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COMMISSION STAFF WORKING DOCUMENT

Statistical evaluation of irregularities reported for 2022: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure

Accompanying the document

REPORT FROM THE COMMISSION TO THE COUNCIL AND THE EUROPEAN PARLIAMENT

**34th Annual Report on the protection of the European Union's financial interests and
the fight against fraud - 2022**

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LIST OF ABBREVIATIONS

AMIF	Asylum, Migration and Integration Fund
CAP	Common Agricultural Policy
CARDS	Community Assistance for Reconstruction, Development and Stabilisation
CBC	Cross-Border Cooperation
CF	Cohesion Fund
DA	Direct payments to farmers
EAFRD	European Agricultural Fund for Rural Development
EAGF	European Agricultural Guarantee Fund
EAGGF	European Agricultural Guidance and Guarantee Fund
EFF	European Fisheries Fund
EGF	European Globalisation Adjustment Fund
EMFF	European Maritime and Fisheries Fund
ERDF	European Regional Development Fund
ESF	European Social Fund
ESIF	European Structural and Investment Funds
FAL	Fraud Amount Level
FDR	Fraud Detection Rate
FEAD	Fund for European Aid to the Most Deprived
FFL	Fraud Frequency Level
GUID	European Agricultural Guarantee and Guidance Fund – Section Guidance
HRD	Pre-accession, Human Resources Development component
IDR	Irregularities Detection Rate
IMS	Irregularity Management System
IPA	Instrument for Pre-accession Assistance
IPARD	Instrument for Pre-Accession Assistance for Rural Development
ISF	Internal Security Fund
ISPA	Instrument for Structural Policies for Pre-Accession
MM	Market Support Measures
PAA	Pre-Accession Assistance 2000-2006
PHARE	Pre-accession assistance programme
PP	Programming period
RD	Rural Development
REGD	Pre-accession, Regional Development component
SA	Direct Support to Agriculture
SAPARD	Special Accession Programme for Agricultural and Rural Development
TAIB	Transition Assistance and Institution Building
TIPAA	Turkey Instrument for Pre-accession Assistance
TOR	Traditional Own Resources
YEI	Youth Employment Initiative

EXECUTIVE SUMMARY

Revenue – Traditional Own Resources (TOR)

In 2022, the **number of fraudulent and non-fraudulent irregularities** (4 661) related to TOR was **7.6% higher** than the average number of irregularities reported during the past five years. The number of fraudulent irregularities declined by 6.8% and the non-fraudulent irregularities increased by 9.4% in comparison to the 5-year average for 2018-2022. The total estimated and established **amount of TOR increased by 47%** to EUR 783 million, also because of four big non-fraudulent irregularities reported in Belgium.

The overall **recovery rate (RR)** for fraudulent and non-fraudulent cases is currently 48% for the reporting year 2022. The RR for non-fraudulent cases is 50%, but falls to 25% for fraudulent cases. Although the EU-27 recovered EUR 341 million in total, the recovery rate varies between the Member States.

While smuggling remains one of the main **modus operandi** for fraudulent cases, most cases reported in 2022 relate to incorrect value and incorrect classification/misdescription of goods. Textiles and footwear were the most affected goods not only in terms of number of cases but especially in value. China remained the most important country of origin of goods affected by irregularities.

Fourteen Member States reported 116 cases of **smuggled cigarettes**, with around EUR 38 million of the estimated amount of TOR involved. Compared to 2021, ten Member States continue to have smuggling cases (Belgium, Bulgaria, Germany, Estonia, Greece, France, Latvia, Lithuania, Poland, Romania) whereas some Member States appear in the statistics in 2022 (Spain, Croatia, Austria, Portugal). This might indicate a potential shift of fraud or of cigarette smuggling routes to other Member States.

Release for free circulation remains the **customs procedure** most affected by fraudulent and non-fraudulent irregularities (3 799 cases with an overall amount of EUR 688 million). Compared to 2021, Germany reported in 2022 a big increase in non-fraudulent cases related to ‘release for free circulation’ whereas some of its neighbouring Member States reported an increase in ‘transit’ (e.g., Czech Republic and the Netherlands) combined with a decrease in ‘release for free circulation’ (e.g., the Netherlands).

Inspections by national anti-fraud services together with customs release controls played a crucial role in detecting fraudulent cases in 2022. Non-fraudulent instances were primarily detected by post-release controls, although other methods of detection, such as release controls and tax audit, were also on the rise.

In 2022, the Commission services focused their **on-the-spot inspections** in the Member States on the control strategy for e-commerce and low value consignments and the control strategy for anti-dumping and countervailing duties. Furthermore, in 2022 the Commission’s desk audits were oriented towards three different topics: (i) COVID-19 related goods subject to duty relief; (ii) Binding Origin Information (BOI) decisions and (iii) open B-account cases (i.e., cases that have not yet been recovered and for which either no security has been provided or the security has been provided but it has been challenged).

Expenditure - Common Agricultural Policy

During the period 2018-2022, fraudulent irregularities reported for **rural development** increased, mainly due to the rising detections for the programming period 2014-2020. However, the number of these fraudulent irregularities was lower than expected. This should

be monitored to ensure focus on fraud detection. A similar trend concerned non-fraudulent irregularities. It was less noticeable, but the gap is becoming significant. In 2022, the fraudulent irregularities under **support to agriculture** increased, compared with 2021, mainly due to reporting related to direct payments by two Member States. The increase was partly due to the reporting of many small interconnected irregularities. The irregular financial amounts involved in non-fraudulent irregularities fluctuated strongly, mainly due to the reporting in some years of cases involving exceptional amounts, for market measures. It happened that the same irregularity cover **both rural development and direct payments to farmers**. This is more frequent for fraudulent irregularities

Detection rates for rural development were noticeably higher than for support to agriculture. However, one part of support to agriculture, market measures, accounted for the highest detection rates. The detection of irregularities, especially fraudulent, was concentrated in a few **Member States**.

During the period 2018-2022, fraudulent irregularities often concerned **falsification of the request for aid or of documentary proof**. For market measures and rural development, violations concerning the **implementation of the action** were also significant.

Risks and violations depend on the type of measure. For example, applicants for **direct payments** may request aid for plots of land they do not have the right to use on the basis of false lease agreements or may artificially create the conditions for receiving financial support. While keeping on improving checks on the entitlements related to the main direct payments, agricultural practices, including those beneficial for the climate and the environment, may also deserve more attention in view of identifying intentional infringements. The same may apply also to payments schemes based on the number and type of animals. Violations related to **market measures** may concern, for example, the withdrawal of agricultural products from the market or the cost, actual implementation or use of investments by producers organisations - such as works for storage sites or the purchase of machinery or equipment. Several complex cases related to the promotion of agricultural products were investigated by OLAF. In **rural development**, beneficiaries may, for example, use false invoices, declarations of equipment as new while it is second-hand, manipulated bids in the context of procurement and false information on compliance with conditions for receiving aid. Violations may concern information the applicant provides to get the project selected, to receive advance payments, to fulfil criteria for access to a support scheme. The beneficiary may infringe the rules about procurement, may request reimbursement for inflated costs or even for inexistent transactions or may ask for reimbursement for costs already funded in another context. The beneficiary may fail to follow the business plan, to use the investment for the intended purpose or to use it at all. While keeping the focus on reimbursement-based funding (grants to projects), area and animal-related spending may also deserve more attention in view of identifying intentional infringements.

During 2018-2022, **risk analysis** still only marginally contributed to detecting fraud in rural development and direct payments to farmers, while it seems to play a stronger role in market measures. Also the share of fraud detections based on **tips from informants and whistle blowers** was low, being the lowest for direct payments to farmers and the highest for market measures. Fraud was never detected following **information published in the media**.

On average, during 2014-2022, it took nearly four years from the start of the irregularity to come to a suspicion that a fraudulent irregularity had been committed and nearly three years to close the case after reporting to the Commission. These **durations** were shorter for

non-fraudulent irregularities. Fraudsters may go to great lengths to hide their behaviour and the duration of criminal proceedings is longer.

The Member States are requested to detect suspected fraud ...

For 11% of the irregularities reported during 2014-2022, there is or was a suspicion of fraud (incidence of fraud). In 11% of such cases, this suspicion was not initially detected or reported. The Member State reclassified the irregularity as fraudulent at a later stage.

... and then follow-up suspect fraud, until the case is dismissed or fraud is established.

For just 14% of the irregularities with a suspicion of fraud, the suspicion was then confirmed into established fraud and for just 10% the suspicion was dismissed. These percentages do not significantly change year on year (irregularities are associated to the year of first reporting). They could have been expected to be higher for years that are further in the past, because more time was available to finalise the case. Most of the irregularities where there was a suspicion of fraud are still classified as suspected fraud, even if several years from initial reporting have elapsed. This percentage changes year on year, but is very high also for years that are further in the past.

Significant **differences between Member States** can be noticed in the above mentioned percentages. In the Member States with **low incidence of fraud**, the competent authorities should invest in detecting signals of fraud and, when discovering irregularities, should carefully address the question of intentionality. Low incidence of fraud could also be due to reporting practices delaying the classification as suspected fraud. These reporting practices should be reviewed or the engagement with the judicial authorities should be improved.

In many Member States, the percentage of **irregularities that are still classified as suspected fraud** is extremely high. This may suggest that either the judicial authorities do not give proper follow-up to these suspicions - including because they may not have sufficient resources - or that there are no proper communication channels from judicial to reporting authorities. In addition, many of these pending irregularities are closed. This may be due to persistent suspicions of the paying agencies, while criminal proceedings were not started, were prevented by the statute of limitations or did not lead to enough evidence about fraud. It could also be that in some Member States cases were closed because the competent bodies had finalised administrative actions, despite pending penal proceedings.

Expenditure - Cohesion and Fisheries Policies

Fraudulent irregularities related to the programming period 2007-2013 peaked in 2015, gradually decreased in the following years and in 2018 they were overtaken by those related to the programming period 2014-2020. These dynamics are in line with known trends and patterns linked to the multi-annual implementation cycles. Since 2017, reporting of **non-fraudulent irregularities** related to the programming period 2014-2020 has been increasing, but less than expected. The number and financial amounts of the non-fraudulent irregularities that had been reported during the first nine years of the programming period 2007-2013 **were much higher than those being reported during the programming period 2014-2020**. It concerns all funds and most of the Member States. An analysis of this trend has been published with the past year's PIF Report.

Concerning fraud, risks seem to be higher in the **areas of the cohesion policy** related to: (i) transport and environment protection, because of the high financial amounts involved in irregularities; (ii) research, technological development and innovation (RTD&I) and employment, because of the frequency of fraudulent irregularities. Concerning fraud in

relation to the green transition, analysis suggests higher risks for investments in (i) energy efficiency; (ii) provision of drinking water; (iii) waste management. Concerning fraud in relation to transport and networks, analysis suggests higher risks for investments in (i) roads that are not part of TEN (Trans-European Network), because of the number of irregularities, probably linked to the higher number of projects which reach the regional or local level; (ii) railways and TEN roads, because of the high financial amounts involved. Concerning fraud in relation to social inclusion, analysis suggests higher risks for investments in active inclusion and in healthcare infrastructure.

Concerning fraud, the most frequent **type of violations concerned supporting documents**. High financial amounts were involved in fraudulent irregularities where infringements of **contract provisions/rules** took place, which often consisted in incomplete or non-implementation of the funded action. Infringements of **public procurement** rules were the most reported non-fraudulent irregularities. They rarely led to a suspicion of fraud. This suggests that either fraud detection, investigation and prosecution or the administrative capability of contracting authorities should be improved. Most of fraudulent violations concerning **ethics and integrity** were related to conflict of interests. Ethics and integrity is the category of infringement with the highest frequency of fraud. Corruption was rarely reported.

During 2018-2022, **risk analysis** still only marginally contributed to detecting fraud, while **tips from informants, whistle blowers or information published in the media** played a significant role. In relation to non-fraudulent irregularities, neither risk analysis nor information from civil society played a noticeable role in detection. The low share of irregularities detected following risk analysis suggests room for improvement in this domain, including through ex-post risk analysis projects focusing on groups of past transactions, in view of targeted ex-post controls.

With regard to the programming period 2014-2020, on average, it took about one year and a half to come to a suspicion that a fraudulent irregularity had been committed and more than two years to close the fraudulent case after reporting to the Commission. These **average times** are expected to increase as the implementation of the 2014-2020 operational programmes progresses.

The **Fraud Detection Rate** for the programming period 2014-2020 is 0.48%, which is similar to the programming period 2007-2013. The **Irregularity Detection Rate** is 0.61%, which is much lower than the rate recorded for the programming period 2007-2013 (2.5%). Detection and reporting varies significantly between Member States.

The Member States are requested to detect suspected fraud ...

For just 7% of the irregularities reported during 2014-2022, there is or there was a suspicion of fraud (incidence of fraud). For 14% of such irregularities, this suspicion was not initially detected or reported. The Member State reclassified the irregularity as fraudulent at a later stage.

... and then follow-up suspect fraud, until the case is dismissed or fraud is established.

For just 11% of the irregularities with a suspicion of fraud, the suspicion was then confirmed into established fraud and for just 13% the suspicion was dismissed. These percentages do not significantly change year on year. Most of the irregularities where there was a suspicion of fraud are still classified as suspected fraud, even if several years from initial reporting have

elapsed. This percentage changes year on year, but is very high also for years that are further in the past.

Significant **differences between Member States** can be noticed in the above mentioned percentages. The same considerations made above in relation to the Common Agricultural Policy can be made here with reference to the Cohesion and Fisheries policies for the Member States with **low incidence of fraud** or high percentage of **irregularities that are still classified as suspected fraud**.

Expenditure - Pre-accession

Irregularities reported during the period 2018-2022 in relation to pre-accession mainly concerned funds distributed under the 2007-2013 Instrument for Pre-accession Assistance I (**IPA I**) and the 2014-2020 **IPA II**. There were no irregularities reported under the 2021-2027 **IPA III** yet.

For pre-accession, there is no reporting threshold of EUR 10 000 as there is instead for the Common Agricultural Policy or the Cohesion and Fisheries policies. The financial amounts involved were **below EUR 10 000** for 44% of the pre-accession irregularities reported during 2018-2022. This percentage was higher for non-fraudulent irregularities (about 47%), while it was much lower for fraudulent irregularities (about 14%). However, the financial amounts involved in these 'below-10 000' irregularities represented just 1% of the financial amounts involved in all pre-accession irregularities reported during 2018-2022.

From 2021 to 2022, both the number of **non-fraudulent irregularities** and the financial amounts involved experienced exceptional increases. For the number of cases, this was mainly due to irregularities related to the 2014-2020 IPA II in relation to IPARD in North Macedonia and Türkiye. For most of these irregularities, the financial amounts involved were below EUR 10 000. The increase in financial amounts was due to irregularities concerning IPARD in Albania.

About 10% of the irregularities detected during the past five years were reported as **fraudulent**. This percentage changed over time, increasing significantly in 2020 (17%) and peaking in 2021 at 20%.

Considering all **IPA I irregularities since 2007**, for 37% of these irregularities the financial amounts involved were below EUR 10 000. Concerning these '**below-10 000**' irregularities: (i) about 53% of them were related to cross-border cooperation programmes (CBC-IPA); (ii) Bulgaria (34%), Croatia (24%) and Türkiye (21%) reported most of them. In general, the highest number of irregularities concerned **IPARD**, mainly due to reporting by **Türkiye**. Only two other countries, **Croatia** and **North Macedonia**, reported IPARD cases. A broader range of countries reported irregularities concerning cross-border cooperation programmes (**CBC-IPA**), the second most affected component of IPA I. The majority of these irregularities were reported by **Bulgaria** and were 'below-10 000'. Besides reporting most of the IPARD irregularities, **Türkiye** also reported most of the irregularities related to the human resources development (**HRD**) programmes, the third most affected component of IPA I, in terms of number of irregularities.

All but one irregularity concerning **IPA II** were reported during the past five years. For 58% of these irregularities the financial amounts involved were below EUR 10 000. Concerning these '**below-10 000**' irregularities: (i) about 83% of them concerned IPARD; (ii) Türkiye and North Macedonia reported 83% of them; (iii) about 58% of them were reported in 2022 (see above about the peak in 2022). In general and by far, the highest number of IPA II cases

and the highest financial amounts concerned **IPARD**. The IPA II irregularities were reported by seven countries, with **Türkiye** and **North Macedonia** as main contributors. However, most of the financial amounts were involved in irregularities reported by **Albania**.

With specific reference to **fraudulent** irregularities related to **IPA II**, about 62% of them were reported by **Türkiye** and 29% by **Serbia**. About 73% of them concerned **IPARD**. The number of fraudulent irregularities related to IPA II peaked in 2021. Most of this peak was due to IPARD irregularities reported by Türkiye.

Expenditure - Direct management

For the financial year 2022, a total of **EUR 81 201 million has been disbursed** under direct management. Over 58% of those payments were related to the Recovery and Resilience Facility (RRF). The Commission services registered **770** recovery items qualified as **irregularities**, for a total financial value EUR 61.28 million. Among these recovery items, **37** have been reported as **fraudulent**, involving EUR 5.67 million. By the end of 2022, no recovery orders concerned the RRF.

The **ratio between the financial amounts** related to the ‘irregularities reported as fraudulent’ **and expenditure during 2018-2022** was stable and close to zero (**0.03%**). This ratio was higher for the ‘irregularities not reported as fraudulent’ (**0.22%**).

During 2018-2022, with regard to ‘irregularities not reported as fraudulent’, 74% of the total number of recovery items and 70% of the related recovery amounts concerned **legal entities that are resident in the EU-27**. For ‘irregularities reported as fraudulent’, these ratios are slightly lower: 73% of the total number of recovery items and 68% of the related recovery amounts.

During 2018-2022, with reference to the ‘irregularities reported as fraudulent’, **OLAF was the source of detection** for 88% of the recovery items, accounting for 92% of total recovery amounts. About 97% of ‘irregularities not reported as fraudulent’ were detected through **controls carried out by the Commission** (ex-ante and ex-post controls).

For the recovery orders issued between 2018 and 2022, **56% of the total irregular amounts have already been recovered**. The recovery rate for ‘irregularities reported as fraudulent’ (34%) remains well below the one calculated for ‘irregularities not reported as fraudulent’ (59%).

1. INTRODUCTION

1.1. Scope of the document

This document¹ presents a statistical evaluation of the irregularities and fraud detected by the Member States during 2022, in the context of past years and relevant programming periods (PP). It covers both the revenue and expenditure sides of the EU budget. This analysis is based on the notifications provided by national authorities of cases of irregularities and suspected or established fraud. Their reporting is performed in fulfilment of a legal obligation enshrined in sectoral European legislation. The document accompanies the Annual Report adopted on the basis of article 325(5) of the Treaty on the Functioning of the European Union (TFEU), according to which “*The Commission, in cooperation with Member States, shall each year submit to the European Parliament and to the Council a report on the measures taken for the implementation of this article*”. Therefore, this document should be regarded as an analysis of the achievements of the Member States, in terms of detection and reporting.

The methodology (including the definition of terms and indicators), the data sources and the data capture systems are explained in detail in the *Commission Staff Working Document – Methodology for the Statistical Evaluation of Irregularities* accompanying the Annual Report on the Protection of the EU financial interests for the year 2015².

1.1. Structure of the document

The present document is divided in five parts. The first part includes an analysis of the irregularities reported in the area of traditional own resources (revenue). The following parts of the document are dedicated to irregularities reported in the area of expenditure (i) for the Common Agricultural Policy; (ii) for the cohesion policy, fisheries and other internal policies; (iii) for the pre-accession policy and (iv) under direct management.

The document is completed by 27 country factsheets, which, for each Member State, (i) summarise the main indicators and information on the detection of irregularities and fraud; (ii) provide a picture of the anti-fraud landscape.

Several annexes complement the information and data, providing a global overview of the irregularities reported according to the relevant sector regulations. Annexes 1 to 12 concern Traditional Own Resources. Annex 13 cover all the expenditure sectors for which Member States and beneficiary countries have a reporting obligation.

¹ This document does not represent an official position of the Commission.

² SWD(2016)237final

http://ec.europa.eu/anti-fraud/sites/antifraud/files/methodology_statistical_evaluation_2015_en.pdf

2. TRADITIONAL OWN RESOURCES (TOR)

2.1. Introduction

The TOR statistics for the 2022 PIF report are prepared based on the total estimated and established amount as reported in OWNRES³. Figures on recovery are based only on established amounts. For comparability reasons with previous years, the analysis for this section is carried out based on the figures obtained for the European Union of 27 Member States (EU-27). The UK's figures can nevertheless be found in the annexes.

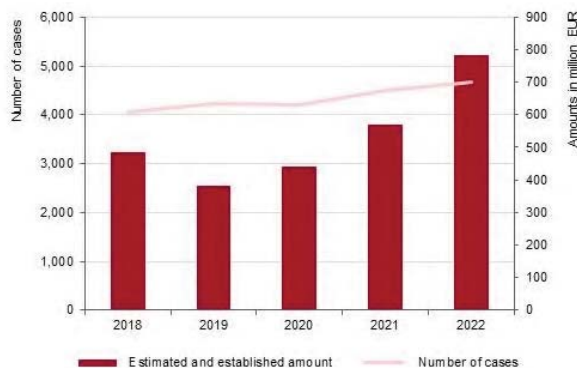
The following analysis is based on the data available on the cut-off date (15 March 2023) and aims to provide an overview of cases of fraud and irregularities reported for 2022 together with their financial impact.

2.2. General analysis –Trend analysis

2.2.1. Reporting years 2018-2022

The **number of cases** reported via OWNRES for 2022 (4 661) is about 7.6 % higher than the average number of cases reported for the 5-year period 2018-2022 (4 332). The total estimated and established **amount of TOR involved** (EUR 783 million) is about 47% higher than the average estimated and established amount for years 2018-2022 (EUR 532 million)⁴.

CHART TOR1: Total number of OWNRES cases and the related estimated and established amount (2018-2022)



In 2022, the total amount was significantly affected by four **big cases**⁵ of non-fraudulent irregularities that were reported in Belgium (EUR 305 million). Three big cases were also reported in the Netherlands and Poland (altogether EUR 41 million). To compare, nine big cases for a total amount of EUR 143 million affected the total estimated and established amount for 2021.

2.2.1.1. Irregularities reported as fraudulent

The **number of cases reported as fraudulent** (454) is currently 6.8% lower than the average number of cases reported for the 5-year period 2018-2022 (487). Similarly, there is a decrease of 21% in the total established and estimated **amount of TOR** in 2022 (EUR 103 million)

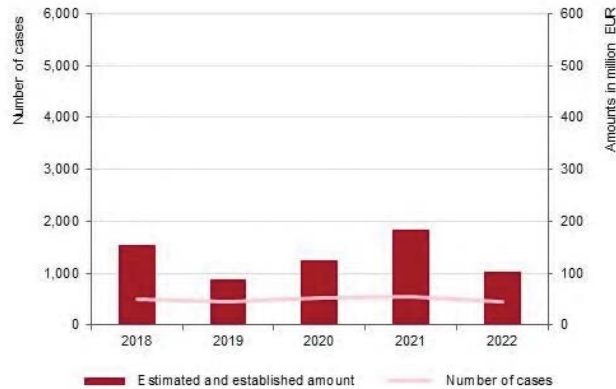
³ The OWNRES application allows Member States to report cases of fraud or irregularity involving traditional own resources of more than EUR 10 000, as required by Article 5(1) of Regulation No 2021/768.

⁴ See Annex 1.

⁵ Cases with an amount of TOR exceeding EUR 10 million.

compared to the average amount for years 2018-2022 (EUR 131 million)⁶. However, this might be linked to the delayed effects of COVID-19 crisis that are now being phased out.

CHART TOR2: OWNRES cases reported as fraudulent and the related estimated and established amount (2018-2022)



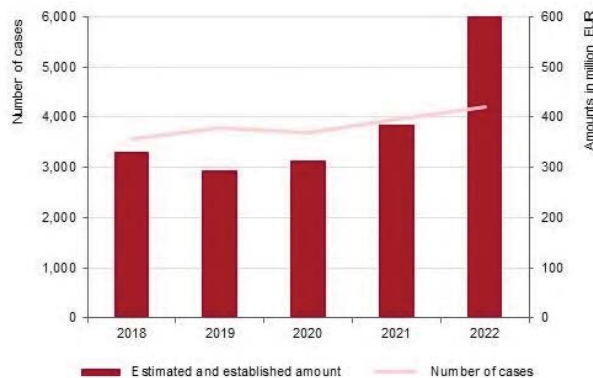
For 2022, the Czech Republic, Ireland, Luxembourg, Malta, Slovenia, and Sweden did not communicate any fraudulent case exceeding EUR 10 000.

On the cut-off date (15 March 2023), **9.7% of all cases detected in 2022 were classified as fraudulent**, which represents a slight decrease compared to a relatively stable period 2020-2021 (both 12%).

2.2.1.2. Irregularities not reported as fraudulent

On the other hand, **90.3% of cases were not reported as fraudulent in 2022** (4 207) which leads to around 9.4% increase compared to the average number of cases communicated for the 2018-2022 period (3 845).

CHART TOR3: OWNRES cases not reported as fraudulent and the related estimated and established amount (2018-2022)



The total estimated and established **amount of TOR** (EUR 680 million) was about 70% higher than the average amount for the 5-year period (EUR 401 million). However, without the above-mentioned exceptional case of Belgium (EUR 305 million), the numbers would remain rather stable compared to the average amount for the 5-year period.⁷

⁶ See Annex 2.

⁷ See Annex 3.

Luxembourg did not report any case of irregularity exceeding EUR 10 000 for 2022.

2.2.2. *OWNRES data vs TOR collection*

According to OWNRES data, about EUR 783 million has been established or estimated by the Member States in connection with reported fraudulent or non-fraudulent cases where the amount exceeds EUR 10 000. In 2022, the total established amount of TOR (gross) was about EUR 34,3 billion and nearly 98% was duly recovered and made available to the Commission via the A-account.⁸

OWNRES cases represent **2.33 % of the total collected TOR (gross) amount in 2022**. This so-called **detection rate** has increased compared to 2021 when it was 2.11%.⁹ It seems to be an emerging trend – in 2020 the detection rate was only 1.95%.

A percentage of 2.33% indicates that out of every EUR 100 of TOR (gross) established and collected, an amount of EUR 2.33 is registered as irregular in OWNRES (fraudulent or non-fraudulent). There are differences among the Member States; in Belgium, Croatia, and Latvia the percentage is above average.

Differentiation should also be made between the financial impact of **fraudulent cases** where the average **detection rate** is much lower, *i.e.*, 0.31% and of **non-fraudulent cases**, where it is 2.03%.¹⁰

2.2.3. *Recovery Rates*

The fraud and irregularity cases detected in 2022 correspond to an established amount of EUR 715 million. In total, EUR 341 million was recovered by EU-27. However, the **recovery rate** varies between the Member States. In absolute figures, Germany recovered the highest amount (EUR 121 million).¹¹

The recovery rate for all cases reported in 2022 is currently 48%. For cases reported in 2021, the current recovery rate is 54%, compared to 50% reported last year. Over the past five years, the annual recovery rate has varied between 48% and 78%. Analysis shows that recovery is often a lengthy process. It can be expected that the recovery rate for 2022 will go up in the future as well.

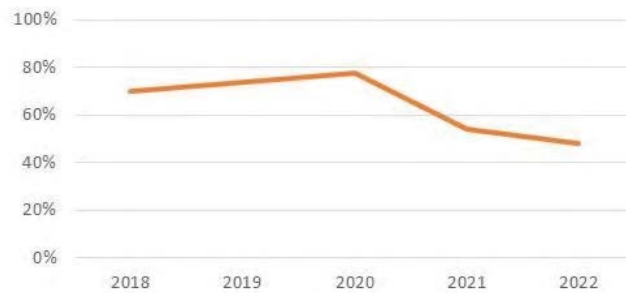
⁸ These are provisional figures for EU-27 available as of 15 March 2023 and might be changed in the final financial accounts.

⁹ On the cut-off date for the 2021 PIF report.

¹⁰ See Annex 4.

¹¹ See Annex 5. The estimated amounts are excluded.

CHART TOR4: Annual recovery rate (2018-2022)



Three Member States (Latvia, Malta, and Slovenia) recovered 100%, *i.e.*, the entire established amount has already been recovered. In seven Member States, the recovery rate is above 90% (Denmark 91%, Germany 94%, Ireland 92%, Austria 93%, Slovakia 92%, Finland 97%, Sweden 92%).

