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COMMISSION STAFF WORKING DOCUMENT

**Statistical evaluation of irregularities reported for 2015
Own Resources, Natural Resources, Cohesion Policy, Pre-accession and Direct
Expenditure**

Accompanying the document

**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND
THE COUNCIL**

**Protection of the European Union's financial interests - Fight against Fraud
2015 Annual Report**

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Cohesion for growth and employment

Cohesion for growth and employment' covers the Structural Funds, i.e. the European Regional Development Fund (ERDF) and the European Social Fund (ESF), as well as the Cohesion Fund (CF).

It relates essentially to the following policy areas:

- regional policy, for the ERDF and the CF, and
- employment and social affairs, for the ESF and the Youth Employment Initiative (YEI).

The principal objective of cohesion policy is to strengthen economic, social and territorial cohesion between regions and Member States of the EU by providing additional resources for those regions and countries whose economic development is lagging behind. The Structural Funds also aim at strengthening regions' competitiveness and attractiveness, as well as employment, and at strengthening cross-border, transnational and interregional cooperation. The resources available are concentrated on promoting economic convergence, in particular on sustainable growth, competitiveness and employment in line with the Europe 2020 strategy. These resources are also essential tools to fight financial, economic and social crises.

Cohesion policy is promoted using three shared management instruments, with individual EU countries actually distributing funds and managing expenditure.

Sustainable growth is also promoted through centralised direct management by the Commission and centralised indirect management where the Commission distributes funds to EU and other agencies (see chapter 6).

5. COHESION POLICY

The resources for the Cohesion policy support two main objectives¹:

- Investment for Growth and Jobs goal: resources for this goal are allocated among the following three categories of NUTS level 2 regions:
 - a) less developed regions, whose GDP per capita is less than 75 % of the average GDP of the EU-27;
 - b) transition regions, whose GDP per capita is between 75 % and 90 % of the average GDP of the EU-27;
 - c) more developed regions, whose GDP per capita is above 90 % of the average GDP of the EU-27.
- The European Territorial Cooperation objective: focuses on development of economic and social cross-border activities; transnational cooperation, and networking and exchange of experiences between regional and local authorities.

Four financial instruments are the vehicles to achieve the goals of this policy:

¹ For a description of the objectives of the programming period 2007-13, see the Commission Staff Working Document 'Statistical evaluation of irregularities reported for 2014 Own Resources, Natural Resources, Cohesion Policy, Pre-accession and Direct expenditure', chapter 5, pages 48-49.

- The European Regional Development Fund (ERDF) is the largest fund and aims to support the development and structural adjustment of less developed regions in all Member States through investments in research, infrastructure, business support or direct financial support to SMEs.
- The European Social Fund (ESF) prevents and fights unemployment, by making Europe's workforce and companies better equipped to face new challenges and preventing people losing touch with the labour market. Training programs are the primary method; however advice, coordination and sometimes microfinance are also provided to entrepreneurs and SMEs.
- The Cohesion Fund promotes sustainable development in Member states with a GNI *per capita* below 90% of the EU average. The fund has two components: Transport and Environment.
- The Youth Employment Initiative (YEI).

Table CP1 shows the financial resources available for the Cohesion Policy under the different financial instruments. The table also shows that, even if there are virtually no more commitments related to the programming period 2000-06, payments linked to it, although limited, are still part of the picture.

Table CP1: Financial instruments and 2014 appropriations for the Cohesion Policy by programming period and financial instruments

Programming Period / Financial Instrument	Appropriations 2015		Appropriations 2011-2015	
	Payments		Payments	
	EUR million		EUR million	
Programming Period 2014-20		8 140		9 379
	<i>ERDF</i>	4 182		4 754
	<i>Cohesion Fund</i>	1 216		1 420
	<i>ESF</i>	1 704		2 135
	<i>YEI</i>	1 038		1 069
Programming Period 2007-13		41 763		231 719
	<i>ERDF</i>	23 593		132 483
	<i>Cohesion Fund</i>	10 508		48 753
	<i>ESF</i>	7 662		50 483
Programming Period 2000-06		55		6 774
	<i>ERDF</i>	55		4 633
	<i>ESF</i>	0		2 141
TOTAL		49 958		247 871

5.1. Trend analysis

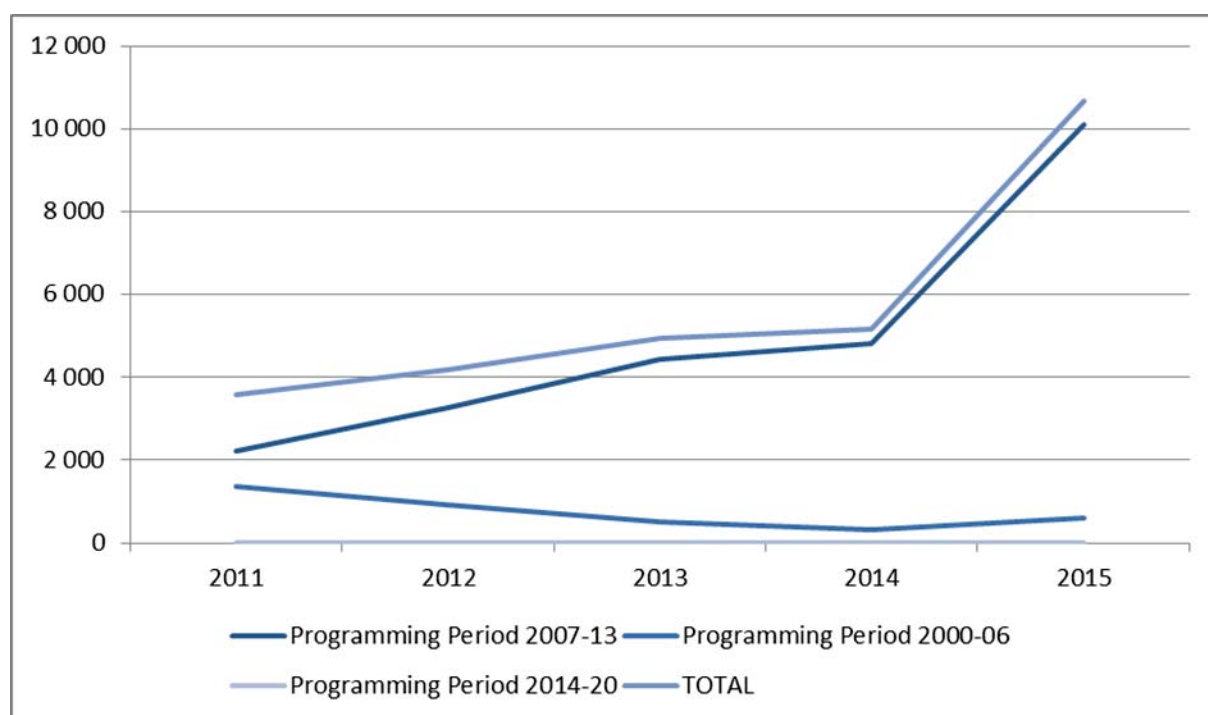
In comparison with the other budget sectors, the analysis of the Cohesion policy poses a higher level of complexity, given by the fact that the information received is related to different programming periods, which are regulated by different rules.

As only 2 irregularities have been reported (one fraudulent and one non-fraudulent) in relation to the programming period 2014-20, this will not be analysed in detail in the following paragraphs.

Table CP2 offers an overview of the irregularities (both fraudulent and non-fraudulent) reported from 2011 to 2015, by programming period. The table also details, for each programming period, the funds to which irregularities were related.

Table CP2: trend of the number of irregularities reported between 2011 and 2015 by programming period – Cohesion Policy

FUND / PROGRAMMING PERIOD	REPORTING YEAR					TOTAL PERIOD
	2011	2012	2013	2014	2015	
	N	N	N	N	N	N
Programming Period 2014-20	0	0	0	0	2	2
ERDF					1	1
ESF					1	1
Programming Period 2007-13	2 227	3 268	4 436	4 823	10 089	24 843
Cohesion Fund	117	248	250	298	488	1 401
ERDF	1 484	2 165	2 919	3 119	8 103	17 790
ESF	626	855	1 267	1 406	1 498	5 652
Programming Period 2000-06	1 367	931	518	331	600	754
Cohesion Fund	68	79	95	33	6	1
ERDF	811	680	334	197	567	260
ESF	258	58	43	60	19	369
EAGGF - Guidance	191	104	44	41	7	114
FIFG	39	10	2		1	10
TOTAL	3 594	4 199	4 954	5 154	10 689	25 597



There is a sudden increase from 2014 to 2015 in the number of reported irregularities, which have almost doubled. Two elements can be pointed out in this respect:

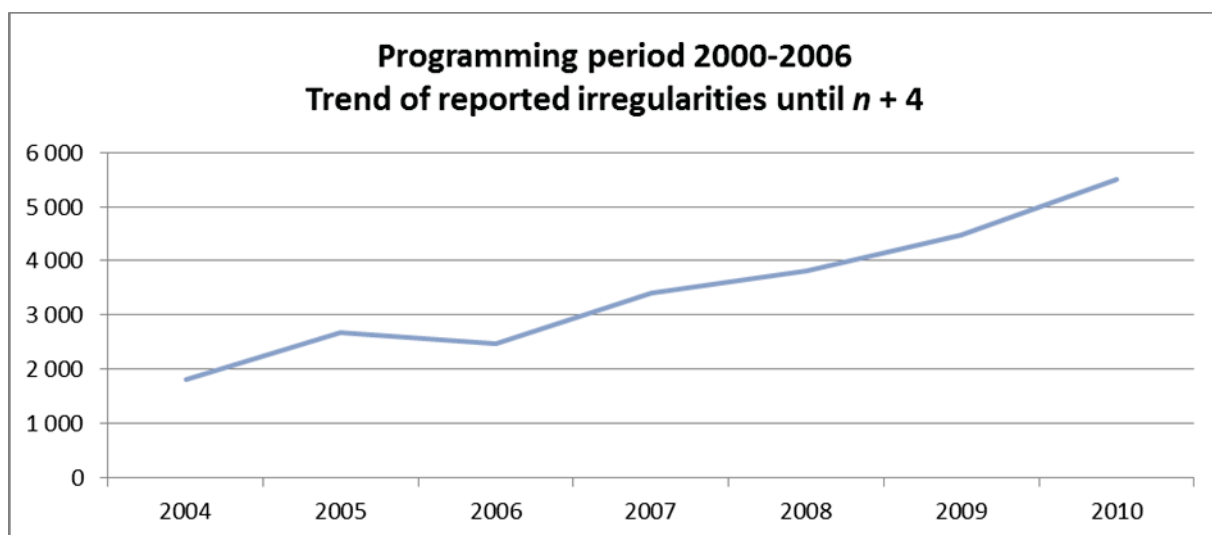
- 1) The increase is mainly related to the programming period 2007-13.
 - a. This increase is for the greatest part linked to the reporting of irregularities from one Member State (Spain), which covers almost half of the total number of irregularities reported in 2015.
 - b. If the Spanish anomalous increase is excluded, the number of reported irregularities would still be higher than in 2014. However, this increase would follow the natural behaviour of the programming cycle of the funds. Table CP3 analyses the behaviour of the reporting in relation to programming period 2000-06 and, notably between $n+3$ and

$n+4$ (where n is the last year of the corresponding multiannual financing cycle), it is possible to observe a comparable increase, which anticipates the closure of the programming period.

- 2) A minor, yet still striking increase of reporting is observed in relation to the irregularities related to the programming period 2000-06, whose numbers have also almost doubled between 2014 and 2015. In this respect, the explanation is much simpler, as the increase depends exclusively on the reporting from a single Member State (Ireland).

Table CP3: trend of the number of irregularities reported between 2004 and 2010 for the programming period 2000-06 – Cohesion Policy

FUND / PROGRAMMING PERIOD	REPORTING YEAR						
	2004	2005	2006 <i>n</i>	2007 <i>n+1</i>	2008 <i>n+2</i>	2009 <i>n+3</i>	2010 <i>n+4</i>
	N	N	N	N	N	N	N
Programming period 2000-2006	1 804	2 678	2 463	3 418	3 812	4 484	5 504
Year-to-year Variations		48.4%	-8.0%	38.8%	11.5%	17.6%	22.7%



5.1.1. Irregularities reported as fraudulent

5.1.1.1. Trend by programming period

Table CP4 analyses the trend linked to the communication of the irregularities reported as fraudulent in the last five years (2011-2015), making a distinction by Fund involved and the relevant programming period.

In the last five years, while the fraudulent irregularities linked to the PP2000-06 have been decreasing, those linked to the PP2007-13 have been constantly increasing with the only exception between 2013 and 2014. These trends are linked to the current implementation of the latter period and the closure of the previous. They also reflect the increasing attention and resources deployed to combat fraud in relation to the programming period 2007-13. One case has been so far notified in relation to the programming period 2014-20 whose implementation and spending on projects will effectively take off only in the coming years.

Table CP4: trend of the number of irregularities reported as fraudulent between 2011 and 2015 by programming period – Cohesion Policy

FUND / PROGRAMMING PERIOD	REPORTING YEAR					TOTAL PERIOD
	2011	2012	2013	2014	2015	
	N	N	N	N	N	
Programming Period 2014-20	0	0	0	0	1	1
ESF					1	1
Programming Period 2007-13	132	181	248	236	360	1 157
Cohesion Fund	2	9	10	7	10	38
ERDF	83	92	163	141	219	698
ESF	47	80	75	88	131	421
Programming Period 2000-06	79	72	70	46	10	277
Cohesion Fund			1			1
ERDF	36	40	29	10	2	117
ESF	33	18	27	29	7	114
EAGGF - Guidance	9	13	13	7	1	43
FIFG	1	1				2
TOTAL	211	253	318	282	371	1 435

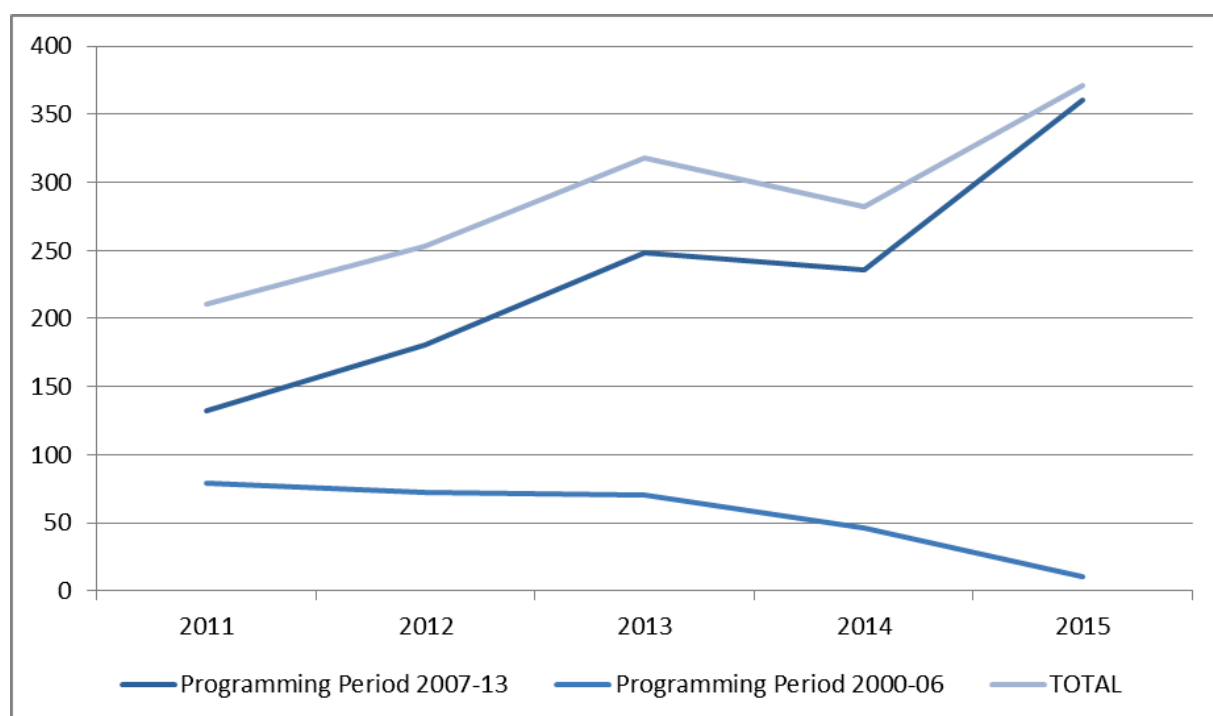
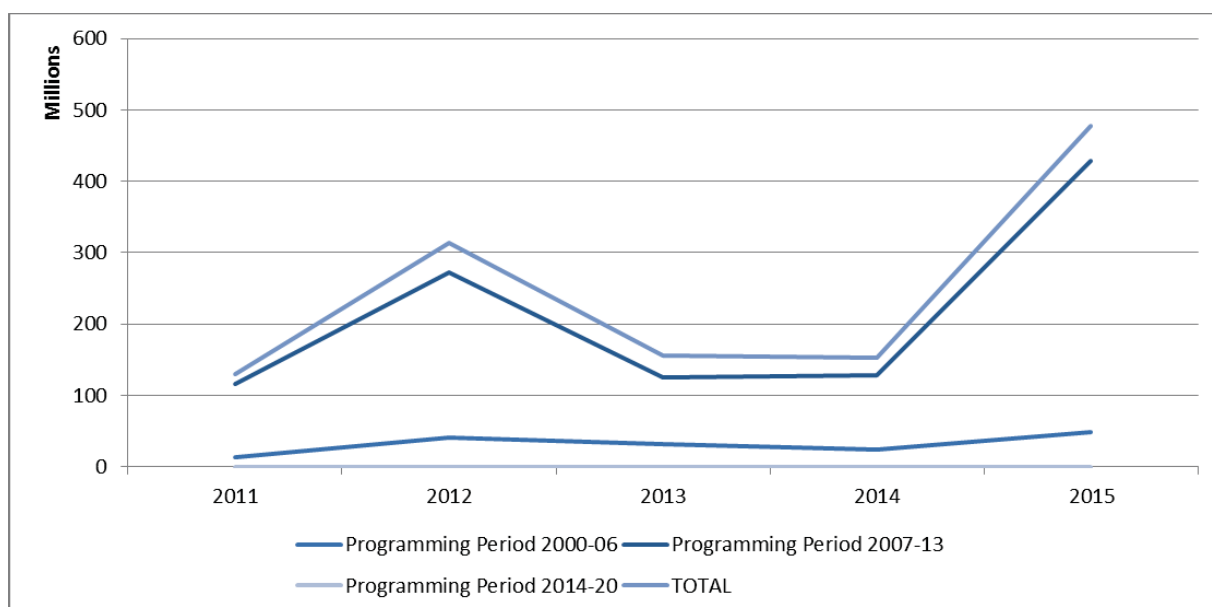


Table CP4 and its associated chart do not include irregularities reported as fraudulent related to previous programming periods, which have been communicated until 2011.

Table CP5 provides in the same form of Table CP4 information about the trends linked to the amounts involved in cases reported as fraudulent, confirming the continuous increase related to the PP2007-13, although, concerning involved amounts, fluctuations can be much more significant as individual cases involving high amounts can easily distort the overall picture. This is clearly the case concerning the years 2011 to 2013, with the intermediate (2012) showing the highest amounts.

Table CP5: trend of financial amounts linked to the irregularities reported as fraudulent between 2011 and 2015 by programming period – Cohesion Policy

FUND / PROGRAMMING PERIOD	REPORTING YEAR					TOTAL PERIOD
	2011	2012	2013	2014	2015	N
	N	N	N	N	N	N
Programming Period 2014-20	0	0	0	0	150 672	150 672
ESF					150 672	
Programming Period 2007-13	116 509 135	272 910 684	124 880 796	128 580 022	429 208 965	1 072 089 602
Cohesion Fund	239 967	133 011 226	21 116 439	46 159 086	9 984 017	210 510 736
ERDF	113 564 216	125 023 974	88 187 275	69 173 929	357 099 300	753 048 694
ESF	2 704 952	14 875 484	15 577 082	13 247 006	62 125 648	108 530 173
Programming Period 2000-06	13 083 982	41 017 289	31 489 465	23 653 683	48 102 445	157 346 865
Cohesion Fund			5 063 005			5 063 005
ERDF	9 970 762	35 142 387	13 367 527	18 483 220	61 297	77 025 193
ESF	2 337 177	2 838 964	11 011 548	4 714 960	47 822 953	68 725 602
EAGGF - Guidance	748 178	2 892 853	2 047 385	455 504	218 195	6 362 115
FIFG	27 865	143 085				170 950
TOTAL	129 593 118	313 927 973	156 370 261	152 233 705	477 311 410	1 229 436 467



5.1.1.2. Trend by Fund

The analysis of the same data presented in Table CP6 but focussed on the distribution of the irregularities reported as fraudulent by Fund (Table CP6), highlights the following situations:

- (1) The continuous increase since 2010 of cases concerning the ERDF, after a stop in 2014, started again in 2015;
- (2) Also cases related to the ESF have been constantly increasing throughout the analysed period;
- (3) Potential frauds affecting the Cohesion fund are now reported regularly (since 2010), while only one case has been reported (in 2013) in relation to the whole programming period 2000-2006;
- (4) Since 2013, no more cases concerning the FIFG have been reported (see chapter 4 on the EFF for the programming period 2007-2014).

Table CP6: trend of the number of irregularities reported as fraudulent between 2011 and 2015 by Fund – Cohesion Policy

FUND	REPORTING YEAR					TOTAL PERIOD
	2011	2012	2013	2014	2015	
Cohesion Fund	2	9	11	7	10	39
ERDF	119	132	192	151	221	815
ESF	80	98	102	117	139	535
EAGGF - Guidance	9	13	13	7	1	43
FIFG	1	1				2
TOTAL	211	253	318	282	371	1 434

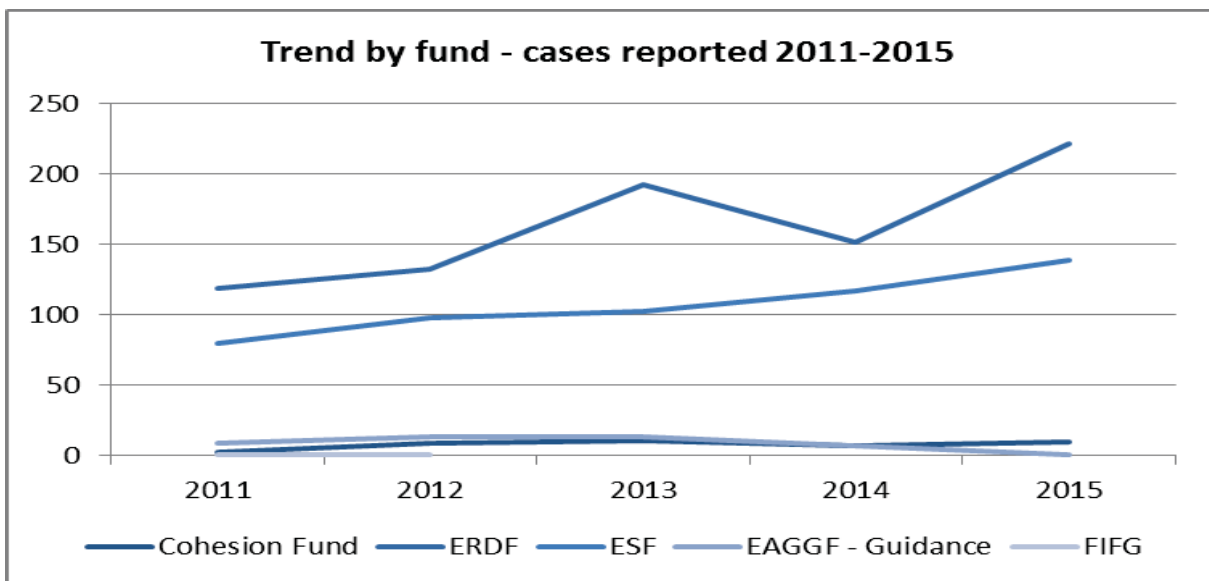
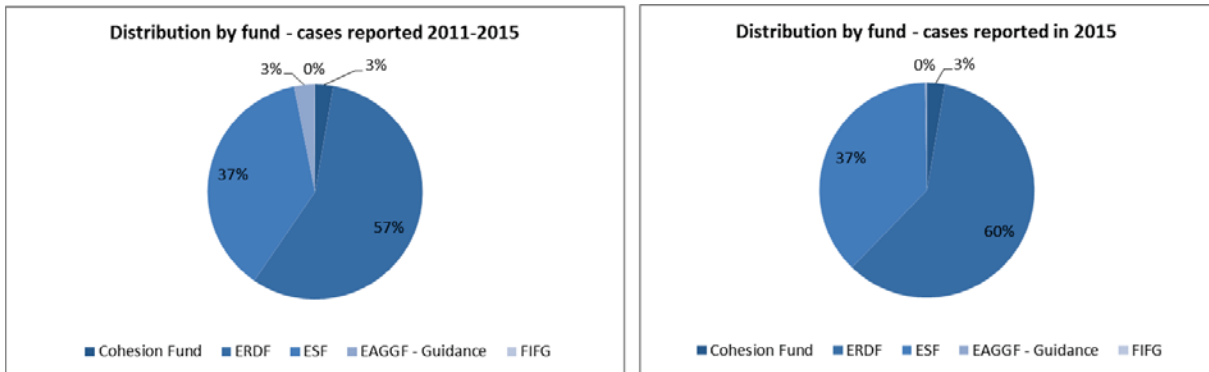
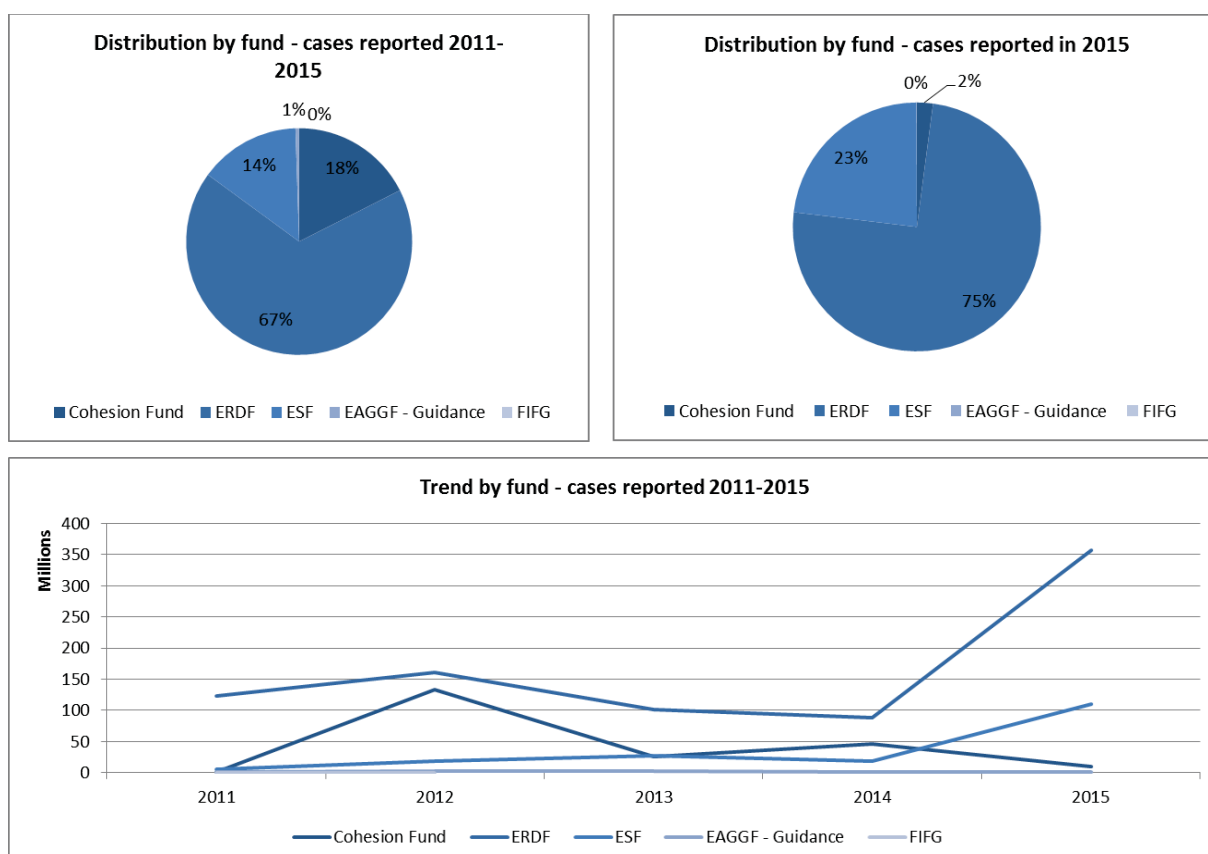


Table CP7 analyses these trends examining the financial amounts linked to the irregularities reported as fraudulent in the reference period.

