

Special report

Cohesion's Action for Refugees in Europe

Increased flexibility but insufficient data hinders future assessment of effectiveness



EUROPEAN
COURT
OF AUDITORS

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Executive summary

I On 24 February 2022 Russia launched its war of aggression against Ukraine, provoking mass arrivals of people from Ukraine in the EU. On 4 March 2022, the Council activated the Temporary Protection Directive for the first time, giving these displaced people (referred to in this report as refugees) the right to temporary protection. By the end of October 2024 there were around 4.2 million beneficiaries of temporary protection in the EU. To help address these migratory challenges, the EU gradually adapted the rules on EU cohesion policy funds by adopting three regulations on Cohesion's Action for Refugees in Europe, known as CARE, CARE Plus and FAST-CARE, collectively referred to in this report as CARE. CARE introduced increased flexibility, liquidity, and simplification to make it easier for member states to finance related projects. It did not, however, allocate any new funding to member states.

II The objective of the audit was to assess the use of CARE by member states and the available cohesion policy funds to address the specific needs of refugees. This report can contribute to the discussion on the effectiveness of the support and integration of third-country nationals in the EU and the role of cohesion policy in this process.

III We concluded that CARE helped member states use the available cohesion policy funding to address the migratory challenges and the consequent needs of refugees arising from the war in Ukraine. These amounts were relatively small in comparison to the national funds used for refugees, but also to EU cohesion policy funds in general. The EU reacted promptly after the start of the war, and so did the member states we audited. However, the lack of CARE-specific data and monitoring on the use of funds is likely to hinder any subsequent evaluation of CARE's effectiveness.

IV Our audit showed that the use of CARE measures and their extent varied significantly between managing authorities, as the crisis did not affect all member states equally. The managing authorities considered that CARE was useful and provided them with the flexibility, liquidity and simplification measures they needed to react quickly to the crisis.

V We found that support was based on an analysis of refugee needs and was often part of the member states' overall response to the crisis. The reprogramming of available cohesion policy funding, including REACT-EU resources, was affected by the uncertainty inherent in the evolving situation, in terms both of insufficient information concerning refugee flows and of the unstable political and economic situation caused by the crisis. In the current 2021-2027 programming period support for refugees from Ukraine is part of general support for third-country nationals.

VI The projects we audited that targeted refugees were adapted to the specific needs and availabilities of the participants, but it was not possible to assess the overall effectiveness of the delivered assistance, as only three of these projects measured this. We found that the Commission had provided timely and suitable assistance to member states for the implementation of CARE and the managing authorities found that support useful when using CARE to address the migratory challenges.

VII However, the general monitoring of cohesion policy funding does not cover all aspects of the support addressing the migratory challenges and the use of CARE. The Commission does not have a comprehensive overview of the programmes and amounts allocated under CARE, nor sufficient data on their use. Therefore, there is an insufficient basis for the Commission to assess CARE's effectiveness as planned under its 2014-2020 *ex post* evaluation of cohesion policy funds.

VIII We recommend that if the Commission were to prepare proposals for new crisis-related measures or amendments, it should ensure that there is an appropriate monitoring system with data necessary to assess their effectiveness.

Introduction

The EU and member states' response to the migratory challenges caused by Russian military aggression against Ukraine

01 On 24 February 2022 Russia launched its military aggression forcing millions living in Ukraine to flee. As a result, the EU, and particularly its central and eastern regions, faced a substantial inflow of people fleeing the war. By the end of October 2024 around 4.2 million people who had fled Ukraine were benefitting from temporary protection in the EU (see Eurostat data in [Figure 1](#)).

02 In response to this mass influx of people, on 4 March 2022, the Council¹ activated the Temporary Protection Directive² for the first time, giving those falling under its scope the right to **temporary protection**. Initially this was granted for one year until 4 March 2023, but it has subsequently been prolonged for further periods of one year. It is currently in place until 4 March 2026.

03 Temporary protection applies to these categories of people displaced from Ukraine on or after 24 February 2022:

- Ukrainian nationals residing in Ukraine before that date;
- third-country nationals other than Ukrainian or stateless people who benefitted from international protection or equivalent national protection in Ukraine before that date;
- family members of these two categories.

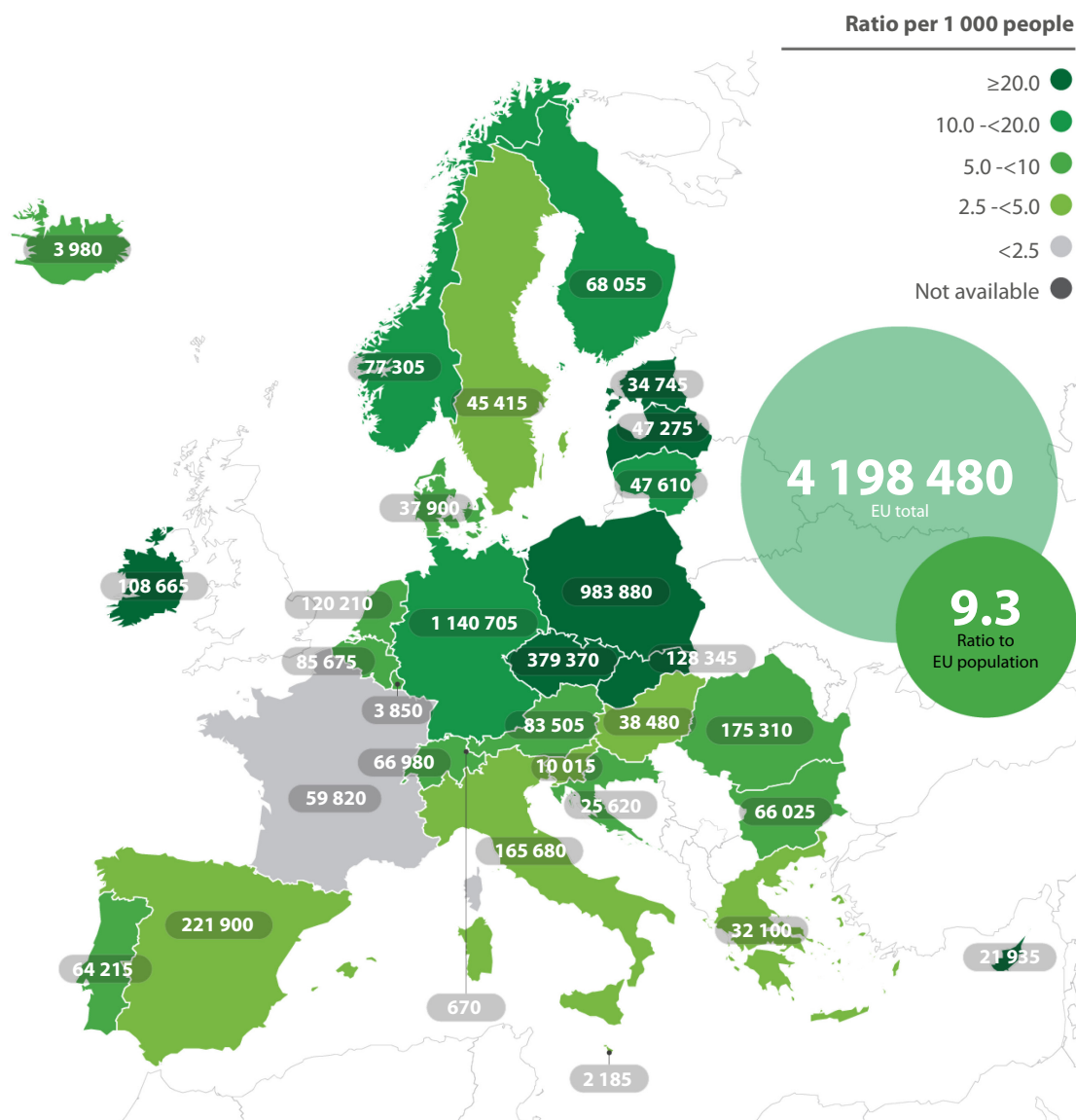
In addition, stateless people and nationals of third countries other than Ukraine who can prove that they were legally residing in Ukraine before 24 February 2022 on the basis of a valid permanent residence permit, and who are unable to return in safe and durable conditions to their country or region of origin, are entitled to either temporary protection or adequate protection under national law. Unlike people seeking asylum, those enjoying temporary protection have, among other rights, immediate residency rights, access to accommodation or housing, social welfare, medical care, education,

¹ [Implementing Decision \(EU\) 2022/382](#).

² [Directive 2001/55/EC](#).

and the right to work. All those fleeing the military aggression against Ukraine are referred to in this report as **refugees**. We use this term in a broad political sense rather than the more narrow definition of the Geneva Convention and the EU asylum *acquis*.

Figure 1 – Temporary protection granted to people fleeing Ukraine



Non-EU citizens who fled Ukraine and were under temporary protection at the end of **October 2024**.

Data for France does not generally include minors.

Data on the number of persons under temporary protection at the end of the month in Spain, Cyprus and Greece include some persons whose temporary protection status was no longer valid.

Source: Eurostat monthly statistics for October 2024 (online data codes: (migr_asytpsm, migr_asytppop, demo_gind)).

04 The large influx of refugees created significant challenges for the member states and regions, which we refer to in this report as **migratory challenges**, since basic

infrastructure and services such as healthcare, transport and schools had to cater for more people.

05 The assistance for these refugees has been financed from various national and/or international sources, including the EU budget. Numerous private initiatives have been undertaken by non-governmental organisations (NGOs), charity and civil society organisations, private companies and citizens. Local, regional and national public administrations have also launched initiatives.

EU funding for projects addressing migratory challenges

06 At EU level, the fund that provides support for legal migration to member states and contribute to the integration of third-country nationals is the Asylum, Migration and Integration Fund (AMIF)³. This fund targets the first reception and immediate relief stage, as well as the welcome and early integration stage. It focuses on education, language and other training (such as civic orientation courses and career guidance) and supports related infrastructure cost. People fleeing Ukraine were eligible for AMIF-funded integration operations. Moreover, the Fund for European Aid to the Most Deprived (FEAD) supports EU countries' action to provide food and/or basic material assistance.

07 Cohesion policy funds also play a role in addressing migratory challenges. They normally target the long-term and socio-economic integration of migrants residing legally in a member state. In the 2014-2020 period, the cohesion policy funds were the European Regional Development Fund (ERDF), the European Social Fund (ESF) and the Cohesion Fund (CF). In the 2021-2027 period, the cohesion policy funds are the ERDF, the European Social Fund Plus (ESF+), the CF and the Just Transition Fund (JTF). Migratory challenges are not usually the focus of cohesion policy, and its funding is meant to be complementary, in particular to that financed under AMIF⁴.

08 In order to address migratory challenges, member states have also been able to use the resources of Recovery Assistance for Cohesion and the Territories of Europe (REACT-EU⁵), established in 2020. It topped up the funding provided to them by the 2014-2020 programmes, and was implemented through the ERDF, ESF and FEAD.

³ The ECA has recently published a [special report 26/2024](#) concerning the use of the Asylum, Migration and Integration Fund support for the integration of third-country nationals.

⁴ Recital 5 of [Regulation \(EU\) 2022/562](#).

⁵ [Regulation \(EU\) 2020/2221](#).

REACT-EU funding for member states amounted to €50.4 billion and was divided in two tranches, €39.6 billion in 2021 and €10.8 billion in 2022.

09 In April 2022, the Commission issued an indicative list of the activities eligible under each fund⁶, with a view to member states maximising the impact of the spending. An overview of the different stages of support, examples of eligible activities and an indication of the EU co-financing instrument are provided in [Annex I](#).

Amendments to the cohesion policy rules through CARE

10 To meet the new migratory challenges, the EU gradually adapted the cohesion policy rules to introduce increased flexibility, liquidity, and simplification to make it easier for member states to finance relevant projects⁷. In particular:

- In April 2022, the Council and European Parliament adopted a regulation on **Cohesion's Action for Refugees in Europe**, known as **CARE**⁸. This introduced measures allowing the rapid and flexible use of the available cohesion policy and FEAD funding. In particular, it allowed retroactive expenditure, facilitated cross-financing between the ERDF and ESF, and made it possible to request 100 % co-financing for the 2021-2022 accounting year⁹.
- Also in April 2022, less than a week after the adoption of CARE, the co-legislators adopted additional measures, known as **CARE Plus**¹⁰. This increased pre-financing rates on the 2021 REACT-EU tranche (see paragraph **08**) and allowed the use of unit costs.
- In October 2022, the co-legislators adopted **FAST-CARE**¹¹. Among other changes, this extended CARE cross-financing to the CF, helped projects outside of a programme's geographical area to be funded, allowed the retroactive financing of

⁶ People fleeing from Ukraine – Indicative list of eligible activities per fund (AMIF, ISF-Borders and Visa, ESF, FEAD, ERDF 2014-2020), version of 6 April 2022.

⁷ Recitals 3, 4, 8, 9, 11, 12 of [Regulation \(EU\) 2022/562](#); recitals 4-6 of [Regulation \(EU\) 2022/613](#); title and recitals 3, 5, 8-10 of [Regulation \(EU\) 2022/2039](#).

⁸ [Regulation \(EU\) 2022/562](#).

⁹ The possibility of 100 % co-financing is an example of flexibility that is used as a temporary exception to address crises as highlighted in paragraph 162 of our [review 03/2024](#).



