and / or audit authorities to fulfil their obligations.

At Member State level,

- implementation of remedial actions including, when necessary, financial corrections, aiming at remedying the deficiencies.
- audit work by the audit authority (or, in case of issue with its reliability, by the Commission) on the effective implementation of remedial measures applied by managing authorities in management and control systems and on the applied financial corrections when required.

2. Reservations not issued or lifted in 2025 due to the application of the 'de minimis' threshold.

Not applicable.

3. Operational Programmes under reservation and targeted actions

#	MS	CCI	Programme Title	Authority concerned	Reasons for reservation	Structural Weakness (Y/N)	Reservation Y/N	Financial impact (MEUR)
1	AT	2014AT16RFOP001	Investments in Growth and Employment Austria 2014-2020 - Operational Programme for the use of the ERDF funds	MA; IB	Deficiencies linked to FNLC-pilot expenditure concerning the MA (ÖROK) and IB KPC (key requirement 4). A partial non-financial reservation is issued, and ongoing procedure is maintained (net financial correction for cartel issues and pre-correction letter for FNLC-pilot to be issued after contradictory procedure).	N	Partial non-fin.	-
2	CZ	2014CZ16RFOP001	Enterprise and Innovation for Competitiveness	AA; MA	Deficiencies linked to programme objectives 3.2 (energy efficiency) and 3.6 (CEPS expenditure on smart grids), affecting key requirements 4 (management verifications) as well as 16 and 18 (audits of operations by the AA, and audit control report and opinion). The ongoing procedure (suspension for three projects of Agrofert Group) is maintained, and the MS is requested to confirm deduction of any related expenditure at closure. A partial reservation is issued.	Y	Partial	0,93 €
3	DE	2014DE16RFOP003	OP Berlin ERDF 2014-2020	MA; IB	DAC thematic audit identified significant deficiencies in management verifications (key requirement 4), not previously detected or reported at any level including in audits of operations by the AA (key requirement 16), regarding ineligible expenditure declared by research and development projects (overhead costs) of a large beneficiary, Fraunhofer Gesellschaft. Audit contradictory is ongoing (no related expenditure in last accounts). A partial non-financial reservation is issued. The residual error will be monitored in view of a financial correction procedure if needed.	N	Partial non-fin.	-

#	MS	CCI	Programme Title	Authority concerned	Reasons for reservation	Structural Weakness (Y/N)	Reservation Y/N	Financial impact (MEUR)
4	DE	2014DE16RFOP004	OP Brandenburg ERDF 2014-2020	MA; IB; AA	DAC thematic audit identified significant deficiencies in management verifications (key requirement 4), not previously detected or reported at any level including in audits of operations by the AA (key requirement 16), regarding ineligible expenditure declared by research and development projects (overhead costs) of a large beneficiary, Fraunhofer Gesellschaft. Audit contradictory is ongoing (no related expenditure in last accounts). A partial non-financial reservation is issued, and the ongoing pre-suspension will be lifted. The residual error will be monitored in view of a financial correction procedure, if needed.	Y	Partial non-fin.	-
5	DE	2014DE16RFOP005	OP Bremen ERDF 2014-2020	MA; IB; AA	DAC thematic audit identified significant deficiencies in management verifications (key requirement 4), not previously detected or reported at any level including in audits of operations by the AA (key requirement 16), regarding ineligible expenditure declared by research and development projects (overhead costs) of a large beneficiary, Fraunhofer Gesellschaft. Audit contradictory is ongoing (no related expenditure in last accounts). A partial non-financial reservation is issued. The residual error will be monitored in view of a financial correction procedure, if needed.	N	Partial non-fin.	-
6	DE	2014DE16RFOP006	OP Hamburg ERDF 2014-2020	-	DAC thematic audit identified significant deficiencies in management verifications (key requirement 4), not previously detected or reported, regarding ineligible expenditure declared by research and development projects (overhead costs) of a large beneficiary, Fraunhofer Gesellschaft. Audit contradictory is ongoing (related expenditure corrected for all years in last accounts - however some ineligible Direct cost remain not corrected resulting into a RTER>2%). A partial reservation non-financial reservation is issued. The residual error will be monitored in view of a financial correction procedure, if needed.	N	Partial non-fin.	-