The analysis of the period under consideration shows an interesting distribution of the amounts involved between the ERDF, Cohesion Fund and ESF, which, to a certain extent resemble the distribution of the resources among the funds, with an underrepresentation of ESF and an overrepresentation of the Cohesion fund. As one could expect, similarly to the number of reported fraudulent irregularities, the EAGGF-Guidance is progressively shrinking, while in the last two years no reported cases concerned the FIFG.

Table CP7: trend of financial amounts linked to the irregularities reported as fraudulent between 2011 and 2015 by fund – Cohesion Policy

FUND	REPORTING YEAR					TOTAL PERIOD
	2011	2012	2013	2014	2015	
Cohesion Fund	239 967	133 011 226	26 179 444	46 159 086	9 984 017	215 573 741
ERDF	123 534 979	160 166 361	101 554 802	87 657 149	357 160 597	830 073 887
ESF	5 042 129	17 714 448	26 588 630	17 961 966	110 099 273	177 406 447
EAGGF - Guidance	748 178	2 892 853	2 047 385	455 504	218 195	6 362 115
FIFG	27 865	143 085				170 950
TOTAL	129 593 118	313 927 973	156 370 261	152 233 705	477 462 083	1 229 587 139



5.1.1.3. Trend by objective

Specific to the Cohesion Policy is that programmes and financial resources available to implement them are closely linked to the geographical dimension, that is to say that the objectives that they pursue depend on the region (and its level of economic development) in which they are implemented. For this reason, the analysis by objective is important.

From this point of view, the analysis of irregularities reported as fraudulent in the last five years does not change the trend already highlighted in past reports.

As showed in Table CP8, the fraudulent irregularities detected and reported by Member States mainly concern programmes implemented under the Convergence objective (previously Objective 1), linked to the less economically developed regions in Europe.

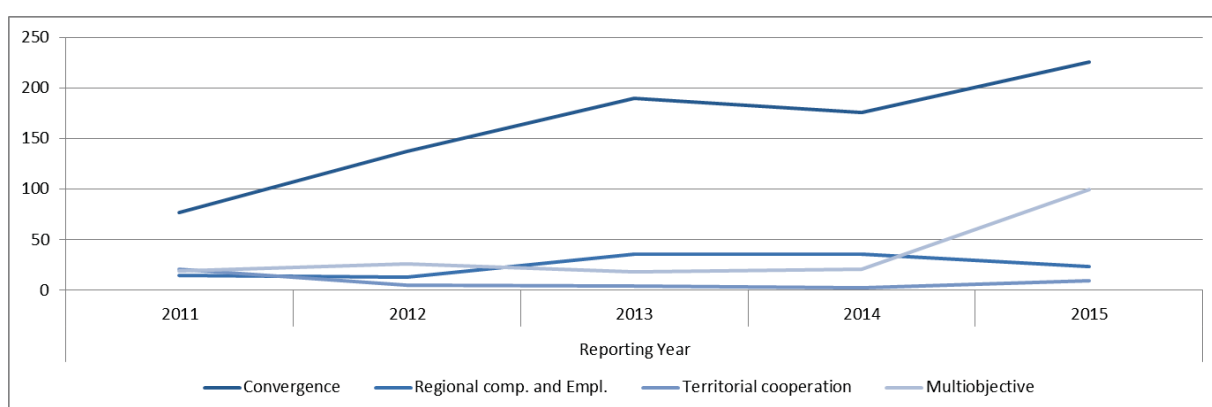
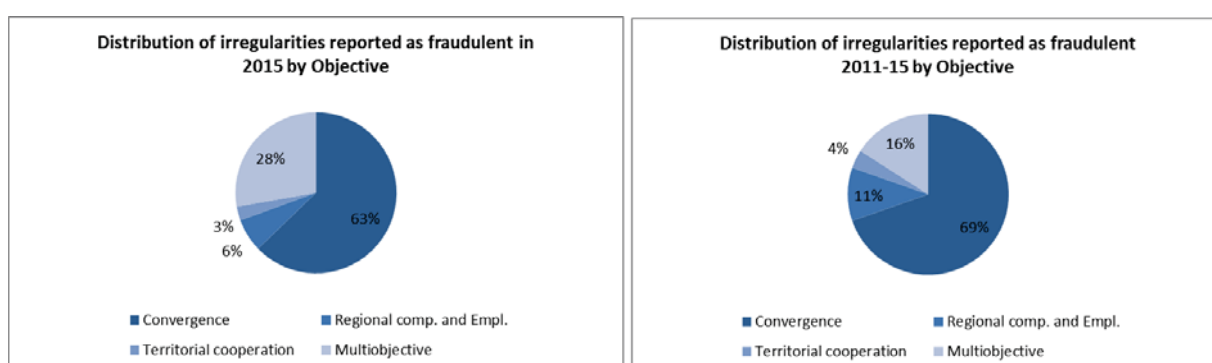
Their notifications have progressed in a linear way until 2013 and their increase has only slowed down in 2014.

Nonetheless, the distribution among the various objectives is remarkably similar to the distribution of the resources among the objectives, at least in relation to the overall situation 2011-2015.

This parallelism is however lost in relation to the distribution of the involved amounts as showed in Table CP9.

Table CP8: trend of irregularities reported as fraudulent between 2011-15 by Objective – programming period 2007-13

Objective	Reporting Year					TOTAL
	2011	2012	2013	2014	2015	
	N	N	N	N	N	N
Convergence	77	137	190	176	226	806
Regional comp. and Empl.	15	13	36	36	24	124
Territorial cooperation	21	5	4	3	10	43
Multiobjective	19	26	18	21	100	184
TOTAL	132	181	248	236	360	1157



The analysis by objective presented above is exclusively referred to the programming period 2007-13.

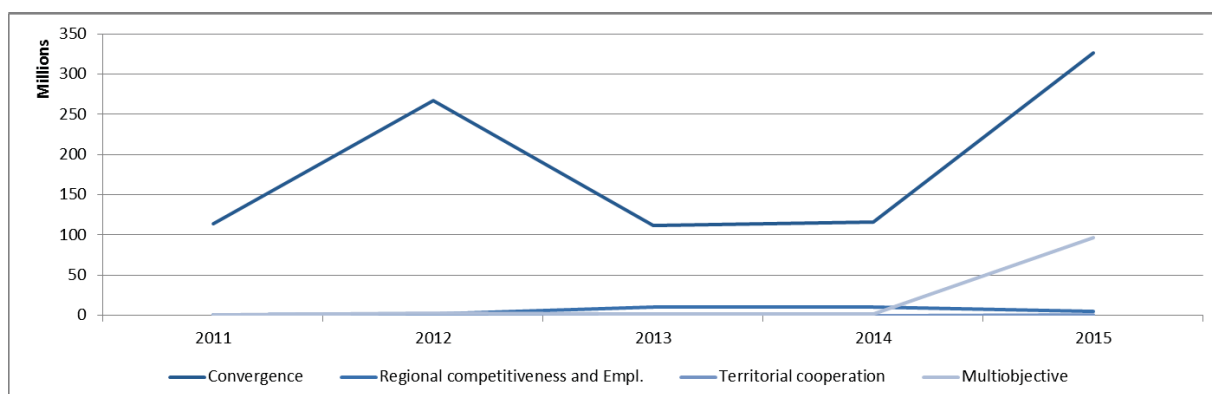
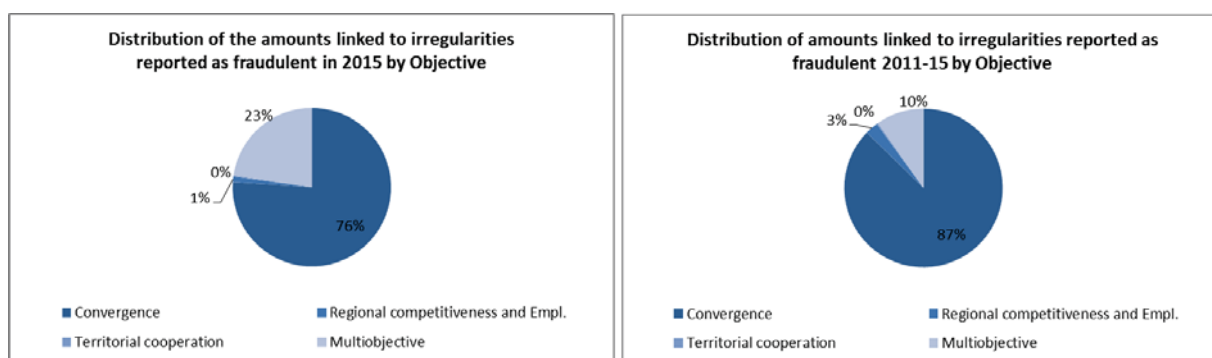
Table CP9 analyses the trend in relation to the reported amounts linked to the irregularities showed in Table CP8.

The Convergence objective shows an absolute predominance in this respect, as it represents about 87% of the total amounts linked to fraudulent irregularities in the reference period.

After the decrease in the involved amounts in 2013, these have been increasing again.

Table CP9: trend of amounts related to irregularities reported as fraudulent between 2011 and 2015 by Objective

Objective	Reporting Year					TOTAL EUR
	2011 EUR	2012 EUR	2013 EUR	2014 EUR	2015 EUR	
Convergence	114 360 209	267 030 611	111 559 451	116 522 790	326 220 188	935 693 248
Regional competitiveness and Empl.	875 314	1 618 896	10 837 256	10 355 750	4 947 833	28 635 049
Territorial cooperation	461 971	1 294 634	299 272	120 064	936 053	3 111 993
Multiobjective	811 642	2 966 543	2 184 818	1 581 418	97 104 892	104 649 311
TOTAL	116 509 135	272 910 684	124 880 796	128 580 022	429 208 965	1 072 089 602



The analysis by objective presented above is exclusively referred to the programming period 2007-13.

5.1.2. Irregularities not reported as fraudulent

Table CP10 analyses the trend linked to the communication of the irregularities not reported as fraudulent in the last five years (2011-2015), making a distinction by Fund involved and the relevant programming period.

The reasons behind the increases related to both periods 2000-06 and 2007-13 have already been explained under paragraph 5.1.

Table CP10: trend of the number of irregularities not reported as fraudulent between 2011 and 2015 by programming period – Cohesion Policy

FUND / PROGRAMMING PERIOD	REPORTING YEAR					TOTAL PERIOD
	2011	2012	2013	2014	2015	
	N	N	N	N	N	
Programming Period 2014-20	0	0	0	0	1	1
ERDF					1	1
Programming Period 2007-13	2 095	3 087	4 188	4 587	9 730	23 687
Cohesion Fund	115	239	240	291	478	1 363
ERDF	1 401	2 073	2 756	2 978	7 884	17 092
ESF	579	775	1 192	1 318	1 368	5 232
Programming Period 2000-06	1 288	859	448	285	590	754
Cohesion Fund	68	79	94	33	6	1
ERDF	775	640	305	187	565	260
ESF	225	40	16	31	12	369
EAGGF - Guidance	182	91	31	34	6	114
FIFG	38	9	2		1	10
TOTAL	3 383	3 946	4 636	4 872	10 320	24 441

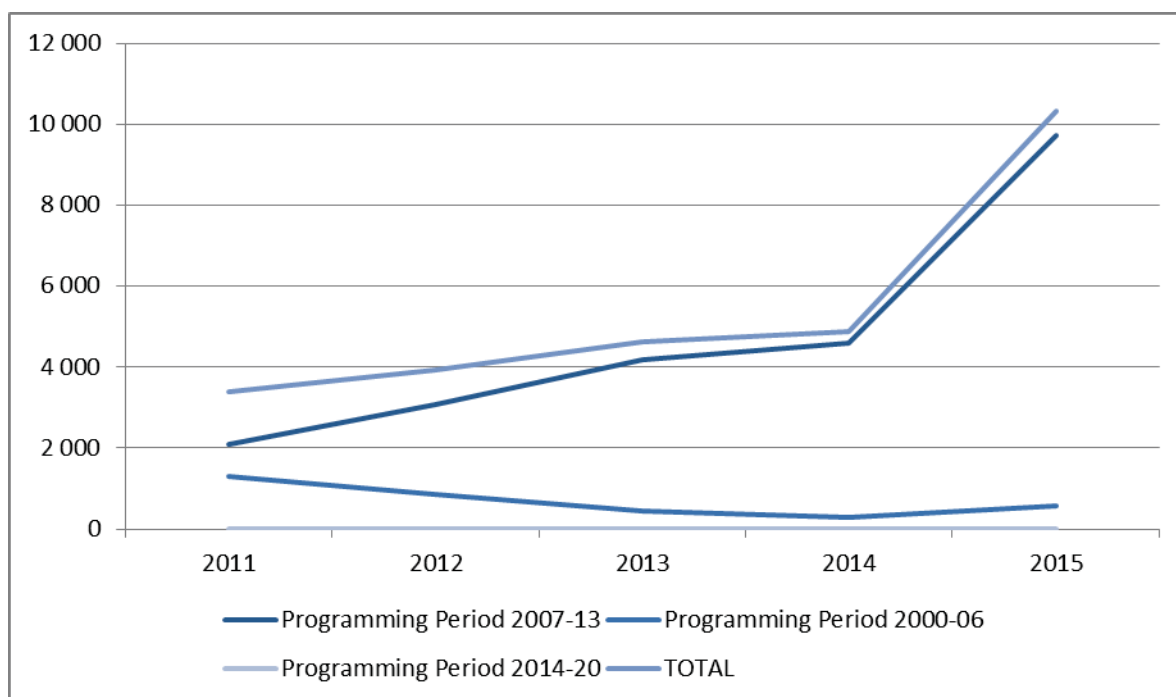
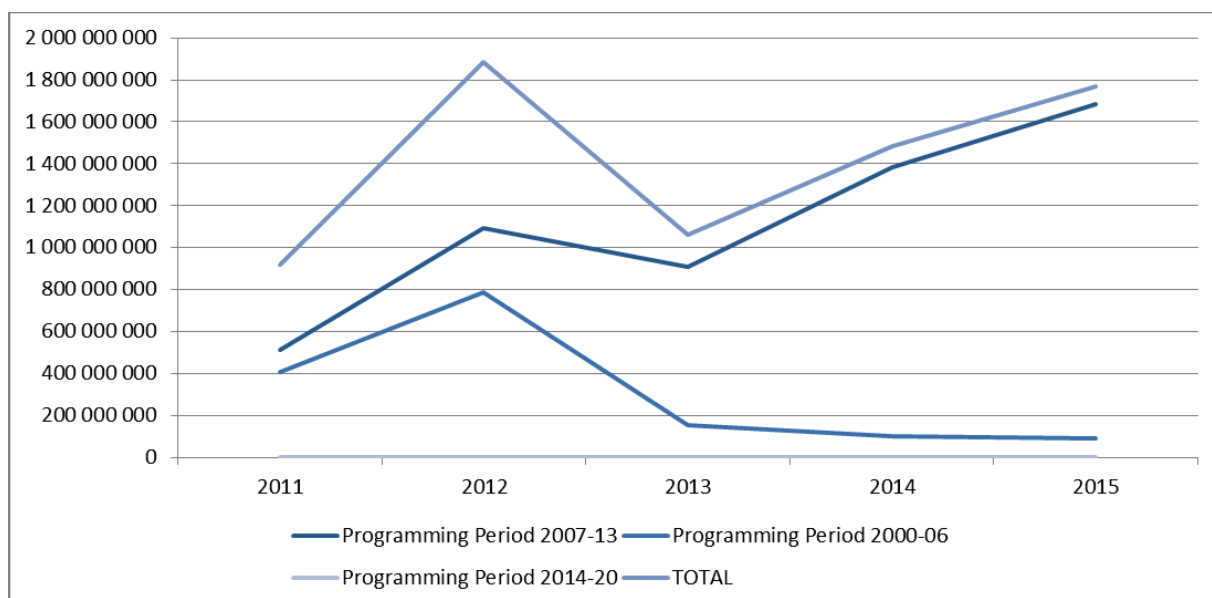


Table CP11 shows the trend related to the amounts linked to the reported non-fraudulent irregularities. Once more, as already mentioned several times in relation to the trends of the financial amounts, fluctuations can happen more often, as they are linked to individual irregularities or group of irregularities of significant value, which produce distortive effects from one year to the other.

Table CP11: trend of financial amounts linked to the irregularities not reported as fraudulent between 2011 and 2015 by programming period – Cohesion Policy

FUND / PROGRAMMING PERIOD	REPORTING YEAR					TOTAL PERIOD
	2011	2012	2013	2014	2015	
	EUR	EUR	EUR	EUR	EUR	
Programming Period 2014-20	0	0	0	0	15 872	15 872
ERDF					15 872	15 872
Programming Period 2007-13	511 236 691	1 094 768 454	905 873 851	1 384 434 430	1 681 644 184	5 577 957 610
Cohesion Fund	50 223 369	278 682 921	137 025 001	201 000 261	311 336 980	978 268 531
ERDF	397 307 142	719 127 085	683 269 179	1 067 106 096	1 257 988 346	4 124 797 849
ESF	63 706 180	96 958 448	85 579 670	116 328 073	112 318 858	474 891 229
Programming Period 2000-06	406 147 671	788 137 782	156 354 879	99 524 857	88 128 196	1 538 293 386
Cohesion Fund	26 897 293	185 583 930	34 647 346	13 773 228	1 332 039	262 233 837
ERDF	272 169 914	592 361 141	117 537 267	77 716 712	84 864 391	1 144 649 425
ESF	29 122 392	2 627 068	2 733 043	3 208 422	623 337	38 314 262
EAGGF - Guidance	70 277 221	7 146 111	1 083 542	4 826 495	451 057	83 784 426
FIFG	7 680 850	419 533	353 681		857 372	9 311 436
TOTAL	917 384 362	1 882 906 236	1 062 228 730	1 483 959 286	1 769 772 381	7 116 250 995



5.2. Specific Analysis – Irregularities reported in relation to the Programming Period 2007-13

5.1.3. Priorities concerned by the irregularities reported as fraudulent

The operational programmes financed by the Cohesion Policy are implemented in relation to the already mentioned objectives, but also along identified Priorities and Themes.

The information provided by Member States allows for an analysis of the priority areas in relation to which Member States have identified projects affected by potentially fraudulent practices.

Table CP12 shows the number of reported fraudulent irregularities by priority area per reporting year since the beginning of the programming period 2007-13.

In terms of numbers, the 'Priorities' most concerned were 'Research and Technological Development (RTD)', 'Improving access to employment and sustainability' and 'Improving human capital'.

Table CP12: PP2007-13 - Irregularities reported as fraudulent by Priority

Priority	Irregularities reported as fraudulent							
	2009	2010	2011	2012	2013	2014	2015	TOTAL
	N	N	N	N	N	N	N	N
Culture				1	1	1	1	4
Measures of common interest - Fisheries							3	3
Technical assistance for Fisheries						3	2	5
Energy				2	18	1	1	22
Environmental protection and risk prevention			2	8	4	5	18	37
Increasing the adaptability of workers and firms, enterprises and entrepreneurs	3		6	11	8	21	40	89
Improving access to employment and sustainability	20	1	5	20	21	13	27	107
Improving human capital	1	6	1	9	12	26	14	69
Information society			5	3	4	4	8	24
Improving the social inclusion of less-favoured persons		1	2	3	7	6	13	32
Investment in social infrastructure	1	1	3	10	12	9	25	61
Mobilisation for reforms in the fields of employment and inclusion						1		1
Research and technological development (R&TD), innovation and entrepreneurship	3		6	24	56	74	91	254
Strengthening institutional capacity at national, regional and local level		2		7	2	4	9	24
Technical assistance		1				1	1	3
Tourism				4	12	11	18	45
Transport		1		7	6	6	16	36
Urban and rural regeneration			1	1	3	5	16	26
(blank)	20	45	101	71	82	45	57	421
TOTAL	48	58	132	181	248	236	360	1 263
% of (blank) on Total	41.7%	77.6%	76.5%	39.2%	33.1%	19.1%	15.8%	33.3%

On average, about one third of the irregularities used for this analysis did not provide information about the priority area concerned, decreasing from 44% of last year. However the table shows also how the level of completeness of the information improves over the years.

Table CP13 shows the amounts linked to the irregularities reported as fraudulent and their minimum, maximum and average value.

From the amounts point of view, the most significant results concern 'Transport', 'RTD' and 'Investment in Social Infrastructure'. 'Transport' retains also the highest maximum² and average values.

² Unfortunately and to be precise, the specification for the single highest value was left blank.

Table CP13: PP2007-13 – Amounts involved in irregularities reported as fraudulent by Priority

Priority	Irregularities reported as fraudulent			
	TOTAL AMOUNT	MINIMUM	AVERAGE	MAXIMUM
	EUR	EUR	EUR	EUR
Culture	1 494 581	19 057	373 645	1 302 036
Measures of common interest - Fisheries	88 058	20 303	29 353	35 183
Technical assistance for Fisheries	8 786 796	16 966	1 757 359	4 953 499
Energy	7 959 454	11 959	361 793	2 861 537
Environmental protection and risk prevention	36 749 146	12 000	993 220	11 190 348
Increasing the adaptability of workers and firms, enterprises and entrepreneurs	46 258 117	0	519 754	23 794 567
Improving access to employment and sustainability	9 317 949	0	87 084	2 700 000
Improving human capital	10 638 416	0	154 180	3 129 452
Information society	26 345 296	20 931	1 097 721	6 816 883
Improving the social inclusion of less-favoured persons	3 771 177	121	117 849	873 034
Investment in social infrastructure	94 810 638	0	1 554 273	69 092 431
Mobilisation for reforms in the fields of employment and inclusion	37 674	37 674	37 674	37 674
Research and technological development (R&TD), innovation and entrepreneurship	262 716 497	0	1 034 317	18 859 858
Strengthening institutional capacity at national, regional and local level	1 307 775	0	54 491	204 350
Technical assistance	878 522	23 705	292 841	825 499
Tourism	28 309 531	0	629 101	6 261 693
Transport	302 065 102	0	8 390 697	120 956 559
Urban and rural regeneration	13 605 503	0	523 289	3 894 546
(blank)	377 537 522	0	896 764	122 771 103
TOTAL	1 232 677 753	0	975 992	122 771 103

The fact that several minimum values show the value '0', indicate that for a number of fraudulent cases the financial impact needs yet to be assessed.

5.1.4. *Priorities concerned by the irregularities not reported as fraudulent*

The same analysis showed in paragraph 1.2.1 for the irregularities reported as fraudulent is presented here for the irregularities not reported as fraudulent in relation to the programming period 2007-13.

Table CP14 shows the number of reported fraudulent irregularities per reporting year since the beginning of the programming period 2007-13.

Again, 'Research and Technological Development (RTD)' is the priority with the highest number of occurrences, followed by 'Environmental protection and risk prevention' and 'Transport' (all above 1 000 entries).