¹⁰ [Regulation \(EU\) 2022/613](#).

¹¹ [Regulation \(EU\) 2022/2039](#).



completed projects, provided up to 100 % co-financing for the integration of third-country nationals, and simplified the phasing of certain operations over multiple programming periods¹².

11 An overview of CARE measures, classified into four groups, is provided in [Table 1](#).

Table 1 – Summary of the CARE regulations

CARE	CARE Plus	FAST-CARE
Overall objectives		
The three regulations aim to ease the burden on national budgets by improving liquidity and providing flexibility and simplification so that the available funding can be used quickly for projects addressing migratory challenges. In addition, FAST-CARE addresses disruptions in the implementation of ongoing cohesion projects due to labour shortages, supply chain difficulties and rising prices and energy costs.		
Funds concerned¹		
ERDF, ESF, CF, FEAD		ERDF, ESF, ESF+, CF
Programming period		
2014-2020		2014-2020 and 2021-2027
Main measures introduced		
 Liquidity: Introducing 100 % EU co-financing of payment applications submitted between 1 July 2021 and 30 June 2022 for the ERDF, ESF, CF and FEAD.	Increasing the pre-financing rate from 11 % to max. 45 % on the 2021 REACT-EU allocation.	Introducing up to 100 % EU co-financing when a dedicated priority axis promoting the socio-economic integration of third-country nationals is established ² , including when this is the result of using cross-financing between funds. Increasing the pre-financing rate by 0.5 % in 2022 and 2023 for the ERDF, ESF+ and CF ³ .
 Flexibility: Facilitating cross-financing between the ERDF and ESF for projects addressing migratory challenges caused by the military aggression. A dedicated priority axis must be set up when this cross-financing is used.		CARE cross-financing between funds extended to the CF. Facilitating funding from the ERDF, ESF and CF of operations located outside the geographical area of the programme but within a member state. Lowering the minimum threshold for total project cost from €5 million to €1 million for projects phased from 2014-2020 to 2021-2027 programmes ³ . Increasing flexibility across priority axes at closure from 10 % to 15 %.

¹² Refer to footnote 9.

CARE	CARE Plus	FAST-CARE
 <p>Eligibility: Introducing retroactive eligibility to 24 February 2022 for expenditure even if it was incurred before the amendment of the operational programme was submitted to the Commission. Applicable to projects addressing the migratory challenges co-funded by the ERDF, ESF and FEAD.</p>		<p>Introducing retroactive eligibility to 24 February 2022 for projects that were physically completed and fully implemented before the beneficiary applied for funding under the programme and/or before a programme amendment was approved. Applicable to projects addressing the migratory challenges, co-funded by the ERDF, ESF, and CF.</p> <p>Introducing the obligation to assign 30 % of the financial allocation to a dedicated priority axis using CARE cross-financing (2014-2020) or a dedicated priority for the integration of third-country nationals (2021-2027) whose beneficiaries are local authorities or civil society organisations operating locally.</p>
 <p>Administrative simplification: Reducing ESF reporting obligations when a dedicated priority axis using cross-financing is introduced.</p> <p>Simplifying the FEAD programme amendment procedure. 100 % co-financing option only requires notification to the Commission.</p>	<p>Introducing a unit cost of €40 per week for every person granted temporary protection, for a maximum of 13 weeks.</p>	<p>Increasing the unit cost per person to €100 per week and up to 26 weeks.</p> <p>Simplifying ERDF, ESF and CF programme amendments for transfers between thematic objectives of the same priority axis and when opting for 100 % co-financing.</p> <p>Reduced ESF reporting obligations extended to other priority axes only supporting projects addressing the migratory challenges.</p>

¹ FAST-CARE also included some provisions on the European Maritime and Fisheries Fund (EMFF). However this is outside cohesion policy so is not covered by this audit.

² Relevant also for the 2021-2027 period but only for expenditure declared in payment applications until the end of the accounting year (30 June 2024).

³ Only relevant for the 2021-2027 programming period.

Source: ECA.

12 CARE, CARE Plus and FAST-CARE (referred to collectively in this report as **CARE**) **did not allocate new funding** to member states. Instead, it gave them the discretion to swiftly direct funding remaining from 2014-2020 programmes, including REACT-EU resources, to operations addressing the migratory challenges. **CARE was established as a flexibility mechanism** to use EU funds to alleviate the burden on public budgets, rather than a new instrument to finance assistance for refugees.

Roles and responsibilities

13 The management of cohesion policy is shared between member states and the Commission. The Commission departments responsible are the Directorate-General for Regional and Urban Policy (DG REGIO) and the Directorate-General for Employment, Social Affairs and Inclusion (DG EMPL). They make the assessments leading to the Commission's approval of 2014-2020 and 2021-2027 programmes and subsequent amendments submitted by member states, as well as monitoring implementation and evaluating the effectiveness and efficiency of funding.

14 At member state, regional or local level, designated managing authorities are responsible for implementing cohesion policy funding through programmes. They propose programme amendments for approval by the Commission, establish and apply appropriate selection procedures and criteria, enter into grant agreements with beneficiaries for the selected projects and monitor implementation, and report on output and results.

Audit scope and approach

15 The objective of the audit was to assess the use of CARE by member states, and the available cohesion policy funds, to address the needs of refugees. We examined whether:

- the member states reprogrammed funds available from the 2014-2020 period and used the CARE measures effectively;
- the projects implemented to assist refugees were selected swiftly, were based on needs' analyses and improved refugees' circumstances; and
- the Commission's support to member states during the crisis and its monitoring of the use of funding were appropriate.

16 We examined the application of the three CARE regulations. We covered both the 2014-2020 and the 2021-2027 programming periods. Our audit covers the period from 24 February 2022 (the beginning of the war in Ukraine) until the end of 2023. Our audit did not cover national funding used by member states to respond to the crisis.

17 We collected evidence from:

- Review of EU legislation (including the CARE regulations), and relevant reports, statistics and analyses published by the EU, member states, NGOs and experts.
- Interviews with staff from the relevant Commission departments – DG REGIO, DG EMPL and the Directorate-General for Migration and Home Affairs (DG HOME) – and representatives of national and regional administrations.
- A sample of four member states (Bulgaria, Germany, Italy and Poland) from which we analysed the relevant strategic policy frameworks, and two programmes from each of the 2014-2020 and 2021-2027 periods, including amendments in the context of CARE. We selected these four member states as they used CARE measures, and were a mix of states both neighbouring and not neighbouring Ukraine, and states with and without previous experience in receiving refugees. We also took into account the number of registrations for temporary protection, including relative to the general population.

- On-the-spot audit work in the four member states, where we examined a sample of 18 projects and 11 grants from the 2014-2020 period (see [Annex II](#)). We selected the projects based both on their size and the range of the assistance offered. We covered both completed and ongoing projects. We analysed the project applications, selection procedures, grant approval, documentation and implementation reports. We interviewed staff of, and participants in, the audited projects, and representatives of NGOs.
- A survey in all member states of all managing authorities dealing with the ERDF, ESF and CF in the 2014-2020 and 2021-2027. The aim was to obtain information on whether they were using the CARE measures and, if not, why, and the measures they found most useful (see [Annex III](#)). We also asked their views on the support provided by the Commission. We received responses from 143 managing authorities, representing 38 % of those surveyed.

18 We carried out this audit in the context of the ongoing war in Ukraine and continuing supporting from both the EU and member states for refugees. This allowed us to provide relevant information on how the available EU funding had been, and was still being, used.

19 We hope that together with our report on the use of the Asylum, Migration and Integration Fund support for the integration of third-country nationals¹³, this report will contribute to the discussion on the effectiveness of the support for, and integration of, third-country nationals in the EU, and the role of cohesion policy in this process.

¹³ See our [special report 26/2024](#).

Observations

CARE measures were helpful in using the limited cohesion policy funding available

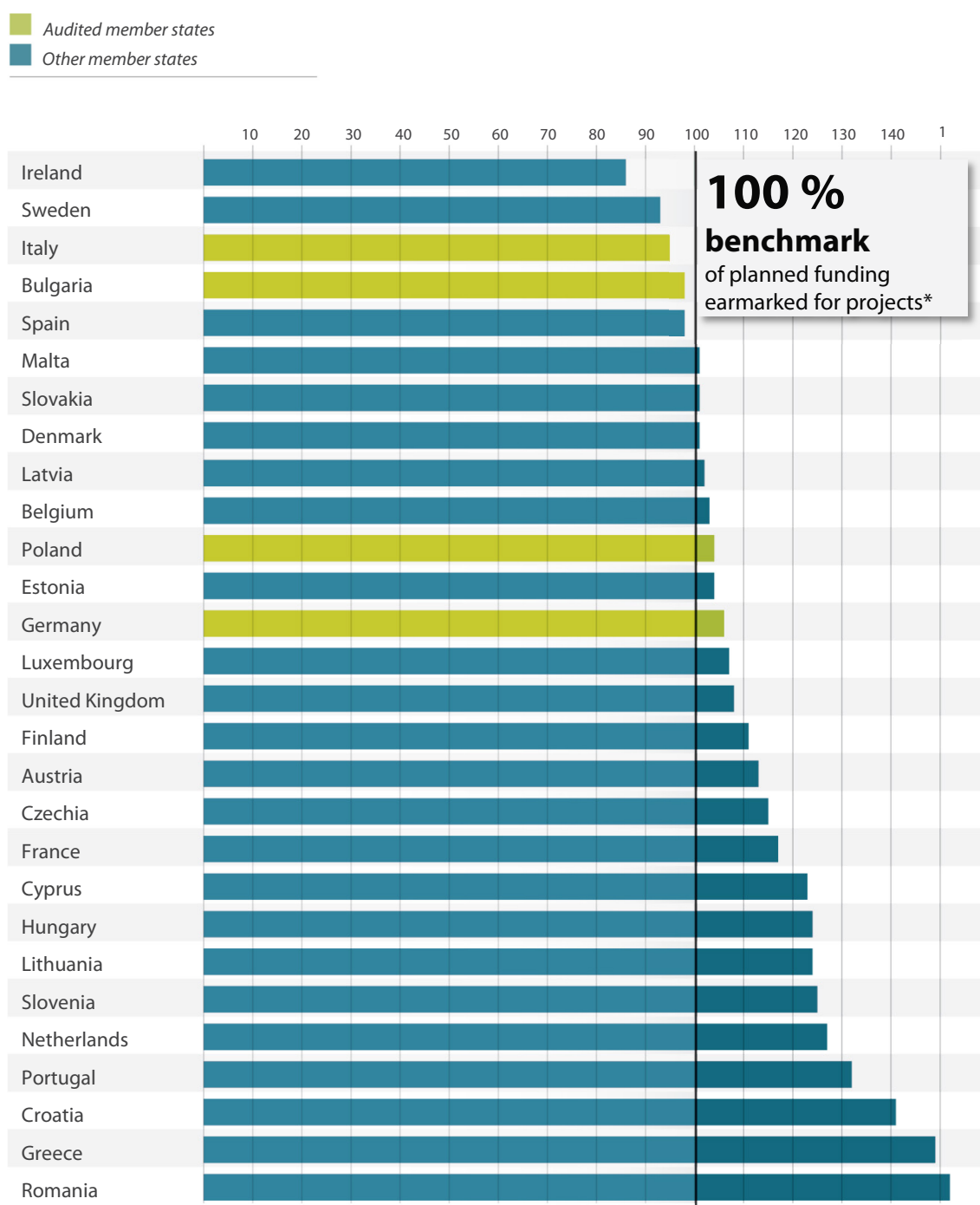
20 CARE provided member states with flexibility, liquidity and simplification to facilitate the use of cohesion policy funds to respond swiftly to migratory challenges (see [Table 1](#)). We examined whether member states availed themselves of the CARE measures and found them useful.

Cohesion policy funding, including REACT-EU resources, constituted only a small proportion of overall assistance to refugees from Ukraine

21 In response to the crisis, national, international and EU funding was mobilised in the member states. In addition, there was a significant number of private initiatives by NGOs, charities and civil society organisations, companies, and citizens.

22 In terms of 2014-2020 cohesion policy funding (ERDF, ESF, CF), member states only had limited remaining funds available. There was under two years left until the end of the eligibility period (31 December 2023) when the war in Ukraine started, and most cohesion policy funding, including REACT-EU resources (2021 tranche), had already been earmarked (see [Figure 2](#)). Member states had already used cohesion policy funding for healthcare and support for businesses to address the impact of the COVID-19 pandemic. See our special report [02/2023](#). The 2022 tranche of REACT-EU amounting to €10.8 billion was still to be programmed within that year, but no new funding was made available specifically for supporting refugees from Ukraine (see paragraph [12](#)).

Figure 2 – 2014-2020 cohesion policy funding, including REACT EU resources (2021 tranche), earmarked for projects at the end of 2021



* Member states can earmark more than 100 % of the funds available, as some of the projects will not use all the funds allocated.

Source: ECA based on data from the Cohesion Open Data Platform.

23 There is no complete and reliable information on the total amounts of funding that member states used to respond to the crisis. The national authorities we audited did not collect such data, as they were not obliged to do so, and neither did the majority of those we surveyed. However, there are clear indications in two of the member states we audited that national funding (not subject to our audit) was significantly higher than the funding available through CARE (see [Box 1](#)).

