



2024/203

29.2.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/203

of 18 December 2023

setting out the format to be used for the reporting of irregularities concerning the European Globalisation Adjustment Fund for Displaced Workers (EGF) under Regulation (EU) 2021/691 of the European Parliament and of the Council

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/691 of the European Parliament and of the Council of 28 April 2021 on the European Globalisation Adjustment Fund for Displaced Workers (EGF) and repealing Regulation (EU) No 1309/2013 ⁽¹⁾, and in particular Article 23(7) thereof,

After consulting the EGF Committee established by Article 26 of Regulation (EU) 2021/691,

Whereas:

- (1) Member States are required to report irregularities concerning the European Globalisation Adjustment Fund for Displaced Workers (EGF) to the Commission pursuant to Article 23(1), second subparagraph, of Regulation (EU) 2021/691, and in accordance with Commission Delegated Regulation (EU) 2024/204 ⁽²⁾.
- (2) The financial interests of the Union should be protected in the same way irrespective of the funds used to deliver the objectives for which the funds are established. To that end, Article 23(7) of Regulation (EU) 2021/691 empowers the Commission to adopt implementing rules setting out the format to be used for the reporting by Member States of irregularities relating to the financing of the EGF. Such rules should be equivalent to the detailed rules on the reporting of irregularities set out in Annex XII, Section 2, to Regulation (EU) 2021/1060 of the European Parliament and of the Council ⁽³⁾, and in line with the rules set out in Commission Implementing Regulation (EU) 2024/206 ⁽⁴⁾.
- (3) To ensure an efficient analysis and overall management of cases of irregularities within the meaning of Article 3(4) of Regulation (EU) 2021/691, Member States are required to submit to the Commission all the relevant information on irregularities to be reported pursuant to Article 23(1) of Regulation (EU) 2021/691 and in accordance with Delegated Regulation (EU) 2024/204 in a structured way. In order to protect the Union's financial interests, it is necessary to lay down uniform conditions for the structure of that information, in particular about its format.
- (4) To derive the maximum benefits from using electronic means for the exchange of information while preserving the security of exchanges, Member States should use the dedicated Irregularity Management System (IMS) for notifying irregularities.

⁽¹⁾ OJ L 153, 3.5.2021, p. 48.

⁽²⁾ Commission Delegated Regulation (EU) 2024/204 of 18 December 2023 supplementing Regulation (EU) 2021/691 of the European Parliament and of the Council with specific provisions on the reporting of irregularities concerning the European Globalisation Adjustment Fund for displaced workers (EGF) (OJ L, 2024/204, 29.2.2024, ELI: http://data.europa.eu/eli/reg_del/2024/204/oj).

⁽³⁾ Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159).

⁽⁴⁾ Commission Implementing Regulation (EU) 2024/206 of 18 December 2023 setting out the frequency and the format of the reporting of irregularities concerning the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development, under Regulation (EU) 2021/2116 of the European Parliament and of the Council, and repealing Commission Implementing Regulation (EU) 2015/1975 (OJ L, 2024/206, 29.2.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/206/oj).

- (5) Member States and the Commission should ensure that the transfer of data through the IMS is performed securely allowing for availability, integrity, authenticity and confidentiality of information.
- (6) The use of the euro as the only currency for the reporting of irregularities is necessary to ensure the comparability of the information reported. As regards Member States that have not adopted the euro as their currency, it is necessary to determine the exchange rate to be used for converting the amounts concerned into euro and the exchange rate for converting expenditure that has not been registered in the accounts of the responsible authority.
- (7) As reportable irregularities could already have occurred and it is of the interest of the Union to address such irregularities, this Regulation should apply immediately. It should therefore enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (8) The European Data Protection Supervisor was consulted on this Regulation in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽³⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter

This Regulation sets out the format to be used by Member States for the reporting of irregularities pursuant to Article 23(1), second subparagraph, of Regulation (EU) 2021/691.

Article 2

Reporting format

1. The information referred to in Article 3 of Delegated Regulation (EU) 2024/204 shall be sent to the Commission by electronic means, using the dedicated Irregularity Management System (IMS).
2. Member States shall send to the Commission the initial report on irregularities referred to in Article 3(3) of Delegated Regulation (EU) 2024/204 without delay after the irregularities are discovered.
3. Member States shall send to the Commission the follow-up reports pursuant to Article 3(5) and (6) of Delegated Regulation (EU) 2024/204 without delay after obtaining the relevant information.

Article 3

Use of the euro

1. The amounts reported by Member States shall be denominated in euro.
2. Member States that have not adopted the euro as their currency by the date when the report pursuant to Article 3 of Delegated Regulation (EU) 2024/204 is submitted shall convert amounts in national currency into euro by using the monthly accounting exchange rate of the Commission in the month during which the expenditure is registered in the accounting systems of the competent authority. Where the expenditure has not been registered in the accounts of the competent authority, the most recent monthly accounting exchange rate published electronically by the Commission at the moment of initial reporting shall be used for converting amounts in national currency into euro.

⁽³⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

Article 4

Entry into force

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 December 2023.

For the Commission
The President
Ursula VON DER LEYEN