Table CP14: PP2007-13 - Irregularities not reported as fraudulent by Priority

Programming Period 2007-13		Irregularities not reported as fraudulent							
Priority	2008	2009	2010	2011	2012	2013	2014	2015	TOTAL
	N	N	N	N	N	N	N	N	N
Culture			2	14	25	42	61	41	185
Aquaculture, processing and marketing, inland fishing							1		1
Measures of common interest - Fisheries		1					4	19	24
Sustainable development of fisheries areas							3		3
Technical assistance for Fisheries						1	16	60	77
Energy				5	37	63	64	111	280
Environmental protection and risk prevention			13	61	208	321	321	357	1 281
Increasing the adaptability of workers and firms, enterprises and entrepreneurs			13	37	125	179	227	365	946
Improving access to employment and sustainability				15	71	96	232	239	946
Improving human capital		4	13	45	108	172	247	360	949
Information society			3	38	73	104	169	266	653
Improving the social inclusion of less-favoured persons		1	3	15	34	73	96	114	336
Investment in social infrastructure			12	76	162	197	240	240	927
Mobilisation for reforms in the fields of employment and inclusion				1	3	8	9	12	33
Reduction of additional costs hindering the outermost regions development					1	7	4	1	13
Research and technological development (R&TD), innovation and entrepreneurship		3	14	95	311	567	726	858	2 574
Strengthening institutional capacity at national, regional and local level			3	4	22	38	70	63	200
Technical assistance			4	5	45	67	57	65	243
Tourism			6	21	92	135	161	184	599
Transport			29	117	208	237	286	279	1 156
Urban and rural regeneration			2	20	88	108	189	225	632
(blank)	9	112	1 062	1 470	1 449	1 637	1 397	5 817	12 953
TOTAL	9	121	1 194	2 095	3 087	4 188	4 587	9 730	25 011
% of (blank) on Total	100.0%	92.6%	88.9%	70.2%	46.9%	39.1%	30.5%	59.8%	51.8%

Also in relation to the irregularities not reported as fraudulent the constant improvement in the completeness of data is confirmed, although to a lesser extent than for the fraudulent irregularities and with the significant exception of 2015 (probably due to the high number of irregularities reported by Spain).

Table CP15 shows the amounts linked to the irregularities not reported as fraudulent and their minimum, maximum and average value.

In this case, the category displaying the highest total amount involved and maximum value is that of the irregularities for which no indication has been given as to the priority affected. The highest average amount is linked to the priority 'Transport'.

Table CP15: PP2007-13 – Amounts involved in irregularities not reported as fraudulent by Priority

Programming Period 2007-13 Priority	Irregularities not reported as fraudulent			
	TOTAL AMOUNT	MINIMUM	AVERAGE	MAXIMUM
	EUR	EUR	EUR	EUR
Culture	25 892 249	1 346	139 958	2 863 715
Aquaculture, processing and marketing, inland fishing	40 444	40 444	40 444	40 444
Measures of common interest - Fisheries	60 923 365	954	2 538 474	53 244 236
Sustainable development of fisheries areas	140 166	21 120	46 722	66 481
Technical assistance for Fisheries	16 787 295	49	218 017	5 868 839
Energy	64 393 947	0	229 978	13 500 000
Environmental protection and risk prevention	232 029 060	0	181 131	18 203 645
Increasing the adaptability of workers and firms, enterprises and entrepreneurs	65 585 046	0	69 329	3 092 269
Improving access to employment and sustainability	113 400 801	0	119 874	10 771 180
Improving human capital	63 076 424	0	66 466	11 984 758
Information society	182 728 027	0	279 829	52 660 543
Improving the social inclusion of less-favoured persons	19 050 325	0	56 697	2 091 249
Investment in social infrastructure	193 707 823	0	208 962	20 577 826
Mobilisation for reforms in the fields of employment and inclusion	578 033	7	17 516	102 929
Reduction of additional costs hindering the outermost regions development	2 216 231	3 871	170 479	1 237 924
Research and technological development (R&TD), innovation and entrepreneurship	1 027 118 503	0	399 036	101 350 545
Strengthening institutional capacity at national, regional and local level	15 733 073	0	78 665	1 609 207
Technical assistance	40 280 567	0	165 764	7 805 595
Tourism	94 884 245	0	158 404	5 058 219
Transport	1 062 574 002	0	919 182	150 228 643
Urban and rural regeneration	79 038 787	0	125 061	9 273 570
(blank)	2 392 092 922	0	184 675	382 279 618
TOTAL	5 752 271 335	0	229 990	382 279 618

The fact that several minimum values show the value '0', indicate that for a number of fraudulent cases the financial impact needs yet to be assessed.

5.1.5. Types of irregularities / modus operandi detected - Irregularities reported as fraudulent

The analysis of the detected practices used in connection with the irregularities reported as fraudulent in 2015 (Table CP16) reveals a consolidation of existing trends. Detected fraudulent attempts mainly happen during the implementation of a project and are made through falsified documents or declarations (in about 25% of the cases), or by infringing the commitments entered into (through the signature of the financing contract), which implies that the project is not implemented according to what was initially agreed.

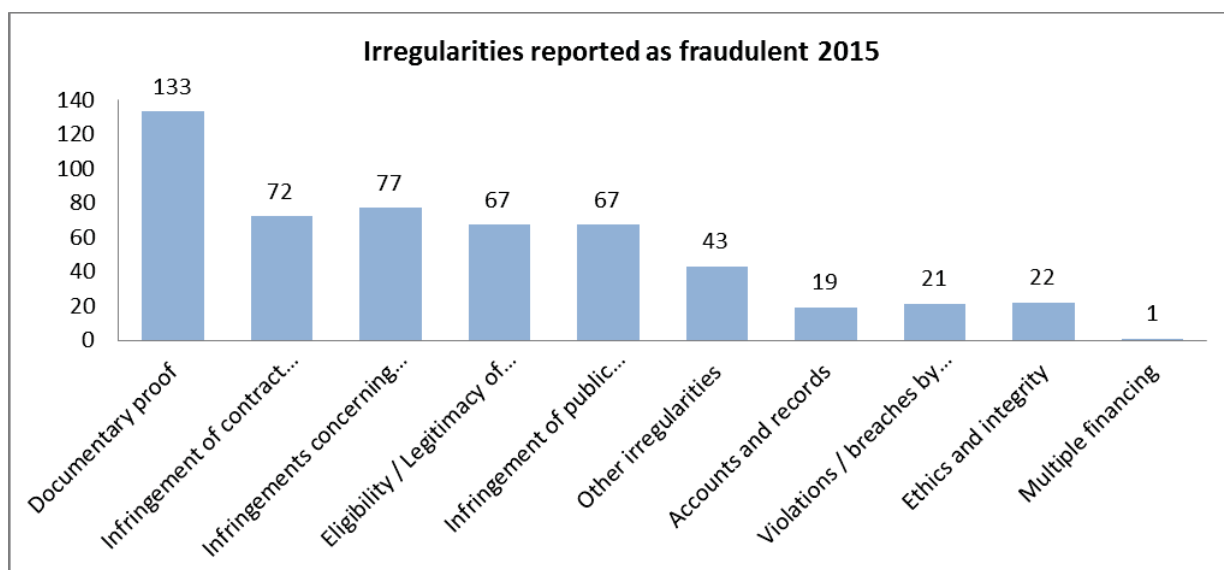
Violation of public procurement rules in connection with irregularities reported as fraudulent have been detected in 13% of the cases in 2015 and 9% of the total number of fraudulent irregularities reported in relation to the programming period 2007-13.

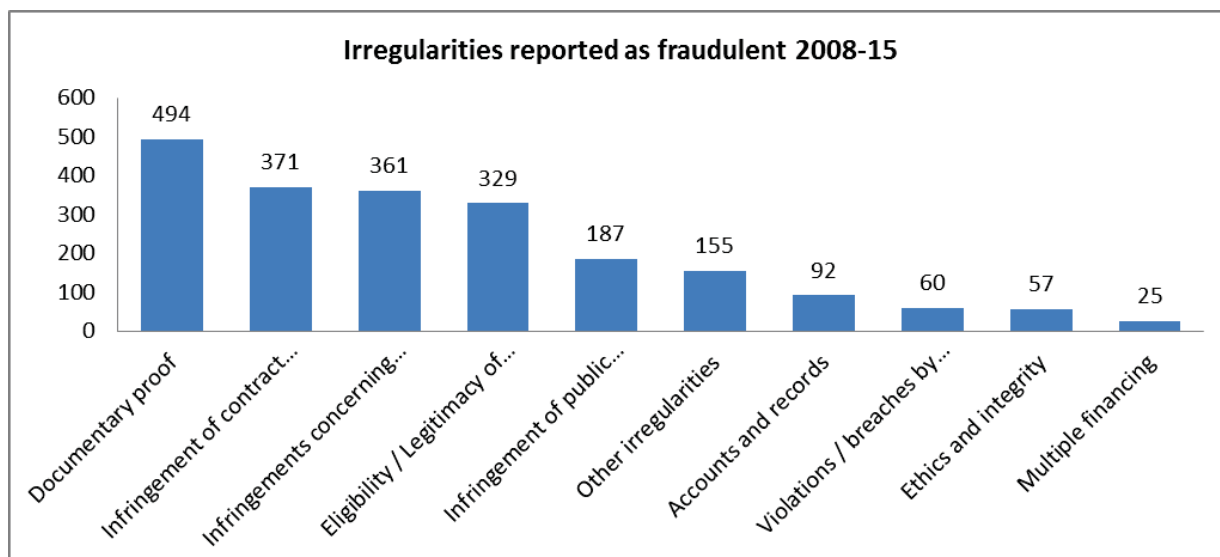
Irregularities concerning ethics and integrity (within which are included possible cases of corruption and conflict of interest) have recorded a significant increase with

the 44 cases reported in 2015 and 2014 (22 per year), considering that, until 2013 included only 15 had been notified to the Commission. The related amounts for this category are particularly significant despite the low number of cases on the total, as showed by the fact that, associated to this category, there is the highest average irregular amount.

Table CP16: Programming Period 2007-13 - Types of irregularity/Modus operandi detected in relation to irregularities reported as fraudulent

Typologies of irregularities	Irregularities reported as fraudulent 2015				Irregularities reported as fraudulent 2008-15			
	N	EUR	EUR/avg	% on total	N	EUR	EUR/avg	% on total
Documentary proof	133	58 070 270	436 619	36.9%	494	240 389 052	486 618	40.0%
Infringement of contract provisions / rules	72	32 656 412	453 561	20.0%	371	283 134 577	763 166	30.0%
Infringements concerning the request	77	50 636 352	657 615	21.4%	361	225 443 156	624 496	29.2%
Eligibility / Legitimacy of expenditure/measure	67	48 460 377	723 289	18.6%	329	213 306 197	648 347	26.6%
Infringement of public procurement rules	67	92 340 683	1 378 219	18.6%	187	253 611 963	1 356 214	15.1%
Other irregularities	43	121 323 699	2 821 481	11.9%	155	314 748 778	2 030 637	12.5%
Accounts and records	19	1 862 194	98 010	5.3%	92	24 701 295	268 492	7.4%
Violations / breaches by the operator	21	3 752 618	178 696	5.8%	60	107 157 659	1 785 961	4.9%
Ethics and integrity	22	41 029 443	1 864 975	6.1%	57	205 510 351	3 605 445	4.6%
Multiple financing	1	507 468	507 468	0.3%	25	6 269 030	250 761	2.0%





The columns “% on total” (4th and 8th columns) in Table CP16 have been calculated with reference, respectively, to the ‘Total’ values referred to the year ‘2015’ and ‘TOTAL’ in Table CP12.

The data population used in this paragraph consists of all irregularities reported as fraudulent in relation to the programming period 2007-13 until the end of 2015.

The row for totals has been omitted in consideration of the fact that to the same irregularity reported may be associated several typologies of infringements and therefore the total sum of values in Table CP16 would result in multiple counting of the same irregularity notification.

The category “Infringement of contract provision / rules” includes all irregularities related to implementation of the contract, *i.e.* irregularities such as ‘action not implemented’, ‘action not completed’, ‘action not carried out in accordance with rules’, ‘Failure to respect other contract provisions/rules’.

The category “Eligibility / Legitimacy of expenditure / measure” refers to all irregularities concerning the eligibility of the project or of the claimed expenditure, such as ‘Not-eligible expenditure’, ‘Expenditure not-legitimate’, ‘Expenditure outside of eligibility period’,

The category “Infringements concerning the request” refers to all types of irregularities associated with the request of aid/financing, such as ‘Incorrect request for aid’, ‘Request for aid false or falsified’.

The category “Ethics and Integrity” refers to violations like ‘Conflict of interest’, ‘Bribery – active’, ‘Bribery – passive’, ‘Corruption’, ‘Other irregularities concerning integrity and ethics’.

The “other irregularities” category is a residual category to be used when all others do not provide an adequate description of the detected irregularity.

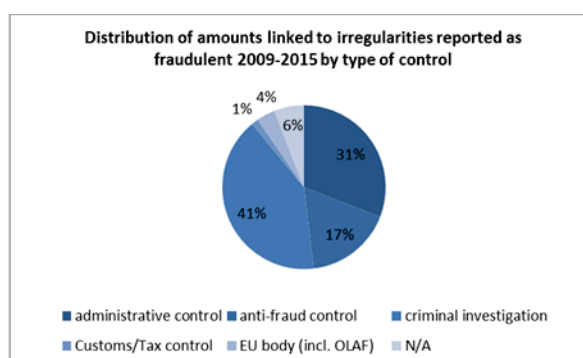
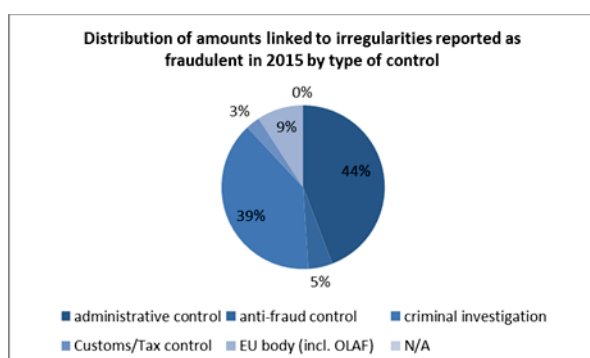
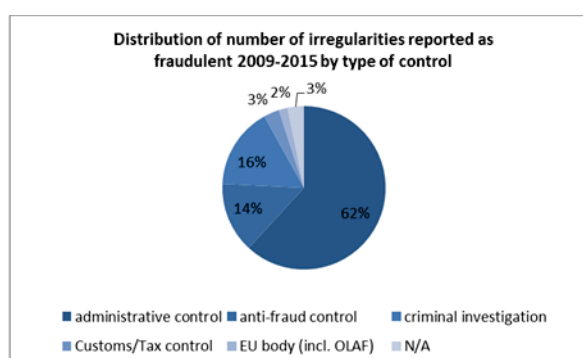
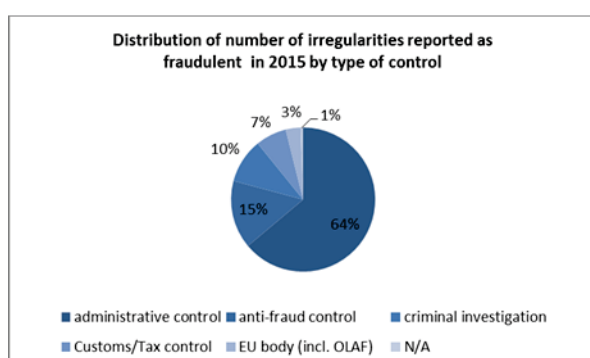
5.1.6. *Type of control / method of detection – Irregularities reported as fraudulent*

The analysis of the information concerning the Programming Period 2007-13 shows an important shift in relation to the previous programming period. The number of fraudulent irregularities detected by administrative controls is proportionally significantly higher than what was the case in the previous period, where the

administrative verifications, on the spot checks and audit of operations would detect less than 20% of the cases, while in the current period they detect about 64%.

Table CP17: Programming Period 2007-13 - Type of checks having detected the irregularities reported as fraudulent

Programming Period 2007-13 Type of control	Irregularities reported as fraudulent in 2015		Irregularities reported as fraudulent 2009-2015	
	N	EUR	N	EUR
administrative control	230	189 621 052	781	381 112 520
anti-fraud control	55	20 625 287	176	212 095 092
criminal investigation	36	167 554 351	204	503 863 114
Customs/Tax control	25	12 025 614	39	17 015 587
EU body (incl. OLAF)	12	39 369 857	22	45 005 879
N/A	2	12 806	41	73 585 561
Total	360	429 208 965	1 263	1 232 677 753



The results of this analysis may be influenced by the accuracy of the information reported by Member States, which may have highlighted the subsequent activity of bodies in charge of the management and control of the funds and neglected the detection activity of the anti-fraud bodies.

Another element to be kept into account is that for 41 cases reported until the end of 2015, it was not possible to determine the type of check.

The number of cases linked to investigations by EU bodies (including OLAF) is not accurate.

5.1.7. Type of irregularities not reported as fraudulent

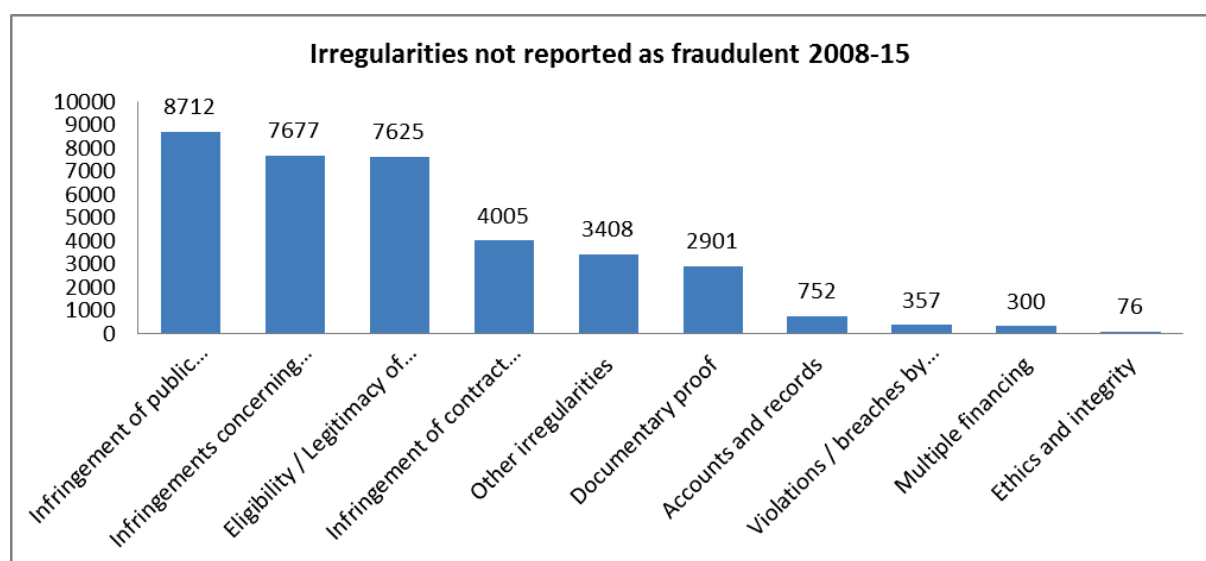
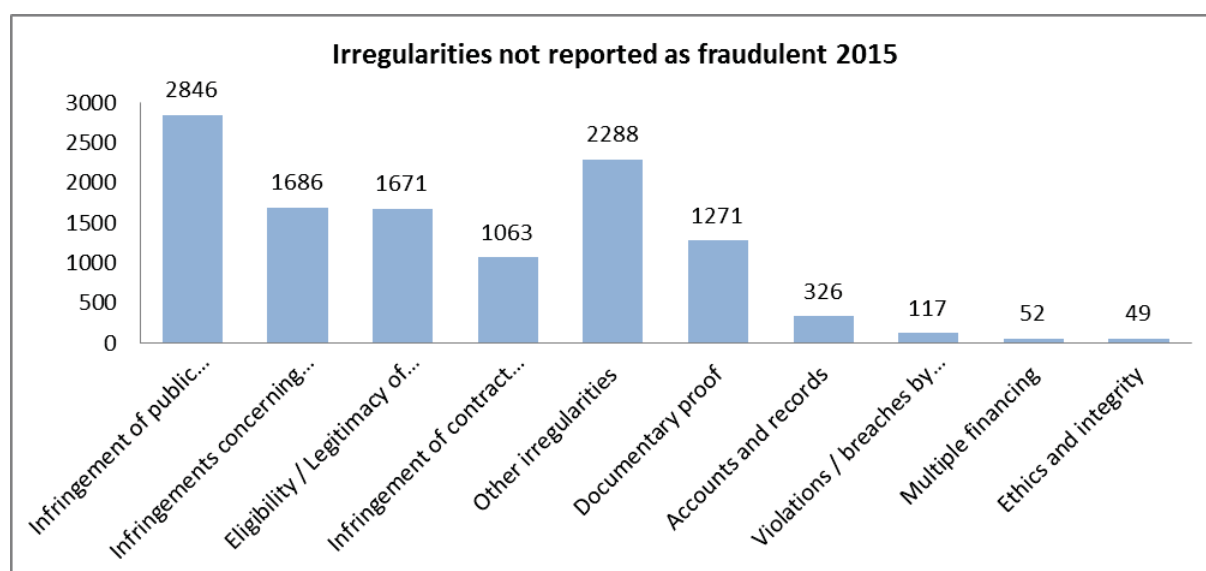
Table CP18 provides an overview of the types of irregularities detected in relation to non-fraudulent irregularities.

It confirms some of the main trends highlighted in previous years, as the infringements most frequently detected (over 38% of the total) and those involving

the highest amounts are those concerned with public procurement (over 49% of the total value of the irregularities).

Table CP18: Programming period 2007-13 - types of non-fraudulent irregularities

Typologies of irregularities	Irregularities not reported as fraudulent 2015				Irregularities not reported as fraudulent 2008-15			
	N	EUR	EUR/avg	% on total	N	EUR	EUR/avg	% on total
Infringement of public procurement rules	2846	695 978 730	244 546	29.2%	8712	2 812 227 936	322 799	34.8%
Infringements concerning the request	1686	254 750 608	151 098	17.3%	7677	1 301 778 725	169 569	30.7%
Eligibility / Legitimacy of expenditure/measure	1671	250 751 645	150 061	17.2%	7625	1 285 096 388	168 537	30.5%
Infringement of contract provisions / rules	1063	212 329 889	199 746	10.9%	4005	1 483 214 208	370 341	16.0%
Other irregularities	2288	255 901 841	111 845	23.5%	3408	594 063 202	174 314	13.6%
Documentary proof	1271	109 422 409	86 092	13.1%	2901	706 312 493	243 472	11.6%
Accounts and records	326	57 134 705	175 260	3.4%	752	131 127 721	174 372	3.0%
Violations / breaches by the operator	117	164 570 956	1 406 589	1.2%	357	284 976 162	798 253	1.4%
Multiple financing	52	6 023 798	115 842	0.5%	300	105 902 170	353 007	1.2%
Ethics and integrity	49	13 020 782	265 730	0.5%	76	15 967 295	210 096	0.3%



The columns “% on total” (4th and 8th columns) in Table CP18 have been calculated with reference, respectively, to the ‘Total’ values referred to the year ‘2015’ and ‘TOTAL’ in Table CP14.

The data population used in this paragraph consists of all irregularities not reported as fraudulent in relation to the programming period 2007-13 until the end of 2015.

The row for totals has been omitted in consideration of the fact that to the same irregularity reported may be associated several typologies of infringements and therefore the total sum of values in Table CP18 would result in multiple counting of the same irregularity notification.

5.3. Anti-fraud activities by Member States

Previous paragraphs have examined the trend and main features and characteristics of the irregularities reported as fraudulent.

The present paragraph aims at examining some aspects linked to the anti-fraud activities and results of Member States. Four elements are taken into account:

- the time that runs between the beginning of the fraudulent practice and its detection/establishment by the competent authority and reporting to the Commission (Detection / Reporting Efficiency);
- the number of irregularities reported as fraudulent by each Member State;
- the fraud detection rate (the ratio between the amounts involved in cases reported as fraudulent and the payments occurred in the financial year 2015);
- the ratio of cases of established fraud on the total number of irregularities reported as fraudulent.

5.1.8. Duration of irregularities, Detection and Reporting Efficiency

Of the 10 692 detected irregularities (fraudulent and non-fraudulent) reported by Member States in 2015, 30% involve infringements that have been protracted during a given span of time. For the 371 irregularities reported as fraudulent this percentage is slightly higher at 60%. The remaining part of the datasets refers to irregularities/breaches which consisted of a single act identifiable on a precise date (15% of the whole dataset and 32% of that represent exclusively by the fraudulent irregularities) or for which no information has been provided (55% of the whole dataset, but only 8% of the irregularities reported as fraudulent).

Taking into account only those irregularities which have been protracted in time, their average duration is of 24 months (*i.e.* almost two years).

The two subsets (irregularities reported as fraudulent and those not reported as fraudulent) have very similar patterns, the average duration of those reported as fraudulent being 21 months (*i.e.* almost 2 years) while that of those not reported as fraudulent is 24 months.

Table CP19 shows the average number of months between the moment in which the fraudulent practice begins and when it is detected/established (Detection Efficiency – DetE) and then the average number of months between its establishment and the reporting to the Commission (Reporting Efficiency – RepE).

The EU average is about three years and six months (42 months) between the first and the last of those events (DetE + RepE).

The duration of the DetE should not be seen as a sign of inefficiency *per se*. More relevant, in this respect, the RepE, which is about 10 months in average.

Table CP19: Cohesion Policy – Detection and Reporting Efficiency

Member State	Irregularities reported in 2015				Irregularities reported 2011-2015			
	DetE	RepE	DetE + RepE	Usable sample	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%	months/average	months/average	months/average	%
HU	13	4	17	99%	14	5	19	100%
CZ	29	6	35	95%	25	6	31	97%
LV	37	10	47	90%	25	7	33	79%
HR	30	3	33	75%	30	3	33	75%
EE	34	6	41	100%	27	6	33	99%
AT	25	9	34	90%	26	11	36	85%
PL	37	4	41	99%	33	5	37	99%
RO	35	5	40	99%	33	5	38	99%
MT	34	15	49	100%	28	11	40	98%
UK	32	12	45	37%	30	10	40	69%
LT	26	6	31	91%	32	8	40	95%
BG	32	4	36	99%	36	4	40	100%
SE	50	8	58	77%	34	8	42	50%
SI	30	11	41	100%	33	9	42	96%
EU	34	8	43	40%	33	10	42	69%
DK	29	3	32	75%	34	9	44	42%
CY	64	13	77	100%	35	9	44	100%
FI	28	24	52	92%	33	15	48	86%
SK	43	13	56	97%	37	11	49	94%
ES	33	10	42	3%	37	13	50	15%
BE	53	9	62	40%	41	11	52	77%
PT	50	19	69	14%	35	17	52	36%
GR	21	13	34	35%	40	13	53	73%
IT	41	11	52	81%	38	15	54	90%
DE	42	12	53	97%	41	13	54	98%
NL	59	6	65	96%	48	7	55	91%
FR	33	12	45	15%	41	14	56	6%
IE	71	9	80	1%	73	62	135	26%
LU	N/A	N/A	N/A		N/A	7	N/A	

Luxembourg has reported no sufficient information to calculate the DetE and the RepE.