For non-fraudulent cases, there is an increase in the total recovered amount (EUR 323 million) but a decrease in the percentage (50%) compared to the previous year's statistics. For fraudulent cases, the tendency is exactly the opposite: the recovered amount decreased in 2022 (EUR 18 million) but increased in the percentage (25%).¹²

2.2.3.1. Historical recovery rate

OWNRES data show that the recovery rate for fraudulent cases is in general much lower than for non-fraudulent cases. **The historical recovery rate (HRR) is 84%.**

Table TOR1: Historical recovery rate (HRR)

Irregularities	HRR 1989-2019
Reported as fraudulent	66,86 %
Reported as non-fraudulent	91,59 %
Total	84,43 %

The HRR expresses the recovery result for both complex and easy cases. Established and closed cases from 2020 onwards are therefore excluded because these are predominantly easy cases (complex cases can generally not be closed within three years).

2.3. Specific analysis

2.3.1. Customs procedure

The customs procedure '**release for free circulation**' remains the procedure most affected by all irregularities (3 799 cases with an overall amount of EUR 688 million).¹³ For **fraudulent cases**, release for free circulation covers 85% of the total estimated and established amount registered in OWNRES for all customs procedures. In 2022, the number of fraudulent cases per customs procedure remains rather stable but their estimated and established amount decreased (except for '**inward processing**').

Similarly for **non-fraudulent cases**, 88% of their estimated and established amount for all customs procedures is linked to '**release for free circulation**'. Compared to 2021, Germany

¹² See Annex 10. The estimated amounts are excluded.

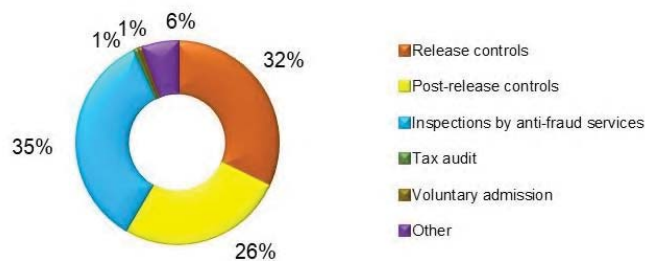
¹³ See Annex 6 and 7.

reported in 2022 a big increase in non-fraudulent cases related to ‘release for free circulation’ whereas some of its neighbouring Member States reported an increase in ‘transit’ (e.g., Czech Republic and the Netherlands) combined with a decrease in ‘release for free circulation’ (e.g. the Netherlands). Customs procedures ‘**transit**’ and ‘**customs warehousing**’ cover 565 non-fraudulent cases for the year 2022 which is 83% more than in 2021. The estimated and established amount increased for each customs procedure apart from the category ‘other’.

2.3.2. Method of detection

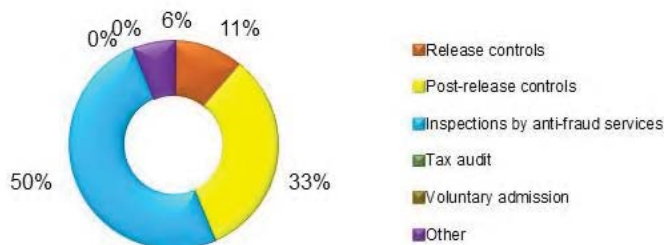
Most **fraudulent** cases were discovered during **inspections by anti-fraud services** (35%). **Customs controls carried out at the time of release of the goods** were the second most successful method of detecting fraud (32%), followed by **post-release controls** (26%).

CHART TOR5: Method of detection 2022 – Cases reported as fraudulent (by number of cases)



In monetary terms, these three detection methods combined represent nearly EUR 96.6 million (94%) of the estimated and established amount in fraudulent cases.¹⁴

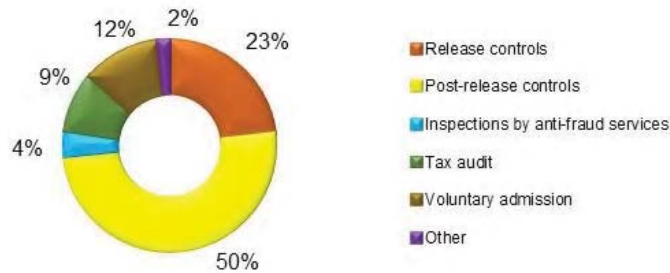
CHART TOR6: Method of detection 2022 – Cases reported as fraudulent (by estimated and established amount)



Most **non-fraudulent** cases were revealed during **post-release controls** (50%). Other frequent methods of detection for non-fraudulent cases are **release controls** (23%) and **voluntary admission** (12%). In 2022, there has been a significant increase of 111% in the detection of non-fraudulent cases by **tax audit** compared to 2021, mainly resulting from 235 cases reported in Germany.

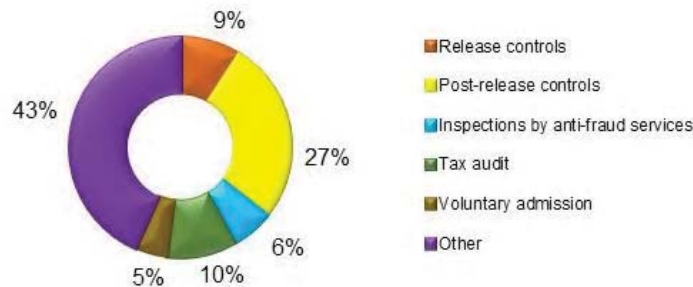
¹⁴ See Annex 8 and 9.

CHART TOR7: Method of detection 2022 – Cases not reported as fraudulent (by number of cases)



Regarding the estimated and established amount of TOR in non-fraudulent cases, the category ‘other’ played a big role with almost EUR 295 million (43%).¹⁵

CHART TOR8: Method of detection 2022 – Cases not reported as fraudulent (by estimated and established amount)



2.3.3. Type of goods, countries of origin

In 2022, the most vulnerable goods were footwear, textiles, vehicles, articles of iron or/and steel, tobacco, electrical machinery and equipment, aluminium. The most common type of fraud remains **incorrect classification/misdescription** and **incorrect value**. In monetary terms, **China**, the **United States** and **Vietnam** are the three most important reported countries of origin of goods affected by irregularities.

2.3.3.1. Smuggled cigarettes

There were **116 cases** of smuggled cigarettes¹⁶ registered in OWNRES in 2022. The estimated amount of TOR involved is around **EUR 38 million** (compared to 115 cases and EUR 30 million in 2021). The highest number of cases was reported by **Lithuania** (31), followed by **Greece** (28) and **Spain** (17). The highest amount was reported by **Belgium** (EUR 22.6 million in total, EUR 2 million on average per case). The second highest amount was reported by **Croatia** (EUR 2.5 million in total). Thirteen Member States have not reported any case of cigarette smuggling.¹⁷

¹⁵ See Annex 8 and 9.

¹⁶ CN code 2402 2090.

¹⁷ Czech Republic, Denmark, Ireland, Italy, Cyprus, Luxembourg, Hungary, Malta, the Netherlands, Slovenia, Slovakia, Finland, Sweden.

Table TOR2: Cases of smuggled cigarettes in 2022

TOR: Cases of smuggled cigarettes* in 2022		
MS	Cases	Estimated and established amount
	N	EUR
BE	11	22,643,874
BG	1	10,450
DE	1	13,133
EE	2	103,778
EL	28	7,159,394
ES	17	2,074,472
FR	2	421,029
HR	2	2,515,851
LV	3	98,255
LT	31	1,739,559
AT	3	64,047
PL	9	533,874
PT	3	513,942
RO	3	89,332
EU-27	116	37,980,990

Compared to 2021, ten Member States continue to have smuggling cases (Belgium, Bulgaria, Germany, Estonia, Greece, France, Latvia, Lithuania, Poland, Romania) whereas some Member States appear in the statistics in 2022 (Spain, Croatia, Austria, Portugal). This might indicate a **potential shift of fraud or of cigarette smuggling routes** to other Member States.

2.4. Member States' activities

In 2022, the Member States reported 454 cases as fraudulent and 4 207 as non-fraudulent out of 4 661 cases in total. This indicates a **Fraud Frequency Level (FFL) of 9,7%**. Three Member States registered more than 50% of cases as fraudulent (Bulgaria 64%, Estonia 75%, and Lithuania 61%).

There are large differences between Member States' classifications of cases as fraudulent and non-fraudulent, which may partly depend on their classification practices. This can influence the comparison of the amounts involved in cases reported as fraudulent and as non-fraudulent by Member States. Moreover, individual bigger cases detected in a specific year may affect annual rates significantly. Factors such as the type of traffic, type of trade, the level of compliance of the economic operators, the location of a Member State can influence the rates significantly. Bearing in mind these variable factors, the rates of incidence can also be affected by the way a Member State's customs control strategy is set up to target risky imports and to detect TOR-related fraud and irregularities.

2.5. Commission's monitoring

2.5.1. Write-off reports

In 2022, for **19 new write-off reports** submitted to the Commission by six Member States, the Commission considered that they satisfactorily demonstrated that **TOR was lost for reasons not imputable to them** and were not financially responsible for the loss.¹⁸ The Commission assessed 135 cases totalling EUR 76.8 million in 2022. In **82** of these cases amounting to almost **EUR 39 million**, the Commission considered that the Member States did not satisfactorily demonstrate that TOR was lost for reasons not imputable to them and **they were financially responsible for the loss**. Examination of write-off cases keeps playing a very effective mechanism that encourages national administrations' activity in the field of recovery.

¹⁸ See Annex 11.

2.5.2. *Commission's inspections*

The Commission services focus on the Member States' customs control strategies and controls during its TOR inspections. These inspections take place either as regular inspections on the spot in the Member States (or remotely) or as desk audits. In 2022, the Commission focused its regular on-the-spot inspections in the Member States on (i) the **control strategy for e-commerce and low value consignments** and (ii) the **control strategy for anti-dumping and countervailing duties**.

In 2022, the Commission's desk audits were oriented towards three different topics: (i) **COVID-19 related goods** subject to duty relief; (ii) **Binding Origin Information (BOI)** decisions and (iii) **open B-account cases** (*i.e.*, cases that have not yet been recovered and for which either no security has been provided or the security has been provided but it has been challenged). Furthermore, the Commission also continued its close monitoring of Member States' actions and follow-up on observations made during its inspections.

One general conclusion drawn by the Commission from its inspections in Member States in recent years is that **a timely and proactive approach in assessing and monitoring of risks is indispensable** for an effective protection of the EU's financial interests. This includes using all available sources of information, exchanging information among services involved and giving prompt feedback on actions taken. Such permanent assessment, exchange of information and monitoring of risks, fraud trends and feedbacks is required for fine-tuning the measures to be taken and thus for better protection of the EU's financial interests.

3. COMMON AGRICULTURAL POLICY

3.1. Introduction

Section 3 presents a statistical evaluation of irregularities and fraud detected by the Member States in 2022 in expenditure under the common agricultural policy (CAP). It provides context to these detections by looking at past years and relevant programming periods (PP).

Over 99% of expenditure under the common agricultural policy (CAP) is disbursed by Member States under shared management. The Member States must report irregularities and fraud to the Commission through the **Irregularity Management System (IMS)**. When reference is made to fraud, this includes both suspected and established fraud¹⁹. Non-fraudulent irregularities must be reported in IMS only when they are detected after the expenditure has been introduced in a statement submitted to the Commission. Both fraudulent and non-fraudulent irregularities must be reported only when involving financial amounts above EUR 10 000. Several Member States also reported some irregularities under this threshold.

For the purpose of communicating the following findings, CAP is split into two main parts: (i) **support to agriculture**, which includes **direct aid to farmers** and **market measures**; (ii) **rural development**. In general, the following findings refer to EU-27.²⁰

3.2. General trend

Tables NR1 shows the number of fraudulent irregularities detected and reported by the Member States, during the period 2018-2022, in relation to CAP. Table NR2 focuses on the financial amounts involved. Fraudulent irregularities reported for **rural development** increased, mainly due to rising detections for the programming period (PP) 2014-2020. However, the number of these rural development fraudulent irregularities was lower than during the previous programming period, despite the fact that the European Court of Auditors considers that rural development has a higher risk of error than direct payments to farmers. This situation should be monitored to ensure focus on fraud detection. In 2022, the fraudulent irregularities under **support to agriculture** increased, compared to 2021, mainly due to reporting related to direct payments by two Member States, which had not reported such irregularities before, during the period 2018-2021. The increase was partly due to the reporting of many irregularities below the EUR 10 000, which were interconnected and exceeding the threshold where considered together.

¹⁹ ‘*Suspected fraud*’ means an irregularity that gives rise to the initiation of administrative or judicial proceedings at national level in order to establish the presence of intentional behaviour, in particular fraud, as referred to in Article 1(1)(a) of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities’ financial interests. Regardless of the approach adopted by each Member State, ratification of the 1995 Convention has equipped every country with a basis for prosecuting and possibly imposing penalties for specific conducts. If this happens, *i.e.* a guilty verdict is issued and is not appealed against, the case can be considered ‘*established fraud*’. More recently, the Directive (EU) 2017/1371 (so-called PIF Directive) defines what the Member States are requested to regard as fraud affecting the EU’s financial interests.

²⁰ For the methodology to identify the irregularities related to direct payments to farmers, market measures and rural development, please see Annex 12 to the ‘*Statistical evaluation of irregularities reported for 2021: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure*’, SWD(2022)307.

Table NR1: Number of irregularities reported as fraudulent by type of support - 2018-22 for the CAP

Type of support	REPORTING YEAR					TOTAL PERIOD
	2018	2019	2020	2021	2022	
	N	N	N	N	N	N
Support to agriculture (SA)	128	158	125	104	278	793
Rural development (RD)	105	96	124	152	147	624
SA/RD	12	10	10	9	8	49
TOTAL EU27	245	264	259	265	433	1,466
UK	4	8	9	5	5	31

Table NR2: Financial amounts involved in irregularities reported as fraudulent by type of support - 2018-22 for the CAP

Type of support	REPORTING YEAR					TOTAL PERIOD
	2018	2019	2020	2021	2022	
	EUR	EUR	EUR	EUR	EUR	EUR
Support to agriculture (SA)	35,345,851	13,183,814	7,009,451	13,095,049	8,110,981	76,745,146
Rural development (RD)	23,787,493	11,912,811	18,671,495	16,917,507	11,020,090	82,309,396
SA/RD	1,314,943	1,925,897	2,600,023	513,988	1,723,913	8,078,764
TOTAL EU27	60,448,287	27,022,522	28,280,969	30,526,544	20,854,984	167,133,306
UK	67,213	147,531	407,667	87,900	31,846	742,157

Tables NR3 shows the number of non-fraudulent irregularities detected and reported by the Member States, during the period 2018-2022, in relation to CAP. Table NR4 focuses on the financial amounts involved. The number of **rural development** irregularities not reported as fraudulent increased over the period 2020-2022, in line with progress in the implementation of PP 2014-2020. The decrease of reporting in comparison with the previous programming period was less noticeable than for fraudulent irregularities, but it is becoming significant. The number of **support to agriculture** irregularities was rather stable during the past five years. The irregular financial amounts fluctuated strongly, mainly due to the reporting in some years of cases involving exceptional amounts by one Member State for market measures.

Table NR3: Number of irregularities not reported as fraudulent by type of support - 2018-22 for the CAP

Type of support	REPORTING YEAR					TOTAL PERIOD
	2018	2019	2020	2021	2022	
	N	N	N	N	N	N
Support to agriculture (SA)	830	867	863	1,000	843	4,403
Rural development (RD)	1,701	1,549	1,979	2,283	2,747	10,259
SA/RD	56	51	26	34	37	204
TOTAL EU27	2,587	2,467	2,868	3,317	3,627	14,866
UK	77	138	134	94	56	499

Table NR4: Financial amounts involved in irregularities not reported as fraudulent by type of support - 2018-22 for the CAP

Type of support	REPORTING YEAR					TOTAL PERIOD
	2018	2019	2020	2021	2022	
	EUR	EUR	EUR	EUR	EUR	EUR
Support to agriculture (SA)	41,226,943	92,366,897	60,332,886	104,680,031	83,851,944	382,458,701
Rural development (RD)	92,400,326	59,224,895	92,385,617	88,950,633	98,351,062	431,312,533
SA/RD	5,699,892	5,143,364	2,333,577	1,745,825	4,870,522	19,793,180
TOTAL EU27	139,327,161	156,735,156	155,052,080	195,376,489	187,073,528	833,564,414
UK	1,858,350	3,175,697	3,125,329	2,013,128	2,826,372	12,998,876

It happens that the same irregularity cover **both rural development and direct payments to farmers**. This is more frequent for fraudulent irregularities (see SA/RD in the tables above).

Different CAP areas cannot be simply compared on the basis of the financial amounts involved in irregularities, because this metric is influenced by the total amount of payments received by the Member States. For example, these payments are much higher for direct aid than rural development. A better comparison can be based on the Fraud (FDR) and Irregularity (IDR) Detection Rates. These are ratios between the financial amounts involved in the relevant irregularities (fraudulent for FDR and non-fraudulent for IDR) during 2018-2022 and the relevant payments received by the Member States during the same period. These rates are shown in Table NR5.

Table NR5: FDR and IDR by type of CAP expenditure - EU27

Type of expenditure	Irregularities detected and reported 2018-2022 / Payments 2018-2022		
	FDR	IDR	Total
Direct payments	0.02%	0.06%	0.08%
Intervention in agricultural markets	0.37%	2.22%	2.59%
Support to agriculture	0.04%	0.19%	0.23%
Rural development	0.12%	0.64%	0.76%
Total CAP	0.06%	0.31%	0.37%

Detection rates for rural development were noticeably higher than for support to agriculture. This is consistent with the findings of the European Court of Auditors, according to which payments made on an entitlement basis (such as direct payments to farmers, which represent most of expenditure for support to agriculture) is less prone to error than reimbursement-based expenditure (such as rural development). However, one part of support to agriculture, **market measures, accounted for the highest FDR and IDR.** This comparison is influenced by a few cases related to market measures (one fraudulent and four non-fraudulent) involving exceptionally high financial amounts (more than EUR 15 million each). However, even excluding these irregularities from the calculation, the FDR and IDR for market measures were the highest.

3.3. Modus operandi

During the period 2018-2022, for **direct payments to farmers**, the fraudulent irregularities often concerned falsification of the request for aid or of documentary proof. For example, applicants may request payments for plots of land they do not have the right to use, while providing evidence through false lease agreements (with the signature of unaware counterparts, with dead counterparts, concerning unavailable public land) or even false verbal rental contracts. Applicants may also artificially create the conditions for receiving financial support, for example through fictitious transfers, artificially splitting holdings to avoid ceilings or regressive aid rates linked to areas or number of animals, co-ordinating with entities who do not have the necessary autonomy for conducting farming activities. While for many of the reported irregularities the description of the modus operandi is unclear, it seems that fraudulent irregularities focused on agricultural practices, including those beneficial for the climate and the environment, may be a minority of the fraudulent irregularities concerning direct payments to farmers. While keeping on improving checks on entitlements related to the main direct payments, agricultural practices, including those beneficial for the climate and the environment, may also deserve more attention in view of identifying intentional infringements. The same may apply also to payments schemes based on the number and type of animals.

Violations related to the falsification of documentary proof or requests were the most frequent in relation to **market measures**. Violations concerning the implementation of the action were also quite frequent. For example, infringements related to market measures may concern the withdrawal of agricultural products from the market, the cost, actual implementation or actual use for the intended purpose of investments by producer organisations - such as works for storage sites or the purchase of machinery or equipment. Several cases related to the promotion of agricultural products were investigated by OLAF, which uncovered complex fraudulent schemes, mainly based on conflict of interests, kickback payments, manipulated procurement procedures, price inflation, incomplete implementation of the actions.

For **rural development**, there were mainly cases of falsification of the documentary proof or requests for aid. Falsification may concern, for example, invoices, declarations of equipment as new while it is second-hand, bids in the context of procurement and information on compliance with conditions for receiving aid. A significant number of irregularities were related to the implementation of the action. While for many of the reported irregularities the

description of the *modus operandi* is unclear, it seems that most of the fraudulent irregularities concerned grants to projects. While keeping the focus on such reimbursement-based funding, area and animal-related spending may also deserve more attention in view of identifying intentional infringements.

Support under **rural development** may cover a wide range of different measures, which may imply different risks. For example, support may be granted to projects that are selected and approved based on specified criteria. Violations may concern information the applicant provides in view of this selection or at the moment of the implementation of the selected project (about the actual fulfillment of certain criteria). As part of the approved project, the beneficiary may need to procure equipment, machinery or works. The beneficiary may infringe the rules about procurement, including rules that may require the beneficiary to choose the contractor on the basis of a minimum number of independent offers. In the framework of the approved project, the beneficiary may request reimbursement for inflated costs or even for costs for inexistent transactions/activities or may ask for reimbursement for costs already funded in another context. The beneficiary may fail to follow the business plan, to use the investment for the intended purpose or to use it at all. Projects are usually selected or advance payments are made only if the beneficiary has sufficient financial capacity or provides sufficient guarantees. The applicant may provide inaccurate or false information about that. Access to a subsidy scheme may be subject to respect of certain requirements, which may be disregarded by the beneficiary. Finally, the fraudulent scheme may include wrongdoings by staff in the national authorities managing the funds.

3.4. Use of risk analysis and information from informants and media

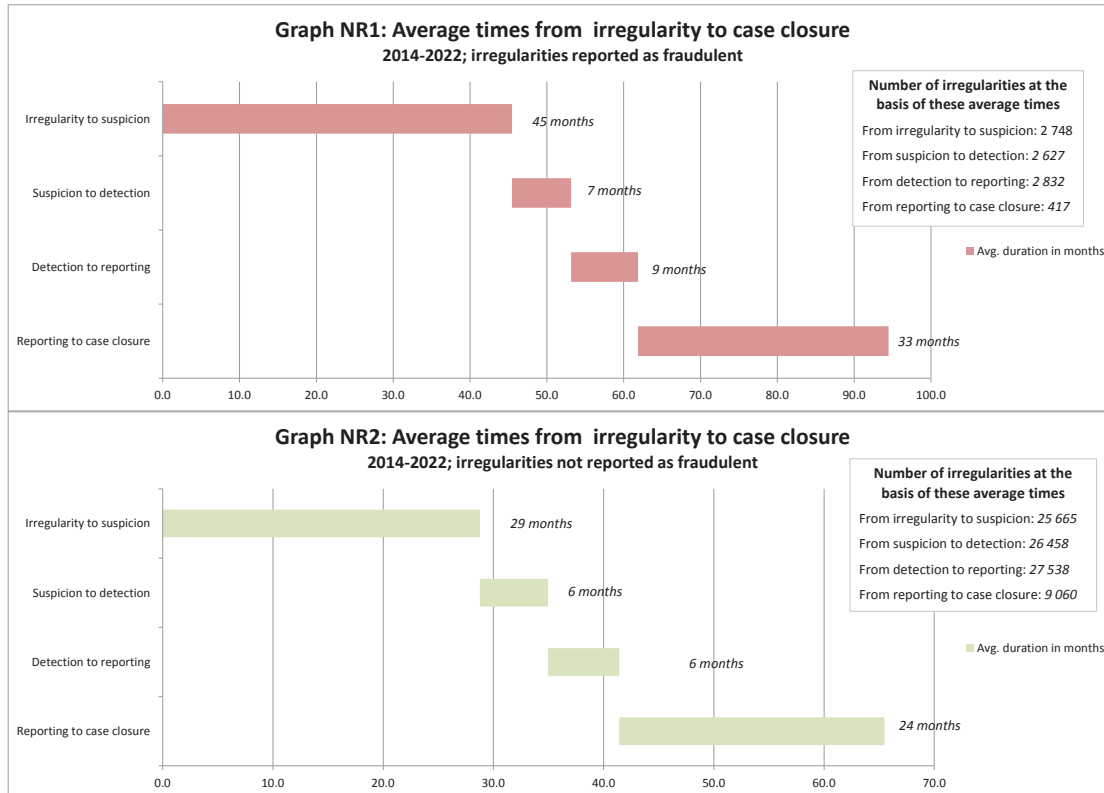
In the antifraud cycle, the capability of detecting fraud and irregularities is a key feature that helps making the system effective and efficient in protecting the EU budget. In the 2017 PIF Report, to boost the capability to detect irregularities, the Commission recommended to the Member States to improve risk analysis and the use of spontaneous reporting of potential irregularities and strengthening the protection of whistle blowers that are also a crucial source for investigative journalism²¹.

During 2018-2022, **risk analysis** still only marginally contributed to detecting fraud in rural development and direct payments to farmers, while it seems to play a stronger role in market measures. Also the share of fraud detections based on **tips from informants and whistle blowers** was low, being the lowest for direct payments to farmers and the highest for market measures. Fraud was never detected following **information published in the media**.

3.5. Duration of the irregularities

On average, during 2014-2022, it took **nearly four years from the start of the irregularity to come to a suspicion** that a fraudulent irregularity had been or was being committed and **nearly three years to close the case** after reporting to the Commission. These average durations were **shorter for non-fraudulent irregularities**. The intentional nature of fraudulent irregularities may contribute to explain the longer duration from perpetration to suspicion. Fraudsters may go to great lengths to hide their behaviour. The longer delay in closing fraudulent cases is consistent with the need to rely on specialised, more limited resources to investigate fraud and the longer duration of criminal proceedings.

²¹ Section 4.3 of the '29th Annual Report on the Protection of the EU's financial interests – Fight against fraud – 2017', COM(2018)553 final and 'Statistical evaluation of irregularities reported for 2017: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2018)386 final.



3.6. Detection and reporting by Member State

For 2018-2022, for **rural development**, Table NR6 shows the fraudulent and non-fraudulent irregularities reported by each Member State, together with the financial amounts involved, the payments received during the same period and the calculation of the FDR and IDR.

Table NR6: 2018-2022 - Rural development: number of irregularities reported, amounts involved, payments received and detection rates by Member State

Member State	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		Payments	FDR	IDR
	N	EUR	N	EUR	EUR	%	%
AT	1	64,390	13	755,173	2,831,551,912	0.00	0.03
BE	0	0	65	1,523,869	424,774,477	0.00	0.36
BG	16	1,356,106	906	52,212,896	1,402,483,813	0.10	3.72
CY	0	0	0	0	100,747,383	0.00	0.00
CZ	19	1,762,803	227	5,154,824	1,850,615,458	0.10	0.28
DE	15	842,077	222	10,569,626	6,677,093,633	0.01	0.16
DK	60	6,167,459	26	2,268,979	503,450,185	1.23	0.45
EE	59	8,226,227	138	5,209,738	560,015,147	1.47	0.93
ES	5	647,272	991	31,258,457	5,744,026,432	0.01	0.54
FI	1	41,297	61	2,085,339	1,900,242,317	0.00	0.11
FR	37	1,194,133	584	11,486,093	9,578,556,185	0.01	0.12
GR	0	0	1,088	14,662,250	3,019,541,526	0.00	0.49
HR	6	1,028,121	164	5,619,766	1,622,615,157	0.06	0.35
HU	19	1,225,028	612	18,301,809	2,690,097,686	0.05	0.68
IE	0	0	5	137,962	1,693,043,549	0.00	0.01
IT	44	13,067,085	530	54,982,029	7,213,654,298	0.18	0.76
LT	33	1,552,099	365	11,951,458	1,021,143,957	0.15	1.17
LU	0	0	2	58,486	87,990,618	0.00	0.07
LV	18	794,788	69	2,136,582	784,546,713	0.10	0.27
MT	2	132,000	12	1,044,691	71,882,170	0.18	1.45
NL	5	196,316	16	1,082,946	587,856,879	0.03	0.18
PL	40	2,145,206	1,100	31,971,283	6,039,403,755	0.04	0.53
PT	17	844,529	1,329	52,602,463	2,586,004,603	0.03	2.03
RO	217	40,220,348	1,536	97,826,111	5,510,676,370	0.73	1.78
SE	1	12,947	25	1,285,876	1,368,388,806	0.00	0.09
SI	3	145,337	47	1,288,889	606,391,301	0.02	0.21
SK	6	643,830	126	13,834,937	888,287,754	0.07	1.56
TOTAL EU27	624	82,309,398	10,259	431,312,532	67,365,082,084	0.12	0.64
UK ⁽¹⁾	23	432,862	370	9,622,380			

(1) As of 1 February 2020, the UK is no longer part of the EU

Table NR7 shows the same information for **market measures**.

