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## OUTCOME OF PROCEEDINGS

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From:	General Secretariat of the Council
To:	Delegations
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Subject:	European Court of Auditors' Special Report No 5/2025 "Cohesion's Action for Refugees in Europe: Increased flexibility but insufficient data hinders future assessment of effectiveness" - Council conclusions (12 May 2025)

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Delegations will find in the annex the Council conclusions on the European Court of Auditors' Special Report No 5/2025 entitled "Cohesion's Action for Refugees in Europe: Increased flexibility but insufficient data hinders future assessment of effectiveness", as approved by the Council (Education, Youth, Culture and Sport) at its 4093<sup>rd</sup> meeting held on 12 May 2025.

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**COUNCIL CONCLUSIONS**

**on the Special Report No 5/2025 by the European Court of Auditors:**

**“Cohesion’s Action for Refugees in Europe: Increased flexibility but insufficient data hinders future assessment of effectiveness”**

THE COUNCIL OF THE EUROPEAN UNION:

1. WELCOMES the Special Report No 5/2025 by the European Court of Auditors (hereafter referred to as “the Court”) and the replies of the European Commission (hereafter referred to as “the Commission”) to the Report;
2. RECALLS the three regulations on Cohesion’s Action for Refugees in Europe (CARE, CARE Plus and FAST-CARE, hereafter referred to as “CARE”) that increased flexibility, liquidity and simplification to cohesion policy for the 2014-2020 and 2021-2027 Multiannual Financial Frameworks (MFFs), in order to make it easier for Member States to finance projects helping to address the migratory challenges resulting from the Russia’s war of aggression against Ukraine;
3. RECALLS the importance of cohesion policy in pursuing the long-term objectives for economic social and territorial cohesion, as set by the Treaty on the Functioning of the EU; UNDERLINES that cohesion policy is designed for long-term investment, not for rapid crisis response, though it should retain the flexibility to support emerging challenges where appropriate;
4. NOTES that the Court’s audit assessed the use of CARE by Member States, the available cohesion policy funds to address the specific needs of displaced people from Ukraine (commonly referred to in the report as refugees), and the support provided by the Commission for the implementation of CARE measures;

5. TAKES NOTE of the findings of the Report, in particular that:

- CARE provided Member States with flexibility, liquidity and simplification to facilitate the use of cohesion policy funds to respond swiftly to migratory challenges, despite the limited funding available under 2014-2020 programmes ;
- Managing authorities found the assistance and guidance provided by the Commission on the CARE provisions and their implementation timely and suitable;
- Managing authorities considered the CARE flexibility mechanisms helpful in responding to the migratory challenges but their uptake varied substantially among programmes and Member States, as the crisis did not affect all Member States equally;
- Reprogramming of cohesion funding in the audited programmes was based on the analysis of the needs of refugees and was sufficiently aligned with the integration policy frameworks and Member States' national responses to the migratory emergency;
- Reprogramming was however affected by the uncertain or unavailable information concerning the flows of refugees from Ukraine and the need for support resulting thereof;
- Operations to address the specific needs of refugees were selected and implemented quickly, in accordance with the need for immediate action;
- The supported operations were adapted to the specific situations and needs, and participants considered them useful and meeting their most urgent needs;
- Effectiveness of the assistance provided through CARE was, however, rarely measured and incomplete information on the use of CARE limits the assessment of its overall effectiveness;

6. While recognising the importance of initiatives such as CARE in responding to crises and emergencies, AGREES with the Court that there is a risk that the repeated use of cohesion policy to address crises may impact its primary strategic goal to strengthen economic, social and territorial cohesion between European regions;
7. ACKNOWLEDGES the Commission's opinion in its replies to the comments, the observations and the recommendation included in the Court's Report, in particular that:
- To provide a swift solution and a tailor-made approach, CARE measures used the existing cohesion policy architecture with an unchanged scope of eligibility where addressing migratory challenges is one of the possible areas of support;
  - The already adequate level of information on the achievements of programmes providing assistance to displaced persons, and the need to avoid an increase of administrative burden in a situation that required emergency response were behind the decision not to add more monitoring arrangements specific to CARE;
  - Monitoring systems for crisis-related measures should also give consideration to proportionate administrative and reporting implications, as well as to the capacity for rapid response, flexibility and take-up;
  - The final implementation reports to be submitted by Member States by February 2026 will include information about the achievements and the Commission's ex post evaluations on the cohesion policy funds will encompass specific findings concerning CARE;
  - The Commission believes that without the immediate help facilitated by CARE measures, the consequences of the Russian military aggression against Ukraine on people and economies in the EU in the long-term could have been more devastating, potentially further deepening disparities and thus hampering the Treaty objectives of cohesion policy;

8. INVITES the Commission to ensure an appropriate monitoring system is in place should it prepare new crisis-related measures or amendments, so that data necessary for assessing the effectiveness of such measures is available. The Commission should aim for a proportionate monitoring system that allows for a rapid response and avoids excessive administrative burden.
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