Table CP20 shows the same information but limited to the irregularities reported in relation to the programming period 2007-13.

It shows a good improvement between the two periods on both the detection and reporting efficiency of about three months for each.

The overall time gap between the initial moment and reporting (DetE + RepE) is increasing in 2015 in comparison with previously reported information, but this is due to the DetE, as the RepE is mainly stable. This is normal as the programming period implementation goes forward and potential fraud is increasingly detected after payment.

Table CP20: Cohesion Policy – Detection and Reporting Efficiency – Irregularities reported between 2011 and 2015 related to the programming period 2007-2013

Member State	Programming period 2007-2013							
	Irregularities reported in 2015				Irregularities reported 2011-2015			
	DetE	RepE	DetE + RepE	Usable sample	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%	months/average	months/average	months/average	%
HU	13	4	17	99%	13	5	18	100%
LT	26	6	31	96%	21	9	29	94%
CZ	29	6	35	95%	24	5	30	97%
LV	37	9	46	93%	25	7	32	81%
HR	30	3	33	75%	30	3	33	75%
EE	34	6	41	100%	27	6	34	99%
SI	30	11	41	100%	26	9	34	96%
UK	32	12	44	37%	27	9	36	68%
AT	25	9	34	90%	27	9	37	84%
EU	34	8	42	42%	30	7	37	71%
PL	37	4	41	99%	32	5	37	99%
RO	35	5	40	99%	33	5	38	99%
GR	21	12	33	36%	28	11	38	69%
ES	33	10	42	3%	30	9	39	13%
MT	34	15	49	100%	28	11	40	98%
BG	32	4	36	99%	36	4	40	100%
SE	50	8	58	77%	34	7	41	50%
DK	29	4	32	75%	36	5	41	43%
PT	50	14	63	14%	30	12	42	51%
IT	36	11	47	79%	33	10	43	90%
FR	33	24	56	15%	29	15	44	4%
FI	28	25	53	92%	27	17	44	85%
CY	64	13	77	100%	35	9	44	100%
DE	41	11	52	97%	37	10	47	98%
SK	43	12	54	97%	37	11	47	95%
BE	53	13	66	40%	40	12	52	77%
NL	59	5	64	96%	47	6	53	93%
IE	71	9	80	100%	52	8	60	62%
LU	N/A	N/A	N/A	#DIV/0!	N/A	N/A	N/A	0%

Luxembourg has reported no fraudulent irregularities during the period taken into consideration.

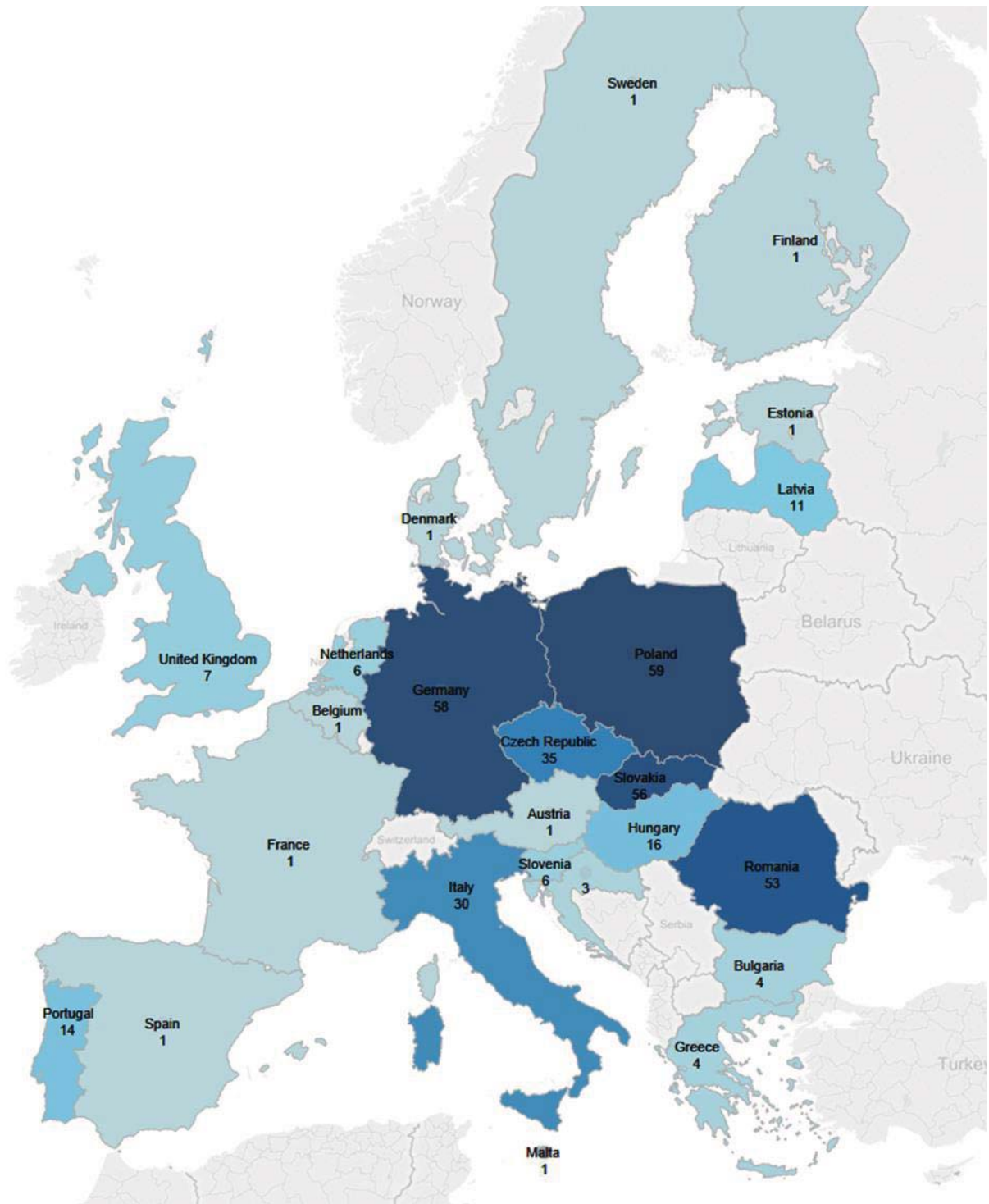
5.1.9. Detection of irregularities reported as fraudulent in 2015 by Member State

Map CP1 shows the number of irregularities reported as fraudulent in 2015 by Member State in the Cohesion policy area (all programming periods included).

Four (4) Member States have notified no irregularity as fraudulent; seventeen (17) Member States reported between 1 and 15 fraudulent irregularities; two (2) countries reported between 16 and 30; and five (5) Member States more than 30 fraudulent irregularities.

Poland, Germany and Slovakia are the three countries having reported the highest numbers.

Map CP1: Number of irregularities reported as fraudulent by Member State in 2015 – Cohesion Policy

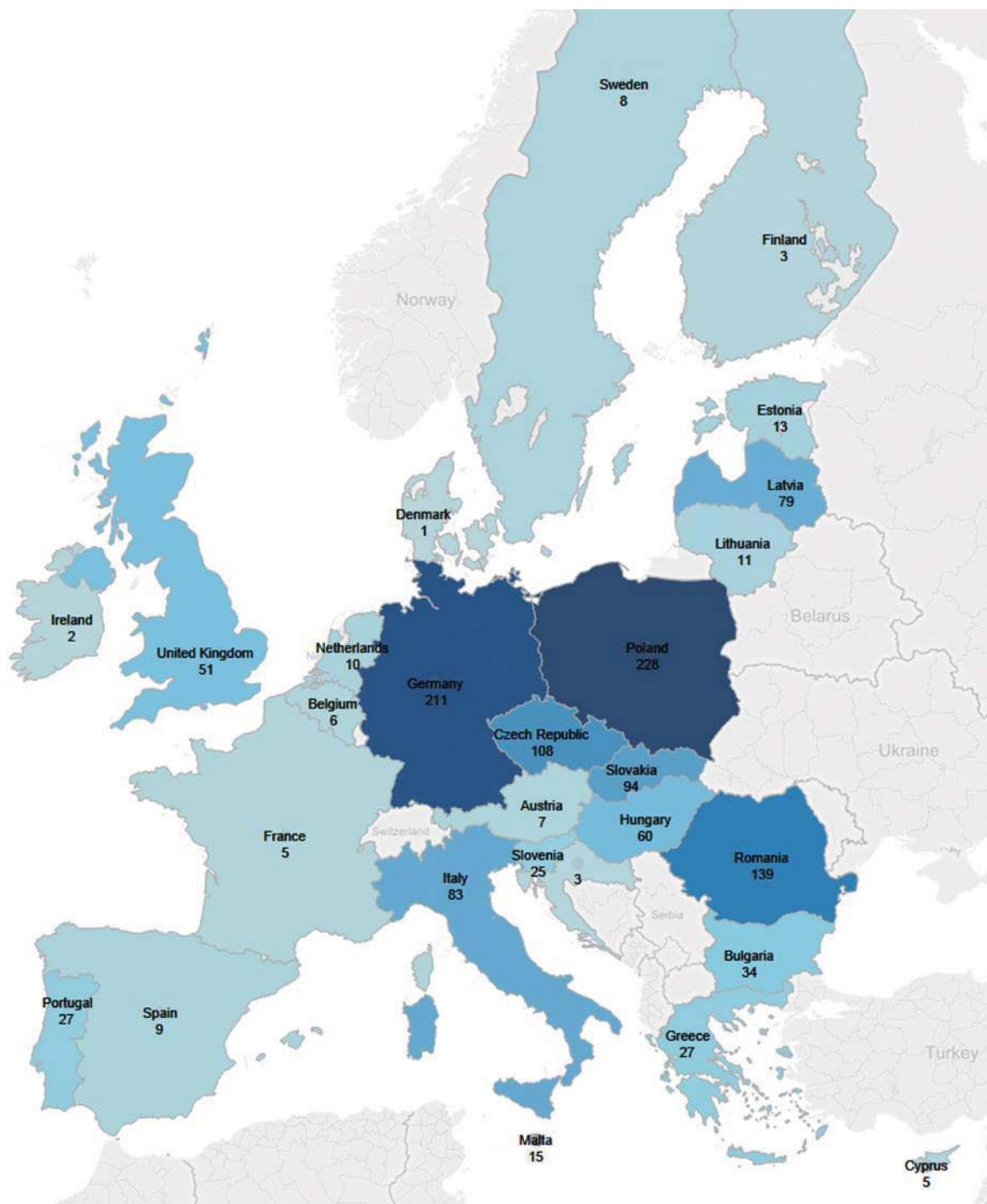


Map CP2 shows the number of irregularities reported as fraudulent by Member State in relation to the programming period 2007-13 alone.

One (1) Member State has notified no irregularity as fraudulent; eighteen (18) Member States reported between 1 and 50 fraudulent irregularities; five (5) countries reported between 50 and 100; two (2) between 100 and 150; and two (2) Member States more than 150 fraudulent irregularities.

Poland, Germany and Romania are the three countries having reported the highest numbers.

Map CP2: Number of irregularities reported as fraudulent by Member State in relation to the programming period 2007-13 – Cohesion Policy



Case study: attempted fraud in an ERDF financed project in Estonia

Using funds from the ERDF, the undertaking acquired a plastic waste cleaning line at a cost of EUR 959 952.

An investigation revealed that the components of the equipment were already in the possession of the beneficiary or its associated undertaking prior to acquisition. The documents presented to the second-level intermediate body were fictitious, as the transactions had been performed with an undertaking not engaged in the supply of the equipment concerned. In actual fact, the undertaking bought the equipment from itself and at a price several times higher, with the aim of obtaining more aid funding. The aid was not paid out, so the case was one of attempted fraud. Thus, to avoid similar occurrences in the future, clear provisions on verification of the procurement process, the equal treatment of tenderers, and the transparency of the procurement process will be drawn up, and the provision of detailed information on the equipment in the tenders will be made obligatory.

5.1.10. Fraud detection rate

The fraud detection rate compares the results obtained by Member States in their fight against fraud with the related commitment appropriations. Considering the multi-annual nature of the cohesion policy spending programmes, no annual analysis has been prepared, concentrating it for the whole programming period 2007-13, for which commitment appropriations have almost reached 100% and the number of fraudulent irregularities reported by Member States is significant.

The highest number of detected fraudulent irregularities for the period 2007-13 originates from Poland, Germany, Romania, the Czech Republic, Slovakia and Italy.

The fraud detection rate (2008-2014) is the highest (>0.3%) for Italy, Slovakia, Latvia, the Czech Republic, Slovenia, Poland and Romania.

Table CP21: number of irregularities reported as fraudulent, amounts involved and fraud detection rate by Member State – Programming Period 2007-13

Member State	Irregularities reported as fraudulent 2008-15		Commitment appropriations 2007-13	Fraud detection rate - 2008-15
	N	EUR	EUR	%
AT	7	1 149 376	1 204 478 581	0.10%
BE	6	3 131 388	2 062 838 322	0.15%
BG	34	7 303 890	6 673 628 244	0.11%
CY	5	328 774	612 434 992	0.05%
CZ	108	197 121 821	26 539 650 285	0.74%
DE	211	40 537 806	25 487 968 470	0.16%
DK	1	0	509 577 239	0.00%
EE	13	3 665 927	3 403 459 881	0.11%
ES	9	1 859 596	34 648 906 855	0.01%
FI	3	196 397	1 595 966 044	0.01%
FR	5	2 886 409	13 446 308 576	0.02%
GR	27	7 159 260	20 210 261 445	0.04%
HR	3	2 184 460	753 527 447	0.29%
HU	60	5 213 972	24 907 724 239	0.02%
IE	2	15 672	750 724 742	0.00%
IT	83	249 503 418	27 922 613 430	0.89%
LT	11	1 375 085	6 741 329 245	0.02%
LV	79	35 775 400	4 530 447 634	0.79%
MT	15	266 825	840 123 051	0.03%
NL	10	3 903 370	1 660 002 737	0.24%
PL	228	367 974 796	67 185 549 244	0.55%
PT	27	81 131 819	21 411 560 512	0.38%
RO	139	89 830 911	19 057 658 141	0.47%
SE	8	317 240	1 626 091 888	0.02%
SI	25	27 541 473	4 101 048 636	0.67%
SK	94	92 556 107	11 496 467 767	0.81%
UK	51	9 897 232	9 890 937 463	0.10%
TOTAL	1264	1 232 828 425	339 271 285 110	0.36%

5.1.11. Ratio of established fraud 2008-2014

Table CP22 shows the ratio between the cases of established fraud and the total number of irregularities reported as fraudulent (including suspected and established fraud) in the period 2009-13. Taking into account only cases reported in 2015 would be meaningless, as the criminal proceedings leading to a conviction for fraud may take several years, while using the period 2010-14 would be misleading as it will be impossible to make a sound comparison with figures published in the 2013 and 2014 Report. However information concerning the years 2008-14 is published (for reference for future years) in Table CP23.

Table CP22 is integrated with the ‘Dismissal ratio’, calculated by the differences between the total number of irregularities reported as fraudulent published in the corresponding table in the 2013 Report (TOTAL 2013) and the total calculated taking into account the updates received in 2014 and 2015. When the ratio is positive, it means that Member States have classified as ‘suspected’ or ‘established fraud’ an irregularity appearing as non-fraudulent in 2013.

In this respect, the average ratio of established fraud at EU level is 12%, increasing from 11% of 2013. The dismissal ratio is 4%.

If one considers exclusively the “decisions” (established + dismissed), of the 106 decided cases (77 established fraud and 29 dismissals), 73% is the ‘conviction rate’ and 23% the ‘dismissal rate’.

Table CP22: number of cases of suspected and established fraud, ratio of established fraud, dismissal ratio – cases reported until 2013

Member States	Suspected fraud	Established fraud	TOTAL	Ratio established fraud	TOTAL 2013	Dismissal ratio
	N	N	N	%	N	%
AT	5	1	6	17%	6	0%
BE	2		2	0%	2	0%
BG	27	1	28	4%	30	-7%
CY	3	1	4	25%	4	0%
CZ	46	4	50	8%	63	-21%
DE	76	43	119	36%	125	-5%
EE	5	3	8	38%	7	14%
ES	4		4	0%	4	0%
FI	2		2	0%	3	-33%
FR	1		1	0%	1	0%
GR	18	3	21	14%	22	-5%
HU	10		10	0%	8	25%
IE	2		2	0%	2	0%
IT	56		56	0%	62	-10%
LT	9		9	0%	9	0%
LV	43	2	45	4%	45	0%
MT	14		14	0%	14	0%
NL	1		1	0%		#DIV/0!
PL	122	12	134	9%	140	-4%
PT	12		12	0%	12	0%
RO	60		60	0%	60	0%
SE	5		5	0%	5	0%
SI	7	5	12	42%	13	-8%
SK	25	2	27	7%	21	29%
UK	35		35	0%	38	-8%
TOTAL	590	77	667	12%	696	-4%

Table CP23 provides the information concerning the number of cases of suspected and established fraud and ratio of established fraud calculated including all the fraudulent irregularities reported until 2014 included. It will be used in the coming reports for comparability.

Table CP23: number of cases of suspected and established fraud and ratio of established fraud – cases reported between 2008-2014 in the Cohesion policy

Member States	Suspected fraud	Established fraud	TOTAL	Ratio established fraud	TOTAL 2014	Dismissal ratio
	N	N	N	%	N	%
AT	5	1	6	17%	6	0%
BE	5		5	0%	5	0%
BG	29	1	30	3%	33	-9%
CY	4	1	5	20%	5	0%
CZ	69	4	73	5%	95	-23%
DE	111	44	155	28%	160	-3%
EE	8	4	12	33%	12	0%
ES	8		8	0%	24	-67%
FI	2		2	0%	8	-75%
FR	4		4	0%	3	33%
GR	21	3	24	13%	4	500%
HU	44		44	0%	40	10%
IE	2		2	0%	2	0%
IT	58	1	59	2%	62	-5%
LT	11		11	0%	11	0%
LV	65	3	68	4%	73	-7%
MT	14		14	0%	14	0%
NL	4		4	0%	4	0%
PL	156	13	169	8%	180	-6%
PT	13		13	0%	13	0%
RO	86		86	0%	87	-1%
SE	7		7	0%	7	0%
SI	12	7	19	37%	20	-5%
SK	34	5	39	13%	32	22%
UK	44		44	0%	48	-8%
TOTAL	816	87	903	10%	948	-5%

Of the 87 cases of established fraud, 74 (82%) were reported by three Member States: Germany, Poland and Slovenia.

Case study: attempted fraud in an ESF financed project in Italy

The Guardia di Finanza in Lamezia Terme conducted Operation 'E Pluribus Unum', concerning serious fraud in the receipt of European Union money made available to companies in order to increase employment and provide in-company training to new recruits.

In particular, following investigation, a criminal organisation was identified, that through the production and subsequent use of various forged documents, enabled a group of companies to collude and unduly benefit from this funding, amounting to approximately EUR 1 million.

Some professional practices were also found to be involved in the fraud: they were frequently used by those under investigation in order to prepare the documentation needed to gain access to the funding.

In addition, it was established that those responsible had, on several occasions, submitted false surety policies to the Region of Calabria, issued by a complicit foreign insurance company, guaranteeing that the requirements laid down for granting the incentives in question were correctly fulfilled.

The investigation resulted in 26 natural persons being reported to the judicial authority for conspiracy and serious fraud with intent to obtain public funds, together with nine legal persons for their administrative liability in the matter.

The investigation also established the improper receipt of Community funding from the Structural Funds amounting to around EUR 1 million, for which a preventative seizure was carried out, with a view to equivalent compensation, consisting of movable or immovable assets, money and company shares worth EUR 1.7 million.

SECTION II - DECENTRALISED MANAGEMENT

The EU as a global player / Pre-Accession Policy

The goal of the EU as a global player is also promoted through direct management. Pre-Accession Assistance (PAA) is provided through decentralised management where third countries distribute funds but account to the EU for how it is spent. In the last stages new member states manage pre-accession funds under shared management to help them complete the transition.

6. PRE-ACCESSION POLICY (PRE-ACCESSION ASSISTANCE AND INSTRUMENT FOR PRE-ACCESSION I AND II)

The assistance in pre-accession is provided on the basis of the European Partnerships of the potential candidates and the Accession Partnerships of the candidate countries. The current candidate countries are Albania, the Former Yugoslav Republic of FYROM, Montenegro, Serbia and Turkey. Potential candidate countries are Bosnia and Herzegovina and Kosovo³.

6.1. The Pre-accession Assistance (PAA), 2000-06

The old Pre-accession Assistance (PAA), regarding the period 2000-06, was financed by series of European Union programmes and financial instruments for candidate countries or potential candidate countries, namely the programmes for candidate countries, PHARE, SAPARD and ISPA, Phare Cross-Border Cooperation (CBC) and Coordination, Pre-accession financial assistance for Turkey⁴, Assistance for reconstruction, development and stabilisation for potential candidate countries (CARDS)⁵ and Transition facility⁶. This assistance has nearly been closed except for a few payments in CARDS.

6.2. The Instrument for Pre-accession 2007-13 – IPA I

The Instrument for Pre-Accession Assistance (IPA), which covers the period 2007-2013, is delivered through five components. The policy and programming of IPA consists of Multi-Annual Indicative Financial Framework (MIFF) on a three year basis, established by country, component and a theme, and Multi-Annual Indicative Planning Documents (MIPDs) per country or per groups of countries (regional and horizontal programmes). The Candidate Countries submit also Strategic Coherence Frameworks (SCF) and Multi-annual Operational Programmes, both regarding IPA Components III and IV. Their principal aim is to prepare beneficiary countries for the future use of the Cohesion policy instruments by imitating closely its strategic documents, National Strategic Reference Framework (NSRF) and Operational Programmes (OP), and management modes.

³ This designation is without prejudice to positions on status, and is in line with UNSCR 1244 and the ICJ Opinion on the Kosovo Declaration of Independence.

⁴ Turkey has been receiving pre-accession assistance since 2002.

⁵ Albania, Croatia, FYROM, Serbia, Kosovo under United Nations Security Council Resolution 1244, and Bosnia Herzegovina, Council Regulation (EC) No 2666/2000 of 5 December 2000.

⁶ The EU-10 that joined European Union in 2004 received a Transition facility during 2004-2006. However the EU-2 received a Transition facility in 2007 which is regarded as a post-accession assistance.

The financing of IPA is provided by the five following different components and DG Enlargement leads in the coordination of the instrument:

- (5) Component I, *Transition Assistance and Institution Building (TAIB)*, is managed by the European Commission's Directorate General for Enlargement;
- (6) Component II, *Cross-Border Cooperation*, is managed by the European Commission's Directorate General for Enlargement and part is managed, under shared management with Member States, by European Commission's Directorate General for Regional Policy;
- (7) Component III, *Regional Development*, is managed by the European Commission's Directorate General for Regional Policy;
- (8) Component IV, *Human Resources Development*, is managed by the European Commission's Directorate General for Employment and Social Affairs; and
- (9) Component V - *Rural Development* is managed by the European Commission's Directorate General for Agriculture.

The pre- and post-accession assistance is implemented through a variety of *management modes* which take into account different levels of preparedness of the beneficiary countries. The assistance under IPA is designed also to prepare the beneficiary countries to assume full responsibility for the management of financial assistance granted by the EU.

The eligibility for IPA components differs depending on the state of preparedness. In the use of funds the IPA beneficiary countries are divided into two categories. Croatia and the EU candidate countries: the Former Yugoslav Republic of FYROM, Serbia and Turkey; are eligible for all five components of IPA. While the new candidate countries, Albania and Montenegro (candidate status awarded in 2010), currently remain outside the scope of intervention of IPA Component III, the regional development. The Potential candidate countries in the Western Balkans (Albania, Bosnia and Herzegovina, Montenegro and Kosovo under UN Security Council Resolution 1244/99) are eligible only for the first two components.⁷

Implementation of Components I and II falls under the responsibility of DG Enlargement, which initiates the components under a centralised management mode, with a view to transferring implementation management powers to the beneficiary countries as soon as their administrative capacities are considered sufficiently developed to ensure sound financial management. The EU Delegations play a major role in the delivery of IPA, in particular under the de-concentrated and decentralised management modes.⁸

The implementation can be handled:

- directly by central management: funds are managed by DG Enlargement at headquarters;
- directly de-concentrated: funds are managed by EU Delegations under the supervision;

⁷ Potential candidate countries were defined at the Santa Maria da Feira [European Council](#) of 20 June 2000.

⁸ Following the entry into force of the Treaty of Lisbon, Delegations have become a part of the European External Action Service, with effect from 1 December 2010.

- directly centralised: cross-delegated when funds are managed by another service of the Commission through cross sub-delegation;
- indirectly in a centralised indirect management: funds are managed by executive agencies, specialised Community bodies (such as the European Investment Bank or the European Investment Fund) and national or international public-sector bodies or bodies governed by private law with a public-service mission;
- indirectly decentralised with ex ante control: funds are managed by accredited national authorities of the beneficiary country, but procurement is subject to ex ante control by the EC Delegation;
- decentralised without ex ante control: funds are managed by accredited national authorities of the beneficiary country and are not subject to ex ante controls by an EC Delegation;
- joint: funds are jointly managed with International Organisations (EBRD, EIB, Sigma, UN agencies, etc.)

6.3. The Instrument for Pre-accession 2014-20 – IPA II

Prepared in partnership with the beneficiaries, IPA II sets a new framework for providing pre-accession assistance for the period 2014-2020.