Box 1

In two member states we audited, EU support for refugees represents less than 5 % of national funding

Poland

Poland's Aid Fund provides financing and co-financing for support to Ukrainian citizens affected by the war who have found shelter in Poland.

According to the [annual report of the Polish Supreme Audit Office](#), the expenditure from the Aid Fund in 2022 amounted to PLN 13.9 billion (approximately €3 billion).

In comparison, according to Commission data, Poland allocated €70 million from 2014-2020 programmes (approximately 2 % of Aid Fund expenditure) to assist refugees.

Italy

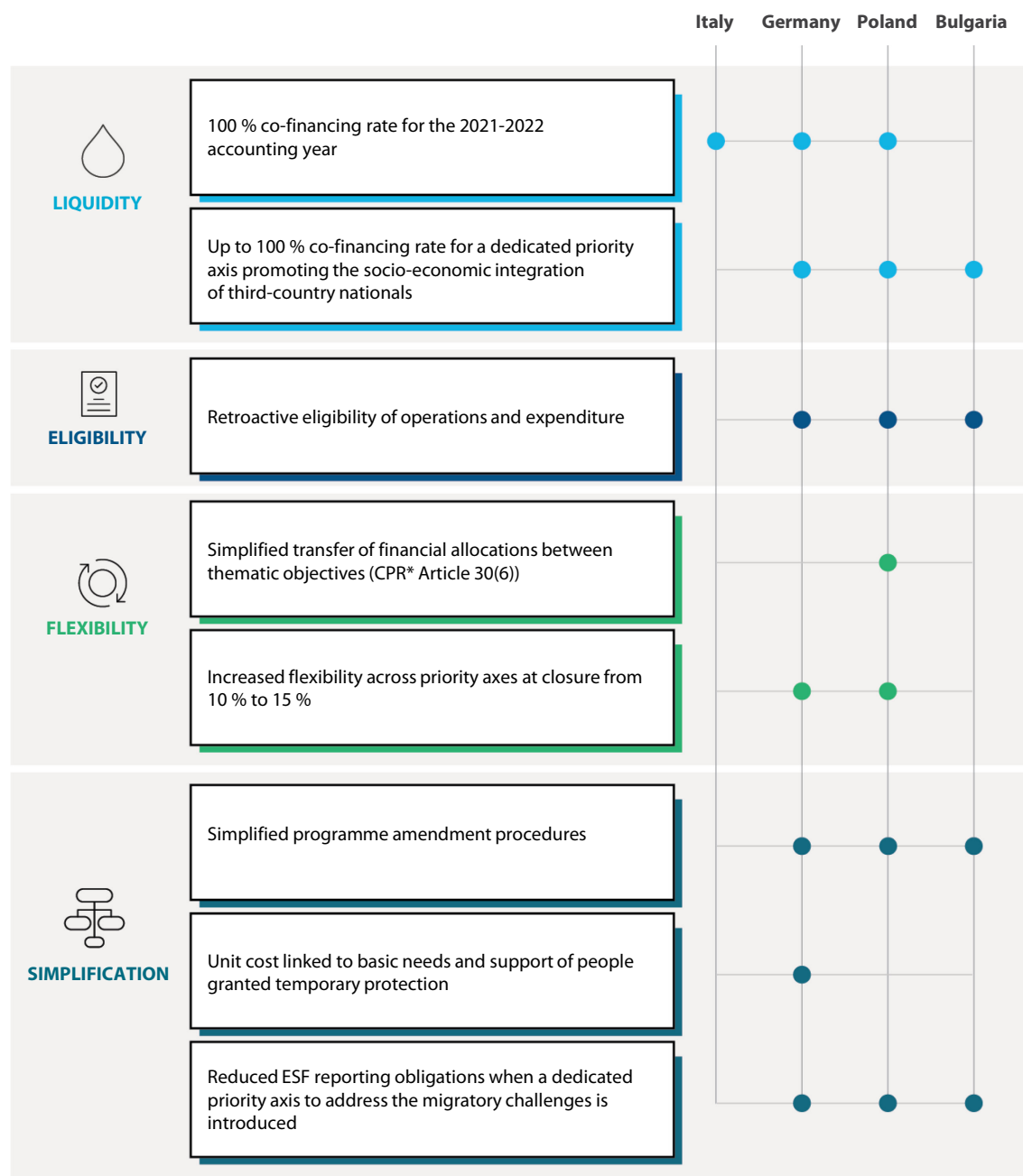
We estimate that, up to February 2024, around €1.3 billion of national funding was allocated to support refugees on Italian territory. In comparison, according to data received from the Commission, Italy allocated €60 million for the same purpose from the cohesion policy funds (4.6 % of the allocated national funding).

CARE flexibility mechanism considered helpful by managing authorities, but their use of it varied

24 The influx of refugees and related migratory challenges did not affect all member states equally (see [Figure 1](#)). Our audit showed that the use and extent of CARE measures varied significantly among managing authorities (see [Figure 3](#) as well as an overview of the use and financial impact of CARE measures in [Annex IV](#)). For example, in the 2021-2022 accounting year, Italian programmes only took advantage of the possibility of 100 % co-financing, whereas the Polish and German programmes made use of several other CARE measures. In general, all managing authorities we audited

considered that CARE was useful and provided member states with the flexibility they needed to react to the crisis quickly.

Figure 3 – Use of CARE measures by selected programmes

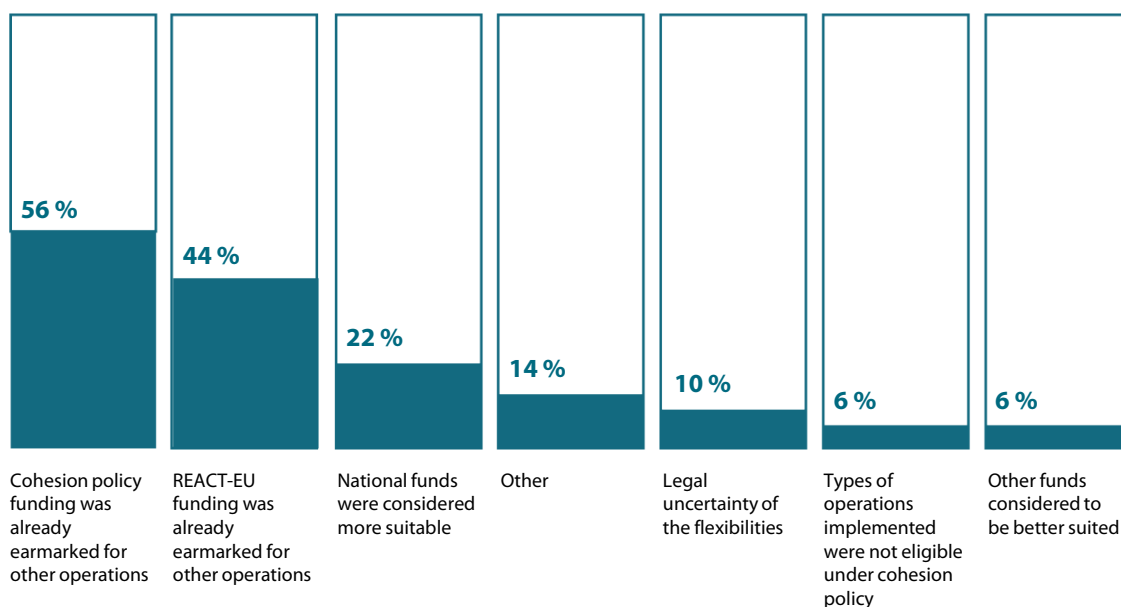


* 2014-2020 Common Provisions Regulation.

Source: ECA.

25 According to our survey, 72 (55 %) of the managing authorities that replied to the relevant question (see [Annex III](#)) indicated that they used CARE measures. They were responsible for managing at least 74 cohesion programmes for 2014-2020. Conversely, 59 (45 %) managing authorities stated that they did not use any CARE measures for the 2014-2020 programmes for one or more reasons. This was mainly due to the lack of programme funding since it had already been earmarked for other operations or because national or other funds were considered more suitable (see [Figure 4](#)).

Figure 4 – Survey respondents’ reasons for not using CARE measures



Note: The respondents could choose more than one reply to this question.

Source: ECA survey.

26 We found that the CARE measure which was most often used was the possibility of 100 % co-financing (see [Annex IV](#)). The managing authorities could use this for payment applications submitted between 1 July 2021 and 30 June 2022. They could also apply up to 100 % co-financing for expenditure within a dedicated priority established for the socio-economic integration of third-country nationals, including dedicated priority axes established as a result of using CARE cross-financing between funds.

27 In addition to permitting 100 % co-financing, the requirements linked to some of the CARE flexibilities provided an incentive to use dedicated priority axes addressing the migratory challenges, which enabled managing authorities to simplify and accelerate the implementation of projects (see [Box 2](#)).

Box 2

Advantages of establishing a dedicated priority axis to address migratory challenges

The Polish regional programme for Pomerania established a dedicated priority axis with a total allocation of €5.4 million.

The managing authority indicated that support for refugees was complex as it needed to meet multiple needs, such as subsistence and care support, healthcare, language courses, legal and psychological assistance, career guidance and vocational training. Implementing such varying activities under different thematic axes would normally have required a separate project for each activity, multiplying the administrative burden.

However, the dedicated priority axis simplified and accelerated the implementation process, as one project could cover multiple operations.

28 Another CARE measure often used by the managing authorities were the rules allowing the retroactive eligibility of expenditure and projects. The aim (see example in [Box 3](#)) was to enable member states to prioritise implementing the projects, and to formalise the related programme amendment or project application documents at a later date.

Box 3

Example of the retroactive eligibility of expenditure

In one project, Bulgaria offered accommodation and hot meals to refugees between 24 February and 30 April 2022. The project was initially funded by the national budget, but the national authorities then used CARE retroactive financing to cover part of the incurred expenditure from the cohesion policy funds.

29 Some CARE liquidity measures required no prior action on the part of the managing authorities. For example, the Commission provided a higher rate of initial prefinancing on the 2021 REACT-EU tranche and 2021-2027 programmes without the need for a specific request.

30 CARE¹⁴ introduced a unit cost option for operations addressing migratory challenges. The unit cost was set at €40 per week for each full or partial week a refugee was in the member state concerned, up to a maximum of 13 weeks, starting from the date they arrived in the EU. This was subsequently increased to €100 per person per week, and the duration of support extended to 26 weeks¹⁵.

31 The unit cost option was only used by 7 % of the managing authorities we surveyed. However, one of the projects we audited did use this flexibility (see [Box 4](#)).

Box 4

An example of unit cost use

A project in North Rhine-Westphalia used the unit cost option to partially finance the costs incurred by refugee reception facilities.

As the first step in the integration process, refugees could use the short-term accommodation in the reception facilities upon their arrival. The facilities also provided them with assistance such as healthcare, legal information and registration, translation and interpretation services, labour market integration activities, administrative support, and language courses.

Instead of using the actual number of refugees that were housed and the actual time they spent there, the managing authority agreed with the Commission an alternative basis for the calculation of the costs incurred. It used the number of Ukrainian nationals registered in the central register for foreigners after 28 February 2022, and assumed an average 6-week stay in reception facilities for each of them.

32 The Commission was in close contact with the member states, taking into account their specific circumstances, regarding the implementation of the CARE provisions. In October 2022, FAST-CARE introduced an obligation for at least 30 % of the financial allocation under the priority axis making use of CARE special cross-financing to be attributed to operations implemented by local authorities and civil society organisations operating in local communities. In one Bulgarian programme we audited (see [Box 3](#)), the managing authority reported that the relevant programme expenditure had already been incurred in May 2022, before FAST-CARE came into force. In response, the Commission provisionally signalled that it would not enforce the 30 % obligation in cases where funds had been committed to such an extent,

¹⁴ CARE Plus: [Regulation \(EU\) 2022/613](#).

¹⁵ FAST-CARE: [Regulation \(EU\) 2022/2039](#).

before the Regulation entered into force, that it was no longer possible to comply. When assessing the closure of the Bulgarian programme, the Commission will confirm whether and to what extent the obligation can be waived in this specific case.

Reprogramming was based on needs analyses and contributed to the overall response to the crisis

33 When reprogramming 2014-2020 cohesion policy funding, including REACT-EU resources, and using CARE measures, member states were required to design measures that addressed the needs of refugees. They also had to comply with partnership requirements and were encouraged to co-operate with other stakeholders (including migrant and refugee-led organisations) and build on their experience¹⁶.

34 According to the “[10-point plan for stronger European coordination on welcoming people fleeing the war from Ukraine](#)”, member states should have developed national contingency plans to address the needs of refugees. We understand this to mean a national plan setting out what action is to be taken in an emergency and who is responsible for taking it. In two of its toolkits, the Commission encouraged aligning EU-funded measures for people with a migrant background with national, regional and local integration policy frameworks. We understand an integration policy framework to mean a member state’s / region’s / local authority’s policies to support the integration of migrants in areas where they may face challenges, such as accommodation, employment and education.

35 We therefore assessed whether the reprogramming of 2014-2020 cohesion policy funding to address migratory challenges was appropriate. We also examined whether the interventions supported by the cohesion policy funds were sufficiently aligned with the integration policy frameworks and member states’ overall responses to the emergency.