Table NR7: 2018-2022 - Market measures: number of irregularities reported, amounts involved, payments received and detection rates by Member State

Member State	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		Payments	FDR	IDR
	N	EUR	N	EUR	EUR	%	%
AT	6	1,320,663	11	906,022	128,331,538	1.03	0.71
BE	0	0	5	453,910	348,813,422	0.00	0.13
BG	13	8,738,352	21	3,857,670	129,805,102	6.73	2.97
CY	0	0	0	0	31,615,996	0.00	0.00
CZ	2	3,953,696	7	200,342	96,524,989	4.10	0.21
DE	2	573,311	22	608,349	683,473,743	0.08	0.09
DK	1	95,217	0	0	61,861,324	0.15	0.00
EE	0	0	0	0	11,266,865	0.00	0.00
ES	2	705,518	458	22,510,395	2,946,488,555	0.02	0.76
FI	0	0	2	36,798	44,903,605	0.00	0.08
FR	17	532,926	361	23,842,866	2,856,184,401	0.02	0.83
GR	1	2,543,017	23	859,338	323,863,919	0.79	0.27
HR	0	0	7	1,486,413	62,827,128	0.00	2.37
HU	1	90,564	70	7,378,154	207,756,500	0.04	3.55
IE	0	0	0	0	120,762,734	0.00	0.00
IT	4	457,866	247	13,689,919	3,276,188,785	0.01	0.42
LT	0	0	7	380,773	48,294,719	0.00	0.79
LU	0	0	0	0	3,083,399	0.00	0.00
LV	0	0	0	0	23,344,155	0.00	0.00
MT	0	0	0	0	1,270,711	0.00	0.00
NL	0	0	18	392,326	195,166,698	0.00	0.20
PL	10	26,531,957	146	190,782,846	235,005,429	11.29	81.18
PT	4	437,355	122	5,658,639	528,756,152	0.08	1.07
RO	7	1,355,029	87	11,639,285	275,845,004	0.49	4.22
SE	0	0	1	40,447	72,875,814	0.00	0.06
SI	1	47,509	6	175,787	36,966,461	0.13	0.48
SK	0	0	3	118,772	60,245,961	0.00	0.20
TOTAL EU27	71	47,382,980	1,624	285,019,051	12,811,523,109	0.37	2.22
UK ⁽¹⁾	0	0	6	607,058			

(1) As of 1 February 2020, the UK is no longer part of the EU

Table NR8 focuses on **direct payments to farmers**.

Table NR8: 2018-2022 - Direct payments: number of irregularities reported, amounts involved, payments received and detection rates by Member State

Member State	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		Payments	FDR	IDR
	N	EUR	N	EUR	EUR	%	%
AT	0	0	3	48,827	3,438,036,134	0.00	0.00
BE	0	0	28	626,914	2,467,463,735	0.00	0.03
BG	0	0	18	289,957	3,983,370,275	0.00	0.01
CY	0	0	0	0	241,131,111	0.00	0.00
CZ	3	417,542	31	553,647	4,240,960,716	0.01	0.01
DE	13	511,468	137	3,595,890	23,608,238,241	0.00	0.02
DK	0	0	20	436,293	4,070,428,461	0.00	0.01
EE	0	0	0	0	753,429,003	0.00	0.00
ES	45	898,486	452	10,697,003	25,406,465,114	0.00	0.04
FI	0	0	10	313,232	2,604,425,780	0.00	0.01
FR	142	2,384,115	8	230,726	34,699,629,753	0.01	0.00
GR	1	10,440	439	7,372,197	9,929,947,256	0.00	0.07
HR	0	0	53	1,339,609	1,549,289,659	0.00	0.09
HU	0	0	13	321,019	6,367,202,657	0.00	0.01
IE	0	0	0	0	5,959,012,461	0.00	0.00
IT	162	14,437,861	977	56,401,612	18,024,840,869	0.08	0.31
LT	4	77,628	128	2,729,174	2,490,458,575	0.00	0.11
LU	0	0	0	0	166,049,309	0.00	0.00
LV	0	0	7	153,008	1,364,668,815	0.00	0.01
MT	0	0	0	0	25,437,730	0.00	0.00
NL	24	902,039	42	520,781	3,379,812,352	0.03	0.02
PL	31	1,419,777	109	5,012,684	16,802,296,315	0.01	0.03
PT	2	17,370	51	1,202,810	3,538,893,877	0.00	0.03
RO	326	12,213,267	339	19,516,548	9,324,445,119	0.13	0.21
SE	1	18,711	7	111,123	3,416,740,187	0.00	0.00
SI	0	0	4	68,459	667,695,612	0.00	0.01
SK	14	2,436,476	49	2,022,588	2,133,376,203	0.11	0.09
TOTAL EU27	768	35,745,180	2,925	113,564,101	190,653,745,319	0.02	0.06
UK ⁽¹⁾	8	309,295	121	2,744,325			

(1) As of 1 February 2020, the UK is no longer part of the EU

The detection of **irregularities was concentrated in a few Member States**. A deeper analysis of concentration was included in the 2018 PIF Report.²² That analysis found that the

²² Section 3.4.3 of 'Statistical evaluation of irregularities reported for 2018: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2019)365 final.

concentration of detections went beyond what could be expected given the level of concentration of payments. This could be due to many different factors, including different underlying levels of irregularities and fraud, differences in the quality of the prevention or detection work or different practices concerning the stage of the procedure when potentially fraudulent irregularities are reported. **The concentration of detections was more accentuated for fraudulent rather than for non-fraudulent irregularities.** This suggests that **different approaches to criminal investigation and prosecution** could be an additional and significant factor giving rise to these different levels of detection across the Member States.

3.7. Follow-up to suspected fraud

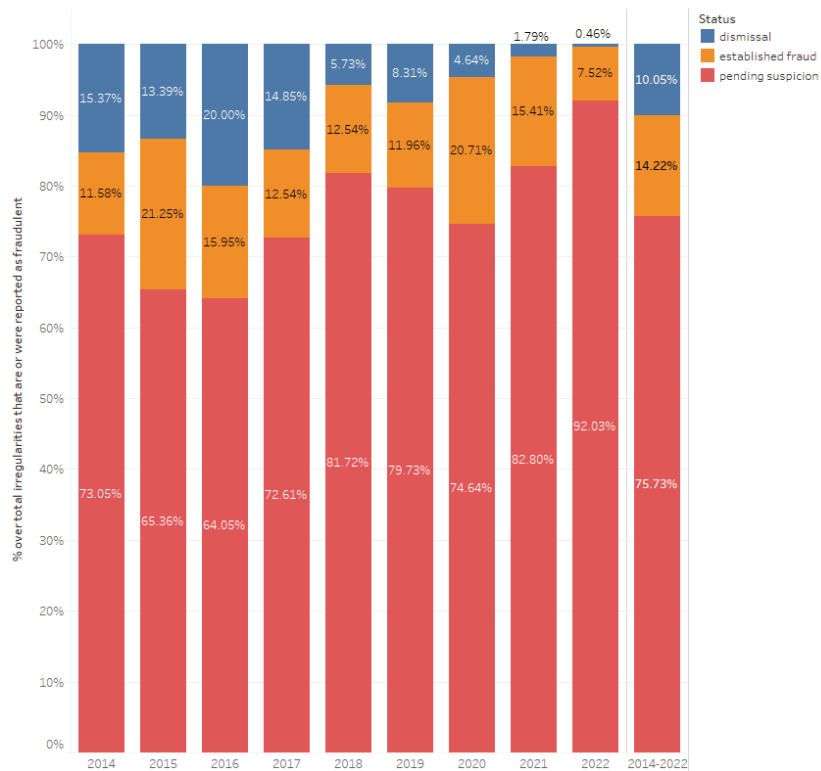
The Member States may report irregularities as non-fraudulent (just administrative irregularities) or as fraudulent (suspected or established fraud) and they may change this classification during the lifetime of the irregularities.

For 11% of the irregularities reported during 2014-2022, there is or there was a suspicion of fraud. This percentage does not significantly change in the different years of the timespan considered in the analysis (irregularities are associated to the year of first reporting). **For 11% of the irregularities where there is or there was a suspicion of fraud, this suspicion was not initially detected or reported.** The Member State reclassified the irregularity as fraudulent at a later stage.

For just 14% of the irregularities with a suspicion of fraud, the suspicion was then confirmed into established fraud (see Graph NR3 below). This does not significantly change year on year. It could have been expected to be higher for years that are further in the past, because more time was available to finalise the case.

For just 10% of the irregularities with a suspicion of fraud, the suspicion was then dismissed (see Graph NR3 below). This percentage tend to be higher for the period 2014-2017 than for the more recent period 2018-2022, in line with expectations.

Graph NR3: CAP: percentage of dismissals, pending suspected fraud and established fraud per year of reporting



Most of the irregularities where there was a suspicion of fraud are still classified as suspected fraud, even if several years from initial reporting have elapsed (see Graph NR3 above). This percentage changes year on year, but is very high also for years that are further in the past. In addition, 13% of these irregularities that are still pending as suspected fraud are already closed, so no changes can be expected.

Focusing on the irregularities that were initially reported during 2014-2018, **significant differences between Member States can be noticed** (see Table NR8). Focusing on this period means focusing on irregularities that have been reported between four and nine years ago. In the Member States with low incidence of fraud, the competent authorities should invest in detecting signals of fraud and, when discovering irregularities, should carefully address the question of intentionality. Low incidence of fraud could also be due to reporting practices delaying the classification as suspected fraud. Considering that the most recent irregularities in this analysis have been reported four years ago, these reporting practices should be reviewed or the engagement with the judicial authorities should be improved.

In many Member States, the percentage of irregularities that are still classified as suspected fraud is extremely high. This may suggest that either the judicial authorities do not give proper follow-up to these suspicions - including because they may not have sufficient resources - or that there are no proper communication channels from judicial to reporting authorities. In addition, many irregularities that are still classified as suspected fraud are closed. This may be due to persistent suspicions of the paying agencies, while criminal proceedings were not started, were prevented by the statute of limitations or did not lead to enough evidence about fraud. It could also be that in some Member States cases were closed because the competent bodies had finalised administrative actions (for example, full recovery), even if the penal proceedings were still ongoing.

Table NR8: CAP: follow-up to suspected fraud by Member State - Irregularities initially reported during 2014-2018											
Member State	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud		of which OPEN
	N.	%			N.	%	N.	%	N.	%	
AT	0	0%	0%	3%	0	0%	0	0%	3	100%	33%
BE	0	0%	0%	2%	0	0%	1	100%	0	0%	NA
BG	8	2%	9%	18%	30	34%	6	7%	51	59%	98%
CY	0	0%	0%	21%	0	0%	0	0%	6	100%	0%
CZ	3	2%	8%	18%	3	8%	35	88%	2	5%	100%
DE	3	1%	9%	9%	19	58%	8	24%	6	18%	67%
DK	1	1%	7%	15%	4	27%	5	33%	6	40%	50%
EE	4	3%	14%	16%	1	3%	11	38%	17	59%	18%
ES	2	0%	5%	3%	31	70%	0	0%	13	30%	92%
FR	0	0%	0%	73%	9	14%	1	2%	53	84%	53%
FI	0	0%	NA	0%	0	0%	0	0%	0	0%	NA
GR	5	1%	28%	3%	0	0%	0	0%	18	100%	72%
HR	2	2%	13%	14%	4	25%	6	38%	6	38%	100%
HU	18	2%	8%	20%	31	13%	15	7%	184	80%	73%
IE	1	0%	3%	12%	1	3%	3	9%	31	89%	97%
IT	89	4%	35%	10%	30	12%	6	2%	219	86%	88%
LT	1	0%	3%	5%	0	0%	0	0%	40	100%	93%
LU	0	0%	0%	50%	0	0%	0	0%	1	100%	100%
LV	5	5%	16%	24%	2	6%	6	19%	24	75%	75%
MT	0	0%	0%	4%	0	0%	0	0%	1	100%	100%
NL	2	0%	9%	5%	1	4%	7	30%	15	65%	100%
PL	8	1%	2%	31%	98	25%	44	11%	257	64%	75%
PT	10	1%	34%	2%	0	0%	3	10%	26	90%	69%
RO	30	1%	6%	14%	12	2%	131	27%	345	71%	97%
SE	0	0%	0%	3%	0	0%	0	0%	2	100%	100%
SI	0	0%	0%	12%	0	0%	1	8%	11	92%	73%
SK	7	4%	21%	18%	4	12%	1	3%	29	85%	100%
EU-27	199	1%	10%	11%	280	14%	290	15%	1,366	71%	83%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

4. COHESION AND FISHERIES POLICIES

4.1. Introduction

Section 4 presents a statistical evaluation of irregularities and fraud detected by the Member States during 2022, with reference to the cohesion and fishery policies. It places these detections in the context of past years and relevant programming periods.

Expenditure under the cohesion and fisheries policies is disbursed by the Member States under shared management. The Member States must report irregularities and cases of fraud to the Commission through the **Irregularity Management System (IMS)**. When reference is made to fraud, this includes both suspected and established fraud.²³ Non-fraudulent irregularities must be reported only when they are detected after the expenditure has been introduced in a statement submitted to the Commission. Both fraudulent and non-fraudulent irregularities must be reported only when involving financial amounts above EUR 10 000. Several Member States also reported some irregularities under this threshold.

4.2. General trend

Fraudulent irregularities related to programming period (PP) 2007-2013 peaked in 2015, gradually decreased in the following years and in 2018 they were overtaken by **those related to PP 2014-2020** (see Table CP1 below). These dynamics are in line with known trends and patterns in the detection and reporting of irregularities and are linked to the PP 2007-2013 and PP 2014-2020 implementation cycles.

Table CP1: Number of irregularities reported as fraudulent between 2018 and 2022 by programming period - Cohesion and fisheries policies

FUND / PROGRAMMING PERIOD	REPORTING YEAR					TOTAL PERIOD
	2018 N	2019 N	2020 N	2021 N	2022 N	
Programming period 2014-20	161	101	229	182	175	848
CF	23	1	24	9	10	67
ERDF	94	68	142	131	100	535
ESF	33	23	59	38	55	208
EMFF	11	9	4	4	10	38
Programming period 2007-13	117	70	46	51	30	314
CF	2	6	4	5	1	18
ERDF	95	40	37	30	21	223
ESF	20	18	4	12	0	54
EFF	0	6	1	4	8	19
Programming period 2000-06	2	0	0	0	1	3
ERDF	2	0	0	0	1	3
TOTAL EU27	280	171	275	233	206	1,165
UK	3	3	4	1	0	11

For PP 2014-2020, the financial amounts experienced two extreme peaks at EUR 660 million, in 2018, and at EUR 540 million, in 2021 (see Table CP2 below). In 2018, this was due to two ERDF irregularities reported by Slovakia, accounting together for EUR 590 million. In 2021, the peak was mainly due to one ERDF irregularity reported by Romania, accounting for about EUR 280 million and one CF irregularity reported by Slovakia, accounting for about EUR 120 million.

²³ See footnote 19.

Table CP2: Financial amounts related to the irregularities reported as fraudulent between 2018-2022 by programming period - Cohesion and fisheries policies

FUND / PROGRAMMING PERIOD	REPORTING YEAR					TOTAL PERIOD
	2018	2019	2020	2021	2022	
	EUR	EUR	EUR	EUR	EUR	EUR
Programming period 2014-20	663,631,037	19,152,643	85,156,929	539,041,417	121,292,836	1,428,274,862
CF	17,184,367	1,041,151	40,870,281	160,098,059	33,308,454	252,502,312
ERDF	639,269,816	15,928,907	35,454,378	367,907,686	79,258,185	1,137,818,972
ESF	6,115,449	1,819,293	6,117,492	10,546,078	7,707,263	32,305,575
EMFF	1,061,405	363,292	2,714,778	489,594	1,018,934	5,648,003
Programming period 2007-13	148,534,037	21,526,328	44,442,619	28,882,517	47,422,037	290,807,538
CF	326,696	2,580,064	1,902,892	10,235,894	3,765,660	18,811,206
ERDF	110,780,562	17,994,174	38,274,561	15,913,762	25,033,132	207,996,191
ESF	37,426,779	293,110	4,212,388	1,732,086	0	43,664,363
EFF	0	658,980	52,778	1,000,775	18,623,245	20,335,778
Programming period 2000-06	1,724,592	0	0	0	455,675	2,180,267
ERDF	1,724,592	0	0	0	455,675	2,180,267
TOTAL EU27	813,889,666	40,678,971	129,599,548	567,923,934	169,170,548	1,721,262,667
UK	999,024	1,193,812	250,894	0	0	2,443,730

The decrease in the number of non-fraudulent irregularities and financial amounts related to PP 2007-2013 was significant (see Tables CP3 and CP4). This is in line with the multiannual nature of structural programmes, which were closed already in 2015. In 2020 and 2021, the financial amounts increased, just because of single cases with very high financial amounts involved.

Table CP3: Number of irregularities not reported as fraudulent between 2018 and 2022 by Programming period - Cohesion and fisheries policies

FUND / PROGRAMMING PERIOD	REPORTING YEAR					TOTAL PERIOD
	2018	2019	2020	2021	2022	
	N	N	N	N	N	N
Programming period 2014-20	825	1,289	1,955	2,099	2,401	8,569
CF	96	142	123	117	195	673
ERDF	464	763	1301	1317	1618	5,463
ESF	254	348	497	602	496	2,197
EMFF	11	36	34	63	92	236
Programming period 2007-13	922	378	305	186	101	1,892
CF	82	34	32	25	19	192
ERDF	607	298	222	136	66	1,329
ESF	213	28	36	13	8	298
EFF	20	18	15	12	8	73
Programming period 2000-06	6	12	7	5	2	32
ERDF	5	11	2	3	0	21
ESF	1	0	1	2	1	5
GUID	0	1	4	0	1	6
TOTAL EU27	1,753	1,679	2,267	2,290	2,504	10,493
UK	142	193	304	350	27	1,016

In practice, reporting of non-fraudulent irregularities related to PP 2014-2020 began in 2016. Since then, these detections and irregular financial amounts have been increasing for all funds, but less than expected when compared to the previous programming period. In 2021, the financial amounts involved increased significantly. One ESF irregularity reported by Greece (accounting for EUR 108 million) contributed to this abrupt increase.

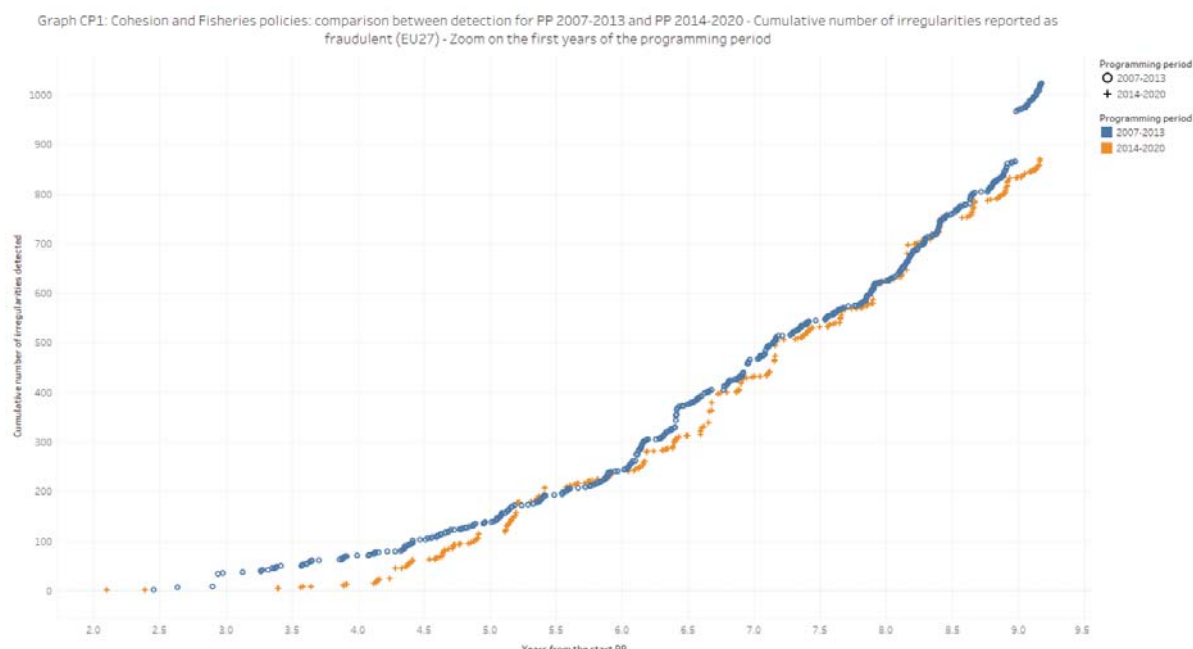
Table CP4: Financial amounts related to irregularities not reported as fraudulent between 2018 and 2022 by Programming period - Cohesion and fisheries policies

FUND / PROGRAMMING PERIOD	REPORTING YEAR					TOTAL PERIOD
	2018	2019	2020	2021	2022	
	EUR	EUR	EUR	EUR	EUR	EUR
Programming period 2014-20	213,969,815	276,940,251	340,158,934	475,552,497	481,456,938	1,788,078,435
CF	57,332,287	106,269,432	98,574,487	46,473,915	127,027,301	435,677,422
ERDF	113,738,850	122,646,777	203,160,435	211,916,235	310,490,065	961,952,362
ESF	42,155,594	44,271,308	35,627,737	209,829,598	36,032,854	367,917,091
EMFF	743,084	3,752,734	2,796,275	7,332,749	7,906,718	22,531,560
Programming period 2007-13	163,512,756	81,734,643	121,767,368	160,594,095	25,351,451	552,960,313
CF	23,304,023	13,797,872	44,181,286	92,396,166	7,370,201	181,049,548
ERDF	120,319,762	58,585,557	63,748,964	63,077,867	16,378,925	322,111,075
ESF	18,881,505	4,420,791	10,891,618	4,014,145	776,602	38,984,661
EFF	1,007,466	4,930,423	2,945,500	1,105,917	825,723	10,815,029
Programming period 2000-06	1,124,363	15,716,114	424,169	1,209,531	588,698	19,062,875
ERDF	1,097,723	15,443,614	199,069	178,596	0	16,919,002
ESF	26,640	0	65,822	1,030,935	498,734	1,622,131
GUID	0	272,500	159,278	0	89,964	521,742
TOTAL EU27	378,606,934	374,391,008	462,350,471	637,356,123	507,397,087	2,360,101,623
UK	954,020	2,000,265	9,208,684	10,585,782	1,567,135	24,315,886

4.3. Comparison programming periods 2007-2013 and 2014-2020

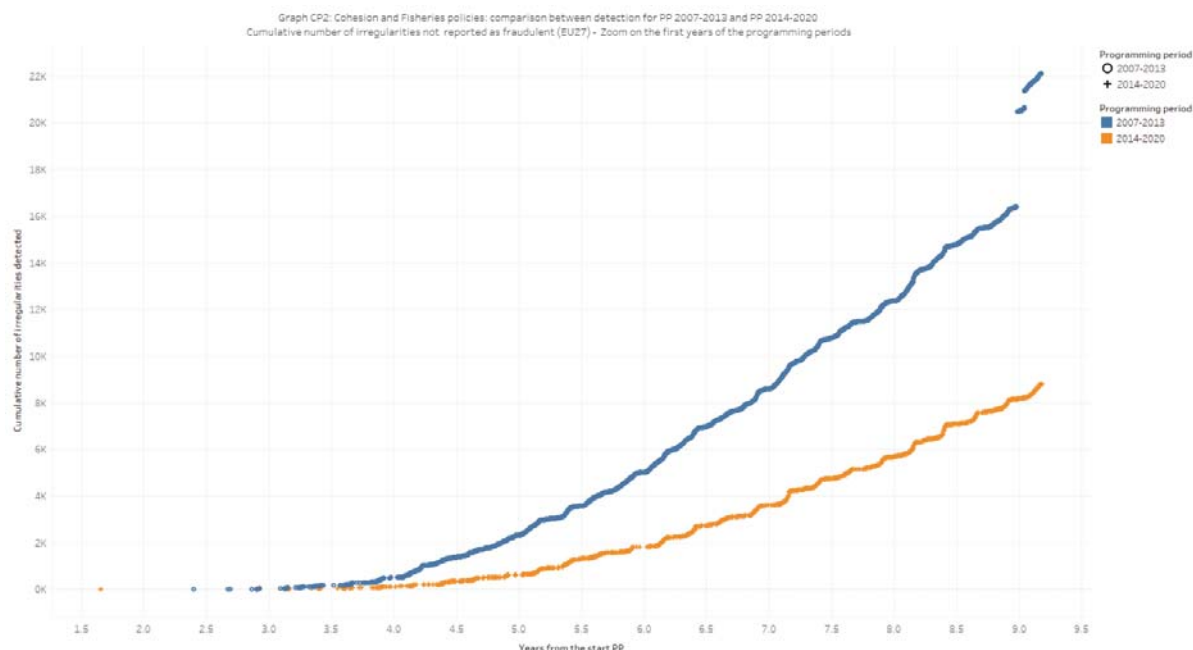
The programming period 2014-2020 started about nine years ago. To put the trend concerning the programming period 2014-2020 into perspective, it can be compared with the number and financial amounts of the irregularities that were recorded during the first nine years of the programming period 2007-2013.

Until the eighth year from the start of the programming periods, the number of irregularities reported as **fraudulent** was similar for PP 2014-2020 and PP 2007-2013 (see Graph CP1 below). **During the ninth year, PP 2014-2020 lagged behind.** This is influenced by reporting from Spain for ERDF.²⁴ However, the strongest decrease concerned the ESF, partly compensated by the increase related to Cohesion Fund. Excluding outliers (irregularities where more than EUR 100 million were involved) also the financial amounts involved in the fraudulent irregularities reported for PP 2014-2020 were lower than PP 2007-2013.



²⁴ During PP 2007-2013, at the end of 2015 (see sudden increased in the blue curve in Graph CP1) Spain reported in IMS about 100 fraudulent irregularities, for specific reasons. During PP 2014-2020, Spain has instead reported just four fraudulent irregularities related to ERDF in IMS, also because of a reporting backlog, which has not been solved yet.

Focusing instead on the **non-fraudulent irregularities**, the **fall** in the number of cases and the financial amounts reported after nine years from the start of the programming period **is striking** (see Graph CP2 below). **It concerns all funds and most of the Member States.**



A specific analysis has been carried out on the strong decline in non-fraudulent irregularities. This analysis identified a number of potential explanations that may cover part of this strong decrease. These hypotheses have been mentioned in the 2021 PIF Report²⁵.

4.4. Specific analysis – irregularities and fraud by area of the cohesion policy

The operational programmes financed under the EU cohesion policy are implemented along identified intervention fields. An analysis of the irregularities by intervention field has been published in the 2021 PIF Report, where further details can be found.²⁶ Below, some of the main findings are briefly mentioned.

Concerning fraud, risks seem to be higher in the areas of the cohesion policy related to:

- **transport and environment protection**, because of the high financial amounts involved in fraudulent irregularities;
- **research, technological development and innovation (RTD&I) and employment**, because of the frequency of fraudulent irregularities.

Concerning fraud in relation to the **green transition**, analysis suggests higher risks for investments in (i) energy efficiency (including renovation of existing housing stock); (ii) provision of drinking water; (iii) waste management (including household waste management).

Concerning fraud in relation to **transport and networks**, analysis suggests higher risks for investments in (i) roads that are not part of TEN (Trans-European Network), because of the number of fraudulent irregularities, which is probably linked to the higher number of

²⁵ Section 4.2.3 of 'Statistical evaluation of irregularities reported for 2021: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2022)307 final

²⁶ Section 4.3.1 of 'Statistical evaluation of irregularities reported for 2021: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2022)307 final

projects, which reach the regional or local level; (ii) railways and TEN roads, because of the high financial amounts involved.

Concerning fraud in relation to **social inclusion, poverty and discrimination**, analysis suggests higher risks for investments in **active inclusion** and in **healthcare infrastructure**.

4.5. Specific analysis – irregularities and fraud by type of violation

With regard to fraudulent irregularities, the most frequent violations concerned **supporting documents**. One out of four infringements and nearly one out of two Euro related to supporting documents were fraudulent (see FFL and FAL²⁷ in Table CP5 below²⁸). Most of the time, false or falsified documents were used.

Table CP5: Categories of irregularity - Cohesion policy (PP 2014-2020)

Categories of irregularities	Irregularities reported as fraudulent					Irregularities not reported as fraudulent		
	N	EUR	EUR/avg	FFL	FAL	N	EUR	EUR/avg
Incorrect, missing, false or falsified supporting documents	336	122,074,125	363,316	23	44	1,108	158,187,126	142,768
Infringement of contract provisions/rules	167	659,044,180	3,946,372	6	64	2,440	373,720,729	153,164
Infringement of public procurement rules	119	156,640,868	1,316,310	4	16	3,145	813,011,032	258,509
Ethics and integrity	100	84,585,460	845,855	53	88	89	11,465,682	128,828
Eligibility / Legitimacy of expenditure/measure	74	46,395,829	626,971	10	26	633	135,061,239	213,367
Infringements concerning the request	51	135,954,227	2,665,769	25	71	157	56,662,212	360,906
Violations/breaches by the operator	43	15,032,298	349,588	14	22	260	53,146,379	204,409
Incorrect, absent, falsified accounts	36	8,331,629	231,434	8	13	388	56,225,333	144,911
Product, species and/or land	30	6,331,867	211,062	16	23	159	21,464,742	134,998
Multiple financing	13	8,057,235	619,787	42	86	18	1,333,542	74,086
Bankruptcy	5	1,021,537	204,307	8	9	57	10,970,943	192,473
State aid	3	809,763	269,921	3	6	109	13,140,696	120,557
Movement	1	4,612	4,612	8	1	12	709,707	59,142
Other	107	69,283,525	647,510	10	17	932	348,242,818	373,651
blank	14	299,407,708	21,386,265	7	94	199	19,943,014	100,216
Total number of irregularities EU 27 ⁽¹⁾	832	1,432,641,149	1,721,924	9	44	8,535	1,834,755,390	214,968

(1) This is not the sum of the figures above, because one irregularity can refer to more than one category

High financial amounts were involved in fraudulent irregularities where **infringements of contract provisions/rules** took place. Fraud often consisted in incomplete or non-implementation of the funded action. The frequency of fraud was rather low (see FFL in Table CP5 above).