The most important novelty of IPA II is its strategic focus. Country Strategy Papers are the specific strategic planning documents made for each beneficiary for the 7-year period. These will provide for a stronger ownership by the beneficiaries through integrating their own reform and development agendas. A Multi-Country Strategy Paper will address priorities for regional cooperation or territorial cooperation.

IPA II targets reforms within the framework of pre-defined sectors. These sectors cover areas closely linked to the enlargement strategy, such as democracy and governance, rule of law or growth and competitiveness. This sector approach promotes structural reform that will help transform a given sector and bring it up to EU standards. It allows a move towards a more targeted assistance, ensuring efficiency, sustainability and focus on results.

IPA II also allows for a more systematic use of sector budget support. Finally, it gives more weight to performance measurement: indicators agreed with the beneficiaries will help assess to what extent the expected results have been achieved.

- The priorities outlined in the Strategy Papers are translated into detailed actions, which are included in annual or multi-annual Action Programmes. IPA II Action Programmes take the form of Financing Decisions adopted by the European Commission.
- The bulk of the assistance is channelled through the Country Action Programmes for IPA II Beneficiaries, which are the main vehicles for addressing country-specific needs in priority sectors as identified in the indicative Strategy Papers.
- Multi-Country Action Programmes aim at enhancing regional cooperation (in particular in the Western Balkans) and at adding value to the Country Action Programmes through other multi-beneficiary actions.

- Cross-Border Cooperation Programmes represent the focus of assistance in the area of territorial cooperation between IPA II beneficiaries, another important form of financial assistance.

Assistance for agriculture and rural development is also addressed via Rural Development Programmes.

IPA II funded activities are implemented and managed in various ways, in accordance with the Financial Regulation:

- Under direct management; i.e. the implementation of the budget is carried out directly by the Commission until the relevant national authorities are accredited to manage the funds.
- Under indirect management; i.e. budget implementation tasks are delegated to and carried out by entities entrusted by the Commission; they can be:
 - the IPA II beneficiary or an entity designated by it (one of the main objectives of IPA II is to encourage beneficiaries to take ownership and responsibility for implementation; indirect management by the IPAII beneficiary is therefore expected to become the norm);
 - an agency of a Member State or, exceptionally, of a third donor country;
 - an international organisation; or
 - an EU specialised (but not executive) agency.

In other words, the Commission delegates the management of certain actions to external entities, while still retaining overall final responsibility for the general budget execution.

- Shared management; i.e. implementation tasks are delegated to EU member states (only for cross-border cooperation programmes with EU countries).

In the context of direct management, Sector Budget Support is yet another tool for delivering pre-accession assistance and achieving sustainable results under IPA II. It consists of financial transfers to the national treasury account of an IPA II beneficiary and requires performance assessment and capacity development, based on partnership and mutual accountability. It is delivered through Sector Reform Contracts.

Implementation of IPA II will include a comprehensive monitoring mechanism. It will contain a review of overall performance of the progress in achieving results at the strategic, sector and action levels (i.e. results-based performance), in addition to monitoring of financial execution. Performance measurement will be based on indicators set out in the indicative Strategy Papers and the Programmes.

Joint monitoring committees (Commission and beneficiaries) will continue to monitor the implementation of financial assistance programmes, as was the case for the previous period of IPA.

The Commission publishes an annual report on pre-accession assistance. This report covers the previous budget year.

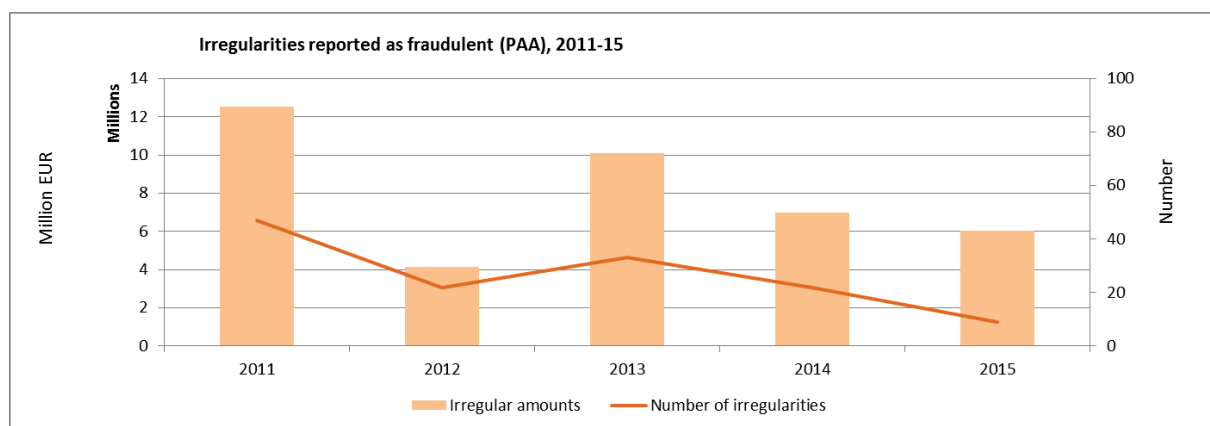
6.4. General analysis – Trend analysis

5.1.12. Trend analysis – Pre-accession assistance (PAA)

Regarding the Pre-Accession Assistance (PAA), the number of irregularities reported as fraudulent decreased in 2014 compared to the previous year. The downward trend since 2009 is confirmed as Table PA2 and Chart PA1 show.

Table PA1 – Reported irregularities (PAA), 2010-14

Year	Irregularities not reported as fraudulent		Irregularities reported as fraudulent		Total reported irregularities	
	N	EUR	N	EUR	N	EUR
2011	191	38 484 619	47	12 533 337	238	51 017 956
2012	188	42 825 577	22	4 152 887	210	46 978 464
2013	148	44 799 925	33	10 082 186	181	54 882 112
2014	53	6 402 911	22	6 981 929	75	13 384 840
2015	7	1 203 338	9	6 060 351	16	7 263 689
Total	587	133 716 370	133	39 810 690	720	173 527 061



For the total number of irregularities (reported as fraudulent and not reported as fraudulent) for the PAA, there were 16 irregularities reported in 2015 and the amount affected EUR 7.3 million (down from 75 and EUR 13.4 million respectively).

In the past five years, most of the irregularities (reported as fraudulent and not reported as fraudulent) and the highest aggregate amount were reported by Romania and Bulgaria. In relation to the distribution of irregularities according to funds, the highest numbers relate to SAPARD, while the most amounts concerned relate to ISPA.

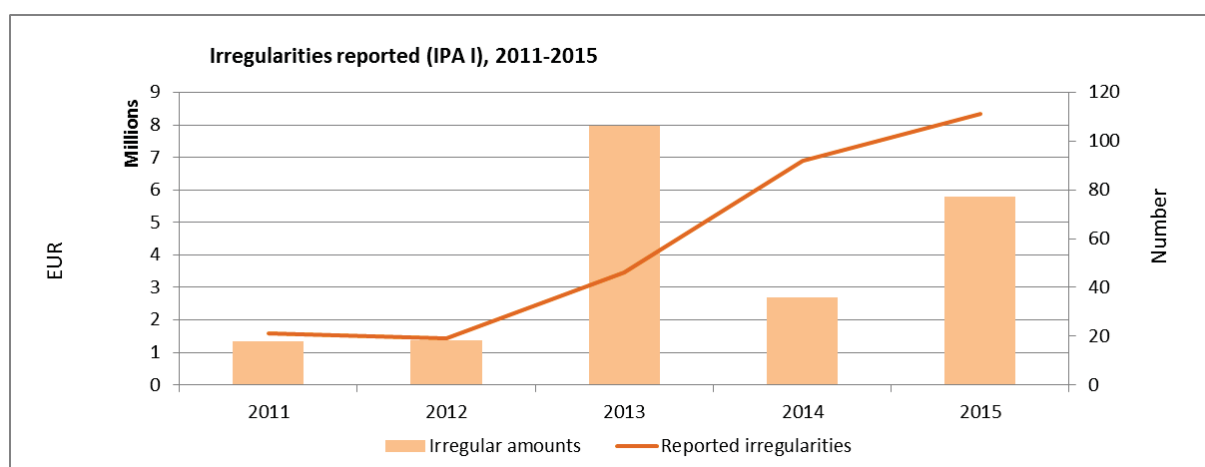
5.1.13. Trend analysis Instrument for Pre-Accession (IPA I)

Generally it can be said that the trend of IPA reporting (financial framework 2007-13) has begun to develop in a stable upward curve which means a continuous increase in the number of irregularities reported and involved amounts since 2010. The increasing trend can be considered within the norm as the reporting of irregularities of IPA has only begun in recent years.

Table PA2 details the underlining data, while Chart PA2 shows the evolution of reporting of all the irregularities (reported and not reported as fraudulent) since 2011.

Table PA2 – Reported irregularities (IPA), 2011-15

Year	Irregularities not reported as fraudulent		Irregularities reported as fraudulent		Total reported irregularities	
	N	EUR	N	EUR	N	EUR
2011	15	406 422	6	935 521	21	1 341 943
2012	13	1 066 407	6	299 247	19	1 365 654
2013	38	6 724 296	8	1 236 327	46	7 960 623
2014	86	2 602 881	6	95 051	92	2 697 932
2015	91	4 052 893	20	1 742 778	111	5 795 671
Total	243	14 852 899	46	4 308 924	289	19 161 823



During the past few years, the highest number of irregularities reported as fraudulent was communicated by Turkey followed by FYROM. The highest number of irregularities was recorded in relation to Transition Assistance and Institution Building and Cross-Border Cooperation. However, Regional Development and Transition Assistance score the highest in monetary value.

5.1.14. Reporting efforts

In general the communications received regarding IPA via IMS are complete and in terms of timeliness the reporting behaviour is satisfactory. Reporting happens, in average, after 3 and half months following detection of an irregularity, which, in general, intervenes after 3 years it is committed.

The level of completeness of the reported information has been improving depending on experience with reporting, but Beneficiary Countries need to better specify and detail information concerning irregular practices, in particular in relation to irregularities reported as fraudulent.

Serbia and FYROM have reported irregular cases in the IMS system during 2013. The information provided by these countries is complete and detailed, moreover the classification of the irregularities is accurate.

Turkey and Croatia have continued the consistent reporting. Croatia increased significantly the number of reported irregularities since its connection to IMS in October 2012.

6.5. Specific analysis – Financial year 2015

5.1.15. Pre-Accession Assistance (PAA)

In 2015 a total number of 9 irregularities were reported as fraudulent with the amount affected of EUR 6.1 million as shown in Table PA3.

Table PA3 – Reported irregularities per country (PAA), 2014

COUNTRY	Irregularities not reported as fraudulent		Irregularities reported as fraudulent		Total reported irregularities	
	N	EUR	N	EUR	N	EUR
Bulgaria	2	816 903			2	816 903
Romania	5	386 434	9	6 060 351	14	6 446 785
Total	7	1 203 338	9	6 060 351	16	7 263 689

These fraudulent irregularities were reported by Romania. Bulgaria reported 2 non-fraudulent irregularities.

Like in the previous years, in 2015 the majority of cases concern again SAPARD, the Special Accession Programme for Agriculture and Rural Development.

With 6 irregular fraudulent cases reported and almost EUR 4.2 million involved, the SAPARD fund remains the most affected by fraud among all the PAA funds.

Table PA4 – Reported irregularities per fund (PAA), 2015

FUND	Irregularities not reported as fraudulent		Irregularities reported as fraudulent		Total reported irregularities	
	N	EUR	N	EUR	N	EUR
ISPA	1	780 965			1	780 965
PHARE	4	396 567	3	1 865 858	7	2 262 425
SAPARD	2	25 805	6	4 194 493	8	4 220 298
Total	7	1 203 338	9	6 060 351	16	7 263 689

5.1.16. Instrument for Pre-Accession (IPA)

In relation to IPA I (2007-13), there were 20 irregularities reported as fraudulent in 2015, for an overall financial impact of more than EUR 1.7 million. Tables PA5 and PA6 show, respectively, the breakdown per country and per component.

Table PA5 – Reported irregularities per country (IPA), 2015

Country name	Irregularities not reported as fraudulent		Irregularities reported as fraudulent		Total reported irregularities	
	N	EUR	N	EUR	N	EUR
Albania	1	0			1	0
Bulgaria	27	68 221	1	292	28	68 513
Croatia	23	260 160	2	51 864	25	312 024
Italy	3	553 935			3	553 935
Serbia	3	35 309			3	35 309
Turkey	34	3 135 268	17	1 690 622	51	4 825 890
Total	91	4 052 893	20	1 742 778	111	5 795 671

In 2014 Turkey was the country reporting the highest number of irregularities and aggregate amounts involved in irregularities. Concerning the 20 irregularities reported as fraudulent, these were reported by three countries.

Cross-Border Cooperation programmes record the highest number of irregularities reported, while Rural Development programmes account for the highest amounts

involved. Member States like Italy and Bulgaria are present in Table PA5 as the managing authorities of IPA Cross-Border Cooperation programmes are located in those countries.

Table PA6 – Reported irregularities per component (IPA), 2015

IPA COMPONENT	Irregularities not reported as fraudulent		Irregularities reported as fraudulent		Total reported irregularities	
	N	EUR	N	EUR	N	EUR
Cross-Border Cooperation	48	685 535	1	292	49	685 827
Human Resources Development	2	313 871	6	110 087	8	423 958
Rural Development	28	2 725 288	8	220 092	36	2 945 380
Regional Development	2	37 176	1	51 864	3	89 041
Transition Assistance and Institution Building	11	291 023	4	1 360 442	15	1 651 465
Total	91	4 052 893	20	1 742 778	111	5 795 671

No real pattern emerges from the analysis of the reported *modus operandi* for the fraudulent irregularities.

When it comes to other irregularities not reported as fraudulent, the most frequent practice employed is ‘Infringement of rules concerning public procurement’ (concerns 22 % of the cases, but only 2 % of the irregular amounts).

Section III – DIRECT MANAGEMENT

7. DIRECT MANAGEMENT

7.1. Introduction

This chapter contains a descriptive analysis of the data on recovery orders issued by Commission services in relation to expenditures managed under ‘direct management’ mode, which is one of the three implementation modes the Commission can use to implement the budget.

According to the Financial Regulation⁹, ‘direct management’ means that the Commission implements the budget by its departments, including its staff in the Union Delegations under the authority of their respective Head of Delegation, or through executive agencies.

For financial year 2015, a total of EUR 15.9 billion¹⁰ has been effectively disbursed under the ‘direct management’ mode. Table DM1 presents the actual payments made in financial year 2015 for the eighteen policy areas corresponding to 98.2% of the overall operational payments made under ‘direct management’.

Table DM1 – Payments made in financial year 2015 per policy area

Policy area	Payments 2015	
	EUR million	%
Enterprise and industry	585	3.66
Employment, social affairs and inclusion	117	0.73
Mobility and transport	1 687	10.56
Environment	283	1.77
Research and innovation	4 594	28.76
Communications networks, content and technology	1 569	9.82
Direct research	125	0.79
Maritime affairs and fisheries	207	1.30
Internal market and services	21	0.13
Taxation and customs union	96	0.60
Education and culture	1 263	7.91
Communication	115	0.72
Health and consumer protection	265	1.66
Home Affairs	198	1.24
Foreign policy instruments	178	1.11
Development and cooperation	2 700	16.90
Enlargement	420	2.63
Humanitarian aid and civil protection	694	4.34
Energy	785	4.91
Justice	73	0.46
TOTAL	15 975	100.00

⁹ The Financial Regulation provides for three types of management, one of them is the direct management mode. In accordance with the European Parliament and the Council Regulation (EU, Euratom) No 2015/1929 and Commission Delegated Regulation (EU) No 2015/2462.

¹⁰ Own calculation based on ABAC data for the twenty policy areas representing 98.2% of operational payments under the direct management mode, excluding administrative expenditure.

7.2. General analysis

In 2015, for the twenty policy areas, the Commission services registered 1611 recovery items¹¹ in ABAC that were qualified as irregularities for a total financial value EUR 111.06 million. Among these recovery items, 5 have been reported as fraudulent, involving EUR 0.23 million irregular amounts.

However, it has to be underlined that qualifications attributed to recovery items may change over the years: it may happen that cases of irregularities are turned to suspicions of fraud or the other way round, suspicions of fraud are reclassified as non-fraudulent irregularities upon the closure of the OLAF investigation. As a consequence, no direct conclusion can be drawn from the data with regard to the general trend of irregularities or fraud in this budget area.

5.1.17. Five year analysis 2011-2015

The below analysis gives an overview of recovery data recorded in the ABAC system in the last five years. From a purely statistical point of view, it can be said that between 2011 and 2014, the number of ‘irregularities reported as fraudulent’¹² was between 22 and 59. The peak so far was reached in 2014 with the qualification of 59 recovery items as such irregularities. It is probable that the relatively high number recorded is due to the closure of significant number of OLAF investigations during that year. The related recovery amounts are between EUR 2.2 and 3.6 million each year. So far, in 2015 one can observe a sudden decrease in the number of the ‘irregularities reported as fraudulent’. However, it should be noted that the qualification of a recovery item may change over the time, so it is possible that in the next year, records for 2015 will be different. Therefore, it is not possible to conclude any trend from these figures. Over the five year period, the ratio between the amounts related to irregularities reported as fraudulent’ and relative expenditure¹³ is very small, close to zero (0.02%). The figures are presented in Table DM2 below.

Table DM2 – Irregularities reported as fraudulent and related amounts, financial years 2011-2015

Year	Payments	Irregularities reported as fraudulent		Irregular amounts/ Payments
	EUR million	EUR million	N	%
2011	13 796	2.20	40	0.02
2012	14 116	3.38	36	0.02
2013	14 660	2.20	22	0.01
2014	12 027	3.59	59	0.03
2015	15 975	0.23	5	0.00
TOTAL	70 574	11.59	162	0.02

At the same time, we can experience a steady increase of the recorded number of ‘irregularities not reported as fraudulent’ and associated financial amounts over the same period.

¹¹ Recovery items mean 'recovery context' elements in ABAC. There can be more recovery context elements associated to one recovery order issued.

¹² ‘Irregularities reported as fraudulent’ are cases of recovery items qualified in the ABAC system as ‘OLAF notified’.

¹³ Relative expenditure means that for the calculation only the effective operational payments related to the twenty policy areas are taken into account.

Between 2011 and 2015, all together there were 6386 registered recovery items qualified as ‘irregularities not reported as fraudulent’ with the aggregate recovery amount of EUR 381.72 million. Alone in 2015, there were 1606 recovery items classified as ‘irregularities not reported as fraudulent’ with a corresponding total of EUR 100.83 million. 2015 has so far been the peak year in the past 5 years. Table DM3 summarises all these records.

Table DM3 – Irregularities not reported as fraudulent and related amounts, financial years 2011-2015

Year	Payments	Irregularities not reported as fraudulent		Irregular amounts/ Payments
	EUR million	EUR million	N	%
2011	13 796	52.22	1 005	0.38
2012	14 116	63.32	1 278	0.45
2013	14 660	69.47	1 161	0.47
2014	12 027	85.89	1 336	0.71
2015	15 975	110.83	1 606	0.69
TOTAL	70 574	381.72	6 386	0.54

The ratio between the aggregate irregular amounts corresponding to the recovery items (classified as ‘irregularities not reported as fraudulent’ between 2011 and 2015) and the reference figure of the total operational payments effectively disbursed under the direct management mode is about half a percent (0.54%).

These figures demonstrate the efficiency of the irregularity detection and recovery mechanisms in place.

7.3. Specific analysis

5.1.18. Recoveries according policy areas

Table DM4 provides a picture of irregularity statistics with a breakdown of the policy areas for year 2015.

Table DM4 – Irregularities reported by policy areas and related amounts, 2015

Policy area	Payments 2015	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	EUR million	EUR million	N	EUR million	N
Enterprise and industry	585	2.38	65	0.00	0
Employment, social affairs and inclusion	117	0.32	11	0.00	0
Mobility and transport	1 687	46.21	50	0.00	0
Environment	283	3.42	27	0.00	0
Research and innovation	4 594	21.63	736	0.00	0
Communications networks, content and technology	1 569	8.71	228	0.10	3
Direct research	125	0.14	19	0.00	0
Maritime affairs and fisheries	207	0.10	11	0.00	0
Internal market and services	21	0.00	0	0.00	0
Taxation and customs union	96	0.00	1	0.00	0
Education and culture	1 263	0.87	6	0.00	0
Communication	115	0.00	0	0.00	0
Health and consumer protection	265	0.00	0	0.00	0
Home Affairs	198	2.26	51	0.00	0
Foreign policy instruments	178	3.55	55	0.13	2
Development and cooperation	2 700	9.47	112	0.00	0
Enlargement	420	6.10	48	0.00	0
Humanitarian aid and civil protection	694	2.18	151	0.00	0
Energy	785	2.15	11	0.00	0
Justice	73	1.33	24	0.00	0
TOTAL	15 975	110.83	1 606	0.23	5

In financial year 2015, the highest numbers of 'irregularities not reported as fraudulent' were recorded in the 'Research and innovation' budget area, followed by 'Communications networks, content and technology'. However, in terms of irregular amounts related to these irregularities, the policy field 'Mobility and transport' scored with EUR 46.21 million, which is followed by budget areas 'Research and innovation' with EUR 21.63 million. Substantial irregular amounts have been recovered in areas of 'Development and cooperation' (EUR 9.47 million), 'Communications networks, content and technology' (EUR 8.71 million) and 'Enlargement' (EUR 6.10 million). These five policy areas account for 83% of irregular amounts recovered.

Regarding 'irregularities reported as fraudulent', there were only five recovery items registered touching two areas of the direct management budget: 'Communications networks, content and technology' and 'Foreign policy instruments'. However, the amounts related to these account not more than EUR 0.23 million.

The five year perspective of irregularities regarding the twenty policy fields is presented hereunder by table DM5.

Table DM5 – Irregularities reported by policy areas and related amounts, financial years 2011-2015

Policy area	Payments 2011-2015	Irregularities not reported as fraudulent	Irregular amounts/ Payments	Irregularities reported as fraudulent	Irregular amounts/ Payments
	EUR million	EUR million	%	EUR million	%
Enterprise and industry	2 857	10.17	0.36	1.26	0.04
Employment, social affairs and inclusion	651	1.14	0.18	0.48	0.07
Mobility and transport	4 675	87.12	1.86	0.03	0.00
Environment	1 269	11.39	0.90	0.67	0.05
Research and innovation	20 898	68.49	0.33	1.15	0.01
Communications networks, content and technology	6 761	73.05	1.08	3.29	0.05
Direct research	537	0.23	0.04	0.00	0.00
Maritime affairs and fisheries	1 106	3.79	0.34	0.00	0.00
Internal market and services	112	0.60	0.54	0.00	0.00
Taxation and customs union	383	0.01	0.00	0.00	0.00
Education and culture	5 997	4.46	0.07	0.05	0.00
Communication	568	0.02	0.00	0.00	0.00
Health and consumer protection	1 550	0.02	0.00	0.00	0.00
Home Affairs	1 068	13.23	1.24	0.03	0.00
Foreign policy instruments	5 828	29.97	0.51	2.34	0.04
Development and cooperation	7 503	29.21	0.39	1.90	0.03
Enlargement	2 418	12.20	0.50	0.35	0.01
Humanitarian aid and civil protection	3 186	6.43	0.20	0.00	0.00
Energy	2 796	27.91	1.00	0.04	0.00
Justice	411	2.28	0.55	0.00	0.00
TOTAL	70 574	381.72	0.54	11.59	0.02

The above table demonstrates that 'Communications networks, content and technology' policy field recorded the highest aggregate recovery amounts (EUR 3.29 million) in relation to 'irregularities reported as fraudulent'. The second largest aggregate fraudulent amounts were recovered in the fields of 'Foreign policy instruments' (EUR 2.34 million), followed by 'Development and cooperation' (EUR 1.90 million). These three policy areas account for 65% of the total recovery amounts related to 'irregularities reported as fraudulent' over the past five years.

Regarding 'irregularities not reported as fraudulent', the highest aggregate recovery amounts (EUR 87.12 million) were recorded in the policy area of 'Mobility and transport' between 2011 and 2015. It is closely followed by 'Communications networks, content and technology' (EUR 73.05 million), and by 'Research and innovation' (EUR 68.49 million). These three policy areas account for 60% of the total recovery amounts related to 'irregularities not reported as fraudulent' over the

past five years. A further 23% of the aggregate recovery amounts were recorded in relation to policy fields ‘Foreign policy instruments’ (EUR 29.97 million), ‘Development and cooperation’ (EUR 29.21 million) and ‘Energy’ (EUR 27.91 million).

5.1.19. Recoveries according to legal entity residence

The legal entity was resident in one of the 28 Member States of the European Union in 89.2% of the total number of irregular cases (reported as fraudulent and not reported as fraudulent together) between 2011 and 2015. It should be noted however, that the residence of the legal entity is not necessarily the same as that of the main beneficiary. Nevertheless, in 74.6% of the cases the main beneficiary was also an EU Member State.

Table DM6 – Recoveries per country of residence of the legal entity, 2011-2015

LE Country name	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	EUR	N	EUR	N
Belgium	23 067 270	567	643 027	13
Bulgaria	906 213	45	35 779	1
Czech Republic	4 590 661	39	354 360	4
Denmark	3 565 781	93	197 492	2
Germany	34 895 258	682	220 319	5
Estonia	708 384	22	0	0
Ireland	4 012 670	61	33 835	2
Greece	16 871 561	288	1 123 771	8
Spain	20 162 781	409	872 005	31
France	33 397 457	708	848 847	5
Italy	43 377 715	652	2 957 676	36
Cyprus	3 756 188	51	203 492	3
Latvia	97 893	16	0	0
Lithuania	286 374	15	0	0
Luxembourg	2 744 897	25	0	0
Croatia	1 517 062	13	755 003	4
Hungary	2 662 731	72	341 547	12
Malta	2 638 245	23	0	0
Netherlands	24 444 751	550	12 861	2
Austria	7 101 005	129	0	0
Poland	2 055 748	58	0	0
Portugal	35 839 122	83	173 629	4
Romania	9 068 871	65	758	1
Slovenia	840 980	23	0	0
Slovakia	1 138 079	10	492 599	3
Finland	2 688 734	93	0	0
Sweden	15 532 020	160	175 199	3
United Kingdom	33 242 892	745	822 265	8
Total EU	331 211 343	5 697	10 264 465	147
<i>Total non-EU</i>	<i>50 506 362</i>	<i>689</i>	<i>1 327 095</i>	<i>15</i>
TOTAL	381 717 705	6 386	11 591 560	162

Table DM6 above summarises the total recoveries made in the past five years according to the legal entity country to which the payment was unduly disbursed. EU Member States are listed; other countries are grouped under the ‘non-EU’ category.