¹⁶ Articles 5 and 96 of [Regulation \(EU\) 1303/2013](#); Articles 8, 10, 11 and 22 of Regulation (EU) 2021/1060; Toolkits on the use of EU funds for the integration of people with a migrant background, European Commission, [2018](#) and [2021](#) (point 4.2. Coordinated use of funds).

Funding was reallocated on the basis of an assessment of refugees' needs and in line with national responses

36 Refugees have various needs, which dictate the timing of assistance. The needs can be divided into the following stages:

- first reception and immediate relief, e.g. basic material assistance, consumables such as food and drink, personal care items, pharmaceutical products, transport services, immediate healthcare and information on legal rights and procedures, translation and interpretation services;
- welcome and integration, e.g. suitable accommodation, medical care, transport services, food and basic material assistance, language courses, day-care support for children and people with disabilities, schooling for children, civic orientation and information services;
- support for long-term integration, such as access to social and healthcare services, sustainable accommodation, education and the labour market.

In addition, the organisations supporting refugees have needs such as specific equipment, consumables and training for employees and volunteers.

37 The managing authorities we audited indicated that the reprogramming of the 2014-2020 programmes was based on refugee needs identified through exchanges with stakeholders such as civil society organisations. Needs were identified centrally (Bulgaria), at regional/local level (Germany) and both centrally and at regional or local levels (Italy, Poland). However, only Polish (see [Box 5](#)) and Italian managing authorities documented their needs analyses.

Box 5

Documented needs analysis

The managing authority of the Pomeranian regional programme conducted a survey among NGOs (April and May 2022) and local governments (July 2022) working directly with refugees, concerning their needs and the best approach to assistance. The results of the survey were documented and used as a basis for preparing the programme amendment and designing projects (see [Box 8](#) and [Box 9](#)).

38 Three out of the four member states we audited had experience of integrating refugees (Bulgaria, Germany and Italy). However, only two Italian managing authorities had previously supported similar operations for immigrants through the cohesion policy funds. They had therefore capitalised on their prior experience when designing calls for proposals and projects targeting refugees.

39 In most cases, the managing authorities we audited reallocated the available cohesion policy funding, including REACT-EU resources, to finance interventions that were part of the overall national or regional response to the emergency. Some projects simply involved partially reimbursing expenditure already incurred by national or regional budgets (examples in [Box 3](#) and [Box 4](#)). The Italian national programme we audited financed projects for refugees through the usual programme assistance for third-country nationals, i.e. there were no measures targeting only the refugees from Ukraine.

40 All the member states we audited had national integration policy frameworks for third-country nationals in place before the war in Ukraine, even if the level of development and details of such national integration policy frameworks differed from one member state to another. In Italy and Poland these frameworks also existed at regional level. Bulgaria, Italy and Poland had national contingency plans in place. We found that the managing authorities we audited had allocated the available 2014-2020 cohesion policy funding, including REACT-EU resources, in line with these frameworks.

41 As regards the **2021-2027 period**, for the programmes we audited the support for refugees is planned as part of the general support for third-country nationals. Most managing authorities we audited confirmed that the war in Ukraine had not impacted the preparation of programmes in terms of directing funding specifically towards refugees or allocating more funding for third-country nationals. The amounts programmed for support to third-country nationals only increased in the case of Poland (by 15 % for the national programme, and by 44 % for the regional programme we audited).

42 The Commission indicated that 76 programmes for 2021-2027 allocated around €1.6 billion specifically to support operations for the integration of third-country nationals (of which €971 million in EU funding and the remainder in national funding). Third-country nationals, depending on the eligibility rules, may also benefit from EU funding programmed under other operations. Therefore, this provides only a partial view of the support that the target group might receive.

Reprogramming was affected by the uncertainty of an evolving situation and limited to the funding remaining for 2014-2020

43 As described in the introduction (see paragraph [12](#)), CARE did not allocate any new funding to member states but rather facilitated their use of the cohesion policy funding available. However, this funding was limited because the funds had been used to address the COVID-19 pandemic and the eligibility period was coming to an end (see paragraph [22](#)).

44 In the eight programmes we audited, only a relatively small amount of funding (including REACT-EU), remained available to address the migratory challenges resulting from the Ukrainian crisis. For example, for ESF North Rhine-Westphalia, the amount used under CARE (€ 49 million) was one of the largest we audited but represented only 3.5 % of the total programme's allocation (€ 1.41 billion). The Polish managing authorities we audited, and one of the Italian ones, calculated the possible allocation still available within the programmes. In Bulgaria and Germany, the managing authorities also used the available REACT-EU funding that was not yet programmed.

45 At the same time, the information concerning the flows of refugees from Ukraine and the resulting need for support was either non-existent or very vague. The managing authorities we audited therefore faced difficulties when reprogramming (see two examples in [Box 6](#)). As a result, some of the cohesion policy funding, including REACT-EU resources, committed using measures offered by CARE was not spent.

Box 6**Difficulties faced by managing authorities reprogramming available 2014-2020 cohesion policy funding, including REACT-EU resources, in the context of CARE****Bulgaria**

The operational programme “Human Resources Development” was amended by increasing the priority axis 6 budget by €23.8 million. The whole amount was allocated to a newly created project to integrate refugees into the labour market by subsidising their salaries. Due to declining interest from refugees – who saw Bulgaria as a transit rather than host country – the budget of the project was reduced to €6.9 million (29 % of the initial amount).

Poland

Under one of the programmes we audited, the unstable political and economic situation on Poland’s eastern border caused an additional difficulty in the reallocation of funds, resulting in projects being reduced in scope or cancelled. To avoid losing unspent funds, the managing authority used FAST-CARE to re-direct funding to projects supporting refugees, as well as to other projects where such support had not been initially planned.

Projects were implemented quickly and met identified needs, but the effectiveness of assistance was rarely measured

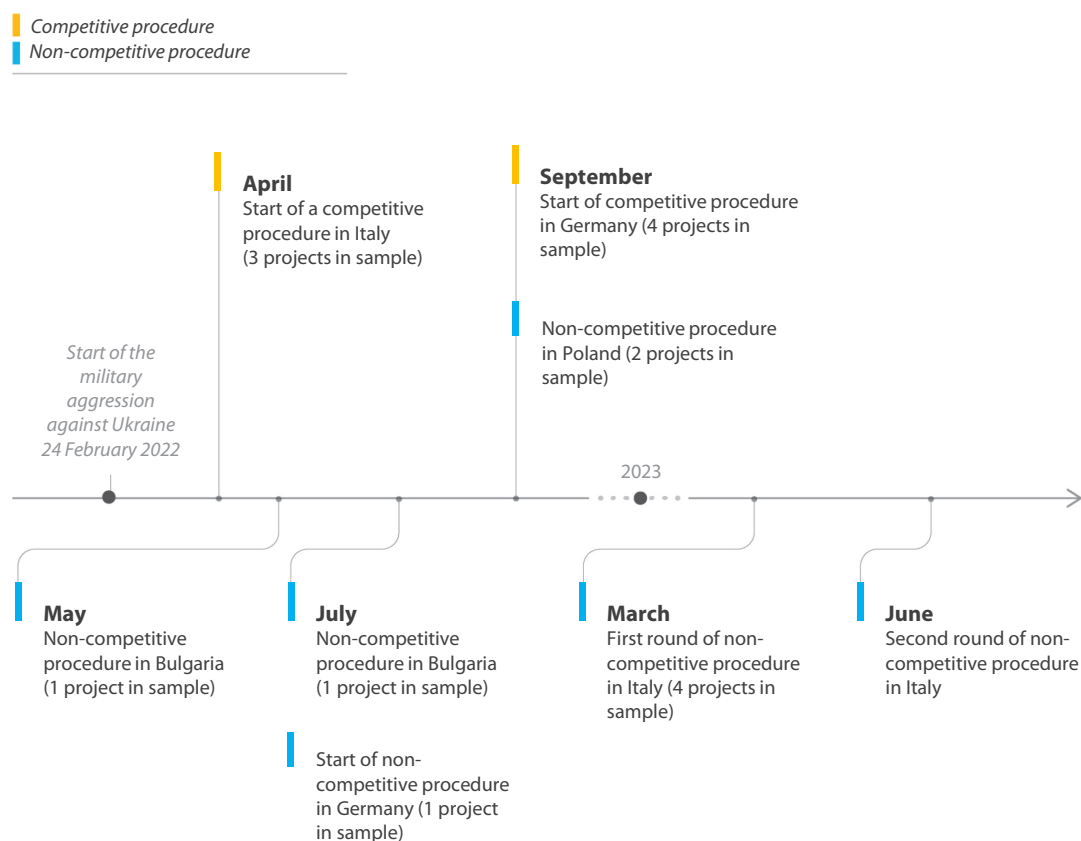
46 The crisis caused by the war in Ukraine required immediate action. Projects mitigating its consequences had to be selected without undue delay, and had to meet the objectives and quantifiable targets set in the grant agreement. The managing authorities were required to check that the co-financed products and services had been delivered, and that the operations were legally compliant and met the programme conditions¹⁷. We checked to what extent this was the case for the projects we audited.

¹⁷ Article 125(3) and (4) of [Regulation \(EU\) 1303/2013](#).

Projects were selected and implemented quickly

47 We confirmed that the managing authorities we audited had started the procedures to select projects assisting refugees promptly, irrespective of the type of procedure, competitive or not (see [Figure 5](#)).

Figure 5 – Timing of selection procedures for projects in our sample



Source: ECA.

48 Because of the emergency situation, the managing authorities we audited in Bulgaria and Poland did not use competitive procedures to select projects, but rather selected specific, pre-defined beneficiaries to implement them. The schools that were potential beneficiaries of one call for projects implemented under the Italian national operational programme “Scuola” had also been selected before the call was issued, based on whether they had any enrolled refugees.

49 One German managing authority (ESF North Rhine-Westphalia) used the unit cost approach allowed by the CARE regulations to finance existing regional short-term accommodation and its first welcome measures (see [Box 4](#)). Therefore, there was no need for a competitive procedure.

50 Two of the managing authorities we audited (one in Lazio, Italy, and one in Lower Saxony, Germany) did use competitive procedures to select projects supporting refugees. However, this did not slow down the support delivered to refugees (see example in [Box 7](#)).

Box 7

Using competitive procedures to select projects

Italy

The managing authority for the ESF regional programme for Lazio launched a public call for projects to create and develop a network of integrated active policy initiatives to support refugees. A public call ensured the widest participation of eligible beneficiaries.

The call was published in April 2022, six weeks after the start of the war and the list of selected projects was approved in June 2022.

Germany

The managing authority for the regional programme for Lower Saxony prepared two funding guidelines (calls).

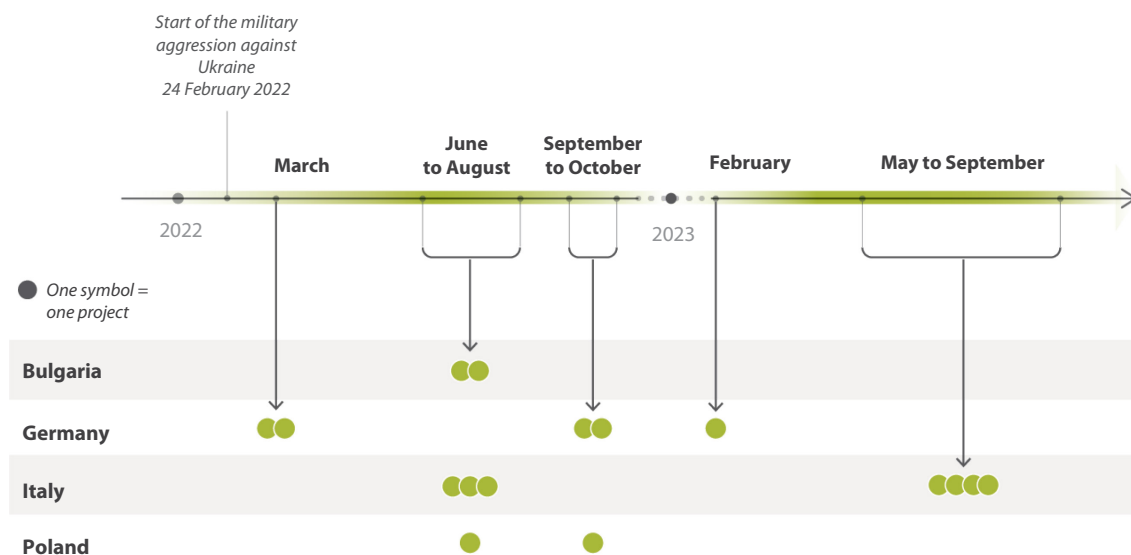
One was a call for projects to support language learning. It was published on 14 September 2022 and the main objective was for participants to acquire basic German language skills through language courses. The courses were to be accompanied by socio-pedagogical support and childcare for the children of participants.

The other call, published on 1 September 2022, was for projects to support “good neighbourhood” initiatives. It provided financial support for projects in the field of community development and neighbourhood management, with the aim of promoting the integration of refugees from Ukraine in Germany.

Both calls were published approximately seven months after the start of the war, and projects were approved as applications were received.

51 The implementation period of the projects we audited started as early as March 2022, with the majority commencing between June and October 2022 (see [Figure 6](#)).

Figure 6 – Start of implementation periods of the projects in our sample



Source: ECA.