Infringements of **public procurement** rules were the most reported non-fraudulent irregularities. They rarely led to a suspicion of fraud, as shown by the very low FFL (see Table CP5 above). Despite the fact that in only 4% of the public procurement infringements fraud was suspected, these cases represent 16% of the financial amounts involved. The low frequency of fraudulent cases suggests that either fraud detection, investigation and prosecution concerning public procurement or the administrative capability of contracting authorities should be improved. When the suspicion of fraud was specified, it was for example about (i) bid-rigging; (ii) lack of transparency, lack of equal treatment or modification of a tender during evaluation; (iii) conflict of interest or; (iv) use of discriminatory technical specification based on national, regional or local preferences.

Most of fraudulent violations concerning **ethics and integrity** were related to conflict of interests. Ethics and integrity is the category of infringement with the highest frequency of fraud, also in terms of financial amounts involved. One out of two infringements and nine out

²⁷ FFL (Fraud Frequency Level) is the ratio between the number of fraudulent irregularities reported during a certain period and the total number of irregularities (fraudulent and non-fraudulent) reported during the same period. FAL (Fraud Amount Level) is a similar indicator, but based on the financial amounts involved.

²⁸ For further details about the content of the categories of irregularities listed in Table CP5, please see Annex 13 to 'Statistical evaluation of irregularities reported for 2021: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2022)307 final

of ten Euro concerning ethics and integrity were fraudulent (see FFL and FAL in Table CP5 above). Corruption was rarely reported.

4.6. Risk analysis and spontaneous reporting

In the antifraud cycle, the capacity of a system to detect fraud and irregularities is a key feature that helps making the system effective and efficient in protecting the EU budget. In the 2017 PIF Report, to boost the capability to detect irregularities, the Commission recommended to the Member States to improve risk analysis and the use of spontaneous reporting of potential irregularities and to strengthen the protection of whistle blowers that are also a crucial source for investigative journalism²⁹.

Risk analysis still only marginally contributed to detect fraud, while information from civil society played a significant role. During the past five years, about one out of four irregularities has been detected following tips from informant, whistle-blowers and information published in the media. During the previous five years (2013-2017) just one out of ten fraudulent irregularities were detected because of information from civil society. In relation to **non-fraudulent irregularities, neither risk analysis nor information from civil society played a noticeable role in detection.**

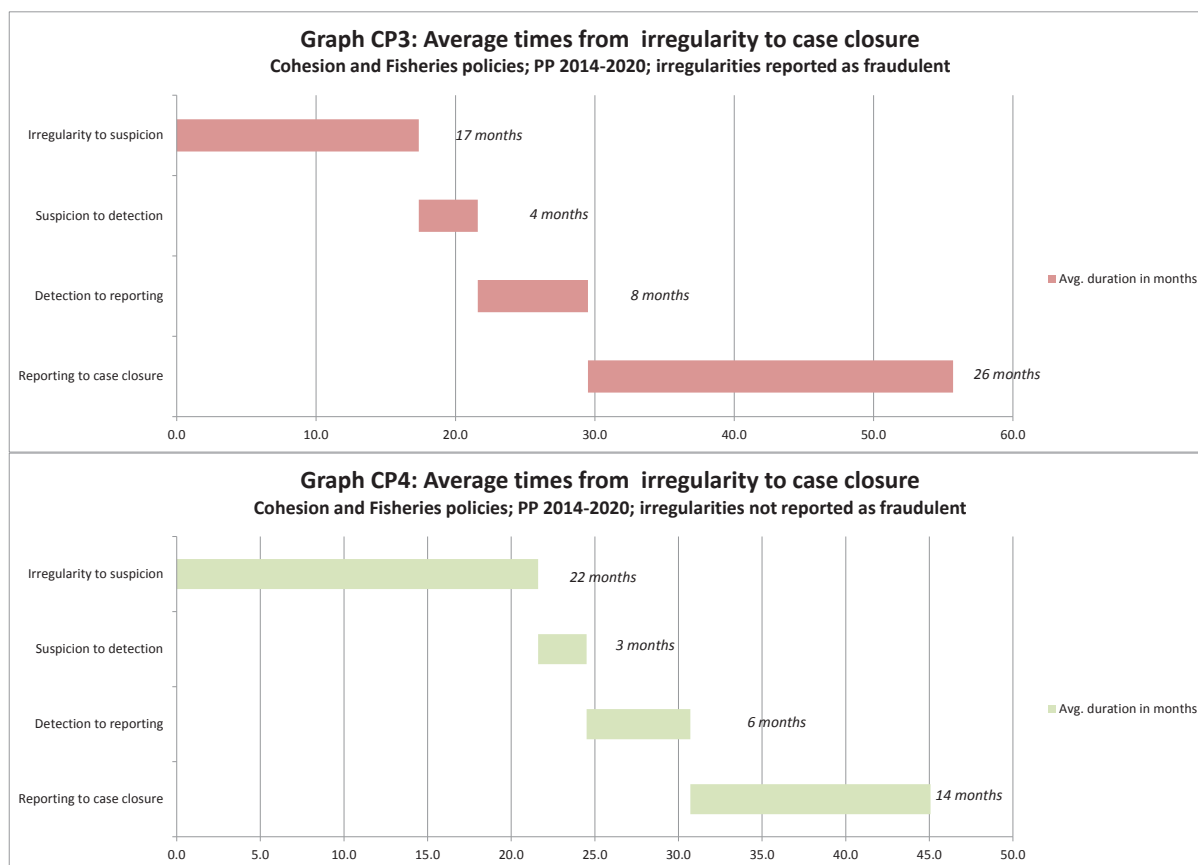
The low share of irregularities detected following risk analysis suggests room for improvement in this domain. It is true that risk analysis might have had a more important role in detecting irregularities before expenditure is introduced in a request for reimbursement to the Commission. These detections, where referring to non-fraudulent irregularities, do not have to be reported in IMS. However, this is valid only for non-fraudulent irregularities. Fraudulent irregularities must always be reported in IMS (where above the EUR 10 000 threshold). Detection of fraud and irregularities could improve by adding to existing preventive checks and audits of operations also **ex-post thematic risk analysis projects focusing on groups of past transactions, in view of targeted ex-post controls.**

In addition, during the programming period 2021-2027, management verifications shall be risk-based and proportionate to the risks identified. Until the programming period 2014-2020 included, administrative verifications covered instead 100% of the payment applications for reimbursement by beneficiaries. In this new context, it is key that the new approach to management verifications includes **an adequate policy about ex-post checks.**

4.7. Duration of irregularities

With regard to PP 2014-2020, **on average, it took about one year and a half from the start of the irregularity to come to a suspicion** that a fraudulent irregularity had been committed (see Graph CP3). For non-fraudulent irregularities this duration was longer (see Graph CP4), which would not be expected, as fraudsters may go to great lengths to hide their behaviour. On average, with regard to PP 2014-2020, it took **more than two years to close the case after reporting to the Commission** (see Graph CP3). This average duration is **shorter for non-fraudulent irregularities.** The longer delay in closing fraudulent cases is consistent with the need to rely on specialised, more limited resources to investigate fraud and the longer duration of criminal proceedings. These average times are expected to increase as the implementation of the 2014-2020 operational programmes progresses.

²⁹ Section 4.3 of the '29th Annual Report on the Protection of the EU's financial interests – Fight against fraud – 2017', COM(2018)553 final and 'Statistical evaluation of irregularities reported for 2017: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2018)386 final.



4.8. Detection and reporting by Member State

Past analysis based on PP 2007-2013 suggested that **detection and reporting were concentrated in few Member States** and this was not fully explained by the concentration of payments³⁰.

With regard to PP 2014-2020, detection and reporting still varies significantly between Member States, as shown by the fraud detection rate (FDR) and the Irregularity detection rate (IDR) (see Tables CP6 and CP7). These rates compare the results obtained by Member States in the fight against fraud and irregularities (financial amounts involved) with the payments they received (during the same period of time). Focus is on the whole PP 2014-2020.

For EU27, the FDR is 0.48%, which is similar to the FDR recorded for the PP 2007-2013 (see Table CP6). However, these two FDRs cannot be directly compared. While PP 2007-2013 has already gone through the whole implementation cycle, data for PP 2014-2020 are expected to change as implementation progresses. Many fraudulent irregularities are still to be detected and a significant share of payments are still to be received by the Member States.

³⁰ Section 4.4.2 of 'Statistical evaluation of irregularities reported for 2018: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2019)365 final

Table CP6: Number of irregularities reported as fraudulent, amounts involved and fraud detection rate by Member State - Cohesion and Fisheries policies - Programming period 2014-20

Member State	Irregularities reported as fraudulent PP 2014-20		Payments PP 2014-2020 (1)	Fraud detection rate 2014-2020
	Reported N	Amounts involved EUR		
AT	5	88,632	1,055,700,294	0.01
BE	6	133,018	1,563,689,934	0.01
BG	18	714,241	5,819,564,037	0.01
CY	2	363,860	776,599,285	0.05
CZ	56	21,134,226	19,114,893,807	0.11
DE	44	6,115,918	15,263,457,344	0.04
DK	15	954,983	547,878,008	0.17
EE	31	4,207,431	3,459,071,808	0.12
ES	5	175,865	26,763,390,859	0.00
FI	1	425,525	1,311,941,507	0.03
FR	17	10,188,000	12,030,815,971	0.08
GR	6	6,592,281	16,596,071,446	0.04
HR	6	18,612,712	5,655,412,709	0.33
HU	150	41,303,804	19,820,028,543	0.21
IE	0	0	1,001,535,837	0.00
IT	7	778,430	28,955,688,051	0.00
LT	7	465,412	6,270,175,094	0.01
LU	0	0	143,328,529	0.00
LV	62	33,213,815	3,573,958,301	0.93
MT	0	0	592,004,242	0.00
NL	4	242,021	1,001,930,929	0.02
PL	128	53,348,261	70,921,153,921	0.08
PT	32	40,008,341	20,593,651,007	0.19
RO	171	401,403,242	17,902,249,860	2.24
SE	10	3,322,638	1,435,543,394	0.23
SI	6	1,070,619	2,813,681,101	0.04
SK	81	793,425,876	10,125,076,516	7.84
TOTAL EU27	870	1,438,289,151	302,503,925,522	0.48
UK ⁽²⁾	10	1,811,028	7,948,675,490	0.02

(1) Net payments until 2022 from CF, ERDF, ESF, EMFF. Total includes payments related to cross border cooperation

(2) As of 1 February 2020, the UK is no longer part of the EU

For EU27, the IDR is 0.61%, which is much lower than the IDR recorded for the PP 2007-2013 (2.5%) (see Table CP7). This could be expected, given the striking drop in the number of non-fraudulent irregularities reported by the Member States (see above).

Table CP7: Number of irregularities not reported as fraudulent, amounts involved and irregularity detection rate by Member State - Cohesion and Fisheries policies - Programming period 2014-20

Member State	Irregularities not reported as fraudulent PP 2014-20		Payments PP 2014-2020	Irregularity detection rate 2014-2020 ⁽¹⁾
	Reported N	Amounts involved EUR		
AT	92	6,930,951	1,055,700,294	0.66
BE	66	3,792,454	1,563,689,934	0.24
BG	433	114,305,398	5,819,564,037	1.96
CY	15	1,478,808	776,599,285	0.19
CZ	838	109,334,629	19,114,893,807	0.57
DE	337	31,144,092	15,263,457,344	0.20
DK	34	1,960,895	547,878,008	0.36
EE	324	37,110,386	3,459,071,808	1.07
ES	309	50,906,702	26,763,390,859	0.19
FI	45	1,546,477	1,311,941,507	0.12
FR	368	43,867,594	12,030,815,971	0.36
GR	182	208,768,371	16,596,071,446	1.26
HR	150	35,405,358	5,655,412,709	0.63
HU	634	99,255,343	19,820,028,543	0.50
IE	60	3,197,489	1,001,535,837	0.32
IT	385	75,631,334	28,955,688,051	0.26
LT	368	33,825,450	6,270,175,094	0.54
LU	1	14,259	143,328,529	0.01
LV	85	14,199,529	3,573,958,301	0.40
MT	13	1,650,517	592,004,242	0.28
NL	35	1,092,060	1,001,930,929	0.11
PL	2,525	396,179,019	70,921,153,921	0.56
PT	232	24,919,236	20,593,651,007	0.12
RO	641	123,121,319	17,902,249,860	0.69
SE	61	3,570,889	1,435,543,394	0.25
SI	43	4,629,637	2,813,681,101	0.16
SK	499	429,857,343	10,125,076,516	4.25
TOTAL EU27	8,775	1,857,695,539	302,503,925,522	0.61
UK ⁽²⁾	1,353	24,700,767	7,948,675,490	0.31

(1) Net payments until 2022 from CF, ERDF, ESF, EMFF. Total includes payments related to cross border cooperation.

(2) As of 1 February 2020, the UK is no longer part of the EU

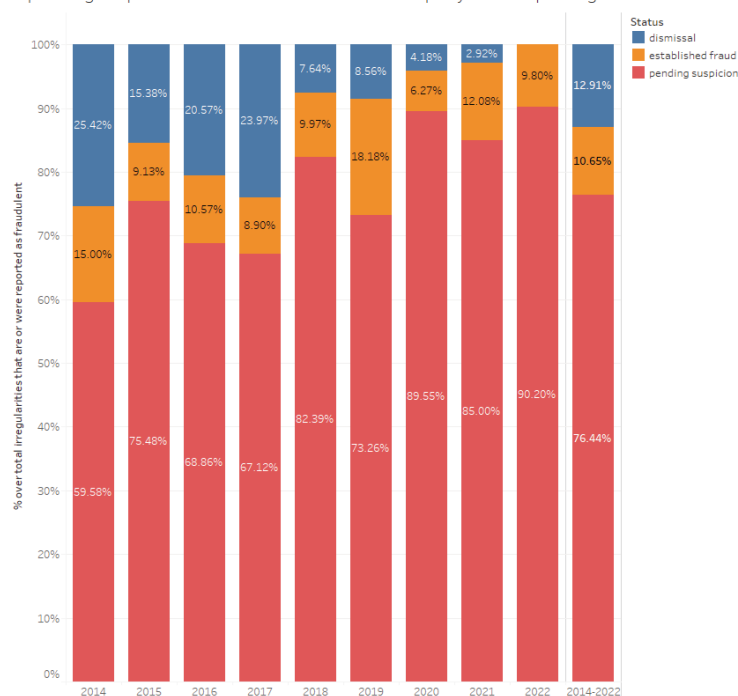
4.9. Follow-up to suspected fraud

The Member States may report irregularities as non-fraudulent (just administrative irregularities) or as fraudulent (suspected or established fraud) and may change this classification during the lifetime of the irregularities.

For just 7% of the irregularities reported during 2014-2022³¹, there is or was a suspicion of fraud. This percentage does not significantly change between the years of the timespan considered in the analysis (irregularities are associated to the year of first reporting). **For 14% of the irregularities where there is or there was a suspicion of fraud, this suspicion was not initially detected or reported.** The Member State reclassified the irregularity as fraudulent at a later stage.

For just 11% of the irregularities with a suspicion of fraud, the suspicion was then confirmed into established fraud (see Graph CP5 below). This does not significantly change year on year. It could have been expected to be higher for years that are further in the past, because more time was available to finalise the case.

Graph CP5: Cohesion and Fisheries policies: percentage of dismissals, pending suspected fraud and established fraud per year of reporting



For just 13% of the irregularities with a suspicion of fraud, the suspicion was then dismissed (see Graph CP5 above). This percentage tends to be higher for the period 2014-2017 than for the more recent period 2018-2022, in line with expectations.

Most of the irregularities where there was a suspicion of fraud are still classified as suspected fraud, even if several years from initial reporting have elapsed (see Graph CP5 above). This percentage changes year on year, but is very high also for years that are further in the past. In addition, 13% of these irregularities that are still pending as suspected fraud are already closed, so no changes can be expected.

Focusing on the irregularities that were initially reported during 2014-2018, **significant differences between Member States can be noticed** (see Table CP8 below). Focusing on this period means focusing on irregularities that have been reported between four and nine

³¹ Considering the programming periods 2007-2013 and 2014-2020.

years ago. In the Member States with low incidence of fraud, the competent authorities should invest in detecting signals of fraud and, when discovering irregularities, should carefully address the question of intentionality. This could also be due to reporting practices delaying the classification as suspected fraud. Considering that the most recent irregularities in this analysis have been reported four years ago, these reporting practices should be reviewed or the engagement with the judicial authorities should be improved.

In many Member States, the percentage of irregularities that are still classified as suspected fraud is extremely high. This may suggest that either the judicial authorities do not give proper follow-up to these suspicions - including because they may not have sufficient resources - or that there are no proper communication channels from judicial to reporting authorities. In addition, many irregularities that are still classified as suspected fraud are closed. This may be due to persistent suspicions of the administrative authorities, while criminal proceedings were not started, were prevented by the statute of limitations or did not lead to enough evidence about fraud. It could also be that in some Member States cases were closed because the competent bodies had finalised administrative actions (for example, full recovery), even if the penal proceedings were still ongoing.

Table CP8: Cohesion and Fisheries policies (programming periods 2007-2013 and 2014-2020) Follow-up to suspected fraud by Member State - Irregularities initially reported during 2014-2018											
Member State	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud		
	N.	%			N.	%	N.	%	N.	%	of which OPEN
AT	0	0%	0%	1%	0	0%	0	0%	3	100%	0%
BE	0	0%	0%	2%	0	0%	0	0%	5	100%	40%
BG	0	0%	0%	3%	6	46%	1	8%	6	46%	100%
CY	0	0%	0%	9%	0	0%	1	20%	4	80%	75%
CZ	45	2%	30%	7%	35	23%	40	26%	77	51%	100%
DE	8	1%	5%	14%	52	35%	24	16%	74	49%	82%
DK	10	33%	71%	32%	0	0%	1	7%	13	93%	100%
EE	3	2%	13%	12%	0	0%	10	42%	14	58%	36%
ES	102	1%	74%	1%	24	18%	0	0%	113	82%	5%
FI	0	0%	0%	6%	0	0%	0	0%	4	100%	25%
FR	0	0%	0%	3%	0	0%	0	0%	12	100%	67%
GR	9	1%	18%	3%	6	12%	1	2%	44	86%	93%
HR	0	0%	0%	9%	1	17%	1	17%	4	67%	100%
HU	1	0%	1%	9%	0	0%	0	0%	139	100%	99%
IE	0	0%	NA	0%	0	NA	0	NA	0	NA	NA
IT	24	2%	48%	4%	15	30%	4	8%	31	62%	81%
LT	3	1%	33%	3%	1	11%	3	33%	5	56%	40%
LU	0	NA	NA	NA	0	NA	0	NA	0	NA	NA
LV	4	1%	10%	10%	9	23%	9	23%	21	54%	33%
MT	0	0%	0%	3%	0	0%	0	0%	2	100%	100%
NL	1	0%	7%	5%	0	0%	3	21%	11	79%	64%
PL	40	1%	13%	9%	59	19%	38	12%	221	69%	95%
PT	1	0%	2%	5%	0	0%	0	0%	48	100%	31%
RO	11	1%	5%	12%	59	26%	5	2%	161	72%	99%
SE	0	0%	0%	5%	1	20%	0	0%	4	80%	25%
SI	0	0%	0%	11%	6	35%	3	18%	8	47%	100%
SK	11	1%	7%	13%	16	10%	23	15%	118	75%	100%
EU-27	273	1%	17%	6%	290	18%	167	10%	1,142	71%	80%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

4.10. Other internal policies

Other funds are used under shared management to finance other internal policies. Tables CP9 and CP10 show the number of and financial amounts involved in fraudulent and non-fraudulent irregularities concerning AMIF, FEAD, YEI, ISF and EGF.

Table CP9: Number of irregularities and financial amounts reported as fraudulent by the Member States - AMIF, FEAD, EGF, ISF and YEI

FUND	REPORTING YEAR												TOTAL
	2017		2018		2019		2020		2022				
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	
AMIF	0	0	0	0	0	0	1	42,455	3	254,340	4	296,795	
FEAD	0	0	3	4,701,019	3	3,166,046	2	48,160	0	0	8	7,915,225	
YEI	1	43,558	0	0	4	72,771	0	0	0	0	5	116,329	
TOTAL EU27	1	43,558	3	4,701,019	7	3,238,817	3	90,615	3	254,340	17	8,328,349	

COHESION AND FISHERIES

Table CP10: Number of irregularities and financial amounts not reported as fraudulent by the Member States - AMF, FEAD, EGF, ISF and YEI

FUND	2016		2017		2018		2019		2020		2021		2022		TOTAL	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
AMF	0	0	1	11,951	22	1,676,990	19	536,449	32	1,069,719	6	183,761	12	302,846	92	3,781,716
EGF	0	0	0	0	0	0	0	0	1	47,124	0	0	0	0	1	47,124
FEAD	3	463,921	5	813,205	10	797,860	4	873,764	14	1,269,110	25	1,901,646	18	3,186,477	79	9,305,983
ISF	1	178,812	0	0	3	419,000	1	223,018	3	81,182	8	462,535	2	88,377	18	1,452,924
YEI	0	0	3	1,045,224	9	3,559,278	8	3,153,228	6	403,501	7	1,748,415	0	0	33	9,909,646
TOTAL EU27	4	642,732	9	1,870,380	44	6,453,129	32	4,786,459	56	2,870,636	46	4,296,357	32	3,577,699	223	24,497,392

5. PRE-ACCESSION POLICY

5.1. Introduction

Section 5 presents a statistical evaluation of irregularities and fraud detected by the beneficiary countries during 2022 with reference to the pre-accession policy. It places these detections in the context of past years and relevant programming periods.

The beneficiary countries must report fraudulent and non-fraudulent irregularities to the Commission through the **Irregularity Management System (IMS)**. When reference is made to fraud or fraudulent, this includes both suspected and established fraud³². Differently from the Common Agricultural Policy (CAP) and the Cohesion and Fisheries policies, there are no exceptions to reporting in IMS. Irregularities must always be reported in IMS, (i) also when they are detected and corrected before the expenditure is introduced in a statement submitted to the Commission; (ii) also when the financial amounts are below EUR 10 000.

The EU provides pre-accession assistance to candidate countries and potential candidates for EU membership to support them in meeting the accession criteria and to bring their institutions and standards in line with the EU *acquis*³³. Before 2022, candidate countries were Albania, Montenegro, North Macedonia, Serbia and Türkiye; potential candidate were Bosnia and Herzegovina, Kosovo³⁴. During 2022, Bosnia and Herzegovina, Moldova and Ukraine have been granted the status of candidate countries and Georgia has been given a European perspective.

5.2. Instruments for Pre-accession Assistance

5.2.1. *Before 2007: Pre-accession Assistance (PAA)*

Before 2007, the EU has been providing pre-accession assistance to candidate countries through a number of separate instruments. The **PHARE** programme provided support for institution-building measures and associated investment, as well as funding measures to promote economic and social cohesion and cross border cooperation. The **ISPA** programme dealt with large-scale environmental and transport infrastructure projects, while the **SAPARD** programme supported agricultural and rural development. For the programme years 2002-2006, Türkiye received assistance under the specific pre-accession-oriented framework of the Pre-accession Financial Assistance for Türkiye (**TIPAA**). The **CARDS** programme was the main financial instrument to promote stability in the Western Balkans and facilitate the region's closer association with the EU. The countries that joined the EU in 2004³⁵ received a Transition Facility (**TF**) in 2004-2006, as did Bulgaria and Romania in 2007-2010. All pre-2007 programmes and projects have been completed.

5.2.2. *2007-2013: The Instrument for Pre-accession Assistance (IPA I)*

For the period 2007-2013, the EU supported reforms in the 'enlargement countries' (*i.e.*, the candidate countries Albania, Montenegro, North Macedonia, Serbia, and Türkiye and potential candidates Bosnia and Herzegovina and Kosovo), providing financial and technical

³² See footnote 19.

³³ Source: https://ec.europa.eu/neighbourhood-enlargement/policy/glossary/terms/preaccession-assistance_en

³⁴ This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.

³⁵ Cyprus, Czechia, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia, and Slovenia.

help via the Instrument for Pre-accession Assistance (IPA I) ³⁶. IPA I had a budget of about EUR 11.5 billion and consisted of five components ³⁷.

The five components of IPA I were: (i) transition assistance and institution building (**TAIB**); (ii) cross border cooperation (**CBC**); (iii) regional development (transport, environment and economic development) (**REGD**); (iv) human resource development (strengthening human capital and combatting exclusion) (**HRD**); and (v) rural development (**IPARD**). Candidate countries were eligible for all five components; potential candidates were eligible only for the first two.

5.2.3. 2014 – 2020: The Instrument for Pre-accession Assistance (IPA II)

For the period 2014-2020, IPA II built on the results achieved under IPA I and set a new framework for providing pre-accession assistance. The primary innovation of IPA II was its strategic focus on specific objectives. The multiannual financial framework for 2014-2020 allocated EUR 12.8 billion for the instrument ³⁸.

The IPA II Regulation limits financial assistance to five policy areas: (i) reforms in preparation for EU membership and related institution-and capacity-building; (ii) socio-economic and regional development; (iii) employment, social policies, education, promotion of gender equality, and human resources development; (iv) agriculture and rural development; and (v) regional and territorial cooperation.

The bulk of IPA II assistance is channelled through the country action programmes. Additionally, IPA II funded multi-country action programmes to enhance regional cooperation, particularly in the Western Balkans. Financial assistance is also provided via cross border cooperation programmes to encourage territorial cooperation between IPA II beneficiaries and via rural development programmes for the development of rural areas.

In accordance with the Financial Regulation, IPA II-funded activities are managed either directly (meaning that the Commission implements them directly until the relevant national authorities are accredited to manage the funds) or indirectly (meaning that the Commission delegates the management of certain actions to external entities, while still retaining overall final responsibility for the general budget execution). Cross border cooperation programmes with Member States are administered via shared management, meaning that implementation tasks are delegated to the Member States.

5.2.4. 2021 – 2027: The Instrument for Pre-accession Assistance (IPA III)

The general objective of the new IPA III instrument is to support the beneficiaries in adopting and implementing the political, institutional, legal, administrative, social and economic reforms required by those beneficiaries to comply with Union values and to progressively align to Union rules, standards, policies and practices with a view to Union membership.

The new programming framework 2021-2027 reflects the specific objectives of the IPA III Regulation and focuses on the priorities of the enlargement process according to five thematic windows, which mirror the clusters of negotiating chapters as per the revised

³⁶ See Council Regulation (EC) 1085/2006 of 17 July 2006, OJ L 210, 31.7.2006, p. 82-93.

³⁷ Source: https://ec.europa.eu/neighbourhood-enlargement/instruments/overview_en.

³⁸ See Regulation (EU) 231/2014 of the European Parliament and of the Council of 11 March 2014 establishing an Instrument for Pre-accession Assistance (IPA II), OJ L 77, 15.3.2014, p. 11-26 and https://ec.europa.eu/neighbourhood-enlargement/instruments/overview_en.

enlargement methodology. For the new multiannual financial framework period 2021-27, the IPA III budgetary envelope is EUR 14.2 billion ³⁹.

5.3. General trend

Table PA1 (and the related graph) shows all the fraudulent and non-fraudulent irregularities detected and reported by the beneficiary countries during the past five years under pre-accession programmes ⁴⁰. These irregularities occurred in connection with funds distributed under the 2000-2006 PAA (to a limited extent ⁴¹) and under IPA I and IPA II ⁴². There were no irregularities reported under IPA III yet.

For 44% of these irregularities the financial amounts involved were below EUR 10 000. This percentage is higher for non-fraudulent irregularities (about 47%), while it is much lower for fraudulent irregularities (about 14%) ⁴³. However, the financial amounts involved in these ‘below-10 000’ irregularities represented just 1% of the financial amounts involved in all pre-accession irregularities reported during 2018-2022. Concerning these ‘below-10 000’ irregularities: (i) about 69% of them concerned IPARD. The second ranking fund, TAIB, accounted for much less (12%); (ii) Türkiye and North Macedonia reported 74% of them; (iii) about 45% of them were reported in 2022, contributing to the exceptional increase in non-fraudulent irregularities (see below).