5.1.20. Method of detection

For each recovery item, the Commission service issuing the recovery order has to indicate how the irregularity has been detected. Six different categories have been pre-defined, two of which fall under the direct responsibility of the European Commission: ‘Ex-ante controls’ and ‘Ex-post controls’. Table DM7 gives a

breakdown of the recoveries by source of detection and by qualification in the last five years.

Table DM7 – Irregularities reported by source of detection and by qualification, 2011-2015

Source of detection 2011-2015	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	EUR	N	EUR	N
Ex-ante controls	122 468 573	952	544 409	9
Ex-post controls	150 063 395	3 765	5 821 143	89
Other controls (ECA)	12 313 513	51		
Other controls (Member States)	923 273	9		
Other controls (OLAF)	2 515 388	10	4 481 708	52
Other controls (To identify)	93 433 563	1 599	744 301	12
TOTAL	381 717 705	6 386	11 591 560	162

Regarding the ‘irregularities reported as fraudulent’, ‘OLAF’ has been marked as the source of detection in relation to 52 recovery items corresponding to 38.7% of total recovery amounts. Meanwhile ‘Ex-post controls’ was the source of detection of 89 recovery items corresponding to also half of the recovery amounts.

The vast majority of the cases ‘irregularities not reported as fraudulent’ were detected through ‘Ex-post controls’ by Commission services. There is an increasing tendency over the past five years both in terms of number and of financial value of cases detected due to the effective *ex-ante* and *ex-post* controls. In 2015 alone, 77.3% of recoveries that were qualified as ‘irregularities not reported as fraudulent’ were detected by such controls involving 80.2% of total related irregular amounts.

5.1.21. Types of irregularity

The Commission services also have to indicate the type of irregularity in the recovery context for the respective irregularity in question. Several types can be attributed to one irregular case. It can be observed that irregularity ‘Amount ineligible’ appears the most frequently: 72.2% of cases of ‘irregularities not reported as fraudulent’ (corresponding to 52.2% of related recovery amounts) and 42.3% of cases of ‘irregularities reported as fraudulent’ (corresponding to 50.0% of related recovery amounts).

Secondly, the irregularity ‘Under-performance / non-performance’ appear most frequently in relation to cases of ‘irregularities not reported as fraudulent’, followed by ‘Documents missing’ during the past five years. These two irregularity types are quoted in relation to 18.3% of recovery items and 27.4% of recovery amounts. Besides, regarding ‘irregularities reported as fraudulent’, irregularity type ‘Documents missing’ appears also to be the second most frequent type associated to recoveries occurring in 45.2% of such cases representing 33.0% of recovery amounts.

Finally, the third most frequent types of irregularity are ‘Public procurement rules not respected’ and ‘Double funding’. Although the irregularity type ‘Public procurement rules not respected’ is marked in relation to only 2.8% of recovery items (both reported as fraudulent and not reported as fraudulent), in terms of financial value, it affects 9.6% of the total recovery amounts during the last five years. Similar situation can be perceived in relation to the irregularity ‘Double funding’ that has only been associated to 1.3% of the recovery items (reported as fraudulent and not reported as fraudulent) but it concerns 7.2% of the total recovery amounts.

5.1.22. *Time delay*

For the recoveries qualified as irregularities (both reported as fraudulent and not reported as fraudulent) issued between 2011 and 2015, the average delay between the occurrence of the irregularity and its detection is about 3 years. It should be noted however, that the average time delay is slightly lower for ‘irregularities reported as fraudulent’ than for ‘irregularities not reported as fraudulent’.

5.1.23. *Recovery*

This paragraph describes the payments made to the Commission further to the issuing of the recovery orders. Once a recovery order is issued, the beneficiary is requested to pay back the amount unduly received or the amount is offset from remaining payments for the beneficiary.

For the recovery orders issued in between 2011 and 2015, 63.3% of the total irregular amounts have already been recovered. This means that about EUR 250 million (out of EUR 393 million) has already been cashed. Yet there are differences between the recovery rates for irregularities reported as fraudulent and those not reported as fraudulent. The recovery rate for ‘irregularities reported as fraudulent’ remains well below the recovery rate for ‘irregularities not reported as fraudulent’. When looking at the five year period, the recovery rate for ‘irregularities reported as fraudulent’ is only 29.7%, meanwhile for ‘irregularities not reported as fraudulent’ it is higher, 64.4%.

When looking at year 2015 alone, the recovery rate for ‘irregularities not reported as fraudulent’ is in line with the five year average and stands at 68.3%; whereas the recovery amounts in relation to ‘irregularities reported as fraudulent’ have not yet been cashed.

Case study: EDF - International works contract in Côte d'Ivoire

The Guardia di Finanza in Ancona carried out a criminal investigation into the awarding of an international works contract in Côte d'Ivoire, directly funded by the European Commission through the European Development Fund.

In-depth investigation revealed a complex fraud mechanism put in place by an Italian company in which false documentation was submitted to the contracting authority when the contract was awarded, attesting to the fulfilment of the technical and professional requirements needed to participate in the tender procedure. Subsequently, once the contract had been awarded, suppliers' invoices were submitted for amounts that had been inflated, or were made out in the name of unsuspecting suppliers, in order to document the progress of the works.

*The investigation resulted in five individuals being reported to the judicial authority for tax offences and serious fraud against the State and the European Commission, in relation to the improper request and receipt of Community resources of **EUR 4.8 million**, of which 15 % (EUR 800 000) was blocked before payment.*

*In order to recover the amounts unduly received, a preventative seizure was carried out of goods, resources and securities worth **EUR 3.2 million**.*

COUNTRY FACTSHEETS

Belgium - Belgique/België

1. Traditional Own Resources

Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	43	7 538 346	199	7 702 369	0.64%

2. Natural Resources

Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	74 933 940		113 348
EAGF	direct aids	550 419 711	0.17%	943 231 141
EAFRD	rural development	66 315 868	2.26%	2 261 506
EFF	fisheries	5 780 066	1.14%	0
TOTAL		697 449 585		

Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF			6	77 021	0.00%	0.01%
EAFRD			5	86 370	0.00%	0.13%
EAGF/EAFRD			1	35 285		
EFF					0.00%	0.00%
TOTAL	0	0	12	198 676	0.00%	0.03%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	32	7	39	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	10	1	11	9%

3. Cohesion Policy

Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments		
	EUR	EUR	EUR	EUR	%	%
ERDF		54 766 614	986 639 536	923 971 676	4.2%	1.3%
ESF		163 015 107	1 072 220 382	991 901 865	3.9%	1.3%
TOTAL	0	217 781 721	2 058 859 918	1 915 873 541		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	1	0	42	1 150 403	0.00%	0.53%
ERDF	0	0	6	510 185	0.00%	0.93%
ESF	1	0	36	640 218	0.00%	0.39%
Programming Period 2007-13 - cumulative	6	3 131 388	285	19 296 705	0.16%	1.01%
ERDF	3	1 936	91	4 012 372	0.00%	0.43%
ESF	3	3 129 452	194	15 284 333	0.32%	1.54%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	41	11	52	77%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	2		2	0%

Bulgaria - България

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	23	648 683	4	96 851	0.93%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	30 394 227		40 964
EAGF	direct aids	643 791 855	2.68%	17 256 192
EAFRD	rural development	404 510 426	8.15%	32 954 634
EFF	fisheries	11 478 565	0.08%	406 341
TOTAL		1 090 175 073		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF					0.00%	0.00%
EAFRD	5	773 479	35	5 500 245	0.19%	1.36%
EFF	4	186 613	5	75 532	1.63%	0.66%
TOTAL	9	960 092	40	5 575 777	0.09%	0.51%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	10	18	29	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	168	59	227	26%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		595 444 506	3 132 249 585	2 668 642 611	4.3%	0.4%
Cohesion Fund		513 062 506	2 283 036 165	1 838 010 329		
ESF		145 158 786	1 179 738 062	1 114 687 585	1.5%	0.7%
TOTAL	0	1 253 665 798	6 595 023 812	5 621 340 525		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	4	252 411	103	31 888 599	0.02%	2.54%
ERDF	3	231 573	63	13 859 984	0.04%	2.33%
Cohesion Fund			25	16 602 130	0.00%	3.24%
ESF	1	20 838	15	1 426 485	0.01%	0.98%
Programming Period 2007-13 - cumulative	34	7 303 890	492	81 992 818	0.13%	1.46%
ERDF	12	804 718	291	44 299 753	0.03%	1.66%
Cohesion Fund	1	5 019 507	129	31 205 679	0.27%	1.70%
ESF	21	1 479 664	72	6 487 387	0.13%	0.58%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	36	4	40	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	27	1	28	4%

Czech Republic - Česká republika

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	44 705	70	3 459 097	1.16%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	15 987 669		39 695
EAGF	direct aids	882 457 471	1.59%	14 049 934
EAFRD	rural development	187 621 864	2.31%	4 331 343
EFF	fisheries	6 241 873	0.40%	230 949
TOTAL		1 092 308 877		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	3	11 362	5	455 347	0.00%	0.05%
EAFRD	10	780 198	49	1 620 555	0.42%	0.86%
EFF			3	51 662	0.00%	0.83%
TOTAL	13	791 560	57	2 127 564	0.07%	0.19%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	22	8	29	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	25		25	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments		
	EUR	EUR	EUR	EUR	%	%
ERDF		2 923 469 915	13 501 231 044	11 649 558 651		
Cohesion Fund		1 621 564 286	8 644 776 707	6 968 894 000	2.0%	1.0%
ESF		800 532 992	3 672 830 865	3 249 567 935	0.8%	1.0%
TOTAL	0	5 345 567 193	25 818 838 616	21 868 020 586		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	35	14 398 677	621	234 205 908	0.27%	4.38%
ERDF	23	13 548 455	407	218 277 512	0.46%	7.47%
Cohesion Fund	2	473 387	42	7 809 400	0.03%	0.48%
ESF	10	376 835	172	8 118 997	0.05%	1.01%
Programming Period 2007-13 - cumulative	108	197 121 821	3 190	1 329 662 318	0.90%	6.08%
ERDF	65	176 285 339	1 719	1 150 251 870	1.51%	9.87%
Cohesion Fund	10	19 843 865	232	76 281 861	0.28%	1.09%
ESF	33	992 617	1 239	103 128 588	0.03%	3.17%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	25	6	31	97%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	46	4	50	8%

Denmark - Danmark

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	6	4 001 406	85	3 572 789	1.72%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	12 302 730		120 807
EAGF	direct aids	924 393 505	1.47%	13 630 162
EAFRD	rural development	62 431 734	6.86%	4 285 568
EFF	fisheries	36 026 063	0.20%	183 733
TOTAL		1 035 154 032		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	1	0	6	189 770	0.00%	0.02%
EAFRD			15	1 270 081	0.00%	2.03%
EFF			1	12 105	0.00%	0.03%
TOTAL	1	0	22	1 471 956	0.00%	0.14%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	22	20	41	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	118		118	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		36 325 982	254 788 620	242 049 189	2.0%	1.6%
ESF		36 067 253	254 788 619	242 049 188	1.6%	0.8%
TOTAL	0	72 393 235	509 577 239	484 098 377		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	1	0	3	100 821	0.00%	0.14%
ERDF	1	0	3	100 821	0.00%	0.28%
ESF	0	0			0.00%	0.00%
Programming Period 2007-13 - cumulative	1	0	20	685 058	0.00%	0.14%
ERDF	1	0	11	407 657	0.00%	0.17%
ESF	0	0	9	277 401	0.00%	0.11%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	34	9	44	42%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13				

Germany - Deutschland

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	88	14 566 960	1 680	98 309 892	2.20%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	110 405 066		1 442 000
EAGF	direct aids	5 140 130 484	0.33%	17 051 012
EAFRD	rural development	558 408 453	2.41%	12 258 250
EFF	fisheries	28 189 835	0.00%	8 457
TOTAL		5 837 133 838		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	1	11 175	26	675 400	0.00%	0.01%
EAFRD	4	590 728	72	3 471 213	0.11%	0.62%
EAGF/EAFRD	1	13 939	6	121 784		
EFF			4	593 268	0.00%	2.10%
TOTAL	6	615 842	108	4 861 664	0.01%	0.08%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	36	7	43	95%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	18	3	21	14%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		1 655 039 179	16 100 402 707	14 886 438 560	2.0%	0.3%
ESF		674 850 487	9 357 643 955	8 655 794 425	3.0%	1.7%
TOTAL	0	2 329 889 666	25 458 046 662	23 542 232 985		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	56	5 418 076	364	34 819 247	0.23%	1.49%
ERDF	9	3 056 832	220	23 160 247	0.18%	1.40%
ESF	47	2 361 244	144	11 658 999	0.35%	1.73%
Programming Period 2007-13 - cumulative	211	40 537 806	1 024	88 294 176	0.17%	0.38%
ERDF	40	22 970 277	675	66 468 072	0.15%	0.45%
ESF	171	17 567 529	349	21 826 104	0.20%	0.25%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	41	13	54	98%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	76	43	119	36%

Estonia - Eesti

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	4	81 625	4	112 658	0.58%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	8 720 849		219 759
EAGF	direct aids	110 715 641	0.60%	660 563
EAFRD	rural development	31 042 916	1.17%	361 908
EFF	fisheries	10 568 440	0.43%	76 093
TOTAL		161 047 846		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	5	697 425			0.58%	0.00%
EAFRD	1	810 255	31	916 700	2.61%	2.95%
EFF					0.00%	0.00%
TOTAL	6	1 507 680	31	916 700	0.94%	0.57%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	13	4	17	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	22	1	23	4%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		86 248 373	1 860 211 106	1 767 200 551	0.5%	0.5%
Cohesion Fund		4 481 120	1 151 731 446	1 094 144 874		
ESF			391 517 329	371 941 463		
TOTAL	0	90 729 493	3 403 459 881	3 233 286 887		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	1	452 363	38	1 406 812	0.50%	1.55%
ERDF	1	452 363	28	1 055 647	0.52%	1.22%
Cohesion Fund			2	84 194	0.00%	1.88%
ESF			8	266 970	#DIV/0!	#DIV/0!
Programming Period 2007-13 - cumulative	13	3 665 927	296	30 502 196	0.11%	0.94%
ERDF	7	1 325 082	234	26 764 630	0.07%	1.51%
Cohesion Fund	4	2 268 056	16	2 504 130	0.21%	0.23%
ESF	2	72 789	46	1 233 435	0.02%	0.33%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	27	6	33	99%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	5	3	8	38%

Ireland - Éire

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	8	1 544 668	24	1 795 956	0.89%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	3 751 120		58 273
EAGF	direct aids	1 226 962 215	0.76%	9 361 026
EAFRD	rural development	327 135 539	2.77%	9 053 666
EFF	fisheries	2 942 877	0.00%	24 426
TOTAL		1 560 791 751		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF			37	525 694	0.00%	0.04%
EAFRD			24	1 174 577	0.00%	0.36%
EFF					0.00%	0.00%
TOTAL	0	0	61	1 700 271	0.00%	0.11%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	15	10	24	98%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	4		4	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		29 680 588	375 362 372	341 434 535	1.5%	0.8%
ESF		47 060 264	375 362 370	333 902 389	4.0%	0.6%
TOTAL	0	76 740 852	750 724 742	675 336 924		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	0	0	8	1 340 167	0.00%	1.75%
ERDF			1	199 650	0.00%	0.67%
ESF			7	1 140 517	0.00%	2.42%
Programming Period 2007-13 - cumulative	2	15 672	134	6 631 676	0.00%	0.98%
ERDF			11	617 742	0.00%	0.18%
ESF	2	15 672	123	6 013 935	0.00%	1.80%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	73	62	135	26%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	2		2	0%

Greece - Ελλάδα

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	33	13 375 473	19	3 001 966	8.95%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	66 436 907		1 429 708
EAGF	direct aids	2 162 864 217	2.14%	46 327 574
EAFRD	rural development	379 109 303	5.01%	18 979 270
EFF	fisheries	33 112 588	0.07%	496 689
TOTAL		2 641 523 015		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF			13	38 780 448	0.00%	1.74%
EAFRD			94	1 526 425	0.00%	0.40%
EFF			4	126 996	0.00%	0.38%
TOTAL	0	0	111	40 433 870	0.00%	1.53%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	26	4	31	99%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	34	1	35	3%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		1 191 002 759	12 149 300 178	12 022 236 672		
Cohesion Fund		331 291 071	3 697 160 864	3 654 792 388	2.7%	0.3%
ESF		459 633 418	4 363 800 403	4 146 572 113	2.8%	0.8%
TOTAL	0	1 981 927 249	20 210 261 445	19 823 601 173		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	3	39 061	110	35 683 901	0.00%	1.80%
ERDF	1	11 048	83	31 751 707	0.00%	2.67%
Cohesion Fund			6	2 099 055	0.00%	0.63%
ESF	2	28 013	21	1 833 139	0.01%	0.40%
Programming Period 2007-13 - cumulative	27	7 159 260	810	382 093 633	0.04%	1.93%
ERDF	24	7 109 926	639	300 810 091	0.06%	2.50%
Cohesion Fund			71	54 152 432	0.00%	1.48%
ESF	3	49 335	100	27 131 110	0.00%	0.65%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	40	13	53	73%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	18	3	21	14%

Spain - España

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	74	4 830 245	240	19 835 842	1.40%

2. Natural Resources					
Fund	Area	Payments	Residual error rate	(Residual) amount at risk	
		EUR	%	EUR	
EAGF	agricultural markets	529 181 384	6.10%	13 354 503	
EAGF	direct aids	5 110 697 318	0.89%	45 144 927	
EAFRD	rural development	966 085 554	5.19%	52 208 753	
EFF	fisheries	101 998 576	0.00%	4 579 736	
TOTAL		6 707 962 832			

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	5	798 461	209	14 175 481	0.01%	0.25%
EAFRD	6	147 361	293	31 341 006	0.02%	3.24%
EFF			12	755 342	0.00%	0.74%
TOTAL	11	945 822	514	46 271 829	0.01%	0.69%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	29	5	34	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	22	1	23	4%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		3 099 386 603	23 046 881 747	19 667 280 189	4.0%	1.2%
Cohesion Fund		144 043 281	3 543 213 008	3 366 052 358		
ESF		580 153 092	7 930 858 086	5 990 123 996		
TOTAL	0	3 823 582 976	34 520 952 841	29 023 456 542		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	1	1 321 308	5 105	434 379 579	0.03%	11.36%
ERDF	1	1 321 308	4 887	408 241 601	0.04%	13.17%
Cohesion Fund			154	22 168 536	0.00%	15.39%
ESF			64	3 969 442	0.00%	0.68%
Programming Period 2007-13 - cumulative	9	1 859 596	5 864	922 152 319	0.01%	3.18%
ERDF	4	1 444 894	5 355	865 391 790	0.01%	4.40%
Cohesion Fund			165	24 233 139	0.00%	0.72%
ESF	5	414 702	344	32 527 390	0.01%	0.54%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	37	13	50	15%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	4		4	0%

France

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	99	16 502 399	260	15 873 136	1.52%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	552 670 045	10.40%	12 657 484
EAGF	direct aids	7 602 698 489	2.38%	180 533 418
EAFRD	rural development	585 227 472	15.44%	90 528 559
EFF	fisheries	37 599 762	0.67%	635 436
TOTAL		8 778 195 768		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	8	21 957 601	88	19 599 305	0.27%	0.24%
EAFRD			79	1 577 242	0.00%	0.27%
EFF					0.00%	0.00%
TOTAL	8	21 957 601	167	21 176 547	0.25%	0.24%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	35	7	42	99%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	16		16	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		1 154 086 088	8 051 002 199	7 384 198 489	4.4%	1.7%
ESF		993 264 430	5 494 547 990	5 094 274 477	4.0%	1.9%
TOTAL	0	2 147 350 518	13 545 550 189	12 478 472 965		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	1	40 039	19	2 557 529	0.00%	0.12%
<i>ERDF</i>			18	2 546 503	0.00%	0.22%
<i>ESF</i>	1	40 039	1	11 026	0.00%	0.00%
Programming Period 2007-13 - cumulative	5	2 886 409	273	42 296 369	0.02%	0.34%
<i>ERDF</i>	1	197 681	179	25 589 861	0.00%	0.35%
<i>ESF</i>	4	2 688 728	94	16 706 508	0.05%	0.33%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	41	14	56	6%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	1		1	0%

Croatia - Hrvatska

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	6	621 169	8	558 813	2.19%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	630 157 269		3 470 050
EAGF	direct aids	3 920 202 811	1.68%	65 477 797
EAFRD	rural development	1 150 926 216	2.99%	35 995 308
EFF	fisheries	32 763 807	2.06%	3 276 381
TOTAL		5 734 050 103		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	24	6 777 500	294	25 430 760	0.15%	0.56%
EAFRD			131	4 232 702	0.00%	0.37%
EAGF/EAFRD	11	3 009 369	72	4 653 258		
EFF	2	937 729	1	34 181	2.86%	0.10%
TOTAL	37	10 724 597	498	34 350 902	0.19%	0.60%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	54	13	67	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	322	11	333	3%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		3 659 180 591	20 988 907 211	15 961 375 735	2.7%	1.8%
ESF		804 485 689	6 951 135 372	6 209 637 291	1.6%	0.8%
TOTAL	0	4 463 666 280	27 940 042 583	22 171 013 026		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	24	158 150 042	175	43 284 192	3.54%	0.97%
ERDF	21	158 107 513	142	39 386 882	4.32%	1.08%
ESF	3	42 529	33	3 897 310	0.01%	0.48%
Programming Period 2007-13 - cumulative	83	249 503 418	883	296 085 903	1.13%	1.34%
ERDF	68	247 221 391	791	278 725 904	1.55%	1.75%
ESF	15	2 282 027	92	17 359 999	0.04%	0.28%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	38	15	54	90%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	56		56	0%

Italy - Italia

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	40	5 689 688	112	8 801 968	0.64%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	630 157 269		3 470 050
EAGF	direct aids	3 920 202 811	1.68%	65 477 797
EAFRD	rural development	1 150 926 216	2.99%	35 995 308
EFF	fisheries	32 763 807	2.06%	3 276 381
TOTAL		5 734 050 103		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	24	6 777 500	294	25 430 760	0.15%	0.56%
EAFRD			131	4 232 702	0.00%	0.37%
EAGF/EAFRD	11	3 009 369	72	4 653 258		
EFF	2	937 729	1	34 181	2.86%	0.10%
TOTAL	37	10 724 597	498	34 350 902	0.19%	0.60%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	54	13	67	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	322	11	333	3%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments		
	EUR	EUR	EUR	EUR	%	%
ERDF		3 659 180 591	20 988 907 211	15 961 375 735	2.7%	1.8%
ESF		804 485 689	6 951 135 372	6 209 637 291	1.6%	0.8%
TOTAL	0	4 463 666 280	27 940 042 583	22 171 013 026		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	24	158 150 042	175	43 284 192	3.54%	0.97%
<i>ERDF</i>	21	158 107 513	142	39 386 882	4.32%	1.08%
<i>ESF</i>	3	42 529	33	3 897 310	0.01%	0.48%
Programming Period 2007-13 - cumulative	83	249 503 418	883	296 085 903	1.13%	1.34%
<i>ERDF</i>	68	247 221 391	791	278 725 904	1.55%	1.75%
<i>ESF</i>	15	2 282 027	92	17 359 999	0.04%	0.28%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	38	15	54	90%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	56		56	0%

Cyprus - Κύπρος

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	3	112 709	1	14 363	0.52%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	8 002 568		24 668
EAGF	direct aids	51 135 162	2.11%	1 077 071
EAFRD	rural development	18 280 429	0.20%	36 182
EFF	fisheries	196 519	0.00%	0
TOTAL		77 614 678		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	1	53 370	2	62 473	0.09%	0.11%
EAFRD	3	158 390	2	194 619	0.87%	1.06%
EFF					0.00%	0.00%
TOTAL	4	211 760	4	257 092	0.27%	0.33%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	N/A	N/A	N/A	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	0	0	0	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		18 996 144	279 461 354	265 488 286	1.0%	1.0%
Cohesion Fund		22 458 137	213 204 484	183 772 065		
ESF		5 486 663	119 769 154	113 780 696	1.0%	0.6%
TOTAL	0	46 940 944	612 434 992	563 041 048		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	0	0	3	472 133	0.00%	1.01%
ERDF			2	39 340	0.00%	0.21%
Cohesion Fund					0.00%	0.00%
ESF			1	432 794	0.00%	7.89%
Programming Period 2007-13 - cumulative	5	328 774	16	871 164	0.06%	0.15%
ERDF	3	315 249	9	225 123	0.12%	0.08%
Cohesion Fund					0.00%	0.00%
ESF	2	13 526	7	646 041	0.01%	0.57%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	35	9	44	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	3	1	4	25%