52 Out of 16 projects specifically targeting refugees that we audited, five only started in 2023, but they were addressing medium-term and long-term needs. Therefore, their selection and implementation naturally followed the first reception and immediate relief:

- a German project that started in February 2023 involved two courses on job-specific language skills for health professionals, as well as offering the possibility of job-shadowing and childcare for the children of participants (see [Annex II](#), Germany, project 4);
- similarly, four Italian projects funded under the audited national programme and implemented between May and September 2023 were aimed at strengthening language skills and improving the inclusion of pupils and students, including refugees, and their families (see [Annex II](#), Italy, projects 4-7). In this case the call and the projects were also meant to facilitate the integration process over the summer period.

53 The uptake rate following competitive procedures, i.e. committing funds by signing grant agreements, among the two managing authorities we audited that used them was varied:

- o In Italy one call had 100 % uptake (the selected projects were enough to commit all planned funding), whereas the uptake of another was only modest. In the case of the latter, the managing authority indicated that the reason was that potential families and students from Ukraine had moved to other locations or accommodation, and there was a lack of interest in Italian language classes. This was confirmed by the project beneficiaries.
- o In Lower Saxony the uptake of two calls was modest due to the limited time for implementing projects. The co-financing of the “good neighbourhood” call was only a top-up for existing projects, used to finance additional staff and include refugees among the participants. Due to the short implementation period in the call, potential beneficiaries were hard-pressed to find employees willing to accept such short-term contracts. Moreover, many of the positions offered were part-time, further explaining the low uptake.

Projects targeting refugees were adapted to specific situations and needs

54 We assessed whether the projects we audited were designed after a needs analysis and tailored their activities based on those needs. We found that while designing the selection procedures and projects, the beneficiaries and managing authorities were guided by the needs of the refugees and, if available, previous experience of implementing integration projects. An example of a needs analysis leading to a project design is presented in [Box 8](#).

Box 8

Designing a project to meet identified needs

The idea of organising a Polish language course for teachers from Ukraine first emerged in March 2022. A survey and a study on the interest in developing Polish language skills among teachers from Ukraine were conducted in April and May 2022. The survey involved 320 teachers from Ukraine, of whom 180 wanted to work as a teacher in Poland and took part in the study.

The study identified the need for:

- conducting an intensive Polish language course tailored specifically to teachers from Ukraine;
- support enabling teachers from Ukraine to take part in the course;
- support with joining the Polish education system as teachers.

The project aimed at enabling teachers from Ukraine to work in Polish schools by organising relevant Polish language courses. The training included modules on the organisation and administration of the Polish education system. Accommodation, catering, and childcare (for the children of participants) were also provided. More details about the project are included in [Annex II](#) (Poland, project 3).

55 In relation to the war in Ukraine, the Commission issued an indicative list of eligible activities under the relevant funding instruments (see paragraph [09](#)). The activities implemented within the projects we audited shown in [Figure 7](#), are categorised according to the Commission's indicative list.

Figure 7 – Eligible activities in a sample of projects

 First reception and immediate relief	 Welcome and integration	 Projects not specifically targeting people fleeing Ukraine
<p>Accommodation and catering (one project in Bulgaria)</p>	<p>Civic orientation and interaction with the host society (two projects in Germany)</p>	<p>Labour market activation measures, vocational education and training (one project in Poland)</p>
<p>Accommodation, consumables, immediate healthcare, translation and interpretation services, administrative support, labour market activation measures (one project in Germany)</p>	<p>Language courses (one project in Germany)</p>	
 Mainstream support for long-term integration into the host society		<p>Infrastructure developments (building/refurbishing/extending) and related equipment (including responding to the needs of people with disabilities) through improved access to services in non-segregated healthcare (one project in Poland)</p>
<p>Labour market activation measures (one project in Bulgaria)</p>	<p>Labour market activation measures, vocational education and training, language courses, access to healthcare services (one project in Italy)</p>	
<p>Job-specific language training (one project in Germany, one project in Poland)</p>	<p>Remedial classes, language courses, extracurricular activities, vocational education and training, programme to develop competences, access to healthcare services, assistance with finding employment, guidance, counselling (four projects in Italy)</p>	
<p>Access for women to the labour market, language courses, recognition of qualifications and competences, family care services (one project in Italy)</p>	<p>Community building, access to social services, accompanying support, access to healthcare services, access to day-care services, language courses, remedial classes for children, vocational education and training, training of staff and volunteers (one project in Poland)</p>	

Source: ECA.

56 Our audit of the projects confirmed that, depending on the specific situation in the member state or region, managing authorities and beneficiaries designed projects to meet the identified needs of refugees (see [Annex II](#)).

57 Eleven out of the 18 projects in our sample implemented the support for the long-term integration into the host society of the refugees. They offered various activities, such as language courses, professional training, psychological support,

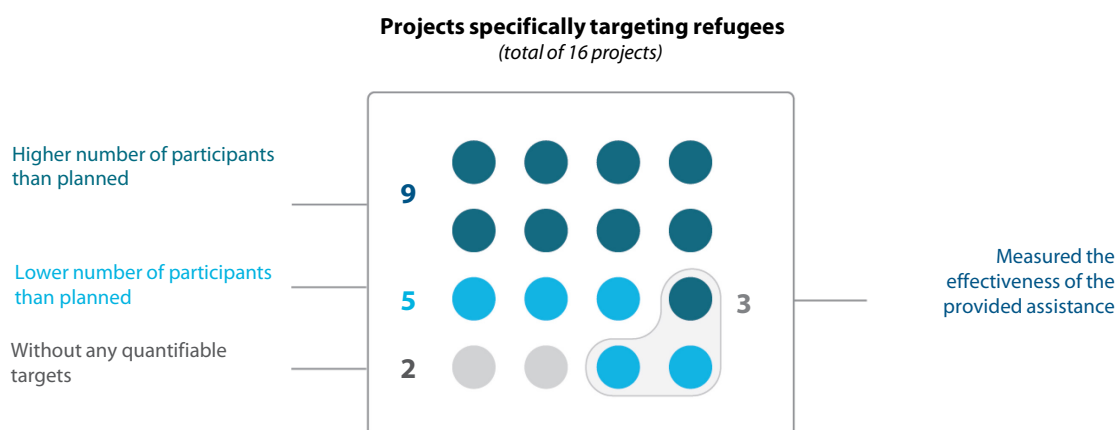
physiotherapy, activities to facilitate the integration into the local community, civic orientation, and subsidised employment. Only two projects (one in Bulgaria and one in Germany) focused on the first reception and immediate relief stage.

58 Our survey of managing authorities that funded projects targeting refugees showed that 21 % financed mainstream support for long-term integration into the host society, 17 % financed welcome and integration measures, and 15 % financed the first reception and immediate relief measures.

Participants considered projects useful, but effectiveness of granted assistance was rarely measured

59 Of the 18 projects we audited, 16 specifically targeted refugees and had varied results. However, only three of these 16 projects measured the effectiveness of the assistance provided (see details in [Figure 8](#)).

Figure 8 – Results of the projects in our sample



Source: ECA.

60 In nine of the projects we audited, more participants benefited than initially planned. This was the case for one Polish, one Bulgarian, three German and four Italian projects (see an example in [Box 9](#)). The nature of the project activities allowed more people to take part than initially expected. As a result, more refugees had access to the support offered.

Box 9

Support provided to more participants than initially expected

The main objective of one project in Poland was to support refugees settling in Pomerania, and to permanently strengthen their societal, professional, educational, health and cultural integration.

The project beneficiary organised two calls for proposals and approved 81 grants, 63 of which were awarded to NGOs and 18 to local governments. We audited three grants awarded within the project.

The project achieved a higher output than initially planned mainly due to the possibility of accepting more participants in the activities organised. The number of actual participants was almost double that initially planned, and training was provided to four times the planned number of staff and volunteers. The reported social effectiveness indicator reached 81 % (the minimum required was 34 %).

61 However, only three of the projects we audited – two in Poland and one in Bulgaria – both reported participant numbers and measured the effectiveness of the assistance. The two projects in Poland (see [Box 8](#) and [Box 9](#)) reported on what was described by the managing authorities as the “social effectiveness indicator”. This indicator determines the proportion of participants who have made progress in entering the labour market and developing the skills necessary to live in the host community after receiving support. In most cases this indicator is a subjective assessment by the participant. The project in Bulgaria (see [Box 6](#)) reported that 48 % of refugees employed within the project remained in employment afterwards.

62 For some projects, we were able to interview participants who had benefited from the assistance provided and confirmed that the support delivered improved their situation at the time. Participants found the assistance provided through the projects useful, timely and met their most urgent needs. Some of them had managed to find a job or start their own business as a result of their participation.

63 Five projects – one in Bulgaria, three in Italy and one in Poland – had fewer recipients than originally estimated. The beneficiaries identified several factors that negatively impacted implementation, such as:

- the initial unwillingness and inability of final recipients to integrate into the host country, learn the language, and find employment, due to the expectation that the conflict would be swiftly resolved and they would soon be able to return to Ukraine or their home country;

- the cost of travelling to the location of the projects, the location of housing, the duty to care for family members under their responsibility (children, older relatives or relatives with disabilities), or work commitments;
- the subsequent relocation of the refugees to other places or back to Ukraine or their home country.

The Commission provided appropriate support, but lack of information limits the assessment of CARE's effectiveness

64 The Commission should provide support to facilitate the implementation of CARE. When evaluating cohesion policy funding, including REACT-EU resources, it should examine the effectiveness of the use of resources¹⁸. To be able to do so, the monitoring and reporting system should provide the Commission with comprehensive data and information on implementation.

65 We examined whether the Commission's support for CARE measures was timely and suitable. We also examined whether the Commission monitors member states' use of cohesion policy funding, including REACT-EU resources, to address the migratory challenges, as well as the use of the CARE mechanism.

The Commission provided managing authorities with timely and suitable guidance on CARE

66 We found that the Commission's support for the implementation of CARE was delivered to member states through various tools, such as:

- The CARE Q&A database accessible to all managing authorities. This was created in March 2022 and includes Commission replies to member states' questions on using EU cohesion policy funding and on the CARE provisions for addressing the migratory challenges. It also provides information on key topics such as the eligibility of expenditure and the use of unit costs.
- The Commission organised two webinars, one in May 2022 on the CARE provisions and the use of unit costs, and another in July 2022 on project management in cohesion policy in the context of public procurement and cost increases.

¹⁸ Article 57 of [Regulation \(EU\) 1303/2013](#) and Article 2 of [Regulation \(EU\) 2020/2221](#).

- o The Commission's geographical units were in close contact with the member states to discuss how EU funding could be used to address emerging needs.
- o In June 2022 the Commission issued a communication with guidance on refugees' access to the labour market, vocational education and training and adult learning¹⁹. The guidance was based on lessons learned and good practice examples gathered during the early months of the war, as well as from the 2015-2016 migration crisis.

The Commission's delivery of support was similar to the approach it took in the context of the coronavirus response investment initiatives (CRII/CRII+ regulations), and drew on that experience²⁰.

67 The managing authorities in Bulgaria, Germany and Poland that we audited found the guidance material provided by the Commission useful (see paragraph [above](#)). The Italian managing authorities did not use the guidance material but held bilateral discussions on CARE with the Commission to obtain the information they needed. All the managing authorities we audited emphasised their good co-operation with the Commission's geographical units, which reacted swiftly to their requests and enquiries.

68 The managing authorities that replied to our survey were likewise positive about the Commission support. Approximately 90 % of those expressing an opinion found the CARE Q&A database, the co-operation with geographical units and the webinars to have been useful.

Incomplete information on the use of CARE limits the assessment of its effectiveness

69 The CARE regulations do not set specific monitoring and reporting requirements on the use of CARE, as the aim was to adapt the existing cohesion policy rules rather than add to the administrative burden on member states.

¹⁹ C(2022) 4050 final.

²⁰ We reported on this in our [special report 02/23](#).

70 The Commission's monitoring indicates that 46 out of 388 programmes in the 2014-2020 programming period were amended to address the migratory challenges. However, the amended programmes are not the only programmes that allocated funding to support refugees. Other programmes might have been able to support refugees without any amendments, such as the ESF programme in Lazio we audited. However, this was not fully captured by the Commission's monitoring.

71 Similarly, the Commission's monitoring is not able to track the total amount of funding allocated to support refugees. This was also the case where a programme had not been amended, or where the programme amendment included refugees as part of an existing target group for operations. In the latter case, it is also impossible to ascertain how much funding was directed specifically to refugees.

72 As a result, for its overview of the use of CARE – which is a flexibility mechanism, and not a new instrument established to finance assistance for refugees (see paragraphs [10](#), [12](#) and [69](#)) – the Commission does not have specific data on the number of programmes supporting refugees or the funding allocated. It only has sufficient data in cases where funding was allocated to the initiative through a dedicated CARE priority. Furthermore, the Commission has only limited data on the use of specific CARE measures (see [Annex IV](#)).

73 Cohesion programmes use common and programme-specific indicators to monitor implementation. Common indicators are defined in the fund-specific regulation and enable the Commission to aggregate output and results at EU level. Programme-specific indicators are defined by managing authorities at programme level and do not allow the aggregation of data at EU level.

74 Common indicators do not separate out support given to refugees. Therefore, the information available does not allow the Commission to measure the EU funding involved.