#	MS	CCI	Programme Title	Authority concerned	Reasons for reservation	Structural Weakness (Y/N)	Reservation Y/N	Financial impact (MEUR)
7	DE	2014DE16RFOP009	OP Nordrhein-Westfalen ERDF 2014-2020	AA; MA; IB	DAC thematic audit identified significant deficiencies in management verifications (key requirement 4), not previously detected or reported at any level including in audits of operations by the AA (key requirement 16), regarding ineligible expenditure declared by research and development projects (overhead costs) of a large beneficiary, Fraunhofer Gesellschaft. Audit contradictory is ongoing (related expenditure not removed from last accounts). A partial reservation is issued, and the residual error will be monitored in view of a financial correction procedure if needed.	Y	Partial	0,00 €
8	DE	2014DE16RFOP010	OP Rheinland-Pfalz ERDF 2014-2020	AA; MA; IB	DAC thematic audit identified significant deficiencies in management verifications (key requirement 4), not previously detected or reported at any level including in audits of operations by the AA (key requirement 16), regarding ineligible expenditure declared by research and development projects (overhead costs) of a large beneficiary, Fraunhofer Gesellschaft. Audit contradictory is ongoing (related expenditure not removed from last accounts). A partial reservation is issued, and the residual error will be monitored in view of a financial correction procedure if needed.	N	Partial	0,00 €
9	DE	2014DE16RFOP012	OP Sachsen ERDF 2014-2020	AA; MA; IB	DAC thematic audit identified significant deficiencies in management verifications (key requirement 4), not previously detected or reported at any level including in audits of operations by the AA (key requirement 16), regarding ineligible expenditure declared by research and development projects (ineligible overhead costs) of a large beneficiary, Fraunhofer Gesellschaft. Audit contradictory is ongoing (related expenditure from previous accounting years not removed from last accounts). A partial reservation is issued, and the residual error will be monitored in view of a financial correction procedure if needed.	Y	Partial non-fin.	-

#	MS	CCI	Programme Title	Authority concerned	Reasons for reservation	Structural Weakness (Y/N)	Reservation Y/N	Financial impact (MEUR)
10	DE	2014DE16RFOP015	OP Thüringen ERDF 2014-2020	MA; IB; AA	DAC thematic audit identified significant deficiencies in management verifications (key requirement 4), not previously detected or reported at any level including in audits of operations by the AA (key requirement 16), regarding ineligible expenditure declared by research and development projects (overhead costs) of a large beneficiary, Fraunhofer Gesellschaft. Audit contradictory is ongoing (related expenditure was removed from last accounts). A partial non financial reservation is issued, and the residual error will be monitored in view of a financial correction procedure if needed.	N	Partial non-fin.	-
11	ES	2014ES16RFOP003	Andalucía ERDF 2014-20 OP	AA	Deficiencies identified in the work of the AA (key requirement 18). Incomplete work of the AA to provide assurance on financial instruments, managed by IB - DG Fondos Europeos.	N	Partial	0,05 €
12	FR	2014FR05M2OP001	Operational Programme ERDF-ESF Guadeloupe et St Martin Etat 2014-2020	AA; MA	Deficiencies identified in the work of the control body of the AA (key requirement). Provisional reported error rate TER 44.68% with a material level of residual error as well as a recurrent high error rates reported showing weaknesses in the management verifications (KR4). A full reservation is issued. The residual error rate will be monitored in view of a financial monitored in view of a financial correction procedure if needed.	N	Full	9,07 €
13	FR	2014FR16M0OP009	Regional programme Guadeloupe Conseil Régional 2014-2020	AA; MA	Deficiencies identified in the work of the control body of the AA: incomplete audits of operations (key requirement 16). Provisional reported error rate at 50.54%, with a material level of residual error as well. A full reservation is issued. The residual error will be monitored in view of a financial correction procedure if needed, with interruption of the payment of balance.	Y	Full	12,19 €
14	FR	2014FR16M2OP011	Regional programme Guyane Conseil Régional 2014-2020	MA	Deficiencies identified in the management verifications considering the high level of errors detected by the AA. Additionally, the residual error rate reported above 2% (TER at 7.33% and RTER at 4.59%) requires corrections not done, hence a full reservation is in place.	N	Full	3,71 €