Latvia - Latvija

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	18	1 616 073	12	378 930	5.04%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	11 226 440		244 026
EAGF	direct aids	156 519 049	0.68%	1 068 310
EAFRD	rural development	53 339 164	4.05%	2 159 644
EFF	fisheries	130 579	0.00%	0
TOTAL		221 215 232		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF			5	143 077	0.00%	0.09%
EAFRD	5	402 394	26	1 021 695	0.75%	1.92%
EFF			1	10 245	0.00%	7.85%
TOTAL	5	402 394	32	1 175 017	0.18%	0.53%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	9	3	13	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	5	2	7	29%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		378 224 647	2 407 567 364	2 287 188 996		
Cohesion Fund		224 656 198	1 539 776 553	1 462 787 725	0.7%	0.1%
ESF			583 103 717	553 948 531	0.7%	0.0%
TOTAL	0	602 880 845	4 530 447 634	4 303 925 252		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	11	3 204 277	48	9 737 792	0.53%	1.62%
ERDF	11	3 204 277	46	9 635 428	0.85%	2.55%
Cohesion Fund					0.00%	0.00%
ESF			2	102 364	#DIV/0!	#DIV/0!
Programming Period 2007-13 - cumulative	79	35 775 400	285	60 932 188	0.83%	1.42%
ERDF	67	35 579 799	248	54 268 494	1.56%	2.37%
Cohesion Fund	1	16 966	10	1 364 007	0.00%	0.09%
ESF	11	178 634	27	5 299 687	0.03%	0.96%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	25	7	33	79%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	43	2	45	4%

Lithuania - Lietuva

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	17	559 196	30	795 857	1.38%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	20 281 728		452 265
EAGF	direct aids	393 738 758	0.35%	1 378 004
EAFRD	rural development	76 530 207	1.78%	1 364 085
EFF	fisheries	5 182 515	0.57%	3 110
TOTAL		495 733 208		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF			33	670 082	0.00%	0.16%
EAFRD	15	4 097 052	210	24 844 911	5.35%	32.46%
EFF			13	675 805	0.00%	13.04%
TOTAL	15	4 097 052	256	26 190 798	0.83%	5.28%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	16	6	21	97%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	5		5	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		86 238 318	3 441 950 353	3 269 852 835	0.4%	0.4%
Cohesion Fund			2 305 235 743	2 189 973 956		
ESF			1 028 306 727	976 891 391		
TOTAL	0	86 238 318	6 775 492 823	6 436 718 182		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	0	0	50	6 219 867	0.00%	7.21%
ERDF			34	5 431 497	0.00%	6.30%
Cohesion Fund			10	464 536	#DIV/0!	#DIV/0!
ESF			6	323 835	#DIV/0!	#DIV/0!
Programming Period 2007-13 - cumulative	11	1 375 085	464	121 766 697	0.02%	1.89%
ERDF	4	332 120	289	33 469 419	0.01%	1.02%
Cohesion Fund	4	732 148	154	87 368 375	0.03%	3.99%
ESF	3	310 818	21	928 904	0.03%	0.10%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	32	8	40	95%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	9		9	0%

Luxembourg

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	0	0	0.00%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	476 513		729
EAGF	direct aids	33 189 318	0.22%	73 113
EAFRD	rural development	12 209 640	2.97%	362 894
TOTAL		45 875 471		

Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF						
EAFRD						
TOTAL	0	0	0	0	0.00%	0.00%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	63	3	66	

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	0	0	0	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments		
	EUR	EUR	EUR	EUR	%	%
ERDF		2 598 962	25 243 666	23 981 483	0.0%	0.1%
ESF		3 048 626	25 243 666	23 981 483	0.5%	0.1%
TOTAL	0	5 647 588	50 487 332	47 962 965		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	0	0	0	0	0.00%	0.00%
ERDF					0.00%	0.00%
ESF					0.00%	0.00%
Programming Period 2007-13 - cumulative	0	0	8	210 788	0.00%	0.44%
ERDF					0.00%	0.00%
ESF			8	210 788	0.00%	0.88%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	N/A	7	N/A	

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	0	0	0	0%

Hungary - Magyarország

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	5	205 201	20	798 466	0.59%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	50 351 077		171 331
EAGF	direct aids	1 284 544 651	1.22%	15 630 109
EAFRD	rural development	382 092 959	6.98%	26 671 990
EFF	fisheries	4 002 513	0.00%	0
TOTAL		1 720 991 200		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	8	3 071 110	68	3 426 139	0.23%	0.26%
EAFRD	20	5 390 517	211	11 309 496	1.41%	2.96%
EFF			2	65 572	0.00%	1.64%
TOTAL	28	8 461 627	281	14 801 207	0.49%	0.86%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	35	6	41	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	65	4	69	6%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		1 393 506 912	12 638 528 106	11 034 425 539	3.5%	1.2%
Cohesion Fund		1 614 349 119	8 642 316 217	8 042 378 862		
ESF		18 414 111	3 612 105 277	2 941 903 348		
TOTAL	0	3 026 270 142	24 892 949 600	22 018 707 749		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	16	1 707 781	304	37 517 791	0.06%	1.24%
ERDF	7	828 429	250	23 097 749	0.06%	1.66%
Cohesion Fund			29	4 997 581	0.00%	0.31%
ESF	9	879 352	25	9 422 460	4.78%	51.17%
Programming Period 2007-13 - cumulative	60	5 213 972	892	122 882 146	0.02%	0.56%
ERDF	47	4 082 634	677	84 121 674	0.04%	0.76%
Cohesion Fund	2	126 056	82	22 792 877	0.00%	0.28%
ESF	11	1 005 282	133	15 967 595	0.03%	0.54%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	14	5	19	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	10		10	0%

Malta

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	4	604 651	3.84%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	382 456		227
EAGF	direct aids	5 268 416	0.00%	0
EAFRD	rural development	8 590 730	1.16%	99 416
EFF	fisheries	826 313	0.00%	0
TOTAL		15 067 915		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF			6	109 516	0.00%	1.94%
EAFRD					0.00%	0.00%
EFF					0.00%	0.00%
TOTAL	0	0	6	109 516	0.00%	0.73%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	27	6	33	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	5		5	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments		
	EUR	EUR	EUR	EUR	%	%
ERDF		37 449 767	443 978 031	368 917 495	0.1%	0.2%
Cohesion Fund		18 536 274	284 145 020	225 812 551		
ESF		13 101 790	112 000 000	90 863 515		
TOTAL	0	69 087 830	840 123 051	685 593 561	1.7%	0.8%

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	1	20 386	14	511 673	0.03%	0.74%
ERDF	1	20 386	11	434 203	0.05%	1.16%
Cohesion Fund			1	31 238	0.00%	0.17%
ESF			2	46 232	0.00%	0.35%
Programming Period 2007-13 - cumulative	15	266 825	44	2 474 288	0.04%	0.36%
ERDF	15	266 825	33	2 186 078	0.07%	0.59%
Cohesion Fund			3	103 716	0.00%	0.05%
ESF			8	184 494	0.00%	0.20%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	28	11	40	98%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	14		14	0%

Netherlands - Nederland

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	459	111 189 852	3.81%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	53 456 382	15.00%	7 010 640
EAGF	direct aids	799 640 223	0.13%	1 048 004
EAFRD	rural development	38 204 716	3.96%	1 512 819
EFF	fisheries	0	0.00%	0
TOTAL		891 301 321		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	2	0	66	5 902 167	0.00%	0.69%
EAFRD			134	3 958 633	0.00%	10.36%
EAGF/EAFRD			2	12 444		
EFF			53	6 962 981	#DIV/0!	#DIV/0!
TOTAL	2	0	255	16 836 224	0.00%	1.89%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	21	8	29	98%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	5		5	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments		
	EUR	EUR	EUR	EUR	%	%
ERDF		35 372 575	830 000 000	732 255 750	1.6%	1.0%
ESF		139 537 632	830 002 737	781 222 134	0.9%	1.7%
TOTAL	0	174 910 208	1 660 002 737	1 513 477 883		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	6	1 205 247	63	5 312 715	0.69%	3.04%
ERDF			53	3 540 057	0.00%	10.01%
ESF	6	1 205 247	10	1 772 658	0.86%	1.27%
Programming Period 2007-13 - cumulative	10	3 903 370	240	23 222 332	0.26%	1.53%
ERDF			193	17 036 095	0.00%	2.33%
ESF	10	3 903 370	47	6 186 238	0.50%	0.79%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	48	7	55	91%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	1		1	0%

Austria - Österreich

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	9	882 508	63	4 189 849	1.93%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	23 812 215		823 638
EAGF	direct aids	703 941 404	0.33%	2 292 537
EAFRD	rural development	381 361 904	2.26%	8 610 812
EFF	fisheries	0	0.00%	0
TOTAL		1 109 115 523		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	1	6 625	13	345 458	0.00%	0.05%
EAFRD			10	281 166	0.00%	0.07%
EFF					#DIV/0!	#DIV/0!
TOTAL	1	6 625	23	626 623	0.00%	0.06%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	40	6	46	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	9	1	10	10%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		150 288 389	645 760 830	592 133 019	3.1%	0.9%
ESF			524 412 560	498 191 932		1.4%
TOTAL	0	150 288 389	1 170 173 390	1 090 324 951		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	1	426 085	90	8 130 052	0.28%	5.41%
ERDF	1	426 085	86	8 048 169	0.28%	5.36%
ESF			4	81 883	#DIV/0!	#DIV/0!
Programming Period 2007-13 - cumulative	7	1 149 376	207	16 016 807	0.11%	1.47%
ERDF	6	1 138 465	172	14 867 996	0.19%	2.51%
ESF	1	10 911	35	1 148 811	0.00%	0.23%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	26	11	36	85%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	5	1	6	17%

Poland - Polska

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	59	1 732 136	69	3 249 352	0.72%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	219 798 990	25.60%	34 240 491
EAGF	direct aids	3 353 008 917	1.06%	35 621 586
EAFRD	rural development	1 344 959 885	1.79%	24 088 467
EFF	fisheries	150 848 785	1.47%	3 650 541
TOTAL		5 068 616 577		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	46	2 637 457	6	203 302	0.07%	0.01%
EAFRD	71	2 543 417	256	5 893 661	0.19%	0.44%
EFF			6	1 673 150	0.00%	1.11%
TOTAL	117	5 180 874	268	7 770 113	0.10%	0.15%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	19	10	29	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	148	28	176	16%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments		
	EUR	EUR	EUR	EUR		
ERDF		2 369 807 526	34 791 000 148	32 960 105 430	3.5%	1.2%
Cohesion Fund		3 309 367 602	22 387 151 159	21 267 793 601		
ESF		778 939 814	10 007 397 937	9 507 028 040	0.1%	0.0%
TOTAL	0	6 458 114 942	67 185 549 244	63 734 927 071		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	59	35 009 858	826	190 580 712	0.54%	2.95%
ERDF	47	29 323 389	697	143 841 954	1.24%	6.07%
Cohesion Fund	2	2 989 185	49	42 982 659	0.09%	1.30%
ESF	10	2 697 283	80	3 756 099	0.35%	0.48%
Programming Period 2007-13 - cumulative	228	367 974 796	3 793	823 180 352	0.58%	1.29%
ERDF	184	194 710 136	3 186	541 464 837	0.59%	1.64%
Cohesion Fund	8	167 382 327	158	242 953 163	0.79%	1.14%
ESF	36	5 882 333	449	38 762 351	0.06%	0.41%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	33	5	37	99%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	122	12	134	9%

Portugal

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	4	508 718	14	1 730 597	1.43%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	109 366 907		957 059
EAGF	direct aids	645 062 359	1.50%	9 683 071
EAFRD	rural development	257 635 831	10.49%	27 018 155
EFF	fisheries	41 128 087	1.39%	2 113 984
TOTAL		1 053 193 184		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	1	37 229	34	1 596 875	0.00%	0.21%
EAFRD	4	190 938	245	13 148 164	0.07%	5.10%
EFF	8	664 975	27	4 241 232	1.62%	10.31%
TOTAL	13	893 142	306	18 986 271	0.08%	1.80%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	17	6	24	99%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	3		3	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		420 436 721	11 498 207 122	10 918 334 372		
Cohesion Fund		88 053 490	3 059 965 525	2 906 967 249	0.9%	0.0%
ESF		4 334 809	6 853 387 865	6 511 914 237	1.5%	0.9%
TOTAL	0	512 825 020	21 411 560 512	20 337 215 858		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	14	77 090 162	215	27 732 179	15.03%	5.41%
ERDF	7	57 248 049	77	20 568 962	13.62%	4.89%
Cohesion Fund			35	1 959 908	0.00%	2.23%
ESF	7	19 842 113	103	5 203 309	457.74%	120.04%
Programming Period 2007-13 - cumulative	27	81 131 819	644	103 546 885	0.40%	0.51%
ERDF	9	59 907 756	333	84 715 154	0.55%	0.78%
Cohesion Fund	1	91 452	62	6 448 220	0.00%	0.22%
ESF	17	21 132 611	249	12 383 510	0.32%	0.19%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	35	17	52	36%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	12		12	0%

Romania - România

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	21	1 106 514	72	7 478 348	5.07%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	42 091 171		483 869
EAGF	direct aids	1 418 925 612	3.31%	46 996 064
EAFRD	rural development	1 257 624 319	7.41%	93 204 143
EFF	fisheries	15 462 747	2.43%	1 363 814
TOTAL		2 734 103 849		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	71	2 022 974	269	17 265 939	0.14%	1.18%
EAFRD	64	10 605 937	817	65 186 545	0.84%	5.18%
EFF	2	1 253 828	23	3 151 694	8.11%	20.38%
TOTAL	137	13 882 739	1 109	85 604 177	0.51%	3.13%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	28	4	32	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	105	6	111	5%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments		
	EUR	EUR	EUR	EUR	%	%
ERDF		952 048 770	8 851 294 343	6 108 263 559	3.4%	1.0%
Cohesion Fund		905 647 285	6 522 216 180	4 852 538 321		
ESF		733 665 103	3 684 147 618	2 361 852 597		
TOTAL	0	2 591 361 158	19 057 658 141	13 322 654 477		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	53	50 128 899	374	123 894 190	1.93%	4.78%
ERDF	45	44 806 888	172	38 084 600	4.71%	4.00%
Cohesion Fund	1	3 699 432	86	77 443 386	0.41%	8.55%
ESF	7	1 622 579	116	8 366 204	0.22%	1.14%
Programming Period 2007-13 - cumulative	139	89 830 911	1 263	273 003 973	0.67%	2.05%
ERDF	73	59 477 317	648	126 230 855	0.97%	2.07%
Cohesion Fund	3	21 431 333	224	120 628 978	0.44%	2.49%
ESF	63	8 922 261	391	26 144 140	0.38%	1.11%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	33	5	38	99%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	60		60	0%

Slovenia - Slovenija

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	3	139 295	9	307 191	0.53%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	7 020 933		23 773
EAGF	direct aids	135 982 928	0.97%	1 318 595
EAFRD	rural development	29 933 496	0.94%	282 309
EFF	fisheries	1 941 026	0.01%	0
TOTAL		174 878 383		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	5	846 167	2	58 342	0.59%	0.04%
EAFRD	1	67 437	19	353 398	0.23%	1.18%
EFF					0.00%	0.00%
TOTAL	6	913 603	21	411 740	0.52%	0.24%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	20	6	26	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	13	1	14	7%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments		
	EUR	EUR	EUR	EUR	%	%
ERDF		59 830 426	1 933 779 408	1 837 090 438	1.5%	0.3%
Cohesion Fund		434 133 485	1 411 569 858	1 340 991 365		
ESF		50 663 915	755 699 370	717 914 402		
TOTAL	0	544 627 825	4 101 048 636	3 895 996 204		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	6	2 728 096	38	4 768 205	0.50%	0.88%
ERDF	4	2 681 346	17	1 678 121	4.48%	2.80%
Cohesion Fund			4	2 526 287	0.00%	0.58%
ESF	2	46 750	17	563 797	0.09%	1.11%
Programming Period 2007-13 - cumulative	25	27 541 473	188	40 778 090	0.71%	1.05%
ERDF	19	27 411 314	118	32 147 443	1.49%	1.75%
Cohesion Fund			16	5 227 500	0.00%	0.39%
ESF	6	130 159	54	3 403 147	0.02%	0.47%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	33	9	42	96%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	7	5	12	42%

Slovakia - Slovensko

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	97 541	6	474 901	0.48%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	8 289 389		17 363
EAGF	direct aids	431 271 170	2.11%	9 121 133
EAFRD	rural development	91 627 849	1.39%	1 276 822
EFF	fisheries	1 774 166	3.01%	157 014
TOTAL		532 962 574		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	2	31 236	3	50 155	0.01%	0.01%
EAFRD	17	2 211 988	25	4 763 756	2.41%	5.20%
			4	271 403		
EFF			1	189 016	0.00%	10.65%
TOTAL	19	2 243 224	33	5 274 330	0.42%	0.99%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	32	4	36	100%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	2		2	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		1 302 361 803	6 099 989 765	4 927 480 599	4.1%	2.3%
Cohesion Fund		1 232 773 554	3 898 738 563	3 477 366 449		
ESF		360 075 997	1 484 030 338	1 392 747 759	5.8%	1.8%
TOTAL	0	2 895 211 354	11 482 758 666	9 797 594 807		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	55	74 224 980	367	410 465 138	2.56%	14.18%
ERDF	32	38 407 465	196	242 485 471	2.95%	18.62%
Cohesion Fund	5	2 822 013	35	132 168 070	0.23%	10.72%
ESF	18	32 995 502	136	35 811 597	9.16%	9.95%
Programming Period 2007-13 - cumulative	94	92 556 107	1 023	792 216 869	0.94%	8.09%
ERDF	49	52 769 476	576	410 496 167	1.07%	8.33%
Cohesion Fund	6	2 822 013	116	322 403 801	0.08%	9.27%
ESF	39	36 964 618	331	59 316 901	2.65%	4.26%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	37	11	49	94%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	25	2	27	7%

Finland – Suomi-Finland

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	6	412 415	32	1 326 606	1.04%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	17 560 339		346 510
EAGF	direct aids	524 997 084	1.99%	10 445 487
EAFRD	rural development	382 518 728	1.36%	5 183 844
EFF	fisheries	4 533 979	0.00%	41 259
TOTAL		929 610 130		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF			19	372 214	0.00%	0.07%
EAFRD					0.00%	0.00%
EFF			1	47 884	0.00%	1.06%
TOTAL	0	0	20	420 097	0.00%	0.05%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	18	10	29	84%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	0	0	0	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments		
	EUR	EUR	EUR	EUR		
ERDF		72 164 044	977 401 980	928 177 860	0.8%	0.4%
ESF		20 304 984	618 564 064	587 635 861	0.2%	0.4%
TOTAL	0	92 469 027	1 595 966 044	1 515 813 721		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	1	6 676	12	850 164	0.01%	0.92%
<i>ERDF</i>			9	573 677	0.00%	0.79%
<i>ESF</i>	1	6 676	3	276 486	0.03%	1.36%
Programming Period 2007-2013 - cumulative	3	196 397	53	2 061 835	0.01%	0.14%
<i>ERDF</i>	2	189 721	38	1 409 282	0.02%	0.15%
<i>ESF</i>	1	6 676	15	652 553	0.00%	0.11%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	33	15	48	86%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	2		2	0%

Sweden (Sverige)

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	76	3 039 021	0.45%

2. Natural Resources				
Fund	Area	Payments	Residual error rate	(Residual) amount at risk
		EUR	%	EUR
EAGF	agricultural markets	13 836 442		288 719
EAGF	direct aids	687 452 204	0.47%	3 246 077
EAFRD	rural development	140 723 643	3.88%	5 454 424
EFF	fisheries	8 713 462	0.00%	81 907
TOTAL		850 725 751		

Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF			13	526 043	0.00%	0.08%
EAFRD			22	1 813 822	0.00%	1.29%
EAGF/EAFRD			1	56 473		
EFF			8	318 970	0.00%	3.66%
TOTAL	0	0	44	2 715 308	0.00%	0.32%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-15	34	10	45	94%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	6		6	0%

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments		
	EUR	EUR	EUR	EUR	%	%
ERDF		43 279 600	934 540 730	883 073 845	0.2%	0.5%
ESF		35 129 157	691 551 158	656 973 600	0.1%	0.7%
TOTAL	0	78 408 757	1 626 091 888	1 540 047 445		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	1	29 027	30	1 949 056	0.04%	2.49%
ERDF	1	29 027	18	1 479 191	0.07%	3.42%
ESF			12	469 865	0.00%	1.34%
Programming Period 2007-2013 - cumulative	8	317 240	129	7 310 218	0.02%	0.47%
ERDF	6	279 470	83	5 358 519	0.03%	0.61%
ESF	2	37 770	46	1 951 699	0.01%	0.30%

Detection - Reporting Efficiency	DetE	RepE	DetE + RepE	Usable sample
	months/average	months/average	months/average	%
Irregularities reported 2011-2015	34	8	42	50%

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13	5		5	0%

United Kingdom

1. Traditional Own Resources					
Reporting Year 2015	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	39	989 999	920	50 860 956	1.22%

2. Natural Resources						
Fund	Area	Payments	Adjusted/residual error rate	(Residual) amount at risk		
		EUR	%	EUR		
EAGF	agricultural markets	38 646 989	7.00%	2 215 022		
EAGF	direct aids	3 111 485 815	0.91%	28 337 153		
EAFRD	rural development	522 457 430	5.03%	26 761 864		
EFF	fisheries	28 548 865	1.25%	2 400 960		
TOTAL		3 701 139 099				
Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
EAGF	1	9 726	20	541 527	0.00%	0.02%
EAFRD	2	109 850	52	1 064 672	0.02%	0.20%
EFF	3	171 379	18	480 908	0.60%	1.68%
TOTAL	6	290 954	90	2 087 106	0.01%	0.06%
Detection - Reporting Efficiency		DetE	RepE	DetE + RepE	Usable sample	
		months/average	months/average	months/average	%	
Irregularities reported 2011-15		30	15	46	100%	
Ratio of established fraud		Suspected fraud	Established fraud	TOTAL	REF	
		N	N	N	%	
Irregularities reported as fraudulent 2009-13		8	2	10	20%	

3. Cohesion Policy						
Fund	Appropriations 2015		Cumulative PP2007-2013		2015 average risk rate	cumulative residual risk
	Commitments	Payments	Commitments	Payments	%	%
	EUR	EUR	EUR	EUR		
ERDF		697 403 674	5 386 864 367	4 768 889 816	2.5%	0.8%
ESF		773 607 436	4 490 827 143	3 924 068 118	2.3%	0.8%
TOTAL	0	1 471 011 110	9 877 691 510	8 692 957 934		

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2015	7	1 321 728	708	32 698 801	0.09%	2.22%
ERDF	2	1 256 276	358	19 972 629	0.18%	2.86%
ESF	5	65 452	350	12 726 173	0.01%	1.65%
Programming Period 2007-2013 - cumulative	51	9 897 232	2 490	162 081 967	0.11%	1.86%
ERDF	29	2 222 646	1 454	93 994 673	0.05%	1.97%
ESF	22	7 674 586	1 036	68 087 294	0.20%	1.74%

Detection - Reporting Efficiency		DetE	RepE	DetE + RepE	Usable sample
		months/average	months/average	months/average	%
Irregularities reported 2011-2015		30	10	40	69%

Ratio of established fraud		Suspected fraud	Established fraud	TOTAL	REF
		N	N	N	%
Irregularities reported as fraudulent 2009-13		35		35	0%

ANNEXES

ANNEX 1

**TOR: Total number of fraudulent and non-fraudulent cases with the related estimated and established amount
2011-2015**

MS	2011		2012		2013		2014		2015	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	226	9,179,559	205	58,321,380	185	21,351,424	147	19,225,719	242	15,240,715
BG	30	224,508	15	2,923,156	31	2,404,877	29	10,613,324	27	745,534
CZ	49	2,649,058	74	2,884,328	57	3,055,243	83	11,713,573	72	3,503,802
DK	79	3,975,277	60	5,019,697	42	2,319,732	71	5,337,498	91	7,574,195
DE	1,698	94,723,611	1,734	113,588,111	1,821	127,170,951	1,773	98,947,905	1,768	112,876,852
EE	3	122,937	5	117,895	4	1,439,374	8	249,167	8	194,283
IE	31	3,060,633	33	3,312,477	23	1,996,250	28	4,313,814	32	3,340,624
EL	69	22,502,822	64	7,952,936	33	3,751,600	45	11,767,488	52	16,377,438
ES	422	55,358,759	455	44,661,189	388	32,826,824	412	50,514,213	314	24,666,087
FR	356	27,745,624	341	27,344,248	369	26,335,382	423	61,586,848	359	32,375,535
HR					8	151,530	10	798,622	14	1,179,982
IT	292	34,554,145	235	19,346,569	274	27,543,352	155	62,588,820	152	14,491,656
CY	6	157,027	4	167,393	15	1,057,620	11	162,729	4	127,072
LV	38	1,276,727	29	2,756,706	20	1,043,657	27	1,838,210	30	1,995,004
LT	46	3,761,442	37	750,695	46	2,658,770	49	2,925,440	47	1,355,053
LU										
HU	48	1,546,205	38	987,430	45	1,239,468	85	2,362,606	25	1,003,667
MT	1	75,168	3	447,667	4	444,171	4	1,466,945	4	604,651
NL	758	27,026,003	531	87,514,461	433	40,736,692	394	43,430,620	459	111,189,852
AT	78	3,521,218	57	3,139,411	63	2,598,048	81	6,389,271	72	5,072,357
PL	136	8,679,333	137	4,303,169	107	7,987,652	213	10,555,951	128	4,981,488
PT	22	1,597,723	25	1,045,111	31	1,869,964	58	3,652,681	18	2,239,315
RO	53	7,605,879	62	31,581,661	80	4,551,593	75	7,684,999	93	8,584,862
SI	22	1,290,681	23	694,717	13	564,687	19	1,201,576	12	446,486
SK	12	510,776	20	1,562,308	8	1,744,504	35	1,753,766	8	572,442
FI	55	4,026,143	35	3,594,054	43	2,505,185	35	1,446,295	38	1,739,021
SE	53	4,600,790	58	6,448,592	63	11,063,206	71	4,282,678	76	3,039,021
UK	775	49,533,692	1,024	70,394,730	1,178	91,037,954	1,197	184,111,813	959	51,850,956
TOTAL	5,358	369,305,740	5,304	500,860,090	5,384	421,449,712	5,538	610,922,572	5,104	427,367,950

ANNEX 2

(The number of irregularities reported as fraudulent measures the results of efforts by Member States to counter fraud and other illegal activities affecting EU financial interests; it should not be interpreted as the level of fraud in their territories)