75 One of the simplification measures introduced by CARE involved reducing the ESF reporting obligations concerning participants' data (see [Table 1](#)). Programmes that established a dedicated priority axis supporting operations addressing the migratory challenges used two common output indicators to collect informed estimates on the number of people granted temporary protection who had received support: the total number of people supported and the number of people under 18 years of age. The Commission told us that 24 programmes applied this simplification and must include the values achieved in their annual implementation reports.

76 Where programmes supported refugees through an existing priority axis, the Commission recommended a programme-specific indicator, “total number of participants granted temporary protection after fleeing the war” on top of the obligatory common indicator set. Commission data shows that seven programmes (five Polish, one Bulgarian and one Portuguese) have included this indicator. As use of the indicator was very low, the data cannot be aggregated at EU level.

77 CARE-specific indicators are output indicators, i.e., they provide information on the number of supported refugees. They are not result indicators, which would help to monitor the effectiveness of assistance. Some of the projects we audited (see paragraph **61**) did include these result indicators. However, as they were not obligatory at EU level, the results achieved by cohesion policy funding, including REACT-EU resources, cannot be measured.

78 The regulations do not require a specific evaluation of CARE. Nevertheless, as part of its 2014-2020 *ex post* evaluation on the cohesion policy funds, the Commission has included CARE in its studies on the effectiveness of the anti-crisis instruments used in that period. The studies will examine the diverse types of crisis response instruments, and assess their rationale, effectiveness, and relevance. However, the lack of a comprehensive overview of the support addressing the migratory challenges, as well as the limited data available on the use of CARE measures, will limit such an assessment.

The Commission had accepted to analyse the appropriateness of cohesion policy as a budgetary crisis-related measure

79 Cohesion policy has often been used to provide short-term responses to crises, such as the 2015 refugee crisis or COVID-19. As reported in our special report on adapting cohesion policy rules to respond to COVID-19²¹, the 2021-2027 cohesion policy rules allow for additional flexibility in times of crisis. This could enable the Commission to respond to exceptional situations by adopting implementing acts to deploy certain temporary measures. These rules also provide for more flexibility to transfer funds between the ERDF, ESF+ and CF, and more scope for implementing operations over different programming periods to address potential crisis-related delays.

²¹ Special Report 02/2023.

80 However, there is a risk that the repeated use of cohesion policy to address crises may impact its primary strategic goal, which is to strengthen economic and social cohesion between European regions. This risk was also stressed by ten member states in a joint statement addressed to a group of EU Commissioners²², as well as by several managing authorities that replied to our survey (one from each of the following member states: Germany, France, the Netherlands and Austria). This risk was addressed in the above-mentioned special report, in response to which the Commission accepted our recommendation to analyse the impact of the policy's use as a short-term budgetary crisis response tool on its long-term objectives, with a view to informing future policy proposals.

²² [Joint Statement](#) of Bulgaria, Croatia, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania and Slovakia on the needs and challenges regarding the unprecedented humanitarian migration to the European Union and response of Cohesion Policy to the consequences of the Russian aggression in Ukraine.

Conclusions and recommendations

81 Our overall conclusion is that CARE has helped member states use the available cohesion policy funding to address the migratory challenges and refugee needs arising from the war of aggression against Ukraine. These amounts were relatively small in comparison to the national funds used for refugees, but also to the EU cohesion policy funds in general. The measures offered by CARE have allowed funding to be reallocated flexibly and quickly within the programmes we audited, but there is a lack of CARE-specific data and monitoring on the money spent. This is likely to hinder the upcoming evaluation of the use of cohesion policy funds to address crises. This could also apply to any future assessment of CARE's effectiveness.

82 The programmes we audited used a range of CARE measures. The managing authorities considered that CARE was useful and provided them with the flexibility, liquidity and simplification they needed to react quickly to the crisis. It also somewhat helped alleviate the burden on national budgets. The use of CARE measures and their extent varied significantly between managing authorities, as the crisis did not affect all member states equally. In addition, relatively little cohesion policy funding, including REACT-EU resources, was available at the end of the programming period in comparison to the total value of all the assistance provided (see paragraphs [21-32](#)).

83 We found that the managing authorities faced certain challenges when reallocating funding, such as insufficient information concerning the flows of refugees, or the unstable political and economic situation caused by the crisis. In the 2021-2027 programming period the support for refugees from Ukraine is part of the general support for third-country nationals. Support was planned after an analysis of refugee needs and was often a part of the member states' overall response to the crisis (see paragraphs [36-45](#)).

84 The projects we audited were all selected and implemented swiftly but uptake was modest in the case of some projects selected through competitive procedures. Projects were designed with a view to the needs and availability of participants, but it is impossible to assess the overall effectiveness of the assistance, as only three of the projects we audited measured it. However, according to some of the participants that we interviewed, the projects were useful and had improved their situation (see paragraphs [47-63](#)).

85 Most of the managing authorities that replied to our survey found the Commission's support on using the EU cohesion policy funds and CARE to address the migratory challenges to be helpful. In their opinion the Commission's assistance was timely and suitable (see paragraphs [66-68](#)).

86 We found that the general arrangements for monitoring cohesion policy funds do not cover all aspects of support addressing migratory challenges and the use of CARE. This is because:

- the Commission does not have a comprehensive overview of the programmes and amounts allocated under CARE;
- the Commission has only limited data concerning programmes' use of specific CARE measures; and
- not all CARE-specific indicators introduced by the Commission are mandatory, leading to incomplete data reported by member states. This means there is a risk that the Commission will not be able to aggregate the data at EU level in a meaningful way.

As a result, there will be some constraints on the planned assessment of CARE's effectiveness which is to take place as part of the Commission's 2014-2020 *ex post* evaluation of the cohesion policy funds (see paragraphs [69-78](#)).

87 The 2021-2027 cohesion policy rules allow for additional flexibility in times of crisis and should enable the Commission to respond to exceptional situations more swiftly. However, there is also a risk that the repeated use of cohesion policy to address crises may impact its primary strategic goal, which is to strengthen economic and social cohesion between European regions. We have previously recommended to the Commission, which accepted the recommendation, to analyse the appropriateness of cohesion policy as a budgetary crisis response tool (see paragraph [79-80](#)).

Recommendation – Establish an appropriate system for monitoring the effectiveness of crisis-related measures or amendments

We recommend that, if the Commission were to prepare proposals for new crisis-related measures or amendments, it should ensure an appropriate monitoring system is in place with data necessary for assessing effectiveness. This would also help improve future schemes.

Target implementation date: when preparing the next crisis-related measures or amendments

This report was adopted by Chamber II, headed by Ms Turtelboom, Member of the Court of Auditors, in Luxembourg on 8 January 2025.

For the Court of Auditors

Tony Murphy
President

Annexes

Annex I – Examples of eligible activities co-financed by EU funds

AMIF	FEAD	ESF*	FIRST RECEPTION AND IMMEDIATE RELIEF
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Support at the border or close to the border: food, non-food items and basic material assistance
<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	Transport services from border to first reception
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Immediate health care and psychological counselling
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Consumables (personal care items, pharmaceutical products, beds, etc.)
<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	Immediate information on rights and procedures (administrative support)
<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	Translation and interpretation services
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Specific material assistance for children equipment, and for persons with disabilities
AMIF	FEAD	ESF/ERDF	WELCOME AND INTEGRATION
<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	Accommodation
<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	Transport services to next reception (local / regional and/or accommodation, or to other host countries)
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Food and basic material assistance
<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	Language courses (and day care support during language courses)
<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	Civic orientation and interaction with the host society
<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	Information packages /information services
		<input checked="" type="checkbox"/>	Training and hiring of staff to work with refugees
<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	Capacity building for local and other authorities; Platforms to organise civil society contributions; Support to developing networks and partnerships for integrated services; Support to NGOs and citizens' initiatives; Staff costs for organisation of integration activities.
AMIF	FEAD	ESF/ERDF	MAINSTREAM SUPPORT FOR LONG-TERM INTEGRATION INTO HOST SOCIETY
<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	Access to non-segregated basic services (social inclusion and health) especially for vulnerable groups Access to day care services notably for children and persons with disabilities; Accompanying support such as translation and interpreters;
		<input checked="" type="checkbox"/>	Infrastructure developments (building/refurbishing/extending) and related equipment in social services, health care, child-care, public transport.
		<input checked="" type="checkbox"/>	Access to the non-segregated accommodation Refurbishing/building/purchasing social housing adapted to the needs of persons with disabilities, older people etc.
		<input checked="" type="checkbox"/>	Access to the non-segregated labour market Labour market activation measures (incl. vocational education, training, mentoring, counselling); Work-based language training; Assistance with and support to business start-ups; Access to microfinance assistance;
		<input checked="" type="checkbox"/>	Infrastructure developments and related equipment through improved access to labour market institutions, public employment services, vocational training facilities, business incubators, public transport.
		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	Access to non-segregated education
		<input checked="" type="checkbox"/>	Remedial classes, inclusive education, creation of additional school places (infrastructure and related equipment to facilitate access);
		<input checked="" type="checkbox"/>	Infrastructure developments and related equipment concerning all levels of education, including ICT and public transport to facilitate access; Training and hiring of additional teachers and staff; Assessment of children's educational needs; Programme for developing competences.
<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	Anti-discrimination measures like training and community building

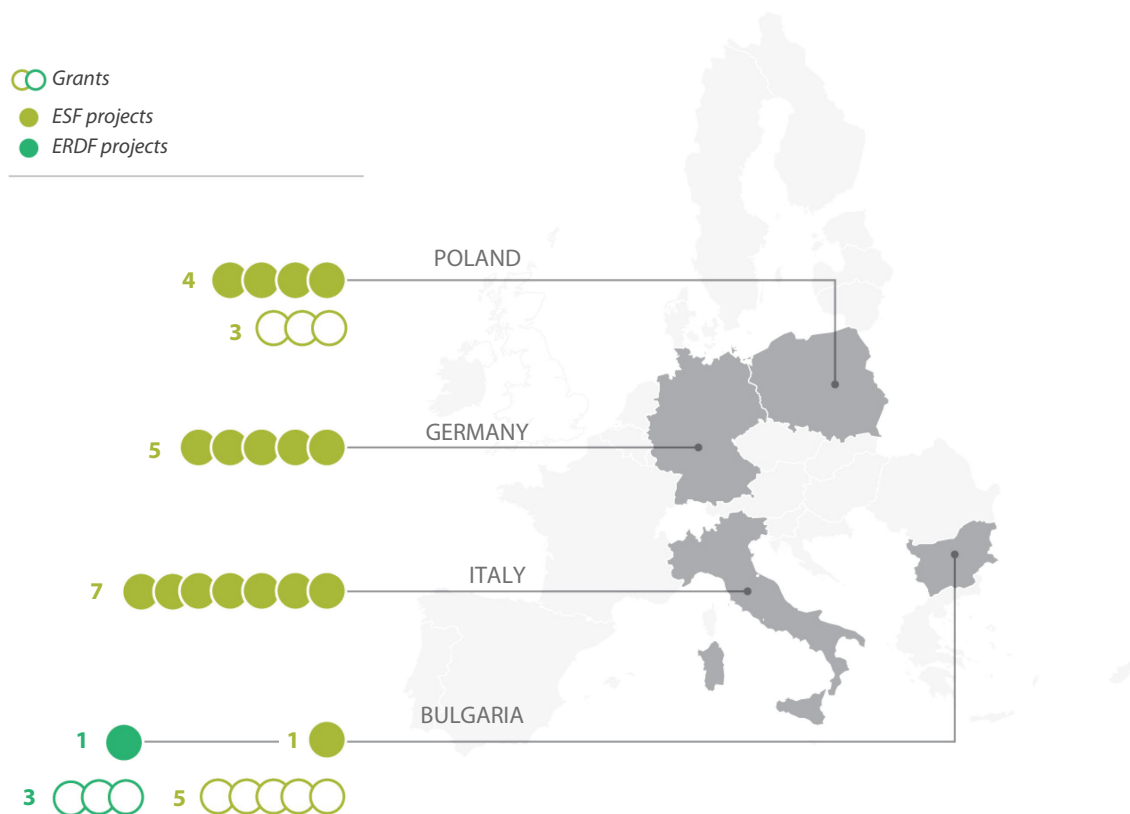
* The ESF may provide support for first reception and immediate relief measures as long as they are a means for integrating the displaced people into the labour market.

Source: ECA, based on the Commission guidance.

Annex II – Information on the audited projects

The following figure shows the member states and projects selected for the audit. The table provides detailed information on the audited projects.

Member states and projects selected for the audit



Source: ECA.

Projects co-funded by the ESF/ERDF. The amounts are indicated in the table below.