#	MS	CCI	Programme Title	Authority concerned	Reasons for reservation	Structural Weakness (Y/N)	Reservation Y/N	Financial impact (MEUR)
15	FR	2014FR16M2OP012	Regional programme Mayotte 2014-2020	MA	Deficiencies identified in the work of the control body of the AA: incomplete audits of operations (key requirement 16). Provisional reported error rate at 31.57%, with a material level of residual error as well. A full reservation is issued. The residual error will be monitored in view of a financial correction procedure if needed.	Y	Full	4,25 €
16	GR	2014GR16M1OP001	TRANSPORT INFRASTRUCTURE, ENVIRONMENT AND SUSTAINABLE DEVELOPMENT OP	-	Additional work by the audit authority on an ETCS-related contract, as requested by the Commission services, led to financial corrections applied by the Greek authorities to the entire population of ETCS-related contracts. Considering that there are ongoing investigations concerning EPPO and OLAF, a reputational reservation is issued.	N	Reputational	-
17	HU	2014HU16M0OP001	Economic Development and Innovation Operational Programme	-	Deficiencies identified in relation to selection of operations, management verifications and antifraud measures (key requirements 2, 4 and 7). The ongoing procedure (warning of interruption) is maintained for priority axes 1 and 2 (lifted for axis 4). A partial reservation is issued, with follow-up to requested financial corrections.	Y	Partial	1,10 €
18	HU	2014HU16M1OP001	Environmental and Energy Efficiency OP	MA	Deficiencies identified in relation to selection of operations and management verifications (key requirements 2 and 4), in particular identified in DAC audit in relation to durability, as well as ineligible in-house contracts and one public procurement expert contract. A full reservation is issued. The residual error will be monitored in view of a financial correction procedure if needed.	N	Full	9,32 €
19	IT	2014IT16RFOP002	National Operational Programme on Infrastructures and Networks	MA	Deficiencies in management verifications (key requirement 4) identified in DAC audit, currently in follow-up, related to public procurement in REACT-EU expenditure during accounting year 2023-2024. A partial reservation issued, limited to REACT-EU expenditure.	Y	Partial	1,48 €

#	MS	CCI	Programme Title	Authority concerned	Reasons for reservation	Structural Weakness (Y/N)	Reservation Y/N	Financial impact (MEUR)
20	IT	2014IT16RFOP013	ROP Marche ERDF	-	Recalculated TER (2.64%) and RTER (2.16%) above 2% due to insufficient assurance on the delimitation of a public procurement irregularity treated as systemic in the final accounts by the audit authority. The contradictory procedure is on-going. A full reservation is issued.	N	Full	-
21	NL	2014NL16RFOP002	OP West Netherlands ERDF 2014-2020	MA; AA	Deficiencies identified in management verifications and audit trail (key requirements 4 and 5), based on a DAC audit under contradictory, particularly in relation to management verifications of compliance with State aid as well as public procurement rules. The AA did not report any related issues over time. A partial reservation is issued.	Y	Partial	0,00 €
22	PL	2014PL16RFOP001	OP Smart growth	IB; MA	Deficiencies identified for sub-measures 1.1.1. and 1.3.1, based on audits carried out by ECA, DAC, and NIK (Supreme Chamber of Control); the majority of errors relate to IB NCBiR. An ongoing warning of interruption already covers measure 1.1.1 and pilot lines (lack of compliance with Article 15.2 GBER). The most severe deficiencies concern selection of operations, management verifications, audit trail, and antifraud measures (key requirements 2, 4, 5, and 7). There is a warning of interruption limited to the identified measures, and no related expenditure was paid by the EU in 2025. A partial non-financial reservation is issued.	Y	Partial non-fin.	-
23	RO	2014RO16M10P001	Large Infrastructure Operational Programme	-	Material level of residual error (2.59%) reported by audit authority, requiring additional financial corrections. A full reservation is issued. The residual error will be monitored in view of a financial correction procedure if needed, with interruption of the payment of balance. Moreover, significant amounts in operations affected by ongoing national investigations should be closely monitored, as well as high number of reported non-functioning operations.	N	Full	0,26 €