From 2021 to 2022, both the number of non-fraudulent irregularities and the financial amounts involved experienced exceptional increases (see Table PA1). For the number of cases, this was due to irregularities related to the 2014-2020 IPA II in relation to IPARD in North Macedonia and Türkiye. As mentioned, for most of these irregularities, the financial amounts involved were below EUR 10 000. The increase in financial amounts was due to irregularities concerning IPARD in Albania.

About 10% of the irregularities were reported as fraudulent. This percentage (the fraud frequency level – FFL) changed over time, increasing significantly in 2020 (17%) and peaking in 2021 at 20%.

³⁹ https://ec.europa.eu/neighbourhood-enlargement/instruments/overview_en

⁴⁰ Data for this analysis has been download from IMS on 6/3/2023.

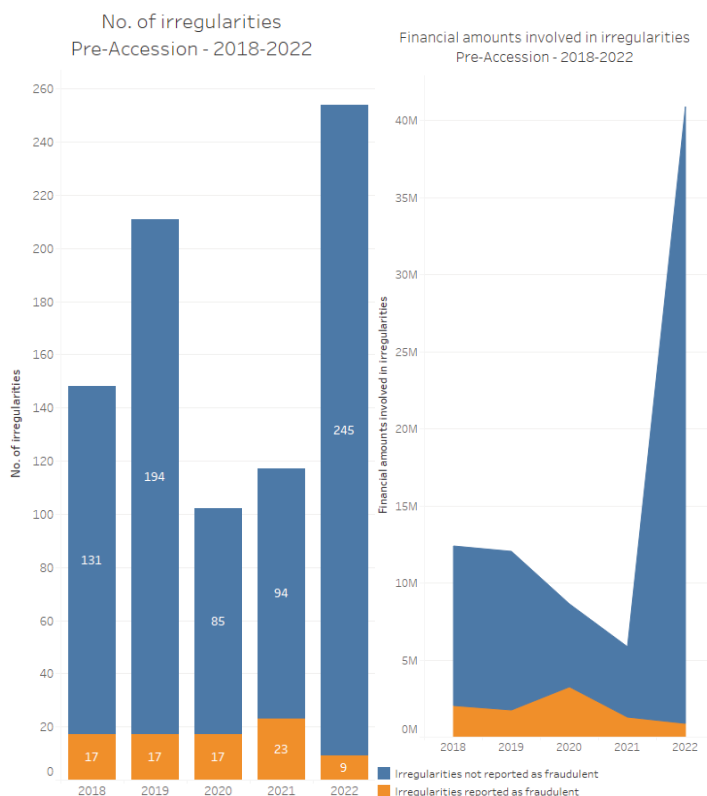
⁴¹ Just 12 irregularities (with less than EUR 3 million involved) were related to the 2000-2006 PAA (3 fraudulent and 9 non-fraudulent) and concerned ISPA, TIPAA, PHARE and SAPARD

⁴² To provide the complete picture, four additional irregularities must be mentioned. These irregularities, reported as fraudulent by Romania in 2020 and 2021, and as non-fraudulent by Estonia in 2021 and 2022, concern cross-border cooperation under the European Neighbourhood Instrument. These irregularities are not included in the following analysis, as they do not relate to pre-accession. As part of EU policy towards its neighbours, cross-border cooperation supports sustainable development along the EU’s external borders, helps reduce differences in living standards and addresses common challenges across these borders.

⁴³ Considering irregularities where the financial amounts were below EUR 10 000 and where the financial amounts are still zero and the irregularity was already closed. The open irregularities where the financial amounts involved were still zero are not included. If these irregularities were included in the calculation, the percentage of ‘below-10 000’ irregularities would increase to 47% (50% for non-fraudulent and 23% for fraudulent irregularities).

Table PA1 - Reported irregularities, pre-accession 2018-2022

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2018	17	2,016,262	131	10,350,228	148	12,366,490
2019	17	1,756,900	194	10,241,522	211	11,998,422
2020	17	3,244,466	85	5,386,891	102	8,631,357
2021	23	1,271,227	94	4,583,933	117	5,855,160
2022	9	854,018	245	39,999,638	254	40,853,656
TOTAL	83	9,142,873	749	70,562,212	832	79,705,085



As the irregularities reported during the past five years mostly refer to IPA I and IPA II, this is separately analysed in the following sections.

5.4. Instrument for Pre-Accession Assistance (IPA I, 2007-2013)

5.4.1. Recent trends

Table PA2 (and the related graph) shows all the fraudulent and non-fraudulent irregularities detected and reported by the beneficiary countries during the past five years under IPA I. The number of these irregularities and the financial amounts involved fell markedly in the past three years, as the programmes were closed years ago. **The FFL was 9% during the past five years**, although in 2019 it peaked at 13%.

Tables PA3 and PA4 show that the 345 irregularities related to IPA I during the past five years: (i) concerned **five components** (by far, the highest number of cases and the highest financial amounts concerned **IPARD**); (ii) were reported by **eight countries** (the leading contributor to detection was **Türkiye**, which reported about 75% of irregularities and 84% of the financial amounts).

Table PA2 - Reported irregularities (IPA I), 2018-2022

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2018	12	1,446,675	115	9,842,979	127	11,289,654
2019	11	1,406,356	116	7,814,660	127	9,221,016
2020	7	2,736,376	46	3,933,326	53	6,669,702
2021	2	83,651	31	2,399,210	33	2,482,861
2022	0	0	5	182,492	5	182,492
TOTAL	32	5,673,058	313	24,172,667	345	29,845,725

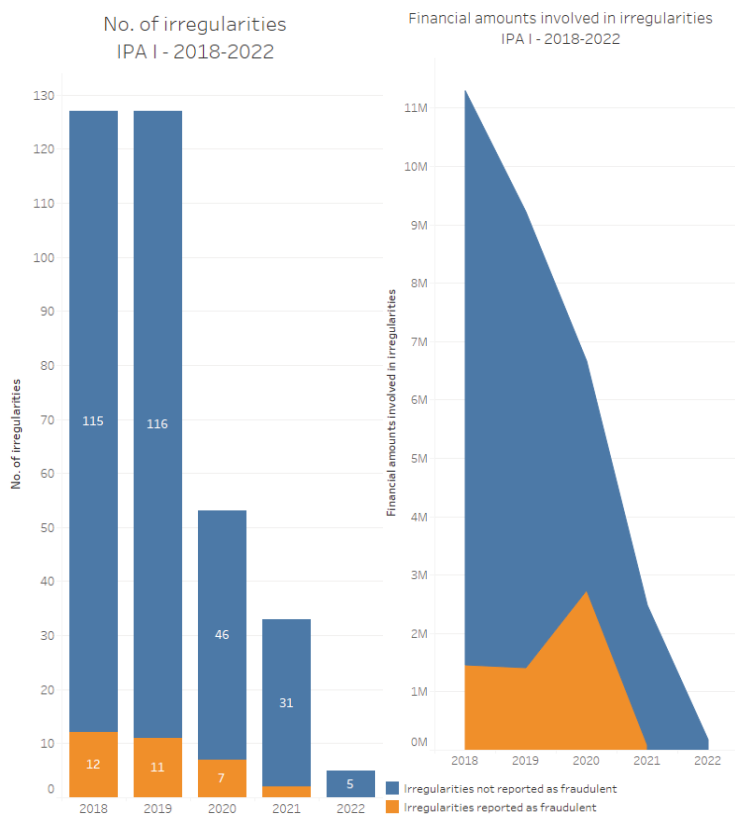


Table PA3 - Reported irregularities (IPA I) by component, 2018-2022

Year	CBC-IPA		HRD		IPARD		REGD		TAIB	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
2018	15	181,994	42	1,219,279	57	7,413,172	1	34,000	12	2,441,209
2019	0	0	26	205,119	81	7,557,952	10	47,194	10	1,410,751
2020	0	0	1	51,346	43	3,904,120	0	0	9	2,714,235
2021	0	0	0	0	18	1,644,158	0	0	15	838,704
2022	0	0	0	0	1	81,139	0	0	4	101,353
TOTAL	15	181,994	69	1,475,744	200	20,600,541	11	81,194	50	7,506,252

Table PA4 - Reported irregularities (IPA I) by country, 2018-2022

Year	AL		BG		GR		HR		ME		MK		RS		TR	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
2018	0	0	9	23,405	2	148,364	7	103,600	5	36,647	1	0	2	295,000	101	10,682,638
2019	1	0	0	0	0	0	2	9,081	27	70,418	1	26,183	8	1,153,297	88	7,962,036
2020	1	871,492	0	0	0	0	0	0	0	0	6	1,848,260	3	45,829	43	3,904,120
2021	0	0	0	0	0	0	1	63,196	0	0	6	66,429	1	17,276	25	2,335,961
2022	0	0	0	0	0	0	0	0	0	0	3	36,816	0	0	2	145,676
TOTAL	2	871,492	9	23,405	2	148,364	10	175,877	32	107,065	17	1,977,688	14	1,511,402	259	25,030,431

5.4.2. Trends since the start of IPA I, by beneficiary country and component

Table PA5 and related graph show the number of irregularities and related financial amounts concerning IPA I since 2007, by beneficiary country and component.

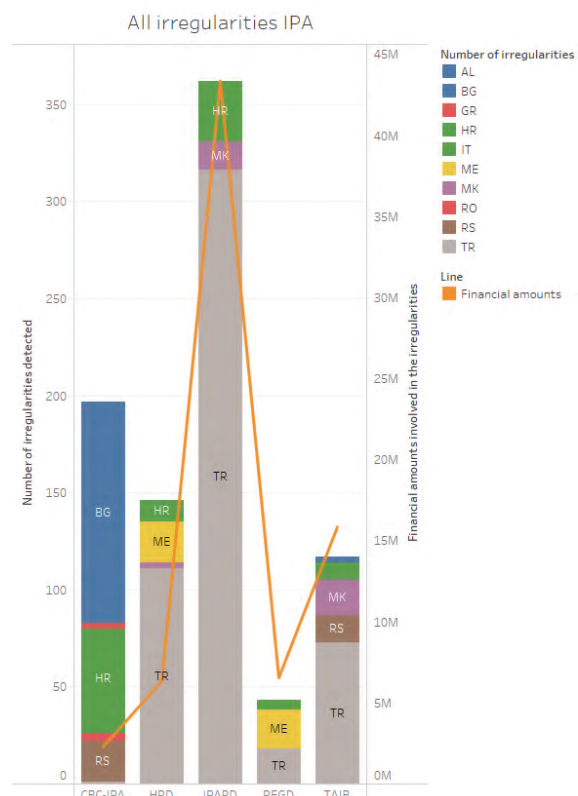
In 37% of these irregularities the financial amounts involved were below EUR 10 000.⁴⁴ However, the financial amounts involved in these ‘below-10 000’ irregularities represented just 1% of the financial amounts involved in all pre-accession irregularities reported for IPA I. Concerning these ‘below-10 000’ irregularities: (i) about 53% of them concerned cross-border cooperation programmes (CBC-IPA). The second ranking fund, IPARD, accounted for 21%; (ii) Bulgaria (34%), Croatia (24%) and Türkiye (21%) reported most of them.

Since 2007, ten beneficiary countries reported 865 irregularities related to five components. The highest number of irregularities concerned **IPARD**. About 87% of the irregularities related to IPARD were detected by **Türkiye**. Only two other countries, **Croatia and North Macedonia**, reported IPARD cases. A broader range of countries reported irregularities concerning cross-border cooperation programmes (**CBC-IPA**), the second most affected component of IPA I. The majority of these irregularities were reported by **Bulgaria** (see also above, about the frequency of ‘below-10 000’ irregularities). The only non-Member State that reported irregularities relating to CBC was **Serbia** (apart from one irregularity reported by Türkiye). Besides reporting most of the IPARD irregularities, **Türkiye** also reported 76% of the irregularities related to the human resources development (**HRD**) programmes, the third most affected component of IPA I (see Table PA5 and related graph).

Table PA5 - Total irregularities reported under IPA I components

	CBC-IPA		HRD		IPARD		REGD		TAIB	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
AL	0	0	0	0	0	0	0	0	3	871,492
BG	114	426,492	0	0	0	0	0	0	0	0
GR	3	190,045	0	0	0	0	0	0	0	0
HR	51	228,972	11	423,444	31	1,872,503	5	503,093	9	1,061,787
IT	3	553,935	0	0	0	0	0	0	0	0
ME	0	0	21	25,871	0	0	20	81,194	0	0
MK	0	0	3	267,139	15	215,055	0	0	18	1,928,108
RO	4	720,832	0	0	0	0	0	0	0	0
RS	21	169,326	0	0	0	0	0	0	14	1,511,402
TR	1	12,533	111	5,618,814	316	41,281,168	18	5,968,424	73	10,480,506
TOTAL	197	2,302,135	146	6,335,268	362	43,368,726	43	6,552,711	117	15,853,295

⁴⁴ Considering irregularities where the financial amounts were below EUR 10 000 and where the financial amounts are still zero and the irregularity was already closed.



5.5. Instrument for Pre-accession Assistance II (IPA II 2014-2020)

5.5.1. Trends

Table PA6 (and the related graph) shows all the fraudulent and non-fraudulent irregularities detected and reported by the beneficiary countries during the past five years under IPA II. The reporting started in 2017, with one fraudulent irregularity⁴⁵. The number of irregularities fell markedly in 2020, to bounce back in 2021 and skyrocket in 2022, also because the high number of ‘below-10 000’ irregularities.

In 58% of these irregularities, the financial amounts involved were below EUR 10 000⁴⁶. However, the financial amounts involved in these ‘below-10 000’ irregularities represented just 1.5% of the financial amounts involved in all pre-accession irregularities reported for IPA II. Concerning these ‘below-10 000’ irregularities: (i) about 83% of them concerned IPARD; (ii) Türkiye and North Macedonia reported 83% of them; (iii) about 58% of them were reported in 2022 (see above about the reporting peak in 2022).

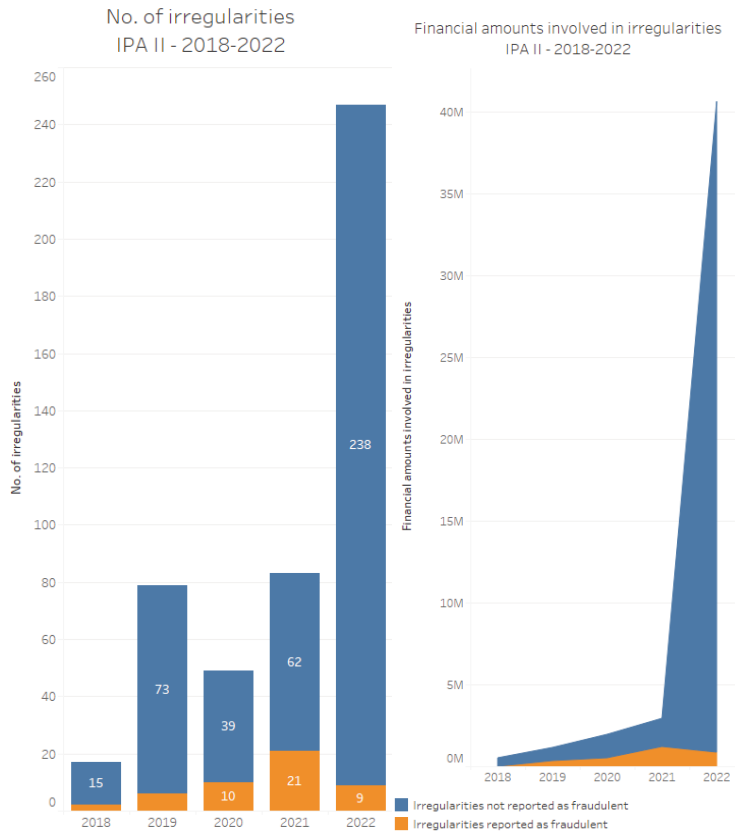
During the past five years, the **fraud frequency level was 10%**, close to the FFL for IPA I. However, **it was very high in 2020-2021 (20% and 25%)** and very low in 2022 (4%), also because the strong increase of non-fraudulent irregularities in this year, due also to sustained ‘below-10 000’ reporting.

⁴⁵ Concerning IPARD, reported by Türkiye, with no financial amounts involved yet (the irregularity is still open). Apart from this irregularity, data concerning the past five years coincide with data for the whole programming period. For this reason the section on the whole programming period is not presented for IPA II.

⁴⁶ Considering irregularities where the financial amounts were below EUR 10 000 and where the financial amounts are still zero and the irregularity was already closed.

Table PA6 - Reported irregularities (IPA II), 2018-2022

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2018	2	0	15	498,504	17	498,504
2019	6	350,544	73	787,049	79	1,137,593
2020	10	508,090	39	1,453,565	49	1,961,655
2021	21	1,187,576	62	1,727,822	83	2,915,398
2022	9	854,018	238	39,745,637	247	40,599,654
TOTAL	48	2,900,228	427	44,212,577	475	47,112,804



About 80% of the **non-fraudulent irregularities** reported during 2022 concerned IPARD. About 90% of this IPARD irregularities were reported by Türkiye and North Macedonia and most of the rest by Albania. While being less numerous, the IPARD non-fraudulent irregularities reported by Albania accounted for most of the financial amounts involved (EUR 33 out of EUR 39 million). This was mainly due to four irregularities accounting together for about EUR 31 million, while all the other irregularities reported by Albania, Türkiye and North Macedonia involved much lower amounts, mostly below EUR 100 000, if not below EUR 10 000 (see above about ‘below-10 000’ reporting).

The number of fraudulent irregularities peaked in 2021. Most of this peak was due to IPARD irregularities reported by Türkiye. Considering fraudulent irregularities during the past five years (i) 62% were reported by Türkiye and 29% by Serbia; (ii) 73% concerned IPARD.

Table PA7 shows that the 475 irregularities related to IPA II concerned **five components**. By far, the highest number of cases and the highest financial amounts concerned IPARD. Table PA8 shows that irregularities related to IPA II were reported by **seven countries**. The two main contributors to detection were Türkiye and North Macedonia, which together reported about 76% of irregularities. However, 73% of the irregularities reported by North Macedonia

and 56% of those reported by Türkiye were ‘below-10 000’. Most of the financial amounts were involved in irregularities reported by Albania (see above).

Table PA7 - Reported irregularities (IPA II) by component, 2018-2022

Year	CBC-IPA		HRD		IPARD		REGD		TAIB	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
2018	8	51,409	0	0	8	447,095	0	0	1	0
2019	2	66,186	0	0	72	1,071,407	3	0	2	0
2020	0	0	2	0	39	1,245,561	2	0	6	716,094
2021	13	454,931	0	0	56	2,198,845	6	8,998	8	252,623
2022	10	324,194	1	255,000	198	39,768,694	10	28,526	28	223,241
TOTAL	33	896,720	3	255,000	373	44,731,602	21	37,524	45	1,191,958

Table PA8 - Reported irregularities (IPA II) by country, 2018-2022

Year	AL		BG		ME		MK		RO		RS		TR	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
2018	0	0	5	51,409	1	0	1	0	0	0	3	0	7	447,095
2019	2	0	2	66,186	0	0	49	323,459	0	0	1	0	25	747,948
2020	3	53,579	0	0	6	50,984	10	112,068	0	0	1	26,242	29	1,718,782
2021	7	8,784	3	88,784	6	324,548	13	38,468	1	63,902	12	601,986	41	1,788,926
2022	42	33,472,566	3	86,058	5	324,838	82	2,732,297	1	23,355	8	783,090	106	3,177,451
TOTAL	54	33,534,929	13	292,437	18	700,370	155	3,206,292	2	87,257	25	1,411,318	208	7,880,202

6. DIRECT MANAGEMENT

6.1. Introduction

Section 6 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 Regulation, the Commission implements the budget directly (‘direct management’) as set out in Articles 125 to 153, through its departments, including its staff in the Union delegations under the authority of their respective Head of delegation, in accordance with Article 60(2), or through executive agencies as referred to in Article 69⁴⁷.

For the financial year 2022, **a total of EUR 81 201 million⁴⁸ has been disbursed** under ‘direct management’ mode, including payments in Recovery and Resilience policy area. Table DM1 presents the actual payments by policy areas (excluding Recovery and Resilience) and Table DM2 presents payments for Recovery and Resilience. Compared to previous years, payments are higher.

Table DM1 – Payments made in financial year 2022 by policy area

Policy area	Payments 2022	
	EUR million	%
Agriculture and Maritime Policy	418	1.3
Border Management	271	0.8
Defence	558	1.7
Environment and Climate Action	518	1.6
European Schools and Pensions	236	0.7
European Strategic Investments	5,437	16.5
External Action	6,546	19.9
Investing in People, Social Cohesion and Values	1,511	4.6
Migration	398	1.2
Pre-accession Assistance	669	2.0
Regional Development and Cohesion	2,031	6.2
Research and innovation	11,847	36.0
Security	91	0.3
Single Market	705	2.1
Space	44	0.1
Other Policies	1,612	4.9
Total (without Recovery and Resilience)	32,892	100.0

Table DM2 – Payments made in financial year 2022 for Recovery and Resilience

Policy area: Recovery and Resilience	Payments 2022	
	EUR million	%
Recovery and Resilience Facility (RRF) and Technical Support Instrument	47,223	97.8
Other budget chapters	1,086	2.2
Total	48,309	100.0

In 2022, **RRF** accounted for EUR 47 223 million, representing alone the biggest part of direct management. By the end of 2022, no recovery orders concerned the RRF.

⁴⁷ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012PE/13/2018/REV/1, OJ L 193, 30.7.2018, p. 1–222

⁴⁸ Own calculation based on ABAC data.

6.2. General analysis

For the financial year 2022, the Commission services registered **770 recovery items**⁴⁹ in ABAC that were qualified as irregularities, for a total financial value of **EUR 61.28 million**⁵⁰. Among these recovery items, **37** have been reported as **fraudulent**, involving **EUR 5.67 million**.

However, qualifications attributed to recovery items may change over the years: irregularities may be turned into suspicions of fraud or the other way round, suspicions of fraud may be reclassified as non-fraudulent irregularities, following an OLAF investigation.

6.2.1. Five year analysis 2018-2022

The following analysis gives an overview of recovery data recorded in the ABAC system in the last five years (see Table DM3 below). From 2018 to 2022, on average, there were **42.6 recovery items per year qualified as ‘irregularities reported as fraudulent’**⁵¹. The ratio between the financial amounts related to these irregularities and expenditure during 2018-2022 is close to zero (**0.03%**). This ratio is quite stable across years (see Table DM3 below).

Table DM3 – Irregularities reported as fraudulent and related amounts, financial years 2018-2022

Year	Payments	Irregularities reported as fraudulent		Irregular amounts/ Payments
	EUR million	N	EUR million	%
2018	20,816	44	6.17	0.03
2019	20,630	37	10.57	0.05
2020	26,579	41	9.15	0.03
2021	21,711	54	7.04	0.03
2022	32,892	37	5.67	0.02
Total	122,628	213	38.60	0.03

With regard to ‘irregularities not reported as fraudulent’, from 2018 to 2022, on average, **1 240 recovery items** are recorded **per year** (see Table DM4 below). Since 2020, there is a noticeable decline in the number of cases.

Table DM4 – Irregularities not reported as fraudulent and related amounts, financial years 2018-2022

Year	Payments	Irregularities not reported as fraudulent		Irregular amounts/ Payments
	EUR million	N	EUR million	%
2018	20,816	1,579	66.97	0.32
2019	20,630	1,778	55.35	0.27
2020	26,579	1,285	53.22	0.20
2021	21,711	825	35.85	0.17
2022	32,892	733	55.61	0.17
Total	122,628	6200	267.00	0.22

From 2018 to 2022, in total, there were 6 200 registered recovery items qualified as ‘irregularities not reported as fraudulent’, with an aggregate recovery amount of EUR 267 million. The ratio between these aggregate irregular amounts involved in the recovery items and expenditure during 2018-2022 is around **0.22%** (see Table DM4). This

⁴⁹ Recovery items mean ‘recovery context’ elements in ABAC. There can be more recovery context elements associated to one recovery order issued.

⁵⁰ Tables DM3 and DM4: sums for 2022.

⁵¹ ‘Irregularities reported as fraudulent’ are cases of recovery items qualified in the ABAC system as ‘OLAF notified’.

ratio has been steadily declining for many years now from the zone of 0,5-0,6% (seven years ago).

6.3. Specific analysis

6.3.1. Recoveries according to legal entity residence

Table DM5 above shows the total recoveries made during the past five years **by country of residence of the legal entity** to which the payment was unduly made.

During 2018-2022, with regard to ‘irregularities not reported as fraudulent’, 74% of the total number of recovery items and 70% of the related recovery amounts concerned legal entities that are resident of the EU-27⁵². For ‘irregularities reported as fraudulent’, these ratios are slightly lower: 73% of the total number of recovery items and 68% of the related recovery amounts.

Table DM5 – Recoveries per country of residence of the legal entity, 2018-2022

LE Country name	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	N	EUR million	N	EUR million
Austria	137	9.12	0	0.00
Belgium	347	11.69	11	6.89
Bulgaria	30	1.00	0	0.00
Croatia	33	1.95	0	0.00
Cyprus	43	0.36	9	0.24
Czech Republic	33	4.10	2	0.05
Denmark	187	7.42	0	0.00
Estonia	16	1.01	7	0.67
Finland	68	8.96	3	0.66
France	574	18.69	23	4.24
Germany	537	27.46	9	2.35
Greece	139	4.29	5	0.43
Hungary	33	1.83	0	0.00
Ireland	99	3.27	1	0.09
Italy	389	21.04	32	4.41
Latvia	13	0.19	0	0.00
Lithuania	26	0.41	1	0.11
Luxembourg	17	0.35	0	0.00
Malta	45	0.67	0	0.00
Netherlands	398	17.04	7	1.54
Poland	90	1.74	3	0.17
Portugal	87	2.90	20	2.97
Romania	53	4.52	2	0.04
Slovakia	15	4.27	0	0.00
Slovenia	116	1.81	1	0.04
Spain	872	24.78	20	1.20
Sweden	159	6.38	0	0.00
Total EU 27	4556	187.22	156	26.09
United Kingdom	713	32.50	23	5.74
<i>Total other countries</i>	<i>931</i>	<i>47.27</i>	<i>34</i>	<i>6.77</i>
Grand Total	6200	267.00	213	38.60

6.3.2. 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 are pre-defined for this purpose, two of which fall under the direct responsibility of the European Commission: ‘Ex-ante controls’ and ‘Ex-post controls’. Table DM6 provides a breakdown of the recoveries by source of detection and by qualification.

⁵² The residence of the legal entity and the residence of the beneficiary are not necessarily the same.

Table DM6 – Irregularities reported by source of detection and by qualification, 2018-2022

Source of detection 2018-2022	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	N	EUR million	N	EUR million
Ex-ante controls	499	66.79	11	1.28
Ex-post controls	5,522	180.33	11	1.56
Other controls (ECA)	43	12.80	1	0.09
Other controls (Member States)	12	0.26	2	0.12
Other controls (OLAF)	19	1.29	188	35.55
Other controls (To identify) and n. a.	105	5.53	0	0.00
Total	6200	267.00	213	38.60

With reference to the ‘irregularities reported as fraudulent’, **OLAF has been mentioned as the source of detection in relation to 88% of recovery items, corresponding to 92% of total recovery amounts.** ‘Ex-post controls’ were the source of detection of another 5% of this type of recovery items, corresponding to 4% of the recovery amounts. ‘Ex-ante controls’ recorded similar percentage: 5% and 3% respectively.

About 97% of ‘irregularities not reported as fraudulent’ were detected through Commission controls (ex-ante and ex-post controls). The share of ex-ante controls has been steadily declining from 30% (seven years ago) to 8% in 2022.

6.3.3. Types of irregularity

In the recovery context, the Commission services have to specify the type of irregularity in relation to each recovery item. Several types can be attributed to one recovery item. Table DM7 provides the full picture regarding the frequency of each type during the past five years.

Table DM7 – Types of irregularity, 2018-2022

Type of irregularity 2018-2022	Irregularities not reported as fraudulent (frequency %)		Irregularities reported as fraudulent (frequency %)	
	Number	Amount	Number	Amount
Amount ineligible	87.3	67.1	76.1	64.7
Beneficiary	1.4	1.5	1.4	14.4
Calculation Error	3.4	3.8	0.0	0.0
Documents missing	7.0	9.1	10.8	15.6
Double funding	0.7	2.7	6.1	1.8
Ethics and Integrity	0.2	1.2	8.0	12.1
Profit	0.4	0.8	3.3	3.9
Public procurement rules not respected	0.8	3.5	4.7	5.9
Under-performance / non-performance	4.7	20.7	5.2	2.2
(blank)	0.1	0.2	0.0	0.0

For ‘irregularities reported as fraudulent’, ‘amount ineligible’ was the most frequent type during the past five years. In relation to ‘irregularities not reported as fraudulent’, ‘amount ineligible’ remains the most frequent irregularity type, followed by ‘documents missing’ and then by ‘under-performance/non-performance’.