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
Bulgaria	Project 1	14.7.2022 – 14.12.2023 (the project retroactively finances activities that took place between 24.2.2022-30.4.2022)	Non-competitive	First reception	30 246 881	Accommodation. Providing first reception and immediate support to refugees arriving in Bulgaria, including an overnight stay, breakfast and hot meals.	Planned: support 42 000 people, of which 16 800 were aged under 18. Achieved: 58 302 people supported, of which 24 647 were under 18.
Bulgaria	Project 1 – Grant 1	3.3.2022 – 30.4.2022	Non-competitive	First reception	282 990	Accommodation. The grant beneficiary is a complex including a hotel and apartments. The beneficiary contacted the local hot spots to let them know how many Ukrainians could be accommodated.	13 837 nights and 43 accommodated people.
Bulgaria	Project 1 – Grant 2	18.3.2022 – 30.4.2022	Non-competitive	First reception	1 270 397	Accommodation. The grant beneficiary is a hotel.	62 117 nights and 1 798 accommodated people.
Bulgaria	Project 1 – Grant 3	14.4.2022 – 30.4.2022	Non-competitive	First reception	16 198	Accommodation. The grant beneficiary is a private company (joint stock company) 100 % owned by the Ministry of Education.	792 nights and 50 accommodated people.
Bulgaria	Project 2	1.6.2022-30.9.2023	Non-competitive	Mainstream support for long-term	5 891 938	Labour market activation measures.	Planned: support to 9 054 people, 4 875 to be in employment upon leaving the project. Decreased to

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
				integration into host country		Rapid integration into the labour market by reimbursing remuneration of employees, remuneration of mentors, supplement for accommodation, employers' contributions.	2 500 people supported, 1 350 to be in employment upon leaving the project. Achieved: support granted to 3 846 people. Out of them 1 826 people were still in employment upon leaving the project.
Bulgaria	Project 2 – Grant 1	25.7.2022-25.1.2023	Competitive	Mainstream support for long-term integration into host country	51 438	Seasonal jobs in a hotel.	49 available positions, 37 employed.
Bulgaria	Project 2 – Grant 2	1.7.2022-31.12.2022	Competitive	Mainstream support for long-term integration into host country	85 742	Seasonal jobs in a hotel.	66 available positions, 60 employed.
Bulgaria	Project 2 – Grant 3	20.7.2022-20.1.2023	Competitive	Mainstream support for long-term integration into host country	8 576	Employment in a hair salon.	7 available positions, 7 employed.
Bulgaria	Project 2 – Grant 4	18.7.2022-18.1.2023	Competitive	Mainstream support for long-term	2 236	Job in a hotel.	5 available positions, 1 person employed.

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
				integration into host country			
Bulgaria	Project 2 – Grant 5	25.8.2022-25.5.2023	Competitive	Mainstream support for long-term integration into host country	12 180	Employment in an NGO assisting refugees.	13 available positions, 16 employed.
Germany	Project 1	1.10.2022-31.5.2023	Competitive	Second stage – Welcome and integration	110 455	<p>Civic orientation and interaction with the host society.</p> <p>Establish a district office, organise excursions, provide assistance when visiting authorities, organise workshops, (artistic, cultural, IT-skills), intercultural café.</p>	<p>No quantifiable targets included in the grant agreement.</p> <p>It is estimated that 45 490 people were reached overall, either directly or indirectly (e.g. through social media posts, newspaper articles, events, etc).</p> <p>More specifically: one participant was employed for the project and continued as a volunteer after the end of the project; 30 participants benefited from consultations with craftspeople; 100 female Ukrainian participants were reached directly, and 500 male Ukrainians indirectly through the different the sub-projects; the film “On packed suitcases” was shown to 300 guests</p>

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
							before being uploaded on social media.
Germany	Project 2	15.10.2022-31.3.2023	Competitive	Second stage – Welcome and integration	44 436	Civic orientation and interaction with the host society. Support for the socio-economic integration of Ukrainians through social activities and individual counselling, such as an ‘info café’ for regular exchanges on day-to-day issues, civic orientation, leisure activities, photo project.	No quantifiable targets included in the grant agreement. Info/welcome café on a weekly basis at two locations, yoga workshop, photo project with an exhibition, and further activities; psychological support and counselling.
Germany	Project 3	1.3.2022-31.3.2023	Competitive	Second stage – Welcome and integration	160 773	Eight language courses at A1/A2 level at different locations (five 300 hour courses, three 150 hour courses) with 7-15 participants per course. Further activities included civic orientation, socio-pedagogical support, and other support where needed.	Planned: 88 participants. Achieved: 113 participants; language skills improved.
Germany	Project 4	1.2.2023-31.3.2023	Competitive	Mainstream support for long-term integration into host country	37 997	Two language courses with job-specific language skills (health professions and childcare) with the possibility for job-shadowing. Further activities, childcare, and socio pedagogical support were offered.	Planned: 30 participants, job-shadowing. Achieved: 33 participants, mostly Ukrainians. 10 job-shadowing opportunities; 3 participants secured further training or a job, others continued taking language courses.

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
Germany	Project 5	1.3.2022-28.2.2023	Non-competitive	First reception	49 000 000	Accommodation in reception facilities in the Land of people fleeing Ukraine; provision of consumables, healthcare and care, legal information and registration, necessary translation and interpretation services, activities to integrate refugees into the labour market, administrative support and language courses.	Planned: 150 000 people supported, of which 45 000 were under 18. Achieved (according to beneficiary): 217 075, of which 72 455 were under 18. After corrections applied by MA: 154 124 people (no information on those under 18).
Italy	Project 1	1.8.2022-31.12.2023	Competitive	Mainstream support for long-term integration into host country	268 376	The project targeted those granted temporary protection status and sought to broaden opportunities for the social and labour market inclusion of women and families with children from Ukraine and to promote their psychological and physical well-being. The project included activities related to the development of a network for the social and labour market inclusion of the Ukrainian population to better address their needs.	Planned: 150 people supported. Achieved: 89 people supported. Comprehensive assessment of 139 people to determine their needs and potential inclusion in the project. 25 people attended socio-linguistic support events. 45 people participated in alphabetisation courses (40 % of participants attended 50 % of the courses). Personal development plan established for 44 people. Guidance and support for enrolment in education or employment.

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
							<p>Psychological support through the network in the area.</p> <p>Socio-linguistic mediation and support related to health and children's education.</p> <p>Guidance on housing.</p> <p>Networking activities, among others, included:</p> <p>mapping employment opportunities according to place of residence with an employment agency, and</p> <p>working with associations to find work opportunities in different sectors.</p>
Italy	Project 2	5.7.2022-31.12.2023	Competitive	Mainstream support for long-term integration into host country	220 033	<p>The project targeted children with cancer and their accompanying family members who had temporary protection. It aimed to reduce the risks of social exclusion and cultural deprivation through inclusion and active participation activities and from a gender perspective.</p> <p>The project also aimed to explore new forms of collaboration between the public and private sectors and new ways of delivering services to people supported particularly</p>	<p>Planned: 40 people supported.</p> <p>Achieved:78 people supported.</p> <p>180 hours of alphabetisation courses for a total of 42 people.</p> <p>360 hours of Italian language courses for a total of 36 people, of which 6 received an A2 level certification.</p> <p>26 personal development plans established; 23 CVs prepared.</p> <p>15 families benefitted from psychological support.</p>

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
						regarding health, psychological and gender aspects.	<p>29 people benefited from empowerment courses for women and cultural mediation.</p> <p>66 hours of guidance on housing.</p> <p>210 hours of educational activities through music for children.</p> <p>Networking activities, among others, included close cooperation with government services to help recipients access the social service system.</p>
Italy	Project 3	5.8.2022–31.12.2023	Competitive	Mainstream support for long-term integration into host country	285 310	<p>The project targeted those granted temporary protection, women in particular. The aim of the project was to facilitate social and labour market inclusion by promoting individual empowerment and guaranteeing psychological support.</p> <p>The project also aimed at networking and sharing experiences with stakeholders to define reception practices for this specific population.</p>	<p>Planned: 150 people supported.</p> <p>Achieved: 92 people supported.</p> <p>40 people attended alphabetisation courses.</p> <p>26 people received psychological support.</p> <p>40 people received career guidance or training.</p> <p>Three courses to facilitate integration into the labour market. The courses, which added up to a total of 200 hours, were on catering, tailoring and baking.</p>

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
							Networking activities, amongst others, included the publication of a vade mecum on career guidance and training.
Italy	Project 4	28.6.2023– 13.7.2023	Non-competitive	Mainstream support for long-term integration into host country	6 130	<p>Remedial classes, language courses, extracurricular activities.</p> <p>The project consisted of three modules. Two modules were dedicated to sports, motor skills and learning through play. One module was dedicated to artistic expression. The project aimed to improve the level of socialisation and the treatment of others and reduce stress and anxiety.</p> <p>The project targeted students enrolled in the school and was not only for refugees.</p>	<p>Planned: three 30 hour modules (90 hours in total) and a total of 50 participants.</p> <p>Achieved: one 30 hour module implemented and a total of 17 students, of which eight were Ukrainian.</p> <p>All participants attended at least 75 % of each module in which they were enrolled.</p>
Italy	Project 5	12.9.2023– 21.9.2023	Non-competitive	Mainstream support for long-term integration into host country	6 491	<p>The project consisted of one module aiming to develop linguistic and communication skills in Italian and to acquire learning strategies.</p> <p>The project targeted students enrolled in the school and was not only for refugees.</p>	<p>Planned: one 30 hour module and a total of 18 participants.</p> <p>Achieved: one 30 hour module and a total of 19 participants, of which seven were Ukrainian.</p> <p>All participants attended at least 75 % of the module.</p>

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
Italy	Project 6	12.5.2023– 31.8.2023	Non-competitive	Mainstream support for long-term integration into host country	84 380	<p>The project consisted of 15 modules aiming to cover the various aspects of integration. It included:</p> <ul style="list-style-type: none"> — three language modules on Italian — two modules on socialisation and learning through sports — two modules to develop skills related to specific professional training such as cooking, crafts and trades; — eight modules on developing key skills for lifelong learning such as active citizenship, cultural awareness and artistic expression, and scientific and technological competences. <p>The project targeted students (over 16 years of age) enrolled in the school and was not only for refugees.</p>	<p>Planned: 15 modules of 30 hours each (450 hours in total) and a total of 252 participants.</p> <p>Achieved: 15 modules (450 hours in total) and a total of 339 participants, of which 57 were Ukrainian.</p> <p>Overall, around 77 % of participants attended at least 75 % of each module in which they were enrolled.</p>
Italy	Project 7	14.6.2023– 21.9.2023	Non-competitive	Mainstream support for long-term integration into host country	54 090	<p>The project consisted of 12 modules aiming to cover the various aspects of integration. It included:</p> <ul style="list-style-type: none"> — three language modules on Italian; 	<p>Planned: 12 modules of 30 hours each (360 hours in total) and a total of 180 participants.</p>

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
						<ul style="list-style-type: none"> — two modules on health and well-being; — three modules on career guidance and access to services — four modules on active citizenship and integration. <p>The project targeted students (over 16 years of age) enrolled in the school and was not only for refugees.</p>	<p>Achieved: ten modules (300 hours in total) and a total of 216 participants, of which 73 were Ukrainian.</p> <p>Overall, around 68 % of participants attended at least 75 % of each module in which they were enrolled.</p>
Poland	Project 1	1.10.2022-31.10.2023	Non-competitive	Not specifically targeting people fleeing Ukraine	2 735 635	<p>Labour market activation measures, and vocational education and training.</p> <p>The project aimed to support 1 500 young people aged 15-20 in acquiring the qualifications or competences relevant for the labour market, regardless of nationality.</p>	<p>Planned:</p> <p>1500 people aged 15-20 (671 women and 829 men).</p> <p>Achieved:</p> <p>1455 people (659 women and 796 men).</p>
Poland	Project 2	1.1.2019-31.12.2023	Non-competitive	Not specifically targeting people fleeing Ukraine	2 420 934 (project amount increased under CARE)	<p>Improve the accessibility of medical facilities to adapt them to the needs of patients with special needs, including people with disabilities and older people, regardless of nationality.</p>	<p>5 additional hospitals (planned and achieved).</p>

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
Poland	Project 3	1.6.2022-31.12.2022	Non-competitive	Mainstream support for long-term integration into host country	215 330	Polish language course at B1 and B2 levels for Ukrainian teachers, combined with training covering the organisation and administration of the Polish education system. Accommodation, catering and childcare for the children of participants during the in-person part of the course were also offered.	<p>Planned: hybrid course (390 hours in total) for 140 participants.</p> <p>Achieved:</p> <p>390-hour course, of which 374 hours were online</p> <p>133 project participants (124 women and nine men), of which 21 were children</p> <ul style="list-style-type: none"> — 101 people completed the intensive Polish course for teachers 20 participants also took part in an advanced e-learning course — 88 people had consultations through the support network
Poland	Project 4	1.9.2022-31.10.2023	Non-competitive	Mainstream support for long-term integration into host country	6 082 192	<p>Project with 81 grants, of which 63 were for NGOs and 18 for local governments to:</p> <ul style="list-style-type: none"> — organise activities aimed at the social integration of migrants into the local community, including: living and care support, day care for children, for older people and people with disabilities, vocational and language courses, translations, 	<p>Planned:</p> <ul style="list-style-type: none"> — support 1 850 Ukrainian citizens (1 610 women and 240 men), of which 160 were children (80 girls and 80 boys); — training for 50 staff and volunteers assisting Ukrainians who arrived in Pomerania after 24 February 2022 due to the war. <p>Achieved:</p>

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
						<p>career guidance and legal and psychological assistance;</p> <p>— train the staff and volunteers of the grant beneficiaries working with refugees.</p>	<p>— 3 417 participants (2 508 women, 909 men), of which 1 447 children (790 girls, 657 boys);</p> <p>— training for 202 staff members and volunteers (165 women, 37 men).</p> <p>81 % of people with disabilities (136 women and 90 men) achieved the social effectiveness indicator. All grant beneficiaries achieved the planned social effectiveness indicator for people with disabilities and for people at risk of social exclusion, i.e. at least 34 %.</p>
Poland	Project 4 – Grant 1	1.9.2022-28.2.2023	Competitive	Mainstream support for long-term integration into host country	59 132	<p>For Ukrainians: psychological assistance, legal counselling, workshops (educational, entrepreneurship), excursions.</p> <p>For volunteers: workshops on working in a multi-cultural environment.</p>	<p>Planned: 30 Ukrainians and 20 volunteers.</p> <p>Achieved:</p> <p>— 30 Ukrainian participants with temporary protection (28 women and two men);</p> <p>— 20 trained volunteers (12 women and eight men).</p> <p>Social effectiveness indicator: 100 %.</p> <p>According to the survey filled in by participants after taking part in the grant activities, the project improved their situation. Two participants</p>

Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
							experienced a significant improvement in their state of health. Six of them took up a job during the project or started their own SME thanks to their participation in the project.
Poland	Project 4 – Grant 2	1.12.2022-31.5.2023	Competitive	Mainstream support for long-term integration into host country	66 025	Psychological assistance, legal counselling, workshops (educational, Kashubian culture, yoga), vocational courses, Polish language courses, career guidance, packages with food and hygienic products for each participant at the end of the project.	Planned: 30 participants. Achieved: 30 Ukrainian participants with temporary protection: 24 women (two with disabilities), six men. Social effectiveness indicator: 100 % for all participants.
Poland	Project 4 – Grant 3	1.9.2022-31.8.2023	Competitive	Mainstream support for long-term integration into host country	219 751	For Ukrainians: excursions, integration activities, camps for children, school tuition for children, workshops, volunteering, social activities, Polish language course. For staff and volunteers: training.	Planned: 154 participants ten staff and volunteers. Achieved: 154 Ukrainian participants with temporary protection: 114 women and 40 men, of which 71 were children (48 girls and 23 boys); ten trained staff and volunteers (nine women and one man).