#	MS	CCI	Programme Title	Authority concerned	Reasons for reservation	Structural Weakness (Y/N)	Reservation Y/N	Financial impact (MEUR)
24	RO	2014RO16RFOP001	Competitiveness Operational Programme	MA	Very high TER (18.16%) and material level of residual error (14.16%) reported by audit authority, who concluded that the management and control system is not functioning and important additional financial corrections are required to reduce the residual error rate to below 2%. The managing authority is not preventing and detecting errors adequately. A full reservation is issued. The residual error will be monitored in view of a financial correction procedure if needed.	Y	Full	3,77 €
25	RO	2014RO16RFOP002	Regional Operational Programme	MA	Ongoing action plan on ITI Danube Delta to identify projects in breach of State aid rules. MA corrected a significant proportion of declared expenditure (20% of EUR 178 million); however, the audit authority's complementary sample demonstrated a remaining high error. In addition, ongoing investigation of the Vaslui County Council road project under a warning of possible interruption of payments since 2023 (allegations of fraud involving the county president). Considering both issues, a partial reservation is in order. The ongoing procedure (warning of interruption) is maintained. The residual error will be monitored in view of a financial correction procedure if needed. Moreover, important amounts linked to non-functioning projects (EUR 910 million) and ongoing investigations (EUR 729 million) declared at closure for this programme are to be monitored.	N	Partial	0,03 €
26	SK	2014SK16M10P001	Integrated Infrastructure	-	Issues identified in the work of the AA with impact on the reliability of the reported audit opinion (key requirement 18). An irregularity detected and reported by the AA (breach of grant agreement) as anomalous error. The project was declared at closure as non-functioning. Recalculation by DAC of the error rate reported by the AA, from 1.72% to 2.99%, and to a material residual error of 2.81%. Commission (DAC) audit planned for the third quarter of 2026. A partial reservation is issued.	N	Partial	0,94 €

#	MS	CCI	Programme Title	Authority concerned	Reasons for reservation	Structural Weakness (Y/N)	Reservation Y/N	Financial impact (MEUR)
27	TC	2014TC16RFCB011	Interreg V-A - Germany/Brandenburg-Poland	-	Recalculation of error rate reported by audit authority, due to mistake leading to a material residual error (3.93%). Under contradictory procedure. A full reservation is issued. The residual error will be monitored in view of a financial correction procedure if needed.	N	Full	-
28	TC	2014TC16RFCB051	Interreg V-A - France (Mayotte-Comores-Madagascar)	-	Programme inactive in the last 5 years (no expenditure declared, including the last accounting year). No system audits carried out. A full non-financial reservations is issued, prefinancing will be recovered and the ongoing warning of interruption will be lifted in view of closure.	Y	Full non-fin.	-
29	TC	2014TC16RFTN008	Caribbean Area	AA; MA	The remedial actions linked to the suspension decision in place have not yet been fully implemented. In addition, audits of operations not finalised (expected in May 2026), with a provisional prudent high error rate of 82.46%. Also, the AA confirmed that Article 129 CPR is not complied with (amounts to be corrected are not known yet). The ongoing procedure (suspension) is maintained. A full reservation is issued.	Y	Full	- €
30	UK	2014UK16RFOP002	United Kingdom - ERDF Gibraltar	-	A significant project with expenditure amounting to above EUR 1,1 million is considered ineligible, representing approximately 10% of the programme. No payments made in 2025. A full non-financial reservation is issued.	Y	Full non-fin.	-
31	CZ	2021CZ16RFPR001	Technologies and Applications for Competitiveness programme	MA	Deficiencies identified by DAC audit in relation to measure 4.1 on energy efficiency projects, affecting selection of operations and management verifications (key requirements 2 and 4). The ongoing warning for corrective measures is maintained. A partial reservation is issued, limited to measure 4.1.	N	Partial	2,81 €
32	DE	2021DE16RFPR003	Programme ERDF 2021-2027 Berlin	MA; IB; CA/AF	Deficiencies identified in national audit reports, with key requirements 6 and 10 assessed in category-4. The ongoing procedure (interruption) is maintained and will be followed by the launching of a pre-suspension procedure. A full reservation is issued.	N	Full	0,50 €