6.3.4. Recovery

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 same beneficiary.

For the recovery orders issued between 2018 and 2022, **56% of the total irregular amounts have already been recovered.** The recovery rate for ‘irregularities reported as fraudulent’ (34%) remains well below the one calculated for ‘irregularities not reported as fraudulent’ (59%).

COUNTRY FACTSHEETS

Introduction and disclaimer

The following factsheets include a quantitative part and a list of authorities.

Quantitative part

For TOR, the factsheet shows the number of (and the estimated and established amounts involved in) fraudulent and not fraudulent irregularities reported in relation to 2022. The estimated and established amounts are compared with the amount of gross TOR collected in relation to 2022 (*'estimated and established amounts'* / *'gross TOR'*).

For the Common Agricultural Policy, the factsheet shows the number of (and the financial amounts involved in) fraudulent and not fraudulent irregularities reported in relation to 2022 and the past five years. Data is separately shown for support to agriculture (direct payments to farmers and market measures) and rural development. The financial amounts involved are compared with the payments received, through the indicators FDR and IDR.

For the Cohesion and Fisheries Policies, the factsheet shows the number of (and the financial amounts involved in) fraudulent and not fraudulent irregularities reported in relation to the programming period 2014-2020 (in relation to 2022 and cumulative since the start of the programming period). The financial amounts involved are compared with the payments received, through the indicators FDR and IDR.

Finally, the factsheet includes data and indicators on the follow-up the Member States give to suspected fraud. For an explanation of these data and indicators, please make reference to the relevant sections in this Statistical Evaluation attached to the 2022 PIF Report.

List of authorities

The following factsheets include lists of bodies, which are 'external' to the standard management and control system for EU funds, but that can play a (significant) role in detecting or investigating fraud or irregularities affecting the EU's financial interests.

These lists of authorities are based on the following:

- Initial replies received from the Member States in the framework of the PIF Questionnaire 2022;
- Based on these initial replies, OLAF formulated more detailed instructions (see below), for a second round of consultations through the experts representing the Member States in the Advisory Committee for the Coordination of Fraud Prevention (COCOLAF) Subgroup on the 'Reporting and analysis of fraudulent and other irregularities'.

Legal systems and organisational set-ups are different and have different levels of complexity in the different Member States. Further consultation with the competent authorities in the Member States is needed to ensure the completeness, accuracy and consistency among Member States of the content of these factsheets. However, these initial lists can be the starting point for an exploration of the differences in the anti-fraud landscape among the Member States.

These lists of authorities do not cover the revenue side of EU budget.

INSTRUCTIONS FOR FILLING IN THE FACTSHEETS

The management and control system for EU funds is the same in each Member State, basically based on Managing Authorities and Audit Authorities (for ESIF) and Paying Agencies and Certification Bodies (for expenditure in agriculture).

These factsheets concern instead bodies that (i) are external and additional to this 'standard' management and control system and (ii) are (also) competent for the detection or investigation of fraud or irregularities affecting the EU's financial interests.

These factsheets focus on irregularities and fraud in expenditure.

1) Law enforcement agency with general competence on crimes	In each Member State, there are law enforcement agencies with a general competence in detecting and investigating crimes (usually, the Police, but in some Member States there may be (also) other law enforcement agencies, such as 'Carabinieri' in Italy or 'Guardia Civil' in Spain). Please reply YES in case in your Country these law enforcement agencies are also competent for detecting and investigating crimes related to the EU financial interests (see PIF Directive). If the answer is YES, please (i) report the name of the agency; (ii) specify whether there is a specific Department/Unit specialised in detecting and investigating these crimes (see also 2) and 4))
2) Specialised law enforcement agency with specific competence on economic/financial crimes	In some Member States, there may be a specialised law enforcement agency with specific competence in detecting and investigating economic and financial crimes, which include crimes related to the EU financial interests (see PIF Directive). For example, this is the case for Italy, where 'Guardia di Finanza' has such a competence. Please reply YES in case in your Country there is such a specialised law enforcement agency (and report the name of the agency). In case in your Country detection and investigation of economic and financial crimes is entrusted to a special Department/Unit within a law enforcement agency with general competence, please reply YES to 1) and specify it there.
3) Anti-Fraud Coordination Service (AFCOS)	Please reply YES, only if the AFCOS is entrusted with detecting or empowered to investigating irregularities or fraud to the detriment of the EU's financial interests.
4) Dedicated anti-corruption agency	In some Member States, there may be a specialised agency with general competence in detecting or investigating corruption. As corruption may be instrumental to commit fraud to the detriment of the EU's financial interests, this agency strengthens the architecture protecting the EU budget. Please reply YES in case in your Country there is such a specialised agency (and report the name of the agency). In case in your Country detection or investigation of corruption are entrusted to a special Department/Unit within a law enforcement agency with general competence, please reply YES to 1) and specify it there (diffused competence in many Departments/Units is not enough to reply YES under to 1)). Under 1), please reply NO if this special Department/Unit is competent for corruption just within a specific organisation (for example, an anti-corruption Department of the Police, with specific competent only over employees of the Ministry of Interior).
5) Dedicated anti-organised crime agency	In some Member States, there may be a specialised agency with specific competence in detecting and investigating organised crime. This is the case in Italy, where the 'Direzione Investigativa Anti-mafia' (DIA – Anti-mafia Investigative Directorate) has such competence. As organised crime may be involved in committing fraud to the detriment of the EU's financial interests, this agency strengthens the architecture protecting the EU budget. Please reply YES in case in your Country there is such a specialised agency, which is separate from the law enforcement agencies with a general competence in detecting and investigating crimes. Please reply NO in case these is a Department/Unit with such a competence within a law enforcement agency with a general competence in detecting and investigating crimes. If the answer is YES, please report the name of the agency.
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	In some Member States, there may be an agency that is in charge of detecting or investigating irregularities to the detriment of the public budget. The activities of such an agency may lead to detect irregularities that have (also) an impact on the EU budget, so such an agency strengthens the architecture protecting the EU budget. Where the irregularity is not just administrative, but there is a suspicion of crime, such an agency may have the power to investigate also the crime or may be requested to forward the information to another agency (e.g. see points 1 and 2). This is the case in Italy, where 'Guardia di Finanza' has such a competence in detecting and investigating administrative irregularities and has also the power to investigate suspicions of fraud. If the answer is YES; please (i) report the name of the agency (also a <u>significant</u> Department embedded in an agency with a broader competence may be relevant); (ii) specify whether this agency can also investigate a suspicion of fraud or it is requested to hand it over to other bodies (please specify which ones, with specific reference to suspicions concerning EU's financial interests). In case such an agency is qualified as an audit authority, please reply NO in this point and report this agency under 10)
7) Agency specialised in ex-post checks of public procurement procedures	In some Member States, there may be an agency that is specifically in charge of detecting or investigating irregularities in relation to public procurement. If the answer is YES, please report the name of the agency (also a <u>significant</u> Department embedded in an agency with a broader competence may be relevant). Please reply NO in case this specific competence is with an agency mentioned under other points and specify there that that agency is competent also for ex-post checks of public procurement procedures.
8) Agency specialised in checks on conflict of interest	In some Member States, there may be an agency that is specifically in charge of detecting or investigating conflict of interests. If the answer is YES, please report the name of the agency (also a <u>significant</u> Department embedded in an agency with a broader competence may be relevant). Please reply NO in case this competence is with an agency mentioned under other points (for example, point 4) and specify there that that agency has a general competence in relation to conflict of interests.
9) Competition authority	In each Member State, there is a national competition authority. Violations of the competition law may be related to irregularities and fraud to the detriment of the EU's financial interests, for example because of the impact on public procurement procedures. Please reply YES only if (i) the competition authority is competent to detect or investigate specific cases; (ii) there are agreements/arrangements so that the findings of the competition authority are systematically considered for their impact on the EU funding. If the answer is YES, please report the name of the agency.
10) National audit authorities (not part of the management and control system)	In some Member States, there may be an audit authority with general competence over public budgets. Please reply YES in case this authority exists in your Country and it has the competence to detect or investigate specific irregularities to the detriment of public budgets. These activities may lead to detect irregularities that have (also) an impact on the EU budget, so such an authority strengthens the architecture protecting the EU budget.
11) National security agency/Intelligence Body	In each Member State, there are security/intelligence services. Their activities may lead to detect irregularities that have (also) an impact on the EU budget, so such agencies strengthen the architecture protecting the EU budget. Please reply YES in case (i) these services are also in charge of collecting information on financial/economic criminal activities, including to the detriment of the EU budget; (ii) there are agreements/arrangements about their potential role in detecting crimes to the detriment of the public budget (for example, participation in relevant networks, committees, flows of information, etc.). In each Member State, there is a Financial Intelligence Unit for anti-money laundering purposes. Please reply YES in case there are agreements/arrangements about their potential role in detecting crimes to the detriment of the public budget.

Belgium - Belgique/België

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	109	49,701,316	316	322,835,993	9.22%

2. Natural Resources						
Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	7	401,113	0.00	0.07
Rural Development (RD)	0	0	11	197,694	0.00	0.19
SA/RD	0	0	1	10,482		
TOTAL	0	0	19	609,289	0.00	0.09

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	30	1,031,497	0.00	0.04
Rural Development (RD)	0	0	65	1,523,869	0.00	0.36
SA/RD	0	0	3	49,326		
TOTAL	0	0	98	2,604,692	0.00	0.08

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
Year 2022	0	0	10	363,624		
ERDF	0	0	9	331,624		
ESF	0	0	1	32,000		
Cumulative from start of the programming period	6	133,018	66	3,792,454	0.01	0.24
ERDF	2	39,111	47	2,214,138	0.01	0.32
ESF	4	93,907	19	1,578,316	0.01	0.19

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
BE	0	0%	0%	2%	0	0%	1	100%	0	0%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
PP 2014-2020	N.	%			N.	%	N.	%	N.	%
BE	0	0%	0%	2%	0	0%	0	0%	5	100%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

BELGIUM	
1) Law enforcement agency with general competence on crimes	National Police
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	
9) Competition authority	Belgian Competition Authority
10) National audit authorities (not part of the management and control system)	Belgian Court of Audit
11) National security agency/National intelligence service	

Bulgaria – България

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	7	2,584,329	4	126,057	1.22%

2. Natural Resources					
Irregularities reported in 2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	FDR IDR
Support to agriculture (SA)	0	0	11	1,294,728	0.00 0.16
Rural Development (RD)	4	525,808	130	8,411,471	0.23 3.65
SA/RD	0	0	4	44,642	
TOTAL	4	525,808	145	9,750,841	0.05 0.92

Irregularities reported 2018-2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	FDR IDR
Support to agriculture (SA)	13	8,738,352	37	4,247,098	0.21 0.10
Rural Development (RD)	16	1,356,106	906	52,212,896	0.10 3.72
SA/RD	0	0	4	44,642	
TOTAL	29	10,094,458	947	56,504,636	0.18 1.02

3. Cohesion and Fisheries Policy - Programming period 2014-2020					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	FDR IDR
Year 2022	6	170,142	208	60,205,566	
CF	0	0	44	39,792,424	
ERDF	0	0	147	18,675,534	
ESF	5	138,569	7	1,243,898	
EMFF	1	31,573	10	493,710	
Cumulative from start of the programming period	18	714,241	433	114,305,398	0.01 1.96
CF	0	0	61	62,957,689	0.00 4.94
ERDF	0	0	309	45,892,683	0.00 1.53
ESF	17	682,668	44	3,143,967	0.05 0.21
EMFF	1	31,573	19	2,311,059	0.07 5.15

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
BG	8	2%	9%	18%	30	34%	6	7%	51	59%
4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
BG	0	0%	0%	3%	6	46%	1	8%	6	46%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

Czech Republic - Česká republika

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	84	7,716,096	1.47%

2. Natural Resources					
Irregularities reported in 2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	3	417,542	5	106,540	0.05
Rural Development (RD)	4	407,252	46	967,352	0.11
TOTAL	7	824,794	51	1,073,892	0.07

Irregularities reported 2018-2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	5	4,371,238	38	753,989	0.10
Rural Development (RD)	19	1,762,803	227	5,154,824	0.10
TOTAL	24	6,134,041	265	5,908,813	0.10

3. Cohesion and Fisheries Policy - Programming period 2014-2020					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Year 2022	28	16,541,015	320	29,893,594	
CF	0	0	23	1,450,485	
ERDF	24	16,352,565	244	27,000,152	
ESF	4	188,450	50	1,402,857	
EMFF	0	0	3	40,100	
Cumulative from start of the programming period	56	21,134,226	838	109,334,629	0.11
CF	1	515,679	114	47,103,139	0.01
ERDF	33	19,959,379	549	55,969,012	0.19
ESF	22	659,168	159	5,429,183	0.02
EMFF	0	0	16	833,295	0.00

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
CZ	3	2%	8%	18%	3	8%	35	88%	2	5%
										100%

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
CZ	45	2%	30%	7%	35	23%	40	26%	77	51%
										100%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

CZECHIA	
1) Law enforcement agency with general competence on crimes	<i>Policie České republiky</i> (Police of the Czech Republic) <i>Policie České republiky, Národní centrála proti organizovanému zločinu</i> (Police of the Czech Republic, National Organized Crime Agency)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	<i>Finanční správa České republiky</i> (Financial Administration of the Czech Republic)
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	
9) Competition authority	<i>Úřad pro ochranu hospodářské soutěže</i> (Office for the Protection of Competition) (competent also for ex-post checks of public procurement procedures)
10) National audit authorities (not part of the management and control system)	<i>Nejvyšší kontrolní úřad</i> (Supreme Audit Office)
11) National security agency/National intelligence service	<i>Finanční analytický úřad</i> (Financial Analytical Office)

Denmark – Danmark

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	3	114,100	97	3,721,384	0.62%

2. Natural Resources					
Irregularities reported in 2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	2	28,337	0.00
Rural Development (RD)	22	1,481,220	9	308,629	1.48
TOTAL	22	1,481,220	11	336,966	0.16

Irregularities reported 2018-2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	1	95,217	20	436,293	0.00
Rural Development (RD)	60	6,167,459	26	2,268,979	1.23
TOTAL	61	6,262,676	46	2,705,272	0.14

3. Cohesion and Fisheries Policy - Programming period 2014-2020					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Year 2022	3	84,794	20	1,098,905	
ERDF	2	80,339	1	16,804	
ESF	1	4,455	1	145,942	
EMFF	0	0	18	936,159	
Cumulative from start of the programming period	15	954,983	34	1,960,895	0.17
ERDF	4	245,655	9	406,306	0.12
ESF	1	4,455	4	493,461	0.00
EMFF	10	704,873	21	1,061,128	0.47

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
DK	1	1%	7%	15%	4	27%	5	33%	6	40%
4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
DK	10	33%	71%	32%	0	0%	1	7%	13	93%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

DENMARK	
1) Law enforcement agency with general competence on crimes	<i>Politiet i Danmark – National enhed for Særlig Kriminalitet</i> (Danish Police - Special Crime Unit with specific competence over economic/financial crimes (department of the Danish Police))
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	
9) Competition authority	<i>Konkurrence- og Forbrugerstyrelsen</i> (Danish Competition and Consumer Authority)
10) National audit authorities (not part of the management and control system)	<i>Rigsrevisionen</i> (Danish National Audit Office)
11) National security agency/National intelligence service	

Germany – Deutschland

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	44	4,487,969	1,632	124,721,953	1.98%

2. Natural Resources					
Irregularities reported in 2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	FDR IDR
Support to agriculture (SA)	7	334,576	30	733,268	0.01 0.02
Rural Development (RD)	3	130,723	43	1,492,930	0.01 0.09
TOTAL	10	465,299	73	2,226,198	0.01 0.03

Irregularities reported 2018-2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	FDR IDR
Support to agriculture (SA)	15	1,084,778	148	3,219,522	0.00 0.01
Rural Development (RD)	15	842,077	222	10,569,626	0.01 0.16
SA/RD	0	0	11	984,717	
TOTAL	30	1,926,855	381	14,773,865	0.01 0.05

3. Cohesion and Fisheries Policy - Programming period 2014-2020					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	FDR IDR
Year 2022	19	2,050,788	99	7,601,611	
ERDF	3	221,635	78	5,712,002	
ESF	16	1,829,153	19	1,864,919	
EMFF	0	0	2	24,690	
Cumulative from start of the programming period	44	6,115,917	337	31,144,093	0.04 0.20
ERDF	16	978,935	237	24,845,128	0.01 0.30
ESF	28	5,136,982	95	6,161,718	0.08 0.09
EMFF	0	0	5	137,247	0.00 0.09

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)									
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud of which OPEN
	N.	%			N.	%	N.	%	
DE	3	1%	9%	9%	19	58%	8	24%	6 18% 67%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)									
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud of which OPEN
	N.	%			N.	%	N.	%	
DE	8	1%	5%	14%	52	35%	24	16%	74 49% 82%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

GERMANY	
In principle there are police, audit authorities and country supreme audit institutions in all Länder. You can find examples below in the factsheet.	
1) Law enforcement agency with general competence on crimes	<i>Polizei</i> (Federal States of North Rhine-Westphalia, Saxony, Saxony-Anhalt, Thuringia, Berlin)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	<i>Spezialisierte Strafverfolgungsbehörde</i> (Federal States of Saxony-Anhalt, Thuringia, Berlin)
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	
9) Competition authority	
10) National audit authorities (not part of the management and control system)	<i>Nationale Prüfbehörden</i> (Federal States of North Rhine-Westphalia, Saxony, Thuringia, Berlin) <i>Landesrechnungshof</i> (Federal State of Rhine-Palatinate)
11) National security agency/National intelligence service	

Estonia – Eesti

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	3	267,805	1	46,447	0.36%

2. Natural Resources						
Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	20	1,001,038	16	475,775	1.00	0.48
TOTAL	20	1,001,038	16	475,775	0.34	0.16

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	59	8,226,227	138	5,209,738	1.47	0.93
TOTAL	59	8,226,227	138	5,209,738	0.62	0.39

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	7	121,916	108	10,359,312		
CF	0	0	24	2,758,904		
ERDF	2	28,556	73	7,105,333		
ESF	0	0	9	425,306		
EMFF	5	93,360	2	69,769		
Cumulative from start of the programming period	31	4,207,431	324	37,110,387	0.12	1.07
CF	1	590,199	68	12,373,781	0.06	1.25
ERDF	18	3,048,673	224	21,595,111	0.16	1.17
ESF	2	74,970	30	3,071,726	0.01	0.57
EMFF	10	493,589	2	69,769	0.61	0.09

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
EE	4	3%	14%	16%	1	3%	11	38%	17	59%
									18%	
4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
EE	3	2%	13%	12%	0	0%	10	42%	14	58%
									36%	

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

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(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

ESTONIA	
1) Law enforcement agency with general competence on crimes	Estonian Police and Border Guard (regional prefectures and different departments)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	<i>Keskkriminaalpolitsei</i> (National Criminal Police, Economic Crime Bureau)
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	<i>Keskkriminaalpolitsei</i> (National Criminal Police, Corruption Crime Bureau)
5) Dedicated anti-organised crime agency	<i>Keskkriminaalpolitsei</i> (National Criminal Police, Organised Crime Bureau)
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	Ministry of Finance (Public Procurement and State Aid Department) (only administrative investigations)
8) Agency specialised in checks on conflict of interest	
9) Competition authority	Estonian Competition Authority
10) National audit authorities (not part of the management and control system)	National Audit Office of Estonia
11) National security agency/National intelligence service	Internal Security Service (corruption crimes and conflict of interest of high officials)

Ireland – Éire

1. Traditional Own Resources

Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	22	2,445,636	0.38%

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	0	0	0	0.00	0.00
Rural Development (RD)	0	0	5	137,962	0.00	0.01
TOTAL	1	0	5	137,962	0.00	0.00

3. Cohesion and Fisheries Policy - Programming period 2014-2020

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	0	0	8	800,692		
ESF	0	0	8	800,692		
Cumulative from start of the programming period	0	0	60	3,197,489	0.00	0.32
ERDF	0	0	15	394,543	0.00	0.08
ESF	0	0	45	2,802,946	0.00	0.65

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)

	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud		of which OPEN
	N.	%			N.	%	N.	%	N.	%	
IE	1	0%	3%	12%	1	3%	3	9%	31	89%	97%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)

PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud		of which OPEN
	N.	%			N.	%	N.	%	N.	%	
IE	0	0%	NA	0%	0	NA	0	NA	0	NA	NA

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(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

IRELAND	
1) Law enforcement agency (police force, Ministry of Interior) with general competence on crimes	<i>An Garda Síochána</i> : - Garda National Economic Crime Bureau - Garda National Economic Crime Bureau – Anti-Corruption Unit
2) Specialised law enforcement agency (police force) with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	
9) Competition authority	
10) National audit authorities (not part of the management and control system)	Office of the Comptroller and Auditor General
11) National security agency/National intelligence service	An Garda Síochána - Garda National Crime & Security Intelligence Service – Interpol National Central Bureau and Europol National Unit

Greece – Ελλάδα

1. Traditional Own Resources

Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	37	8,031,125	8	780,678	0.96%

2. Natural Resources

Irregularities reported in 2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		IDR
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	8	213,027	0.00
Rural Development (RD)	0	0	506	6,643,318	0.00
TOTAL	0	0	514	6,856,345	0.00

Irregularities reported 2018-2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		IDR
	N	EUR	N	EUR	
Support to agriculture (SA)	2	2,553,457	462	8,231,535	0.02
Rural Development (RD)	0	0	1,088	14,662,250	0.00
TOTAL	2	2,553,457	1,550	22,893,785	0.02

3. Cohesion and Fisheries Policy - Programming period 2014-2020

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	1	41,400	68	35,462,853		
CF	0	0	5	3,271,166		
ERDF	0	0	23	27,753,287		
ESF	1	41,400	36	4,163,977		
EMFF	0	0	4	274,423		
Cumulative from start of the programming period	6	6,592,282	182	208,768,371	0.04	1.26
CF	3	6,117,703	18	15,594,865	0.30	0.76
ERDF	2	433,179	67	48,552,592	0.00	0.46
ESF	1	41,400	92	144,146,635	0.00	3.83
EMFF	0	0	5	474,279	0.00	0.21

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)

	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud		of which OPEN
	N.	%			N.	%	N.	%	N.	%	
GR	5	1%	28%	3%	0	0%	0	0%	18	100%	72%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)

PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud		of which OPEN
	N.	%			N.	%	N.	%	N.	%	
GR	9	1%	18%	3%	6	12%	1	2%	44	86%	93%

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(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported
For further explanations about these data, please see the PIF Report 2022

GREECE	
1) Law enforcement agency with general competence on crimes	Ελληνική Αστυνομία (Hellenic Police) - Διεύθυνση Οικονομικής Αστυνομίας (Financial Police Directorate) (with competence on economic/financial crime) Γενική Διεύθυνση Σώματος Δίωξης Οικονομικού Εγκλήματος (General Directorate of Financial Crime Unit)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	Εθνική Αρχή Διαφάνειας (National Transparency Authority) (The Inspections & Audits Unit of NTA/AFCOS is competent for detecting irregularities, fraud and corruption)
4) Dedicated anti-corruption agency	Εθνική Αρχή Διαφάνειας (National Transparency Authority)
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	Επιτροπή Δημοσιονομικού Ελέγχου (Financial Audit Committee) (also checks on conflict of interest)
7) Agency specialised in ex-post checks of public procurement procedures	Ενιαία Ανεξάρτητη Αρχή Δημοσίων Συμβάσεων (Hellenic Single Public Procurement Authority) (with also competence on conflict of interest)
8) Agency specialised in checks on conflict of interest	
9) Competition authority	Επιτροπή Ανταγωνισμού (Hellenic Competition Commission)
10) National audit authorities (not part of the management and control system)	Ελεγκτικό Συνέδριο (Hellenic Court Of Audit)
11) National security agency/National intelligence service	Εθνική Υπηρεσία Πληροφοριών (National Intelligence Service)

Spain – España

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	25	2,864,020	506	40,284,161	1.59%

2. Natural Resources					
Irregularities reported in 2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	46	1,587,028	282	11,464,241	0.03
Rural Development (RD)	2	467,511	238	6,051,109	0.04
TOTAL	48	2,054,539	520	17,515,350	0.03

Irregularities reported 2018-2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	48	2,702,360	910	33,244,095	0.01
Rural Development (RD)	5	647,272	991	31,258,457	0.01
SA/RD	0	0	1	11,111	
TOTAL	53	3,349,632	1,902	64,513,663	0.01

3. Cohesion and Fisheries Policy - Programming period 2014-2020					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Year 2022	0	0	48	4,120,166	
ERDF	0	0	30	3,473,280	
ESF	0	0	16	524,867	
EMFF	0	0	2	122,019	
Cumulative from start of the programming period	5	175,865	309	50,906,701	0.00
ERDF	4	129,410	176	34,405,185	0.00
ESF	1	46,455	124	14,742,056	0.00
EMFF	0	0	9	1,759,460	0.00

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
ES	2	0%	5%	3%	31	70%	0	0%	13	30%
										92%
4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
ES	102	1%	74%	1%	24	18%	0	0%	113	82%
										5%

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(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

SPAIN	
1) Law enforcement agency with general competence on crimes	<p><i>Jefatura de Policía Judicial de la Guardia Civil (Guardia Civil Judicial Police Headquarters) / Departamento de Delincuencia Económica y Anticorrupción de la Unidad Central Operativa de la Guardia Civil (Department of Economic Crime and Anti-Corruption of the Central Operational Unit of the Guardia Civil)</i></p> <p><i>Comisaría General de Policía Judicial de la Policía Nacional (General Commissariat of Judicial Police of the National Police) / Unidad Central de Delincuencia Económica y Fiscal de la Policía judicial (Policía Nacional) Central Economic and Fiscal Crime Unit of the Judicial Police (National Police)</i></p> <p><i>Policía autonómica del País Vaco (Ertzaintza), de Catalunya (Mossos d'Esquadra) y de otras Comunidades Autónomas (Autonomous Police of the Basque Country (Ertzaintza), of Catalonia (Mossos d'Esquadra) and of other police forces of Autonomous Communities)</i></p>
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	National Anti-fraud Co-ordination Service, General Intervention of the State Administration, Ministry of Finance and Public Function
4) Dedicated anti-corruption agency	<p><i>Oficina Antifraude de Cataluña (Anti-Fraud Office of Catalonia)</i></p> <p><i>Agencia de Prevención y Lucha contra el Fraude y la Corrupción de la Comunidad Valenciana (Agency for the Prevention and Fight against Fraud and Corruption of the Autonomous Community of Valencia)</i></p> <p><i>Oficina de Prevención y Lucha contra la Corrupción en las Islas Baleares (Office for the Prevention and Fight against Corruption of the Balearic Islands)</i></p> <p><i>Oficina Andaluza de Lucha contra el fraude (Anti-Fraud Office of Andalusia)</i></p> <p><i>Oficina de Buenas Prácticas y Anticorrupción de la Comunidad Foral de Navarra (Office of Good Practices and Anti-Corruption of the Autonomous Community of Navarre).</i></p>
5) Dedicated anti-organised crime agency	<i>Centro de Inteligencia contra el Terrorismo y el Crimen Organizado - CITCO (Intelligence Center against Terrorism and Organised Crime)</i>
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	<p><i>Autoridad Independiente de Responsabilidad Fiscal (Independent Authority for Fiscal Responsibility) (AIReF)</i></p> <p><i>Intervención General de la Administración del Estado (General Intervention of the State Administration) (IGAE) (independent department of a body with broader competences)</i></p> <p><i>Intervenciones Generales de las Comunidades Autónomas (General Interventions of the Autonomous Communities) (independent departments of bodies with broader regional competences)</i></p>
7) Agency specialised in ex-post checks of public procurement procedures	<i>Oficina Independiente de Regulación y Supervisión de la Contratación (The Independent Office of Regulation and Supervision of Contracting) (Oirescon) (independent department of a body with broader competences)</i>
8) Agency specialised in checks on conflict of interest	<i>Oficina de Conflictos de Intereses (Conflict of Interest Office) (independent department of agency with broader competences)</i>
9) Competition authority	<i>Comisión Nacional de los Mercados y la Competencia (National Markets and Competition Commission)</i>
10) National audit authorities (not part of the management and control system)	<p><i>Tribunal de Cuentas (Spanish Court of Audit)</i></p> <p><i>Órganos de control externo de las Comunidades Autónomas (Autonomous Regions' external control bodies)</i></p>
11) National security agency/National intelligence service	<i>Centro Nacional de Inteligencia (National Intelligence Centre (CNI))</i>