Member state	Project/ grant	Implementation period	Selection procedure	Type of project	Amount in euro	Description	Output/Results
							Social effectiveness indicator: 88 % for people with disabilities, 92 % for other participants.


Annex III – Detailed information on our survey

Our survey included six sections:

- (a) Background information: this section concerned the information on managing authorities, the member states they originate from, which programmes and the cohesion policy funds managed.
- (b) Using CARE measures for the 2014-2020 programming period: we asked about both the national and European cohesion policy funding allocated to refugees, CARE measures used, reasons for not using them, usefulness of each of CARE measures, kinds of actions supporting refugees funded and challenges faced when implementing CARE. This section included multiple choice questions, in which the respondents could choose more than one reply.
- (c) Using CARE measures for the 2021-2027 programming period: this section included questions on amounts planned for supporting the integration of third-country nationals and in particular refugees, CARE measures used, reasons for not using them, other flexibilities that could be useful in order to support the integration of third countries nationals and in particular refugees. This section included multiple choice questions, in which the respondents could choose more than one reply.
- (d) Lessons learnt: we asked about using the experience from previous migration crises or from the integration of third-country nationals during the Ukrainian crisis for both programming periods, as well as about sharing respondents' previous experience with other member states or managing authorities.
- (e) Commission's role: we asked how useful the support on CARE's implementation provided by the Commission was.
- (f) Other remarks: in this section the respondents could share any additional comments that they might have had concerning the use of cohesion policy funds to support refugees and CARE measures.

Annex IV – Use and financial impact of CARE measures

 Liquidity	<p>100 % co-financing rate on payment applications submitted between 1 July 2021 and 30 June 2022</p>	<p>According to Commission data, around 40 % of the 2014-2020 cohesion policy programmes opted for the 100 % co-financing rate and claimed an additional €6.7 billion of EU funding on top of their regular co-financing. Five out of eight programmes we audited used this measure. 37 % of our survey respondents indicated that they used the measure.</p>
	<p>Increased rate of initial pre-financing on the 2021 REACT-EU allocation</p>	<p>In April 2022 member states received an increased rate of initial pre-financing on the 2021 REACT EU allocation of around €3.5 billion.</p>
	<p>Increased rate of pre-financing on the 2021-2027 allocation paid in 2022 and 2023</p>	<p>2021-2027 ERDF, CF and ESF+ programmes received an additional pre-financing of 0.5 % in 2022 and in 2023. This amounted to around €3.5 billion.</p>
	<p>Up to 100 % co-financing rate on a dedicated priority axis established to promote the socio-economic integration of third country nationals, including those established as a result of CARE cross-financing</p>	<p>Ten out of 24 programmes that established a dedicated priority axis benefited from up to 100 % co-financing rate. Another nine programmes benefitted from a 100 % co-financing rate in relation to REACT-EU funding.</p> <p>Four out of the eight programmes we audited established a dedicated priority axis. Three benefited from a 100 % co-financing rate as they used REACT-EU funding whereas one did not opt for a higher co-financing rate. 11 % of our survey respondents indicated that they used the measure.</p>
 Eligibility	<p>Retroactive eligibility of expenditure and projects to 24 February 2022</p>	<p>The Commission does not have any data on this as managing authorities are not obliged to report it to the Commission. Four out of the eight programmes we audited and six out of the 18 projects we audited used this measure. 15 % and 13 % of our survey respondents indicated that they used the retrospective eligibility of expenditure and projects, respectively.</p>
 Flexibility	<p>CARE cross-financing between the ERDF, ESF and CF</p>	<p>Based on Commission data, 11 programmes used ERDF funding to finance ESF-type operations or vice versa. Ten programmes allocated around €403.4 million from the ERDF to finance ESF-type operations, whereas one programme allocated around €2.3 million from the ESF to finance ERDF type operations. The Commission indicated that the CF was not used for cross-financing.</p> <p>One of eight programmes we audited used the cross-financing flexibility. 6 % of our survey respondents indicated that they used the flexibility.</p>
	<p>Simplified transfer of financial allocations between thematic objectives</p>	<p>The Commission is notified by managing authorities but does not aggregate data on this. 8 % of our survey respondents indicated that they used the flexibility.</p>
	<p>Simplified funding operations located outside programming area</p>	<p>The Commission does not have any data on this as managing authorities are not obliged to report it to the Commission. 2 % of our survey respondents indicated that they used the flexibility.</p>

	<i>Increased flexibility across priority axes at closure from 10 % to 15 %</i>	The extent of the application of this flexibility will be known at closure. 25 % of survey respondents indicated that they intend to use this flexibility.
	<i>Reduced threshold for phased projects in the 2021-2027 period</i>	The Commission indicated that member states are required to list the phased projects in their final implementation report, which is submitted along with the other closure documents. Therefore, the Commission could, at closure, be in a position to identify the number and financial value of phased projects.
 Simplification	<i>Unit cost linked to basic needs and support of people granted temporary protection</i>	The Commission's data is not comprehensive. One out of the eight programmes we audited used the unit cost. 7 % of our survey respondents indicated that they used the measure.
	<i>Simplified programme amendment procedure for transfers between thematic objectives of the same priority axis and 100 % co-financing rate</i>	All programmes that opted for 100 % co-financing rate and/or transferred financial allocations between different thematic objectives did not need the entire programme amendment procedure. It sufficed to notify the Commission of the change following the approval by the monitoring committee. 18 % of our survey respondents indicated that they used the measure.
	<i>Reduced ESF monitoring obligations</i>	All programmes that used cross-financing and/or that established a dedicated priority axis supported by the ESF to address migratory challenges benefit from lighter reporting obligations on ESF indicators.

Source: ECA.

Abbreviations

AMIF: Asylum, Migration and Integration Fund

CARE: Cohesion's Action for Refugees in Europe

CF: Cohesion Fund

CPR: Common Provisions Regulation

ERDF: European Regional Development Fund

ESF: European Social Fund

ESF+: European Social Fund Plus

Eurostat: Statistical Office of the European Union

FAST-CARE: Flexible Assistance to Territories

FEAD: Fund for European Aid for the Most Deprived

NGO: Non-governmental organisation

REACT-EU: Recovery Assistance for Cohesion and the Territories of Europe

Glossary

Asylum, Migration and Integration Fund: EU fund to support the development of a common asylum and migration policy among the member states, including measures to improve migration management.

Cohesion Fund: EU fund for reducing economic and social disparities in the EU by funding investments in member states where the gross national income per inhabitant is less than 90 % of the EU average.

Cohesion policy funds: EU funds supporting economic, social and territorial cohesion across the EU in the 2014-2020 period there were three such funds: the European Regional Development Fund, the European Social Fund, and the Cohesion Fund. In the 2021-2027 period there are four: the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund and the Just Transition Fund.

Cohesion policy: The EU policy which aims to reduce economic and social disparities between regions and member states by promoting job creation, business competitiveness, economic growth, sustainable development, and cross-border and interregional cooperation.

Cohesion's Action for Refugees in Europe: Mechanism for reallocating funding quickly so that member states and regions can provide emergency support to people fleeing the war in Ukraine.

Common Provisions Regulation: Regulation setting out the rules that apply to a number of EU funds under shared management, including those supporting the EU's cohesion policy.

Cross-financing: Mode of EU financing that involves using resources from the European Regional Development Fund to finance operations usually falling within the scope of the European Social Fund, or vice versa.

European Regional Development Fund: EU fund that strengthens economic and social cohesion in the EU by financing investments that reduce imbalances between regions.

European Social Fund: EU fund for creating educational and employment opportunities and improving the situation of people at risk poverty. Superseded by the European Social Fund Plus.

Fund for European Aid for the Most Deprived: EU fund supporting member states' actions to provide food and other material assistance to the poorest in society.

Internal Security Fund – Borders and Visa instrument: Contributes to ensuring a high level of security in the Union while facilitating legitimate travel.

Managing authority: National, regional or local authority designated by a member state to manage an EU-funded programme.

Monitoring committee: Body that oversees the implementation of an operational programme, comprising representatives of member state authorities and the Commission as an observer.

Multiannual financial framework: The EU's spending plan setting priorities (based on policy objectives) and ceilings, generally for seven years. It provides the structure within which annual EU budgets are set. The current multiannual financial framework covers the 2021-2027 period and the previous one 2014-2020.

Operation: Project, contract or action that forms part of an operational programme and contributes to its objectives.

Operational programme: Framework for implementing EU-funded cohesion projects in a set period, reflecting the priorities and objectives laid down in partnership agreements between the Commission and individual member states.

Phased project: Project implemented over two programme periods instead of one to limit the risk of non-completion.

Prefinancing payment: Cash advance to fund defined activities in a given period.

Priority axis: Key component of an operational programme comprising one or more investment priorities. In the context of CARE, member states could make use of the CARE cross-financing in a priority axis dedicated to operations addressing migratory challenges resulting from Russia's military aggression, and provide up to 100 % co-financing to separate priority axes established to support operations promoting the socioeconomic integration of third country nationals.

Programme period: Period within which an EU spending programme is planned and implemented.

REACT-EU: NextGenerationEU programme that provides additional funding for existing cohesion policy programmes and FEAD to support crisis recovery while promoting green and digital transformation.

Retrospective support: Award of EU funding for an operation which has already been completed before the formal funding application, or for which expenditure has already been incurred.

Temporary protection: Right to reside, work and access basic services in an EU member state, granted for a limited period to displaced people who cannot return to their non-EU country of origin.

Replies of the Commission

<https://www.eca.europa.eu/en/publications/sr-2025-05>

Timeline

<https://www.eca.europa.eu/en/publications/sr-2025-05>

Audit team

The ECA's special reports set out the results of its audits of EU policies and programmes, or of management-related topics from specific budgetary areas. The ECA selects and designs these audit tasks to be of maximum impact by considering the risks to performance or compliance, the level of income or spending involved, forthcoming developments and political and public interest.

This performance audit was carried out by Audit Chamber II – Investment for cohesion, growth and inclusion, headed by ECA Member Annemie Turtelboom. The audit was led by ECA Member George-Marius Hyzler, supported by Romuald Kayibanda, Head of Private Office, Annette Farrugia, Private Office Attaché and Nikola Soukmandjiev, Private Office assistant; Gediminas Macys, Principal Manager; Annekatriin Langer and Agnieszka Plebanowicz, Heads of Task; Anna Fiteni, Margit Astelbauer, Plamen Petrov, and Rene Reiterer, Auditors. Zoe Amador Martínez and Thomas Everett provided linguistic support. Alexandra Damir-Binzaru provided graphical support.



From left to right: Gediminas Macys, Annette Farrugia, Romuald Kayibanda, George-Marius Hyzler, Nikola Soukmandjiev, Agnieszka Plebanowicz, Rene Reiterer, Plamen Petrov.

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European Court of Auditors, [special report 05/2025](#): “Cohesion’s Action for Refugees in Europe - Increased flexibility but insufficient data hinders future assessment of effectiveness”, Publications Office of the European Union, 2025.

To address migratory challenges caused by the war in Ukraine, the EU gradually adapted cohesion policy rules by adopting Cohesion's Action for Refugees in Europe (CARE). We examined whether member states used CARE and the cohesion policy funds available to address the needs of the refugees. We concluded that CARE helped member states use the available cohesion policy funding to address the crisis. However, we found that the monitoring of cohesion policy funding does not capture the entire support and the use of CARE. We recommend that if the Commission were to prepare proposals for new crisis-related measures or amendments, it should ensure that there is an appropriate monitoring system with data necessary to assess their effectiveness.

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