#	MS	CCI	Programme Title	Authority concerned	Reasons for reservation	Structural Weakness (Y/N)	Reservation Y/N	Financial impact (MEUR)
33	EL	2021EL16JTPO01	Just Development Transition	MA	Deficiencies identified in DAC audit in relation to training and upskilling measures implemented through public procurement, affecting selection of operations and management verifications (key requirements 2 and 4). A partial reservation is issued, limited to training and upskilling measures using public procurement in priority 4.	N	Partial	0,22 €
34	FR	2021FR16FFPRO08	Programme Martinique ERDF-ESF+ 2021-2027	MA	A preventive DAC audit on management and control system indicates deficiencies at the selection stage, and non-compliance with the incentive effect for several operations, leading to a prudent flat rate of 5% for the programme error rates. A full reservation is issued.	N	Full	0,10 €
35	FR	2021FR16RFPRO01	Programme Saint Martin ERDF 2021-2027	MA; IB	A DAC preventive audit on systems identified significant issues related to governance of the programme (key requirement 1) as well as the selection of operations (key requirement 2) which is assessed as not functioning (category 4). No assurance package was submitted and no expenditure was declared in the second semester of 2025 either. Therefore, a full non-financial reservation is issued.	Y	Full non-fin.	-
36	HU	2021HU16FFPRO01	Economic Development and Innovation Operational Programme Plus	MA	Serious deficiencies in management verifications and fraud prevention affecting the effectiveness of re-verification of operations under priorities 1, 2, 3, 4 (ERDF), requested by the Commission under ongoing warning for interruption, as demonstrated by the audit authority's supervisory work at the Commission's request. Payment claim introduced in 2025 was withdrawn. A partial non-financial reservation is issued, maintaining the ongoing procedure (warning for interruption).	N	Partial non-financial	-
37	HU	2021HU16FFPRO03	Integrated Transport Development Operational Programme Plus	MA	An ECA audit on the previous accounting year increased the reported TER to 36.53% (residual error at 7.51%) demonstrating significant deficiencies in the verification of a large railway project (Budapest). As a result, TER and RER for the reporting year set at flat rate 5%/2%. Additionally, same management and control system as in the programme for 2014-2020, with a high error rate (over 5%) in the final control report of the preceding programme. A full reservation is issued, with a partial warning of interruption limited to expenditure on the Budapest Railway project.	Y	Full	46,30 €