TOR: Total number of fraudulent cases with the related estimated and established amount 2011-2015										
MS	2011		2012		2013		2014		2015	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	34	5,104,997	38	49,475,291	38	12,540,645	26	13,194,210	43	7,538,346
BG	24	127,109	10	1,522,812	17	290,303	25	10,463,079	23	648,683
CZ	1	34,556	0	0	3	27,152	0	0	2	44,705
DK	18	1,642,672	8	774,577	4	712,292	2	696,399	6	4,001,406
DE	157	6,895,315	192	8,770,323	193	17,757,381	141	14,137,551	88	14,566,960
EE	0	0	0	0	0	0	2	108,304	4	81,625
IE	11	2,175,514	5	1,774,699	4	519,759	4	2,249,080	8	1,544,668
EL	66	22,479,651	63	7,930,165	30	3,702,531	32	9,532,308	33	13,375,473
ES	267	32,002,402	337	37,466,834	144	15,791,726	121	33,850,833	74	4,830,245
FR	89	6,603,917	77	10,118,682	110	7,246,913	134	34,009,738	99	16,502,399
HR					5	96,543	8	668,248	6	621,169
IT	123	15,277,540	92	9,591,740	138	12,311,232	51	54,403,123	40	5,689,688
CY	0	0	0	0	1	76,603	2	22,192	3	112,709
LV	10	491,911	9	842,780	12	535,709	20	987,566	18	1,616,073
LT	20	3,051,940	13	379,512	24	2,117,232	14	712,907	17	559,196
LU	0	0	0	0	0	0	0	0	0	0
HU	6	160,038	3	65,229	5	90,519	8	189,225	5	205,201
MT	1	75,168	2	280,627	4	444,171	3	1,391,777	0	0
NL	26	1,022,757	10	488,158	19	951,905	7	414,169	0	0
AT	13	924,393	10	659,860	13	252,298	23	3,627,369	9	882,508
PL	30	823,913	24	760,944	17	2,434,263	37	3,395,170	59	1,732,136
PT	4	345,964	1	133,128	1	108,890	4	454,899	4	508,718
RO	17	1,174,311	19	1,884,525	15	288,349	14	457,381	21	1,106,514
SI	12	1,019,564	5	381,597	5	337,120	13	1,067,985	3	139,295
SK	0	0	1	46,323			3	256,714	2	97,541
FI	7	1,914,534	11	483,321	5	349,402	3	74,840	6	412,415
SE	2	26,650	0	0	1	12,633	3	241,070	0	0
UK	30	3,745,438	26	3,823,622	24	2,720,946	44	2,529,820	39	989,999
TOTAL	968	107,120,255	956	137,654,748	832	81,716,518	744	189,135,956	612	77,807,671

ANNEX 3

TOR: Total number of non-fraudulent cases with the related estimated and established amount 2011-2015										
MS	2011		2012		2013		2014		2015	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	192	4,074,562	167	8,846,089	147	8,810,779	121	6,031,509	199	7,702,369
BG	6	97,399	5	1,400,344	14	2,114,575	4	150,246	4	96,851
CZ	48	2,614,501	74	2,884,328	54	3,028,091	83	11,713,573	70	3,459,097
DK	61	2,332,605	52	4,245,120	38	1,607,440	69	4,641,099	85	3,572,789
DE	1,541	87,828,296	1,542	104,817,788	1,628	109,413,570	1,632	84,810,354	1,680	98,309,892
EE	3	122,937	5	117,895	4	1,439,374	6	140,863	4	112,658
IE	20	885,119	28	1,537,778	19	1,476,491	24	2,064,734	24	1,795,956
EL	3	23,171	1	22,771	3	49,070	13	2,235,181	19	3,001,966
ES	155	23,356,357	118	7,194,355	244	17,035,098	291	16,663,380	240	19,835,842
FR	267	21,141,707	264	17,225,566	259	19,088,469	289	27,577,110	260	15,873,136
HR					3	54,987	2	130,374	8	558,813
IT	169	19,276,605	143	9,754,829	136	15,232,120	104	8,185,697	112	8,801,968
CY	6	157,027	4	167,393	14	981,017	9	140,537	1	14,363
LV	28	784,816	20	1,913,927	8	507,947	7	850,644	12	378,930
LT	26	709,502	24	371,183	22	541,538	35	2,212,533	30	795,857
LU										
HU	42	1,386,167	35	922,201	40	1,148,949	77	2,173,381	20	798,466
MT			1	167,040			1	75,168	4	604,651
NL	732	26,003,246	521	87,026,303	414	39,784,787	387	43,016,451	459	111,189,852
AT	65	2,596,825	47	2,479,551	50	2,345,750	58	2,761,902	63	4,189,849
PL	106	7,855,420	113	3,542,225	90	5,553,389	176	7,160,781	69	3,249,352
PT	18	1,251,759	24	911,983	30	1,761,074	54	3,197,782	14	1,730,597
RO	36	6,431,568	43	29,697,136	65	4,263,245	61	7,227,618	72	7,478,348
SI	10	271,117	18	313,120	8	227,567	6	133,591	9	307,191
SK	12	510,776	19	1,515,985	8	1,744,504	32	1,497,052	6	474,901
FI	48	2,111,609	24	3,110,733	38	2,155,783	32	1,371,455	32	1,326,606
SE	51	4,574,140	58	6,448,592	62	11,050,573	68	4,041,608	76	3,039,021
UK	745	45,788,255	998	66,571,108	1,154	88,317,008	1,153	181,581,992	920	50,860,956
TOTAL	4,390	262,185,484	4,348	363,205,342	4,552	339,733,193	4,794	421,786,616	4,492	349,560,278

ANNEX 4

TOR: Percentage of the financial impact of OWMRES cases to the collected and made available TOR (gross) in 2015 per Member State									
MS	All			Fraudulent			Non-fraudulent		
	Gross amount TOR collected (A account)		Percentage OWMRES/gross TOR	OWMRES established and estimated amount		Percentage OWMRES/gross TOR	OWMRES established and estimated amount		Percentage OWMRES/gross TOR
	EUR			EUR	%		EUR	%	
BE	2,371,740,444	15,240,715	0.64%	7,538,346	0.32%	7,702,369	0.32%		
BG	79,794,357	745,534	0.93%	648,683	0.81%	96,851	0.12%		
CZ	302,974,966	3,503,802	1.16%	44,705	0.01%	3,459,097	1.14%		
DK	440,820,384	7,574,195	1.72%	4,001,406	0.91%	3,572,789	0.81%		
DE	5,122,730,822	112,876,852	2.20%	14,566,960	0.28%	98,309,892	1.92%		
EE	33,730,764	194,283	0.58%	81,625	0.24%	112,658	0.33%		
IE	374,567,200	3,340,624	0.89%	1,544,668	0.41%	1,795,956	0.48%		
EL	182,900,077	16,377,438	8.95%	13,375,473	7.31%	3,001,966	1.64%		
ES	1,755,965,350	24,666,087	1.40%	4,830,245	0.28%	19,835,842	1.13%		
FR	2,124,918,197	32,375,535	1.52%	16,502,399	0.78%	15,873,136	0.75%		
HR	53,784,786	1,179,982	2.19%	621,169	1.15%	558,813	1.04%		
IT	2,251,627,622	14,491,656	0.64%	5,689,688	0.25%	8,801,968	0.39%		
CY	24,457,853	127,072	0.52%	112,709	0.46%	14,363	0.06%		
LV	39,617,556	1,995,004	5.04%	1,616,073	4.08%	378,930	0.96%		
LT	98,488,721	1,355,053	1.38%	559,196	0.57%	795,857	0.81%		
LU	21,975,755	-	0.00%	0	0.00%	0	0.00%		
HU	170,389,589	1,003,667	0.59%	205,201	0.12%	798,466	0.47%		
MT	15,741,595	604,651	3.84%	0	0.00%	604,651	3.84%		
NL	2,917,221,354	111,189,852	3.81%	0	0.00%	111,189,852	3.81%		
AT	262,828,893	5,072,357	1.93%	882,508	0.34%	4,189,849	1.59%		
PL	691,213,529	4,981,488	0.72%	1,732,136	0.25%	3,249,352	0.47%		
PT	156,982,371	2,239,315	1.43%	508,718	0.32%	1,730,597	1.10%		
RO	169,344,744	8,584,862	5.07%	1,106,514	0.65%	7,478,348	4.42%		
SI	83,581,283	446,486	0.53%	139,295	0.17%	307,191	0.37%		
SK	118,503,566	572,442	0.48%	97,541	0.08%	474,901	0.40%		
FI	166,765,547	1,739,021	1.04%	412,415	0.25%	1,326,606	0.80%		
SE	674,625,958	3,039,021	0.45%	0	0.00%	3,039,021	0.45%		
UK	4,266,511,968	51,850,956	1.22%	989,999	0.02%	50,860,956	1.19%		
Total	24,973,805,251	427,367,950	1.71%	77,807,671	0.31%	349,560,278	1.40%		

ANNEX 5

TOR: Recovery rates (RR) per cut-off date						
MS	2014			2015		
	Established amount	Recovered amount	RR	Established amount	Recovered amount	RR
	EUR	EUR	%	EUR	EUR	%
	1	2	3=2/1	1	2	3=2/1
BE	16,812,711	11,595,192	69%	11,684,821	7,766,281	66%
BG	10,569,811	10,034,698	95%	663,741	98,043	15%
CZ	11,713,573	10,204,465	87%	3,503,802	2,321,767	66%
DK	5,337,498	4,456,570	83%	7,574,195	4,919,538	65%
DE	98,771,359	75,953,396	77%	112,769,428	94,835,621	84%
EE	249,167	222,266	89%	156,460	156,460	100%
IE	2,064,734	1,873,211	91%	1,795,956	1,609,159	90%
EL	2,396,247	1,525,055	64%	772,613	484,574	63%
ES	49,064,644	23,303,500	47%	22,759,245	18,380,206	81%
FR	60,853,943	23,455,879	39%	30,855,585	15,071,316	49%
HR	425,581	302,884	71%	790,119	573,622	73%
IT	62,246,259	7,912,726	13%	11,594,106	3,235,457	28%
CY	162,729	111,262	68%	127,072	14,439	11%
LV	971,479	122,746	13%	378,930	209,610	55%
LT	2,784,860	1,411,464	51%	1,111,415	631,339	57%
LU						
HU	2,311,463	1,516,896	66%	1,003,667	909,850	91%
MT	75,168	75,168	100%	604,651	175,392	29%
NL	42,685,518	19,619,385	46%	106,969,567	20,568,621	19%
AT	6,389,271	2,752,184	43%	4,789,107	4,584,633	96%
PL	8,127,016	4,870,198	60%	3,756,916	1,425,675	38%
PT	3,197,782	3,167,422	99%	1,765,369	378,306	21%
RO	7,528,387	1,664,951	22%	8,524,712	3,311,423	39%
SI	1,015,528	783,087	77%	338,515	338,515	100%
SK	1,753,766	1,712,560	98%	539,288	474,901	88%
FI	1,446,295	1,352,635	94%	1,724,421	1,616,658	94%
SE	4,136,719	4,077,673	99%	3,039,021	3,003,461	99%
UK	181,581,992	53,221,791	29%	50,860,956	31,338,823	62%
TOTAL	584,673,501	267,299,263	46%	390,453,679	218,433,689	56%

ANNEX 6

TOR: Estimated and established amount per customs procedure per Member State 2015										
M S	Fraudulent					Non-fraudulent				
	Release for free circulation	Transit	Customs warehousing	Inward processing	Other	Release for free circulation	Transit	Customs warehousing	Inward processing	Other
BE	6,981,591	544,840	11,915			4,846,810	246,662	895,814	1,658,937	54,146
BG	325,627	323,056				52,819	10,431			33,601
CZ	44,705					3,459,097				
DK	1,510,167		2,301,669		189,570	2,609,872	42,695	794,142	111,402	14,679
DE	14,309,326	16,782			240,852	78,735,883	331,153	1,668,186	15,933,896	1,640,775
EE	43,802				37,823	112,658				
IE					1,544,668	876,816			514,217	404,923
EL	7,093,288				6,282,185	333,904			51,036	2,617,026
ES	4,778,392			51,853		19,483,258	94,201	47,401	210,982	
FR	11,149,452	114,728	46,459	3,747,234	1,444,526	13,972,928	87,673	130,963	694,105	987,467
HR	39,083	350,193	192,224		39,669	558,813				
IT	5,207,371	482,317				8,734,409			20,277	47,282
CY	112,709					14,363				
LV	1,581,557				34,517	258,681		103,787	16,462	
LT	43,047				516,149	725,501	29,414	16,646	13,953	10,344
LU										
HU	156,850	48,351				798,466				
MT						429,259				175,392
NL						104,330,451	119,393	6,260,912	447,767	31,329
AT	882,508					3,976,102	59,091		84,632	70,024
PL	1,092,837	554,500			84,799	3,122,814	102,829			23,709
PT	508,718					1,715,138			15,459	
RO	312,631		793,883			7,478,348				
SI	31,324				107,971	297,181				10,010
SK	64,387	33,154				474,901				
FI	397,815				14,600	1,270,759	14,701	11,056	30,090	
SE						2,883,138		40,461	115,422	
UK	989,999					37,625,818	67,542	582,527	12,398,239	186,831
Total	57,667,185	2,467,921	3,346,149	3,799,087	10,537,329	299,178,188	1,205,785	10,551,895	32,316,874	6,307,537

ANNEX 7

TOR: Method of detection by number of cases per Member State 2015														
MS	N	Fraudulent							Non-fraudulent					
		All	Clearance controls	Post-clearance controls	Inspections by anti-fraud services	Tax audit	Voluntary admission	Other	All	Clearance controls	Post-clearance controls	Inspections by anti-fraud services	Tax audit	Voluntary admission
BE	242	43	2	4	35	1	1	199	43	131	11	1	10	3
BG	27	23	2	1	20			4	3	3	1			
CZ	72	2			2			70	5	43	10		12	
DK	91	6	5	1				85	30	45	3		4	3
DE	1,768	88	23	15	36	2	12	1,680	170	756	11	374	340	29
EE	8	4	2	2				4	4	2	2			
IE	32	8			8			24	3	5	2	10		4
EL	52	33	22	3	2			19	2	4	10			3
ES	314	74	25	4	25	18		240	96	35	15	74	16	4
FR	359	99	30	55	14			260	42	158	49		11	
HR	14	6	5	1				8	5	1	2			
IT	152	40	9	10	19	1		112	35	59	12	2	4	1
CY	4	3		1	2			1						
LV	30	18	18					12		7		5		
LT	47	17	5		11		1	30	8	18	4			
LU	0	0						0						
HU	25	5	1	1	3			20	2	16	2			
MT	4	0						4	3					1
NL	459	0						459	94	318			46	1
AT	72	9		2	7			63	6	28	1		16	12
PL	128	59	17	33			9	69	8	40	20			1
PT	18	4			4			14	4	4	6			
RO	93	21	3	2	16			72			72			
SI	12	3	1		2			9	3	3	1		2	
SK	8	2	1		1			6		1			4	1
FI	38	6	6					32	19	9			4	
SE	76	0						76		76				
UK	959	39	37	2				920		669			251	
Total	5,104	612	214	137	207	21	13	4,492	578	2,431	234	466	720	63

ANNEX 8

TOR: Method of detection by established and estimated amounts per Member state 2015															
M/S	N	Fraudulent							Non-fraudulent						
		All	Clearance controls	Post-clearance controls	Inspections by anti-fraud services	Tax audit	Voluntary admission	Other	All	Clearance controls	Post-clearance controls	Inspections by anti-fraud services	Tax audit	Voluntary admission	Other
BE	15,240,715	7,538,346	61,206	560,816	6,884,469	221,528	10,327	7,702,369	1,231,862	5,397,905	640,399	26,017	349,086	57,100	
BG	745,534	648,683	34,073	26,407	588,203			96,851	63,251	33,601					
CZ	3,503,802	44,705		44,705				3,459,097	404,085	1,676,478	971,650		406,884		
DK	7,574,195	4,001,406	1,699,737	2,301,669				3,572,789	1,021,858	2,295,761	98,713		88,895	67,563	
DE	112,876,852	14,566,960	313,865	1,198,318	12,448,069	458,514		98,309,892	7,899,051	39,118,426	1,202,214	19,606,666	29,892,283	591,253	
EE	194,283	81,625	37,823	43,802				112,658	65,079	47,579					
IE	3,340,624	1,544,668		1,544,668				1,795,956	624,996	148,054	186,797	461,532	374,577		
EL	16,377,438	13,375,473	6,625,605	363,236	40,482		6,346,150	3,001,966	280,990	2,375,726	251,029		94,221		
ES	24,666,087	4,830,245	913,317	429,125	2,162,656	1,256,773	68,374	19,835,842	4,560,356	1,090,896	695,664	13,008,485	366,811	113,630	
FR	32,375,535	16,502,399	3,368,676	11,013,202	2,120,521			15,873,136	1,139,562	5,817,887	8,558,234		357,453		
HR	1,179,982	621,169	428,945	192,224				558,813	98,944	13,827	446,041				
IT	14,491,656	5,689,688	880,923	1,212,618	3,357,121	208,461	30,565	8,801,968	2,064,336	4,760,109	953,929	57,525	966,069	14,363	
CY	127,072	112,709	14,439	98,270				14,363							
LV	1,995,004	1,616,073	1,616,073					378,930		214,079		164,851			
LT	1,355,053	559,196	160,188	387,830			11,178	795,857	199,471	484,695	111,691				
LU	0														
HU	1,003,667	205,201	21,129	48,351	135,721			798,466	54,725	468,352	275,389				
MT	604,651	0						604,651	429,259				175,392		
NL	111,189,852	0						111,189,852	21,300,429	86,276,072			2,910,753	702,598	
AT	5,072,357	882,508		260,428	622,080			4,189,849	77,490	2,249,612	11,828		1,111,833	739,086	
PL	4,981,488	1,732,136	620,759	703,833			407,544	3,249,352	187,742	1,820,756	1,229,400		11,454		
PT	2,239,315	508,718		508,718				1,730,597	133,829	1,298,664	298,105				
RO	8,584,862	1,106,514	45,581	67,092	993,841			7,478,348			7,478,348				
SI	446,486	139,295	107,971	31,324				307,191	38,463	101,348	10,860		156,520		
SK	572,442	97,541	33,154	64,387				474,901	166,186				276,426	32,289	
FI	1,739,021	412,415	412,415					1,326,606	754,974	246,784			324,849		
SE	3,039,021	0						3,039,021	3,039,021						
UK	51,850,956	989,999	834,464	155,535				50,860,956	36,145,739				14,715,217		
Total	427,367,950	77,807,671	18,215,906	18,591,094	31,833,064	1,613,428	6,874,138	349,560,278	42,502,421	195,334,707	23,501,471	33,325,076	51,923,079	2,973,526	

ANNEX 9

TOR: Recovery rates (RR) per Member State 2015						
MS	Fraudulent			Non-fraudulent		
	Established amount, EUR	Recovered amount, EUR	RR, %	Established amount, EUR	Recovered amount, EUR	RR, %
BE	4,008,469	2,000,891	50%	7,676,352	5,765,390	75%
BG	566,890	28,491	5%	96,851	69,552	72%
CZ	44,705	17,879	40%	3,459,097	2,303,887	67%
DK	4,001,406	1,916,159	48%	3,572,789	3,003,379	84%
DE	14,459,536	1,507,254	10%	98,309,892	93,328,367	95%
EE	43,802	43,802	100%	112,658	112,658	100%
IE	0	0	0%	1,795,956	1,609,159	90%
EL	59,748	972	2%	712,865	483,602	68%
ES	2,923,403	907,775	31%	19,835,842	17,472,431	88%
FR	14,992,992	9,808,786	65%	15,862,593	5,262,530	33%
HR	231,307	39,083	17%	558,813	534,539	96%
IT	2,831,847	735,135	26%	8,762,259	2,500,322	29%
CY	112,709	14,439	13%	14,363	-	0%
LV	0	0	0%	378,930	209,610	55%
LT	315,558	43,047	14%	795,857	588,293	74%
LU	0	0	0%	0	-	0%
HU	205,201	174,202	85%	798,466	735,647	92%
MT	0	0	0%	604,651	175,392	29%
NL	0	0	0%	106,969,567	20,568,621	19%
AT	599,258	546,388	91%	4,189,849	4,038,245	96%
PL	651,109	204,603	31%	3,105,807	1,221,072	39%
PT	34,771	34,771	100%	1,730,597	343,535	20%
RO	1,046,364	582,338	56%	7,478,348	2,729,085	36%
SI	31,324	31,324	100%	307,191	307,191	100%
SK	64,387	0	0%	474,901	474,901	100%
FI	397,815	321,570	81%	1,326,606	1,295,088	98%
SE	0	0	0%	3,039,021	3,003,461	99%
UK	0	0	0%	50,860,956	31,338,823	62%
TOTAL	47,622,600	18,958,909	40%	342,831,078	199,474,780	58%

ANNEX 10

TOR: Examination of write-off cases in 2015													
MS	Acceptance		Reference to Article 17.2 rejected		Additional information request (AI)		Not appropriate		Total cases*		Cases assessed twice (AI)		Total (amounts not counted twice) EUR
	N	EUR	N	EUR	N	EUR	N	EUR	N	N	N	EUR	
BE	-	-	6	2,351,948	5	6,794,781	1	570,645	12	-	-	-	9,717,374
CZ	-	-	28	2,071,077	-	-	-	-	28	-	-	-	2,071,077
CY	-	-	1	74,444	-	-	-	-	1	-	-	-	74,444
DE	10	1,833,379	18	4,893,062	59	14,151,522	-	-	87	-	7	-	20,877,963
DK	-	-	4	606,734	-	-	-	-	4	-	2	-	606,734
EL	1	210,307	6	2,103,814	14	4,702,745	-	-	21	-	3	-	7,016,866
ES	3	317,799	3	301,624	4	945,762	-	-	10	-	-	-	1,565,186
FR	-	-	3	795,403	2	263,738	-	-	5	-	-	-	1,059,141
IT	2	447,532	10	2,078,629	4	7,694,894	-	-	16	-	4	-	10,221,055
LV	1	172,173	2	171,514	1	430,951	1	69,207	5	-	-	-	843,845
LT	1	70,166	-	-	1	215,063	-	-	2	-	1	-	285,229
HU	-	-	2	177,415	3	263,923	1	84,197	6	-	-	-	525,534
NL	-	-	6	6,534,064	-	-	-	-	6	-	5	-	6,534,064
AT	8	14,356,492	2	704,262	8	4,333,006	1	229,121	19	-	3	-	19,622,882
PL	-	-	4	817,278	-	-	-	-	4	-	-	-	817,278
PT	-	-	7	775,717	27	11,118,341	1	145,814	35	-	1	-	12,039,871
SI	-	-	-	-	3	779,593	-	-	3	-	-	-	779,593
SK	-	-	3	1,217,325	-	-	-	-	3	-	-	-	1,217,325
FI	2	423,088	-	-	-	-	-	-	2	-	-	-	428,986
UK	7	4,552,183	5	2,698,088	1	66,548	-	-	13	-	1	-	7,316,819
Total	35	22,383,120	110	28,378,294	132	51,760,869	5	1,098,984	282	27	27	103,621,266	

ANNEX 11

Legenda

IRQ0: cancelled communication

IRQ2: Irregularities not reported as fraudulent

IRQ3: suspected fraud

IRQ5: established fraud

ANNEX 11

Expenditure - Irregularities reported in 2015 by Member State and beneficiary country

(The number of irregularities reported as fraudulent measures the results of efforts by Member States to counter fraud and other illegal activities affecting EU financial interests; it should not be interpreted as the level of fraud in their territories)

FUND / CLASSIFICATION	IMS																											total		
	reporting year 2015																													
	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs	no IRs		no IRs	
CAP	IRQ0	1	1	4	1	18	1	5	1	15	1	57	2	2	26	6	1	1	1	1	4	5	26	6	1	1	1	1	145	
	IRQ2	20	12	35	4	54	104	21	31	502	19	107	107	1	279	61	497	241	31	6	198	262	279	1,086	36	21	32	72	4,178	
	IRQ3	1	5	4	11	6	11	8	6	23	4	34	4	15	5	114	4	115	4	5	2	3	1	20	6	19	3	390		
	IRQ5	0	24	41	8	71	111	22	19	531	19	176	112	1	322	62	589	258	37	6	204	384	310	1,227	0	36	28	52	4,757	
	total	0	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75	
CBC	IRQ0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
	IRQ2	27	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	48	
	IRQ3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
	IRQ5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CF	IRQ0	25	25	43	2	153	2	6	3	3	6	6	0	32	0	0	1	13	3	1	0	51	35	87	0	0	5	40	0	499
	IRQ2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	IRQ3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	IRQ5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EFF	IRQ0	5	5	3	4	1	8	1	4	2	2	1	13	1	53	6	27	23	8	1	1	8	2	23	8	1	1	15	175	
	IRQ2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	IRQ3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	IRQ5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ERDF	IRQ0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
	IRQ2	85	63	2	407	231	3	28	4,887	9	18	50	1	250	1	151	32	46	11	52	697	77	172	172	16	17	200	358	7,870	
	IRQ3	1	3	23	5	1	1	1	1	1	2	1	7	21	1	46	7	44	1	1	46	7	44	1	1	3	33	2	218	
	IRQ5	0	87	7	455	245	4	32	4,888	9	18	86	2	276	538	174	34	57	12	54	750	85	217	0	20	32	247	0	365	
	total	0	9	0	3	4	1	0	12	1	0	4	4	0	2	0	3	13	1	0	53	6	35	25	0	8	0	1	0	21
ESF	IRQ0	15	15	172	150	48	64	3	1	19	3	7	37	6	10	80	108	116	12	10	80	108	116	116	12	17	138	349	1,177	
	IRQ2	1	1	1	48	1	1	2	2	9	2	2	8	2	6	10	7	7	2	6	10	7	7	7	2	11	1	5	192	
	IRQ3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	IRQ5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	total	0	4	16	1	215	200	8	64	4	2	23	7	45	6	16	90	110	123	0	16	90	110	123	0	12	23	164	0	356
FFIG	IRQ0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	IRQ2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	IRQ3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	IRQ5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GUID	IRQ0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	IRQ2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	IRQ3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	IRQ5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