France

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	82	13,080,597	299	23,370,885	1.21%

2. Natural Resources					
Irregularities reported in 2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	145	2,473,842	108	8,065,452	0.03
Rural Development (RD)	26	359,057	164	3,293,578	0.02
TOTAL	171	2,832,899	272	11,359,030	0.03

Irregularities reported 2018-2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	159	2,917,041	370	25,634,703	0.01
Rural Development (RD)	37	1,194,133	584	11,486,093	0.01
TOTAL	196	4,111,174	954	37,120,796	0.01

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	2	172,093	36	6,277,643		
ERDF	2	172,093	29	5,736,393		
ESF	0	0	4	199,901		
EMFF	0	0	3	341,349		
Cumulative from start of the programming period	17	10,188,000	368	43,867,594	0.08	0.36
ERDF	14	9,933,551	242	32,695,596	0.14	0.47
ESF	2	198,199	106	9,027,451	0.00	0.19
EMFF	1	56,250	20	2,144,547	0.01	0.54

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
FR	0	0%	0%	73%	9	14%	1	2%	53	84%
									of which OPEN	53%

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
FR	0	0%	0%	3%	0	0%	0	0%	12	100%
									of which OPEN	67%

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(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

FRANCE	
1) Law enforcement agency with general competence on crimes	Specialised investigation services of the <i>Police Nationale</i> and of the <i>Gendarmerie Nationale</i> (such as the <i>Office central de lutte contre la corruption et les infractions financières ou fiscales</i>)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	<i>Service d'Enquêtes Judiciaires des Finances (SEJF)</i> (specialised service in common with <i>Direction Générale des Douanes et Droits Indirects – DGDDI</i> and <i>Direction générale des finances publiques - DGFIP</i>)
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	<i>Agence française anti-corruption (AFA)</i> <i>Haute Autorité pour la transparence de la vie publique (HATVP)</i> (competent also for conflict of interests)
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	<i>Haute Autorité pour la transparence de la vie publique (HATVP)</i> (see also 4))
9) Competition authority	<i>Autorité de la Concurrence</i> <i>Direction Générale de la Concurrence, de la Consommation et de la Répression des Fraudes (DGCCRF)</i>
10) National audit authorities (not part of the management and control system)	
11) National security agency/National intelligence service	<i>Direction Nationale du Renseignement et des Enquêtes Douanières (DNRED)</i> <i>Service du Traitement du Renseignement et Action contre les Circuits Financiers Clandestins (TRACFIN)</i>

Croatia – Hrvatska

1. Traditional Own Resources

Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	11	3,521,016	13	339,533	4.63%

2. Natural Resources

Irregularities reported in 2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	2	26,054	0.00
Rural Development (RD)	4	986,825	45	1,719,225	0.26
TOTAL	4	986,825	47	1,745,279	0.13

Irregularities reported 2018-2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	60	2,826,022	0.00
Rural Development (RD)	6	1,028,121	164	5,619,766	0.06
TOTAL	6	1,028,121	224	8,445,788	0.03

3. Cohesion and Fisheries Policy - Programming period 2014-2020

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR		
Year 2022	2	17,042,171	25	2,983,351		
CF	1	16,984,356	2	1,578,022		
ERDF	1	57,815	4	614,339		
ESF	0	0	13	573,255		
EMFF	0	0	6	217,735		
Cumulative from start of the programming period	6	18,612,712	150	35,405,357	0.33	0.63
CF	1	16,984,356	23	9,252,681	1.57	0.86
ERDF	5	1,628,356	57	13,993,752	0.05	0.42
ESF	0	0	43	9,837,698	0.00	0.91
EMFF	0	0	27	2,321,226	0.00	1.75

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)									
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	%			N.	%	N.	%	
HR	2	2%	13%	14%	4	25%	6	38%	6
									38%
									100%

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)									
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	%			N.	%	N.	%	
HR	0	0%	0%	9%	1	17%	1	17%	4
									67%
									100%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

CROATIA	
1) Law enforcement agency with general competence on crimes	<p><i>Ministarstvo unutarnjih poslova: Ravnateljstvo policije - Uprava kriminalističke policije</i> (Ministry of Interior - The General Police Directorate - the Criminal Police Directorate)</p> <p><i>Ministarstvo unutarnjih poslova: Ravnateljstvo policije - Uprava kriminalističke policije - Policijski nacionalni ured za suzbijanje korupcije i organiziranog kriminaliteta - Služba gospodarskog kriminaliteta i korupcije</i> (Ministry of Interior: The General Police Directorate - the Criminal Police Directorate - Police National Office for Suppression of Corruption and Organised Crime – Service for Economic Crime and Corruption)</p>
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	<i>Ministarstvo financija: Sektor za financijski i proračunski nadzor</i> (Ministry of Finance: Sector for Financial and Budget Supervision)
7) Agency specialised in ex-post checks of public procurement procedures	<i>Ministarstvo gospodarstva i održivog razvoja: Uprava za trgovinu i politiku javne nabave – Sektor za politiku javne nabave</i> (Ministry of Economy and Sustainable Development: Directorate for Trade and Public Procurement Policy - Sector for Public Procurement Policy)
8) Agency specialised in checks on conflict of interest	
9) Competition authority	<i>Agencija za zaštitu tržišnog natjecanja</i> (The Agency for the Protection of Market Competition)
10) National audit authorities (not part of the management and control system)	Državni ured za reviziju (State Audit Office)
11) National security agency/National intelligence service	<i>Ministarstvo financija: Ured za sprječavanje pranja novca</i> (Ministry of Finance: Anti-Money Laundering Office)

Italy – Italia

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	28	6,821,252	68	14,881,111	0.58%

2. Natural Resources						
Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	6	511,992	158	12,656,611	0.01	0.30
Rural Development (RD)	8	1,952,825	104	6,275,455	0.11	0.36
SA/RD	6	499,125	25	4,415,344		
TOTAL	20	2,963,942	287	23,347,410	0.05	0.39
Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	127	9,741,054	1,087	53,863,983	0.05	0.25
Rural Development (RD)	44	13,067,085	530	54,982,029	0.18	0.76
SA/RD	38	4,978,388	141	16,682,255		
TOTAL	209	27,786,527	1,758	125,528,267	0.10	0.44

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	0	0	102	22,762,399		
ERDF	0	0	88	21,331,251		
ESF	0	0	13	1,393,012		
EMFF	0	0	1	38,136		
Cumulative from start of the programming period	7	778,430	385	75,631,334	0.00	0.26
ERDF	7	778,430	303	65,611,474	0.00	0.35
ESF	0	0	81	9,981,724	0.00	0.10
EMFF	0	0	1	38,136	0.00	0.01

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	% of which OPEN
IT	89	4%	35%	10%	30	12%	6	2%	219	86%
4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	% of which OPEN
IT	24	2%	48%	4%	15	30%	4	8%	31	62%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

ITALY	
1) Law enforcement agency with general competence on crimes	<i>Carabinieri</i> <i>Polizia di Stato</i> <i>Guardia di Finanza</i>
2) Specialised law enforcement agency with specific competence on economic/financial crimes	<i>Guardia di Finanza</i>
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	<i>Autorità Nazionale Anti-Corruzione ANAC</i> (National Anti-Corruption Authority) (It is also responsible for ex-post controls of procurement procedures)
5) Dedicated anti-organised crime agency	<i>Direzione Investigativa Anti-mafia</i> (Anti-mafia Investigative Directorate)
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	<i>Guardia di Finanza</i>
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	
9) Competition authority	<i>Autorità Garante della Concorrenza e del Mercato AGCM</i> (Italian Competition Authority) (It is <u>also</u> responsible for controls on conflict of interest)
10) National audit authorities (not part of the management and control system)	<i>Corte dei Conti</i> (general/overall control with judicial functions) <i>Ragioneria Generale dello Stato (RGS) – Ispettorato Generale Vigilanza e Controllo di Finanza Pubblica-</i> (State General Accounting)
11) National security agency/National intelligence service	

Cyprus – Κύπρος

1. Traditional Own Resources										
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR					
	N	EUR	N	EUR	%					
Established and estimated	2	112,602	3	48,060	0.31%					

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	1	237,600	3	713,769		
CF	0	0	1	189,374		
ERDF	1	237,600	1	311,773		
EMFF	0	0	1	212,622		
Cumulative from start of the programming period	2	363,860	15	1,478,809	0.05	0.19
CF	0	0	4	531,531	0.00	0.23
ERDF	2	363,860	5	395,364	0.12	0.13
ESF	0	0	5	339,292	0.00	0.16
EMFF	0	0	1	212,622	0.00	0.81

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
CY	0	0%	0%	21%	0	0%	0	0%	6	100%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
CY	0	0%	0%	9%	0	0%	1	20%	4	80%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

CYPRUS	
1) Law enforcement agency with general competence on crimes	<p>Αστυνομία Κύπρου (Cyprus Police)</p> <p>Υποδιεύθυνση Δίωξης Οικονομικού Εγκλήματος, Αστυνομία Κύπρου (Economic Crime Investigation Sub directorate, Cyprus Police)</p>
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	YES
4) Dedicated anti-corruption agency	<p>Ανεξάρτητη Αρχή κατά της Διαφθοράς (Independent Authority against Corruption)</p> <p>(this agency is competent also for checks on conflict of interests)</p>
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	<p>Αρμόδια Αρχή Δημόσιων Συμβάσεων- Γενικό Λογιστήριο της Δημοκρατίας (Public procurement Directorate-Treasury of the Republic of Cyprus)</p>
8) Agency specialised in checks on conflict of interest	<p>Διεύθυνση Επαληθεύσεων και Πιστοποίησης-Γενικό Λογιστήριο της Δημοκρατίας (Verifications and certification directorate-Treasury of the Republic of Cyprus)</p>
9) Competition authority	<p>Επιτροπή Προστασίας του Ανταγωνισμού (Commission for the protection of competition). However, there are no agreements/arrangements so that the findings of the Commission for the protection of competition are considered systematically for their impact on the EU funding</p>
10) National audit authorities (not part of the management and control system)	<p>Ελεγκτική Υπηρεσία της Δημοκρατίας (Audit office of the Republic of Cyprus)</p> <p>(competent also for ex-post checks of public procurement procedures)</p>
11) National security agency/National intelligence service	<p>Κυπριακή Υπηρεσία πληροφοριών (Cyprus Intelligence Service)</p> <p>The financial intelligence Unit is the Unit for combating money laundering (MOKAS)</p>

Latvia – Latvija

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	3	98,255	36	3,763,519	4.39%

2. Natural Resources					
Irregularities reported in 2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		IDR
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	1	11,421	0.00
Rural Development (RD)	7	292,388	16	500,593	0.45
TOTAL	7	292,388	17	512,014	0.12

Irregularities reported 2018-2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		IDR
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	7	153,008	0.01
Rural Development (RD)	18	794,788	69	2,136,582	0.27
TOTAL	18	794,788	76	2,289,590	0.11

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	21	15,612,954	15	8,830,560		
CF	2	200,569	1	4,405,900		
ERDF	16	12,916,110	10	4,367,959		
ESF	3	2,496,275	2	26,714		
EMFF	0	0	2	29,987		
Cumulative from start of the programming period	62	33,213,814	85	14,199,529	0.93	0.40
CF	3	1,241,720	12	5,611,156	0.15	0.66
ERDF	47	28,549,404	56	7,955,107	1.35	0.38
ESF	8	2,807,647	10	504,292	0.54	0.10
EMFF	4	615,043	7	128,974	0.67	0.14

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
LV	5	5%	16%	24%	2	6%	6	19%	24	75%
4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
LV	4	1%	10%	10%	9	23%	9	23%	21	54%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported
For further explanations about these data, please see the PIF Report 2022

LATVIA	
1) Law enforcement agency with general competence on crimes	<i>Valsts policijas Ekonomisko noziegumu apkarošanas pārvalde</i> (Administration for Combating Economic Crimes -part of the State Police)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	<i>Korupcijas novēršanas un apkarošanas birojs</i> (Corruption Prevention and Combating Bureau) (body competent also for checks on conflict of interests)
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	<i>Iepirkumu uzraudzības birojs</i> (Procurement Monitoring Bureau)
8) Agency specialised in checks on conflict of interest	
9) Competition authority	<i>Latvijas Republikas Konkurences padome</i> (Competition Council of the Republic of Latvia)
10) National audit authorities (not part of the management and control system)	<i>Latvijas Republikas Valsts kontrole</i> (The State Audit Office of the Republic of Latvia)
11) National security agency/National intelligence service	

Lithuania – Lietuva

1. Traditional Own Resources

Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	33	2,812,294	21	790,395	1.78%

2. Natural Resources

Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	2	25,424	28	686,137	0.00	0.12
Rural Development (RD)	17	668,275	88	2,348,207	0.27	0.97
TOTAL	19	693,699	116	3,034,344	0.08	0.37

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	77,628	151	3,414,459	0.00	0.13
Rural Development (RD)	33	1,552,099	365	11,951,458	0.15	1.17
TOTAL	37	1,629,727	516	15,365,917	0.05	0.43

3. Cohesion and Fisheries Policy - Programming period 2014-2020

Period / Fund	Irregularities reported		Irregularities not reported		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	0	0	85	7,911,361		
CF	0	0	15	2,993,188		
ERDF	0	0	64	3,894,662		
ESF	0	0	6	1,023,511		
Cumulative from start of the programming period	7	465,412	368	33,825,449	0.01	0.54
CF	0	0	73	8,216,475	0.00	0.44
ERDF	0	0	274	24,018,473	0.00	0.74
ESF	6	430,849	21	1,590,501	0.04	0.14
EMFF	1	34,563	0	0	0.08	0.00

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)

	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud		of which OPEN
	N.	%			N.	%	N.	%	N.	%	
LT	1	0%	3%	5%	0	0%	0	0%	40	100%	93%

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)

PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud		of which OPEN
	N.	%			N.	%	N.	%	N.	%	
LT	3	1%	33%	3%	1	11%	3	33%	5	56%	40%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

Luxembourg

1. Traditional Own Resources

Reporting Year 2022	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

Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	0	0	1	19,220	0.00	0.07
TOTAL	0	0	1	19,220	0.00	0.03

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	0	0	2	58,486	0.00	0.07
TOTAL	0	0	2	58,486	0.00	0.02

3. Cohesion and Fisheries Policy - Programming period 2014-2020

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022						
Cumulative from start of the programming period	0	0	1	14,259	0.00	0.01
ERDF	0	0	1	14,259	0.00	0.03

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
LU	0	0%	0%	50%	0	0%	0	0%	1	100%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
LU	0	NA	NA	NA	0	NA	0	NA	0	NA

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

LUXEMBOURG	
1) Law enforcement agency with general competence on crimes	<i>Police Judiciaire/Département criminalité économique et financière</i> (Judiciary Police/Economic and Financial Crimes Unit)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	<i>Direction du Contrôle financier (Ministère des Finances)</i> (Directorate of Financial Control (Ministry of Finance))
7) Agency specialised in ex-post checks of public procurement procedures	<i>Direction des Marchés publics (Ministère de la Mobilité et des Travaux publics)</i> (Directorate of Public Procurement (Ministry of Mobility and Public Works))
8) Agency specialised in checks on conflict of interest	
9) Competition authority	<i>Autorité de la concurrence</i> (Competition Authority)
10) National audit authorities (not part of the management and control system)	<i>Cour des comptes du Grand-Duché de Luxembourg</i> (Court of Auditors of the Grand Duchy of Luxembourg)
11) National security agency/National intelligence service	<i>Cellule de renseignement financier</i> (Financial Intelligence Unit)

Hungary - Magyarország

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	4	196,164	19	6,853,666	1.44%

2. Natural Resources						
Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	90,564	18	1,287,652	0.01	0.10
Rural Development (RD)	0	0	226	5,806,233	0.00	0.89
TOTAL	1	90,564	244	7,093,885	0.00	0.36

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	90,564	83	7,699,173	0.00	0.12
Rural Development (RD)	19	1,225,028	612	18,301,809	0.05	0.68
TOTAL	20	1,315,592	695	26,000,982	0.01	0.28

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	12	6,571,436	187	21,592,003		
CF	0	0	6	1,281,708		
ERDF	12	6,571,436	150	15,698,666		
ESF	0	0	28	3,238,490		
EMFF	0	0	3	1,373,139		
Cumulative from start of the programming period	150	41,303,804	634	99,255,344	0.21	0.50
CF	0	0	35	12,795,515	0.00	0.24
ERDF	145	40,239,796	452	60,928,853	0.40	0.61
ESF	5	1,064,008	138	23,988,632	0.02	0.53
EMFF	0	0	9	1,542,344	0.00	6.32

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
HU	18	2%	8%	20%	31	13%	15	7%	184	80%
										73%
4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
HU	1	0%	1%	9%	0	0%	0	0%	139	100%
										99%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

HUNGARY	
1) Law enforcement agency (police force, Ministry of Interior) with general competence on crimes	Rendőrség (Police)
2) Specialised law enforcement agency (police force) with specific competence on economic/financial crimes	Nemzeti Adó- és Vámhivatal Bűnügyi Főigazgatósága (Directorate-General for Criminal Matters of the National Tax and Customs Agency)
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	Nemzeti Védelmi Szolgálat (National Defence Service, department of a body with a broader competence) Integritás Hatóság (Integrity Authority) (corruption, conflict of interests, public procurement)
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	Kormányzati Ellenőrzési Hivatal (Government Control Office) Állami Számvevőszék (State Audit Office)
7) Agency specialised in ex-post checks of public procurement procedures	Közbeszerzési Hatóság (Public Procurement Authority) Integritás Hatóság (Integrity Authority) (corruption, conflict of interests, public procurement)
8) Agency specialised in checks on conflict of interest	Integritás Hatóság (Integrity Authority) (corruption, conflict of interests, public procurement) Miniszterelnökség Belső Ellenőrzési és Integritási Igazgatósága (Directorate for Internal Audit and Integrity of the Prime Minister's Office (audit of conflicts of interests))
9) Competition authority	Gazdasági Versenyhivatal (Competition Authority)
10) National audit authorities (not part of the management and control system)	
11) National security agency/National intelligence service	Alkotmányvédelmi Hivatal (Constitution Protection Bureau) Nemzetbiztonsági Szakszolgálat (Special Service for National Security)

Malta

1. Traditional Own Resources

Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	2	44,438	0.16%

2. Natural Resources

Irregularities reported in 2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Rural Development (RD)	1	90,000	6	188,272	0.90
TOTAL	1	90,000	6	188,272	0.59

Irregularities reported 2018-2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Rural Development (RD)	2	132,000	12	1,044,691	0.18
TOTAL	2	132,000	12	1,044,691	0.13

3. Cohesion and Fisheries Policy - Programming period 2014-2020

Period / Fund	Irregularities reported as		Irregularities not reported		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	0	0	1	24,819		
ERDF	0	0	1	24,819		
Cumulative from start of the programming period	0	0	13	1,650,517	0.00	0.28
CF	0	0	2	913,518	0.00	0.60
ERDF	0	0	6	176,858	0.00	0.07
ESF	0	0	3	516,979	0.00	0.32
EMFF	0	0	2	43,162	0.00	0.27

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
MT	0	0%	0%	4%	0	0%	0	0%	1	100%

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
MT	0	0%	0%	3%	0	0%	0	0%	2	100%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

MALTA	
1) Law enforcement agency with general competence on crimes	Malta Police Force Financial Crimes Investigations Department within the Malta Police Force
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	Internal Audit and Investigations Department
4) Dedicated anti-corruption agency	Permanent Commission Against Corruption in respect of cases falling within their remit in terms of Cap. 326 of the Laws of Malta
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	Financial Investigations Directorate within Internal Audit and Investigations Department
7) Agency specialised in ex-post checks of public procurement procedures	Internal Audit and Investigations Department (this Department has a general competence also with reference to conflict of interests)
8) Agency specialised in checks on conflict of interest	
9) Competition authority	
10) National audit authorities (not part of the management and control system)	National Audit Office
11) National security agency/National intelligence service	Financial Intelligence Analysis Unit Malta Security Service

Netherlands - Nederland

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	295,846	599	78,193,447	1.59%

2. Natural Resources					
Irregularities reported in 2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	4	28,854	8	112,921	0.00
Rural Development (RD)	0	0	2	49,794	0.00
TOTAL	4	28,854	10	162,715	0.00

Irregularities reported 2018-2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	24	902,039	60	913,107	0.03
Rural Development (RD)	5	196,316	16	1,082,946	0.03
TOTAL	29	1,098,355	76	1,996,053	0.03

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	1	11,946	12	317,008		
CF	0	0	1	42,275		
ERDF	0	0	10	261,926		
ESF	1	11,946	0	0		
EMFF	0	0	1	12,807		
Cumulative from start of the programming period	4	242,021	35	1,092,059	0.02	0.11
CF	0	0	1	42,275		
ERDF	0	0	30	831,168	0.00	0.18
ESF	3	233,021	2	187,190	0.05	0.04
EMFF	1	9,000	2	31,426	0.01	0.05

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
NL	2	0%	9%	5%	1	4%	7	30%	15	65%
									of which OPEN	100%
4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
NL	1	0%	7%	5%	0	0%	3	21%	11	79%
									of which OPEN	64%

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(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

THE NETHERLANDS	
1) Law enforcement agency with general competence on crimes	<i>Politie</i>
2) Specialised law enforcement agency with specific competence on economic/financial crimes	FIOD (<i>Fiscale inlichtingen- en opsporingsdienst</i> (part of the Ministry of Finance) (it works also as anti-corruption agency)
3) Anti-Fraud Coordination Service (AFCOS)	Organisational Unit of the Ministry of Finance
4) Dedicated anti-corruption agency	<i>Rijksrecherche</i> (it is competent for investigating criminal offences that affect the integrity of public administration, including corruption)
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	Several bodies have the task of checking the legal and regular use of public funds. <i>Rijksdienst voor Ondernemend (RVO)</i> (part of the Ministry of Economic Affairs & Climate)
7) Agency specialised in ex-post checks of public procurement procedures	Committee of procurement experts established by the Minister for Economic Affairs
8) Agency specialised in checks on conflict of interest	
9) Competition authority	Authority for Consumers & Markets (ACM)
10) National audit authorities (not part of the management and control system)	<i>Auditdienst Rijk</i> (National audit authority)
11) National security agency/National intelligence service	Financial Intelligence Unit

Austria – Österreich

1. Traditional Own Resources

Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	4	75,391	72	3,608,845	0.96%

2. Natural Resources

Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	2	38,075	0.00	0.01
Rural Development (RD)	0	0	1	28,608	0.00	0.00
TOTAL	0	0	3	66,683	0.00	0.00

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	6	1,320,663	14	954,849	0.04	0.03
Rural Development (RD)	1	64,390	13	755,173	0.00	0.03
TOTAL	7	1,385,053	27	1,710,022	0.02	0.03

3. Cohesion and Fisheries Policy - Programming period 2014-2020

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	0	0	42	3,061,065		
ERDF	0	0	36	2,430,815		
ESF	0	0	6	630,250		
Cumulative from start of the programming period	5	88,632	92	6,930,951	0.01	0.66
ERDF	0	0	75	6,055,013	0.00	1.01
ESF	5	88,632	16	793,995	0.02	0.18
EMFF	0	0	1	81,943	0.00	1.24

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)									
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	%			N.	%	N.	%	
AT	0	0%	0%	3%	0	0%	0	0%	3 100% 33%

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)									
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	%			N.	%	N.	%	
AT	0	0%	0%	1%	0	0%	0	0%	3 100% 0%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

AUSTRIA	
1) Law enforcement agency with general competence on crimes	<i>Bundesministerium für Inneres, Bundeskriminalamt</i> (Federal Ministry of Interior, Criminal Intelligence Service Austria) <i>Bundesministerium für Inneres, Bundeskriminalamt, Abteilung 7 Wirtschaftskriminalität</i> (Federal Ministry of Interior, Criminal Intelligence Service Austria, Department 7 Economic crime)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	<i>Bundesministerium für Inneres, Bundesamt für Korruptionsprävention und Korruptionsbekämpfung</i> (Federal Ministry of Interior, Federal Bureau of Anti Corruption)
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	
9) Competition authority	<i>Bundeswettbewerbsbehörde (BWB)</i> (Federal Competition Authority)
10) National audit authorities (not part of the management and control system)	
11) National security agency/National intelligence service	

Poland – Polska

1. Traditional Own Resources

Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	39	4,434,043	95	28,394,532	1.82%

2. Natural Resources

Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	7	346,187	44	34,846,193	0.01	1.02
Rural Development (RD)	15	930,525	337	6,870,827	0.07	0.50
SA/RD	0	0	1	157,360		
TOTAL	22	1,276,712	382	41,874,380	0.03	0.87

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	41	27,983,769	256	196,008,909	0.16	1.15
Rural Development (RD)	40	2,145,206	1,100	31,971,283	0.04	0.53
SA/RD	1	45,603	1	157,360		
TOTAL	82	30,174,578	1,357	228,137,552	0.13	0.99

3. Cohesion and Fisheries Policy - Programming period 2014-2020

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	19	5,437,326	651	106,581,222		
CF	1	444,009	33	7,580,629		
ERDF	10	4,173,491	443	86,546,936		
ESF	7	525,964	173	12,328,477		
EMFF	1	293,862	2	125,180		
Cumulative from start of the programming period	128	53,348,262	2,525	396,179,019	0.08	0.56
CF	6	4,029,633	127	25,052,515	0.02	0.12
ERDF	57	36,852,989	1,629	310,125,300	0.10	0.81
ESF	62	11,755,822	761	60,390,606	0.11	0.55
EMFF	3	709,818	8	610,598	0.20	0.18

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	% of which OPEN
PL	8	1%	2%	31%	98	25%	44	11%	257	64% 75%

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	% of which OPEN
PL	40	1%	13%	9%	59	19%	38	12%	221	69% 95%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

POLAND

There could be other Authorities in Poland that could fit into this factsheet. The factsheet will be updated on the basis of further consultation.