#	MS	CCI	Programme Title	Authority concerned	Reasons for reservation	Structural Weakness (Y/N)	Reservation Y/N	Financial impact (MEUR)
38	HU	2021HU16FFPR004	Territorial and Settlement Development Operational Programme Plus	MA; IB	Audit authority reported a TER of 10.61%, above the 5% retention, indicating deficiencies in the functioning of the management and control systems. Same MCS as in 2014-2020 with a high error rate (over 10%) in the final control report of the preceding programme. A full reservation is issued, with a warning of interruption.	N	Full	8,44 €
39	IT	2021IT16FFPR004	RP Basilicata ERDF ESF+ 2021-2027	MA	Deficiencies identified in DAC thematic audit at the level of managing authority, in relation to selection of operations and management verifications (key requirements 2 and 4). A full reservation is issued, maintaining the ongoing procedure (interruption decided earlier in 2026).	Y	Full	2,88 €
40	IT	2021IT16RFPR004	RP Abruzzo ERDF 2021-2027	MA	The total error rate reported by audit authority is above 5% (5.89%), with two irregularities identified in the accounting year in relation to State aid (SME status) where an appeal is ongoing. A partial reservation is issued.	N	Partial	0,21 €
41	IT	2021IT16RFPR008	RP Lazio ERDF 2021-2027	IB	Deficiencies identified in national audit report, systemic errors for IB Lazio Innova in relation to audit trail and electronic systems (key requirements 4 and 5), leading to conclusions on the management verifications (key requirement 4). A partial reservation is issued, limited to the IB, with remedial actions ongoing.	N	Partial	0,93 €
42	LT	2021LT16FFPR001	Programme for the European Union funds' investments in 2021-2027	AA; MA; IB	Deficiencies identified in management verifications (key requirement 4), in particular for public procurement expenditure under IB CPMA and measure "encouraging enterprises to digitise" under IB Innovative Agency. Additionally, deficiencies identified in the work of the AA with impact on the reliability of the reported audit opinion (key requirements 13 and 15), also linked to continued shortages in human resources (key requirement 11) identified in a DAC audit. Irregularities detected and reported by the AA were incorrectly quantified and projected (insufficient quantification of public procurement irregularities, and inadequate treatment of a systemic error as anomalous). A full reservation is issued.	Y	Full	58,05 €

#	MS	CCI	Programme Title	Authority concerned	Reasons for reservation	Structural Weakness (Y/N)	Reservation Y/N	Financial impact (MEUR)
43	PL	2021PL16RFPR001	EU Funds for Smart Economy 2021-2027	IB; MA	Deficiencies in relation to selection of operations, management verifications, audit trail and antifraud measures (key requirements 2, 4, 5 and 7). A partial non-financial reservation is issued on measure 1.1 (NRBC and PARP), maintaining the corresponding warning of interruption that is ongoing.	N	Partial non-fin.	-
44	PT	2021PT16FFPR002	Azores Regional Programme 2021-2027	MA	Deficiencies identified in ECA audit , in relation to management verifications (key requirement 4) for the outermost component of the programme. The case is still under contradictory. For the sake of prudence, a partial reservation is issued limited to this component.	N	Partial	19,31 €
45	RO	2021RO16FFPR003	Health	MA; IB	Deficiencies in management verifications (key requirement 4) for expenditure reported by audit authority for a number of IBs in relation to public procurement expenditure. Total error rate of 9.64%, well above the 5% retention. A full reservation is issued.	N	Full	2,28 €
46	ES	2021ES16RFPR006	Programme Canarias ERDF 2021-2027	MA;IB	A full reservation is issued, with warning of corrective measures, considering a very high error rate in the final assurance package for 2014-2020 (above 10%) suggesting deficiencies at IB level that may have an impact on the management and control system carried over in 2021-2027, with a payment retention of only 5 %. Moreover, the programme has declared expenditure in 2025 without finalising the planned management verifications.	N	Full	2,95 €

4. Reservations issued for Operational Programmes in last year's annual activity report and lifted in 2025 (Only shared management)

N°	Country code	Ref	Title	Type of reservation	Reasons for Reservation	Financial impact in 2024 (in MEUR)	Reasons for lifting the reservation
1	DE	2014DE16RFOP008	Mecklenburg-Vorpommern ERDF 2014-2020	Full	In place further to a DAC audit identifying issues on the audit authority's work, and recalculation of residual error rate to above 2%.	1.23	Following contradictory, no further actions were needed. The audited part of the management and control systems was reassessed to Category-2.
2	DE	2014DE16RFOP009	Nordrhein-Westfalen ERDF 2014-2020	Partial	A DAC audit identified deficiencies in management verifications related to public procurement expenditure.	0.11	Following contradictory, adequate measures were confirmed in place. Key requirement 4 (management verifications) was reassessed to Category-2.
3	IE	2014IE16RFOP001	Border, Midland and Western Regional OP 2014-2020	Full non-quantified	In the absence of an annual control report and updated error rates, risks remained as reported in the previous year (case of public procurement irregularity leading to a high risk and need for extrapolated financial corrections to bring down the residual error rate to 2%).	-	The necessary financial corrections were implemented by the Irish authorities, and there is no indication that the error would be systemic and require further action.
4	IE	2014IE16RFOP002	Southern & Eastern Regional OP	Full	Same situation as the programme above, but with payments in 2024.	0.46	Same reasons as the programme above.
5	LT	2014LT16MAOP001	EU Structural Funds Investments for 2014-2020	Full	Deficiencies identified, by the audit authority, in management verifications of public procurement expenditure by the main IB (CPMA) and in other IBs as	3.28	Extrapolated financial corrections were applied by the MS to reduce the RTER to 2% in the final assurance package (received on 25/04/2025).

					well, leading provisionally to a high error rate.		
6	TC	2014TC16RFCB054	Interreg V-A - SloveniaAustria	Partial	Ongoing reservation for the Austrian part of the programme, due to undetected cartel issues. Pending reply to letter on updated corrective measures.	0.01	Implementation of the corresponding action plan was completed and assessed positively.
7	EL	2021EL16FFPR004	Transport	Partial non-quantified	Reservation limited to the railway sector, in view of EPPO investigation. The issue concerns both programming periods.	-	The Greek authorities implemented the corrective measures and committed to future actions in relation to key requirement 7. The Audit Authority confirmed the system is functional but still at an early stage, with key verifications on safety, fraud prevention, and railway operations limited in scope due to minimal declared expenditure.

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

Human Resource management

Objective: REGIO employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities			
Indicator 1: Percentage of female middle managers			
Source of data: SYSPER			
Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)	
48.3%	Attain at least 50%	57.1%	
Indicator 2: REGIO Staff engagement index			
Source of data: Commission staff surveys			
Baseline (2023)	Target (2029)	Latest known results ⁽⁴¹⁾ (situation on 31/12/2025)	
73%	The target should be maintained or increased	New Staff Engagement Index (2025): 78% Old Staff Engagement Index (2023): -1percentage points	
Main outputs in 2025:			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Staff survey action plan follow-up	Organise physical team events involving REGIO staff	At least 1	Achieved
Staff survey action plan follow-up	Anti-harassment training for all managers	70 % participation by Q4 2025 (Subject to the availability of the training)	Achieved
Informal coffees with senior management	Number of events	4	Achieved
Implementation of 2025 Equality Mainstreaming Work plan	Number of equality related activities organised	5	Achieved

⁽⁴¹⁾ A new method of measuring staff engagement was introduced in 2025. The new Staff Engagement Index provides a more comprehensive view of staff engagement covering purpose, pride and motivation, autonomy and growth and collaboration and trust. The old Staff Engagement Index, which focused more on job content and relations with immediate colleagues and manager, will be used exclusively for comparisons with past data.

Digital transformation and data management

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

Indicator 1: Digital Culture: % of statutory staff that has completed at least one IT training course ⁽⁴²⁾

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

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
50%	75%	90%	70%

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

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

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
31%	46%	72%	33% ⁽⁴³⁾

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

Source of data: Internal monitoring

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
Developing	Established	Advanced	Developing

⁽⁴²⁾ This KPI will be accompanied by an informative package that will be shared in AAR templates on a yearly basis. The package will include: (i) link to implementing guidelines – list of training courses available in EU Learn; and (ii) dedicated instructions on how to register a new training course in EU Learn (when this is organised at DG level directly by the DG), in order to record the actual number of participants and sessions.

⁽⁴³⁾ REGIO implements the largest share of its business processes in the MyWorkPlace / Compass Corporate ecosystem which is progressively transitioning to cloud-based micro-services. However, these services that are hosted in the cloud are not considered when calculating the indicator due to the mutualised nature of the Compass Corporate infrastructure. The relatively low cloud adoption indicator is also affected by the share of legacy systems in REGIO's portfolio, which reflect the long life-cycle of the multi-annual financial framework.

Indicator 4: Compliance indicator ⁽⁴⁴⁾: percentage of staff trained on data protection compliance combined with the percentage of public records of processing operations reviewed within the last two years.

Source of data: REGIO Data Protection Coordinator (DPC)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
90%	>90%	100%	95%
Main outputs in 2025:			
Digital transformation			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Business reporting system ensures provision of reporting and data services	Provision of requested reporting services, advanced data analytics, machine learning, and artificial intelligence on the existing data	100% of prioritised and approved reports	Achieved
The financial IT systems (SFC2014 and SFC2021 Back Offices) are efficiently supporting the shared management implementation in line with REGIO's work plans	Deliver financial transactions and features in the SFC Back-Offices ensuring integration with SUMMA	100% of the planned financial transactions are operational and integrated with SUMMA	Achieved
The business process workflow systems MyWorkplace and WAVE are efficiently supporting shared management implementation of the 2014-2020 and 2021-2027 programmes in alignment with REGIO's work plans	Deliver all business processes and features relevant to REGIO's implementation of programmes	100% of the planned processes are implemented, adapted and operational.	Achieved
Operational and development support in alignment with the Knowledge Management and RegioWiki strategic work plans	Optimisation of automation workflows and reporting mechanisms within RegioWiki. Architectural review and refinement of the overall system design.	Completion of planned RegioWiki workflows, reviews and refinements.	Achieved

⁽⁴⁴⁾ The compliance indicator is calculated with a 50% weight attributed to the following two values: first, the number of public records with a publication date within the last 2 years / public records of the department. Second, the percentage of staff in the department who have attended data protection awareness-raising activities”

Data management			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Knowledge and information effectively shared and reused within REGIO, in alignment with related corporate policies	Number of visitors to RegioWiki	>700 (average per month)	Achieved
Policy implementation data is visualised in dashboards for user-friendly exploitation	The Regio Data Insights app is established and enriched with a set of dashboards supporting monitoring and implementation	Q4	Achieved
AI solutions are developed to support policy monitoring and implementation	REGIO-specific AI solutions are prototyped and successfully adopted by business users	Q4	Achieved
Data protection			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
2024 Data Protection survey follow-up	Address the 3 key issues with units and provide guidance.	Q4	Achieved
Review of data protection records in DPMS in line with DPO guidance (for each record at least every 2 years)	Updated records in the DPMS.	At least 90%	Achieved

Sound environmental management

Objective: Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission.		
Indicator: % reduction in emissions from staff professional travel (t CO2eq).		
Source of data: DG/department emissions report from Mips+		
Baseline (2019) based on Qlik sense:	Target (2030)	Latest known results (situation on 31/12/2025)
1.305,09 tonnes (including TCC)	50% of reduction (baseline 2019)	702.04 tonnes The % reduction between 2019 to 2025 is 46.2%

Main outputs in 2025:

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Actions to reduce emissions from staff missions and to promote sound environmental practices ⁽⁴⁵⁾	Number of actions to reduce emissions from staff emissions	3	Achieved
Energy saving actions	Share of DG's buildings participating in the annual BEST energy saving actions	100%	75% achieved. Both buildings closed during summer, one building only in winter period.

⁽⁴⁵⁾ DG emissions report from MiPS+. Emissions from staff whose place of assignment is one of the Commission's sites: [EMAS](#) and Data provided by PMO/MiPS.