1) Law enforcement agency with general competence on crimes	<i>Policja</i>
2) Specialised law enforcement agency with specific competence on economic/financial crimes	<i>Centralne Biuro Śledcze Policji (Central Bureau of Investigation of the Police)</i>
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	<i>Centralne Biuro Antykorupcyjne (Central Anti-corruption Bureau)</i>
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	
9) Competition authority	
10) National audit authorities (not part of the management and control system)	<i>Najwyższa Izba Kontroli (Supreme Chamber of Control)</i>
11) National security agency/National intelligence service	<i>Agencja Bezpieczeństwa Wewnętrznego (Internal Security Agency)</i>

Portugal

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	11	1,379,031	20	994,777	0.54%

2. Natural Resources						
Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	28	1,118,552	0.00	0.13
Rural Development (RD)	1	8,341	210	9,015,070	0.00	1.56
TOTAL	1	8,341	238	10,133,622	0.00	0.70

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	6	454,725	180	7,031,470	0.01	0.17
Rural Development (RD)	17	844,529	1,329	52,602,463	0.03	2.03
TOTAL	23	1,299,254	1,509	59,633,933	0.02	0.90

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	1	139,230	41	3,167,869		
CF	0	0	2	83,586		
ERDF	1	139,230	14	1,590,197		
ESF	0	0	14	541,464		
EMFF	0	0	11	952,622		
Cumulative from start of the programming period	32	40,008,341	232	24,919,236	0.19	0.12
CF	0	0	14	2,129,898	0.00	0.09
ERDF	13	36,632,464	97	12,650,560	0.32	0.11
ESF	17	3,246,429	76	5,526,944	0.05	0.08
EMFF	2	129,448	45	4,611,834	0.04	1.54

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	% of which OPEN
PT	10	1%	34%	2%	0	0%	3	10%	26	90% 69%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	% of which OPEN
PT	1	0%	2%	5%	0	0%	0	0%	48	100% 31%

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(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

PORTUGAL	
1) Law enforcement agency with general competence on crimes	<i>Polícia Judiciária</i> (Judicial Police)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	<i>UIF – Unidade de Informação Financeira</i> (Judicial Police)
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	<i>Mecanismo Nacional anticorrupção</i> (National anti-corruption mechanism)
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	<i>Entidade para a Transparência</i> (Authority for Transparency)
9) Competition authority	<i>Autoridade da Concorrência</i> (Competition Authority)
10) National audit authorities (not part of the management and control system)	<i>Tribunal de Contas</i> (this body is competent also for ex-post checks of public procurement procedures) <i>Inspecção-Geral de Finanças - Autoridade de Auditoria - IGF</i> (this body is competent also for ex-post checks on public procurement procedures)
11) National security agency/National intelligence service	<i>Serviço de Informações de Segurança</i> (Informaiton Security Service) (for financial/economic criminal activities) <i>Sistema de Informações da República Portuguesa</i> (Information Service of the Republic of Portugal) (for financial/economic criminal activities) <i>Grupo do Ação Financeira (GAFI), do Banco de Portugal</i> (Financial Action Group of the Bank of Portugal) (for anti-money laundering purposes) <i>Agência de Gestão da Tesouraria e da Dívida Pública</i> (Agency for Treasury Management and Public Debt) (for anti-money laundering purposes)

Romania – România

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	5	2,089,725	36	1,928,576	1.02%

2. Natural Resources						
Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	56	2,276,262	85	10,259,632	0.12	0.52
Rural Development (RD)	11	1,223,158	465	28,116,248	0.12	2.73
TOTAL	67	3,499,420	550	38,375,880	0.12	1.28

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	333	13,568,296	429	31,272,694	0.14	0.33
Rural Development (RD)	217	40,220,348	1,536	97,826,111	0.73	1.78
SA/RD	1	696,043	0	0		
TOTAL	551	54,484,687	1965	129,098,805	0.36	0.85

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	31	17,707,783	163	26,913,724		
CF	3	14,248,803	12	5,667,660		
ERDF	15	1,161,911	65	15,999,305		
ESF	13	2,297,069	74	3,091,490		
EMFF	0	0	12	2,155,269		
Cumulative from start of the programming period	171	401,403,242	641	123,121,320	2.24	0.69
CF	21	89,983,851	50	11,369,253	1.68	0.21
ERDF	133	308,903,250	311	94,060,864	3.52	1.07
ESF	17	2,516,141	258	15,054,597	0.07	0.41
EMFF	0	0	22	2,636,606	0.00	2.90

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	% of which OPEN
RO	30	1%	6%	14%	12	2%	131	27%	345	71% 97%
4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	% of which OPEN
RO	11	1%	5%	12%	59	26%	5	2%	161	72% 99%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported
For further explanations about these data, please see the PIF Report 2022

ROMANIA	
1) Law enforcement agency (police force, Ministry of Interior) with general competence on crimes	<i>Poliția Română</i> (Romanian Police) <i>Poliția Română - Direcția de Investigare a Criminalității Economice</i> (Romanian Police - Economic Crimes Investigation Directorate)
2) Specialised law enforcement agency (police force) with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	<i>Departamentul pentru lupta antifraudă – DLAF</i> (Fight against Fraud Department)
4) Dedicated anti-corruption agency	
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	<i>Agenția Națională de Integritate</i> (National Integrity Agency)
9) Competition authority	<i>Consiliul Concurenței</i> (Competition Council)
10) National audit authorities (not part of the management and control system)	<i>Curtea de conturi a României</i> (Romanian Court of Accounts)
11) National security agency/National intelligence service	<i>Oficiul Național de Prevenire și Combatere a Spălării Banilor</i> (National Office for Prevention and Control of Money Laundering)

Slovenia – Slovenija

1. Traditional Own Resources

Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	18	465,159	0.16%

2. Natural Resources

Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	3	98,724	0.00	0.07
Rural Development (RD)	0	0	2	50,400	0.00	0.04
TOTAL	0	0	5	149,124	0.00	0.06

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	47,509	10	244,246	0.01	0.03
Rural Development (RD)	3	145,337	47	1,288,889	0.02	0.21
TOTAL	4	192,846	57	1,533,135	0.01	0.12

3. Cohesion and Fisheries Policy - Programming period 2014-2020

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	1	252,535	14	2,148,640		
CF	0	0	1	1,245,611		
ERDF	1	252,535	10	735,208		
ESF	0	0	3	167,821		
Cumulative from start of the programming period	6	1,070,620	43	4,629,638	0.04	0.16
CF	0	0	4	1,867,664	0.00	0.25
ERDF	2	370,665	26	2,115,501	0.03	0.15
ESF	4	699,955	13	646,473	0.10	0.09

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)

	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud		
	N.	%			N.	%	N.	%	N.	%	of which OPEN
SI	0	0%	0%	12%	0	0%	1	8%	11	92%	73%

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)

PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud		
	N.	%			N.	%	N.	%	N.	%	of which OPEN
SI	0	0%	0%	11%	6	35%	3	18%	8	47%	100%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported
For further explanations about these data, please see the PIF Report 2022

SLOVENIA	
1) Law enforcement agency with general competence on crimes	<p><i>Generalna policijska uprava</i> (General Police Directorate) <i>Uprava kriminalistične policije</i> (Criminal Police Directorate): <i>Sektor za gospodarsko kriminaliteto</i> (<i>Oddelek za poslovni in javni sektor, Oddelek za korupcijo</i>) (Economic Crime Division (Business and Public Sector Section, Corruption Section)) and <i>Nacionalni preiskovalni urad</i> (National Bureau of Investigation)</p> <p>In eight regional Police Directorates (<i>Celje, Koper, Kranj, Ljubljana, Maribor, Murska Sobota, Nova Gorica, Novo mesto</i>) there is a Criminal Police Division with an Economic Crime Section</p>
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	<i>Urad Republike Slovenije za nadzor proračuna</i> (Budget Supervision Office of the Republic of Slovenia (body within the Ministry of Finance))
4) Dedicated anti-corruption agency	<p><i>V Upravi kriminalistične policije je Sektor za gospodarsko kriminaliteto, v katerem je Oddelek za korupcijo</i> (within the Criminal Police Directorate, Economic Crime Division, there is the Corruption Section)</p> <p><i>Komisija za preprečevanje korupcije</i> (Commission for the Prevention of Corruption) (competent also for conflict of interests)</p>
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	<p><i>Finančna uprava Republike Slovenije</i> (Financial Administration of the Republic of Slovenia)</p> <p><i>Sektor proračunske inšpekcije v Uradu RS za nadzor proračuna</i> (the Budget Inspection) (an inspection body within Budget Supervision Office of the Republic of Slovenia)</p>
7) Agency specialised in ex-post checks of public procurement procedures	<i>Državna revizijska komisija za revizijo postopkov oddaje javnih naročil</i> (National Review Commission for Reviewing Public Procurement Award Procedures)
8) Agency specialised in checks on conflict of interest	
9) Competition authority	<i>Javna agencija Republike Slovenije za varstvo konkurence</i> (Slovenian Competition Protection Agency)
10) National audit authorities (not part of the management and control system)	<i>Računsko sodišče Republike Slovenije</i> (Court of Audit of the Republic of Slovenia)
11) National security agency/National intelligence service	<i>Slovenska obveščevalno-varnostna agencija</i> (Slovene Intelligence and Security Agency)

Slovakia – Slovensko

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	36,241	5	399,501	0.28%

2. Natural Resources						
Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	2	46,061	0.00	0.01
Rural Development (RD)	2	495,145	49	8,313,587	0.34	5.69
SA/RD	2	1,224,788	5	228,541		
TOTAL	4	1,719,933	56	8,588,189	0.30	1.49

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	5	77,746	12	325,887	0.00	0.01
Rural Development (RD)	6	643,830	126	13,834,937	0.07	1.56
SA/RD	9	2,358,730	40	1,815,473		
TOTAL	20	3,080,306	178	15,976,297	0.10	0.52

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	14	38,363,983	111	117,426,815		
CF	3	1,430,717	25	54,686,369		
ERDF	10	36,892,869	75	60,567,344		
ESF	1	40,397	9	2,075,839		
EMFF	0	0	2	97,263		
Cumulative from start of the programming period	81	793,425,875	499	429,857,343	7.84	4.25
CF	32	133,629,371	106	229,823,467	4.21	7.23
ERDF	35	654,393,670	316	148,494,334	15.04	3.41
ESF	14	5,402,834	72	51,280,889	0.21	1.98
EMFF	0	0	5	258,653	0.00	7.33

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	% of which OPEN
SK	7	4%	21%	18%	4	12%	1	3%	29	85% 100%

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	% of which OPEN
SK	11	1%	7%	13%	16	10%	23	15%	118	75% 100%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

SLOVAKIA	
1) Law enforcement agency with general competence on crimes	<i>Národná kriminálna agentúra – Prezídium Policajného zboru Slovenskej republiky</i> (National Crime Agency – Police Presidium of the Slovak Republic)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	YES
4) Dedicated anti-corruption agency	
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	<i>Úrad pre verejné obstarávanie</i> (Public Procurement Office)
8) Agency specialised in checks on conflict of interest	
9) Competition authority	<i>Protimonopolný úrad Slovenskej republiky</i> (Antimonopoly Office of the Slovak Republic)
10) National audit authorities (not part of the management and control system)	<i>Najvyšší kontrolný úrad Slovenskej republiky</i> (Supreme Audit Office of the Slovak Republic)
11) National security agency/National intelligence service	<i>Slovenská informačná služba</i> (Slovak Information Service) <i>Finančná spravodajská jednotka – Prezídium Policajného zboru Slovenskej republiky – Ministerstvo vnútra Slovenskej republiky</i> (Financial Intelligence Unit – Police Presidium of the Slovak Republic – Ministry of Interior of the Slovak Republic)

Finland – Suomi-Finland

1. Traditional Own Resources

Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	86,187	31	3,113,581	1.08%

2. Natural Resources

Irregularities reported in 2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	10	316,760	0.00	0.06
Rural Development (RD)	0	0	22	949,948	0.00	0.20
SA/RD	0	0	1	14,154		
TOTAL	0	0	33	1,280,862	0.00	0.13

Irregularities reported 2018-2022						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	32	822,795	0.00	0.03
Rural Development (RD)	1	41,297	61	2,085,339	0.00	0.11
SA/RD	0	0	2	26,092		
TOTAL	1	41,297	95	2,934,226	0.00	0.06

3. Cohesion and Fisheries Policy - Programming period 2014-2020

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	0	0	11	360,819		
ERDF	0	0	8	216,415		
ESF	0	0	2	119,815		
EMFF	0	0	1	24,589		
Cumulative from start of the programming period	1	425,525	45	1,546,476	0.03	0.12
ERDF	1	425,525	27	974,273	0.06	0.13
ESF	0	0	12	303,013	0.00	0.06
EMFF	0	0	6	269,190	0.00	0.39

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)											
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud		
	N.	%			N.	%	N.	%	N.	%	of which OPEN
FI	0	0%	NA	0%	0	0%	0	0%	0	0%	NA

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)											
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud		
	N.	%			N.	%	N.	%	N.	%	of which OPEN
FI	0	0%	0%	6%	0	0%	0	0%	4	100%	25%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

FINLAND	
1) Law enforcement agency with general competence on crimes	<i>Poliisi / keskusrikospoliisi</i> (Finnish Police / National Bureau of Investigation)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	
9) Competition authority	
10) National audit authorities (not part of the management and control system)	<i>Valtiontalouden tarkastusvirasto</i> (National Audit Office of Finland)
11) National security agency/National intelligence service	

Sweden – Sverige

1. Traditional Own Resources					
Reporting Year 2022	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	200	9,961,640	1.16%

2. Natural Resources					
Irregularities reported in 2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	1	18,711	1	40,447	0.00
Rural Development (RD)	0	0	10	257,519	0.00
TOTAL	1	18,711	11	297,966	0.00

Irregularities reported 2018-2022					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	1	18,711	7	129,367	0.00
Rural Development (RD)	1	12,947	25	1,285,876	0.00
SA/RD	0	0	1	22,203	
TOTAL	2	31,658	33	1,437,446	0.00

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2022	6	733,722	13	477,547	0.04	0.03
ERDF	0	0	5	94,039		
ESF	3	133,584	2	18,358		
EMFF	3	600,138	6	365,150		
Cumulative from start of the programming period	10	3,322,638	61	3,570,888	0.23	0.25
ERDF	1	21,659	23	900,348	0.00	0.12
ESF	4	437,134	31	1,307,889	0.08	0.23
EMFF	5	2,863,845	7	1,362,651	3.77	1.79

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)										
	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
SE	0	0%	0%	3%	0	0%	0	0%	2	100%
										of which OPEN
										100%
4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	%			N.	%	N.	%	N.	%
SE	0	0%	0%	5%	1	20%	0	0%	4	80%
										of which OPEN
										25%

(1) Percentage of irregularities that, at any moment in their lifetime, have been reclassified from administrative to fraudulent over the number of administrative irregularities that have never been reclassified

(2) Percentage of irregularities that have been reclassified from administrative to fraudulent over the total number of fraudulent irregularities (including the reclassified and the ones that have been classified as fraudulent since the beginning)

(3) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported

For further explanations about these data, please see the PIF Report 2022

SWEDEN	
1) Law enforcement agency with general competence on crimes	Swedish Police Authority (Polismyndigheten) <i>Nationella Anti-korruptionsgruppen</i> NKG (National Anti-Corruption Police Unit NACPU)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	<i>Ekobrottsmyndigheten</i> (Swedish Economic Crime Authority)
3) Anti-Fraud Coordination Service (AFCOS)	<i>Ekobrottsmyndigheten</i> (Swedish Economic Crime Authority)
4) Dedicated anti-corruption agency	
5) Dedicated anti-organised crime agency	
6) Agency with general competence on checks on public expenditure / Public finances inspection agency	Swedish National Financial Management Authority
7) Agency specialised in ex-post checks of public procurement procedures	
8) Agency specialised in checks on conflict of interest	
9) Competition authority	Swedish Competition Authority (this body is competent of for ex-post checks of public procurement procedures)
10) National audit authorities (not part of the management and control system)	Swedish National Audit Office
11) National security agency/National intelligence service	<i>Ekobrottsmyndigheten</i> (Swedish Economic Crime Authority) <i>Säkerhetspolisen</i> (Swedish Security Service)

ANNEXES

Annex 1

	TOR: Total number of <u>fraudulent and non-fraudulent</u> cases with the related estimated and established amount 2018 - 2022									
MS	2018		2019		2020		2021		2022	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	264	22,933,612	391	48,112,872	434	61,602,035	552	91,730,528	425	372,537,308
BG	16	3,464,979	2	653,686	7	4,600,189	29	2,797,777	11	2,710,387
CZ	94	5,059,643	51	4,624,633	60	5,217,898	65	3,185,536	84	7,716,096
DK	54	7,320,993	66	3,394,892	68	5,374,077	102	4,375,750	100	3,835,483
DE	1,745	126,790,397	1,792	135,534,807	1,698	167,530,727	1,569	84,621,853	1,676	129,209,922
EE	9	642,408	7	605,861	8	1,120,169	9	1,053,524	4	314,252
IE	36	3,514,983	22	1,459,809	20	2,917,657	27	1,446,990	22	2,445,636
EL	42	7,953,756	62	4,476,066	85	7,691,408	36	13,588,892	45	8,811,803
ES	335	32,771,492	321	23,934,120	379	45,958,112	491	63,481,732	531	43,148,181
FR	296	95,735,911	308	26,463,585	252	41,600,386	359	55,200,915	381	36,451,482
HR	16	1,087,327	8	516,117	23	1,698,077	8	944,363	24	3,860,549
IT	95	9,671,733	158	12,556,276	87	7,651,892	85	18,366,673	96	21,702,363
CY	4	70,088	1	10,463			1	13,590	5	160,662
LV	20	1,396,206	25	1,018,410	28	1,494,637	44	3,858,643	39	3,861,774
LT	44	4,890,322	27	3,426,512	66	5,145,936	68	5,150,828	54	3,602,689
LU			1	111,376	1	15,690	1	43,171		
HU	11	1,031,116	56	3,076,173	72	11,168,752	29	1,917,668	23	7,049,830
MT					1	27,024	2	328,525	2	44,438
NL	503	128,987,352	408	75,820,261	432	31,081,577	494	170,608,090	601	78,489,293
AT	48	2,199,340	47	4,943,359	47	1,977,807	61	6,642,690	76	3,684,236
PL	157	6,768,853	144	10,243,138	127	11,134,443	125	9,191,813	134	32,828,575
PT	37	9,398,614	36	2,026,480	14	469,667	24	2,962,603	31	2,373,808
RO	25	1,149,731	57	3,536,671	45	3,062,137	45	2,848,180	41	4,018,301
SI	16	1,036,714	10	442,197	28	5,730,470	13	1,135,392	18	465,159
SK	11	544,606	7	423,202	9	165,408	8	884,116	6	435,742
FI	32	2,944,982	57	5,033,812	42	3,742,922	49	12,725,577	32	3,199,768
SE	155	7,259,851	176	10,649,297	169	11,008,224	194	9,800,141	200	9,961,640
EU-27	4,065	484,625,009	4,240	383,094,075	4,202	439,187,322	4,490	568,905,562	4,661	782,919,377
UK	822	125,477,846	908	97,243,724	711	90,685,862	421	46,175,599	327	40,310,350
Total	4,887	610,102,855	5,148	480,337,799	4,913	529,873,185	4,911	615,081,161	4,988	823,229,728
* Cut-off date 15/03/2023										
** Amounts are rounded										

Annex 2

	TOR: Total number of <u>fraudulent</u> cases with the related estimated and established amount 2018 - 2022									
MS	2018		2019		2020		2021		2022	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	41	16,062,452	122	34,339,641	116	49,869,309	173	77,614,906	109	49,701,316
BG	15	3,405,759	2	653,686	7	4,600,189	27	2,628,204	7	2,584,329
CZ							1	17,056		
DK	2	167,700	2	146,519	4	137,220	6	351,105	3	114,100
DE	109	20,905,758	83	27,689,680	100	9,837,467	60	4,295,590	44	4,487,969
EE	4	568,102	5	505,284	6	1,032,346	8	1,033,810	3	267,805
IE	10	1,497,154	6	333,031	5	360,328	1	100,366		
EL	32	6,662,449	15	2,379,288	30	3,732,163	13	11,052,888	37	8,031,125
ES	48	6,059,817	30	2,561,607	37	14,234,371	37	19,109,996	25	2,864,020
FR	62	80,351,669	53	6,431,521	45	25,892,624	84	27,798,725	82	13,080,597
HR	12	1,013,830	2	389,444	13	1,216,726	2	28,514	11	3,521,016
IT	38	5,763,881	30	2,371,961	16	2,533,390	15	12,788,237	28	6,821,252
CY	1	12,878					1	13,590	2	112,602
LV	9	1,103,972	15	735,101	12	773,635	9	1,043,536	3	98,255
LT	20	1,683,684	17	2,458,400	41	4,275,529	46	3,837,216	33	2,812,294
LU										
HU	1	642,280	1	23,603	6	164,347	1	130,319	4	196,164
MT										
NL	18	2,365,801	7	2,500,608	9	1,333,377	5	14,406,943	2	295,846
AT	4	147,356	6	1,049,233	3	139,133	4	4,203,383	4	75,391
PL	42	2,072,875	27	2,490,231	33	2,411,061	24	1,335,663	39	4,434,043
PT	4	1,643,054	6	1,065,765	3	120,502	4	1,065,612	11	1,379,031
RO	3	48,532	5	311,948	9	236,469	10	612,306	5	2,089,725
SI	8	405,956	2	64,994	7	1,358,807	1	565,821		
SK	5	115,016	1	15,500	3	40,680	3	37,131	1	36,241
FI	5	267,571	4	226,260	3	153,380			1	86,187
SE	1	32,382	1	73,546	2	101,010				
EU-27	494	152,999,930	442	88,816,852	510	124,554,064	535	184,070,917	454	103,089,308
UK	28	931,650	29	944,142	7	15,523,856	2	4,406,349		
Total	522	153,931,579	471	89,760,994	517	140,077,920	537	188,477,266	454	103,089,308
* Cut-off date 15/03/2023										
** Amounts are rounded										

Annex 3

	TOR: Total number of <u>non-fraudulent</u> cases with the related estimated and established amount 2018 - 2022									
MS	2018		2019		2020		2021		2022	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	223	6,871,160	269	13,773,231	318	11,732,725	379	14,115,622	316	322,835,993
BG	1	59,220					2	169,573	4	126,057
CZ	94	5,059,643	51	4,624,633	60	5,217,898	64	3,168,479	84	7,716,096
DK	52	7,153,293	64	3,248,373	64	5,236,856	96	4,024,645	97	3,721,384
DE	1,636	105,884,639	1,709	107,845,126	1,598	157,693,260	1,509	80,326,263	1,632	124,721,953
EE	5	74,306	2	100,577	2	87,823	1	19,714	1	46,447
IE	26	2,017,829	16	1,126,778	15	2,557,329	26	1,346,624	22	2,445,636
EL	10	1,291,307	47	2,096,779	55	3,959,245	23	2,536,004	8	780,678
ES	287	26,711,675	291	21,372,513	342	31,723,741	454	44,371,736	506	40,284,161
FR	234	15,384,242	255	20,032,064	207	15,707,762	275	27,402,190	299	23,370,885
HR	4	73,497	6	126,673	10	481,351	6	915,850	13	339,533
IT	57	3,907,852	128	10,184,315	71	5,118,503	70	5,578,436	68	14,881,111
CY	3	57,210	1	10,463					3	48,060
LV	11	292,235	10	283,309	16	721,002	35	2,815,108	36	3,763,519
LT	24	3,206,638	10	968,112	25	870,407	22	1,313,612	21	790,395
LU			1	111,376	1	15,690	1	43,171		
HU	10	388,837	55	3,052,570	66	11,004,405	28	1,787,349	19	6,853,666
MT					1	27,024	2	328,525	2	44,438
NL	485	126,621,551	401	73,319,653	423	29,748,200	489	156,201,147	599	78,193,447
AT	44	2,051,983	41	3,894,126	44	1,838,674	57	2,439,307	72	3,608,845
PL	115	4,695,978	117	7,752,907	94	8,723,382	101	7,856,150	95	28,394,532
PT	33	7,755,560	30	960,716	11	349,165	20	1,896,991	20	994,777
RO	22	1,101,199	52	3,224,723	36	2,825,668	35	2,235,875	36	1,928,576
SI	8	630,757	8	377,203	21	4,371,663	12	569,571	18	465,159
SK	6	429,590	6	407,702	6	124,729	5	846,985	5	399,501
FI	27	2,677,410	53	4,807,552	39	3,589,542	49	12,725,577	31	3,113,581
SE	154	7,227,469	175	10,575,751	167	10,907,214	194	9,800,141	200	9,961,640
EU-27	3,571	331,625,080	3,798	294,277,223	3,692	314,633,259	3,955	384,834,645	4,207	679,830,069
UK	794	124,546,196	879	96,299,582	704	75,162,006	419	41,769,249	327	40,310,350
Total	4,365	456,171,275	4,677	390,576,805	4,396	389,795,264	4,374	426,603,894	4,534	720,140,420
* Cut-off date 15/03/2023										
** Amounts are rounded										

Annex 4

	TOR: Percentage of the <u>financial impact</u> of OWNRES cases to the collected and made available TOR (gross) in 2022 per Member State					
MS	All		Fraudulent		Non-fraudulent	
	OWNRES established and estimated amount	OWNRES established and estimated amount as a % in amount gross TOR collected	OWNRES established and estimated amount	OWNRES established and estimated amount as a % in amount gross TOR collected	OWNRES established and estimated amount	OWNRES established and estimated amount as a % in amount gross TOR collected
	EUR	%	EUR	%	EUR	%
BE	372,537,308	9.22%	49,701,316	1.23%	322,835,993	7.99%
BG	2,710,387	1.22%	2,584,329	1.17%	126,057	0.06%
CZ	7,716,096	1.47%		0.00%	7,716,096	1.47%
DK	3,835,483	0.62%	114,100	0.02%	3,721,384	0.60%
DE	129,209,922	1.98%	4,487,969	0.07%	124,721,953	1.91%
EE	314,252	0.36%	267,805	0.30%	46,447	0.05%
IE	2,445,636	0.38%		0.00%	2,445,636	0.38%
EL	8,811,803	0.96%	8,031,125	0.87%	780,678	0.08%
ES	43,148,181	1.59%	2,864,020	0.11%	40,284,161	1.48%
FR	36,451,482	1.21%	13,080,597	0.43%	23,370,885	0.78%
HR	3,860,549	4.63%	3,521,016	4.22%	339,533	0.41%
IT	21,702,363	0.58%	6,821,252	0.18%	14,881,111	0.40%
CY	160,662	0.31%	112,602	0.22%	48,060	0.09%
LV	3,861,774	4.39%	98,255	0.11%	3,763,519	4.27%
LT	3,602,689	1.78%	2,812,294	1.39%	790,395	0.39%
LU		0.00%		0.00%		0.00%
HU	7,049,830	1.44%	196,164	0.04%	6,853,666	1.40%
MT	44,438	0.16%		0.00%	44,438	0.16%
NL	78,489,293	1.59%	295,846	0.01%	78,193,447	1.58%
AT	3,684,236	0.96%	75,391	0.02%	3,608,845	0.94%
PL	32,828,575	1.82%	4,434,043	0.25%	28,394,532	1.58%
PT	2,373,808	0.54%	1,379,031	0.31%	994,777	0.22%
RO	4,018,301	1.02%	2,089,725	0.53%	1,928,576	0.49%
SI	465,159	0.16%		0.00%	465,159	0.16%
SK	435,742	0.28%	36,241	0.02%	399,501	0.26%
FI	3,199,768	1.08%	86,187	0.03%	3,113,581	1.05%
SE	9,961,640	1.16%		0.00%	9,961,640	1.16%
EJ-27	782,919,377	2.33%	103,089,308	0.31%	679,830,069	2.03%
UK	40,310,350	4.45%		0.00%	40,310,350	4.45%
Total	823,229,728	2.39%	103,089,308	0.30%	720,140,420	2.09%
* Cut-off date 15/03/2023						
** Amounts are rounded						

Annex 5

	TOR: <u>Recovery rates</u> (RR) per cut-off date					
MS	2021			2022		
	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	82,604,196	21,985,026	27%	347,379,749	90,362,932	26%
BG	2,786,183	111,457	4%	2,699,937	12,423	0%
CZ	3,185,536	3,180,880	100%	7,716,096	6,866,487	89%
DK	4,375,750	4,335,443	99%	3,835,483	3,489,776	91%
DE	84,592,820	81,928,229	97%	129,209,922	121,382,437	94%
EE	19,714	19,714	100%	210,474	164,137	78%
IE	1,346,624	943,661	70%	2,445,636	2,240,071	92%
EL	3,575,646	692,390	19%	1,543,605	346,120	22%
ES	62,415,807	48,845,052	78%	41,073,709	34,795,611	85%
FR	53,442,533	27,894,631	52%	35,965,841	16,329,120	45%
HR	944,363	944,363	100%	633,722	506,505	80%
IT	10,137,416	3,958,359	39%	20,878,029	5,785,337	28%
CY	13,590	13,590	100%	160,662	65,486	41%
LV	3,018,194	2,872,500	95%	3,779,497	3,779,497	100%
LT	1,313,612	770,796	59%	1,863,130	736,523	40%
LU	43,171	43,171	100%			
HU	1,917,668	490,177	26%	7,049,830	1,069,510	15%
MT	328,525	328,525	100%	44,438	44,438	100%
NL	170,195,576	50,497,928	30%	60,955,277	28,341,175	46%
AT	6,642,690	3,884,150	58%	3,661,636	3,393,324	93%
PL	6,328,076	5,641,594	89%	23,502,469	4,484,834	19%
PT	2,962,603	1,798,617	61%	1,859,865	1,627,657	88%
RO	2,848,180	2,523,823	89%	4,018,301	2,309,377	57%
SI	1,135,392	526,574	46%	465,159	463,743	100%
SK	846,985	846,985	100%	435,742	399,501	92%
FI	12,725,577	12,685,441	100%	3,199,768	3,103,257	97%
SE	9,800,141	9,325,163	95%	9,961,640	9,179,188	92%
EU-27	529,546,568	287,088,241	54%	714,549,619	341,278,465	48%
UK	46,175,599	35,353,736	77%	40,310,350	12,955,667	32%
Total	575,722,167	322,441,977	56%	754,859,970	354,234,133	47%
* Cut-off date 15/03/2023						
** Amounts are rounded						

Annex 6

	TOR: Estimated and established amount per <u>customs procedure</u> per Member State 2022									
MS	Fraudulent					Non-fraudulent				
	Release for free circulation	Transit	Customs warehousing	Inward processing	Other	Release for free circulation	Transit	Customs warehousing	Inward processing	Other
BE	49,363,140	338,176				317,794,619	3,865,669	352,021	617,993	205,691
BG	2,573,879	10,450				126,057				
CZ						7,174,250	522,189		19,657	
DK	114,100					3,453,811		98,850	123,489	45,234
DE	4,411,181				76,789	113,387,774	554,452	6,426,046	3,722,821	630,861
EE	164,027				103,778	46,447				
IE						2,382,361			63,275	
EL	2,338,708	109,978	84,652		5,497,787	780,678				
ES	789,548				2,074,472	30,856,935	432,338	988,669	8,006,219	
FR	11,987,462	239,501			853,634	18,278,151	156,933	3,758,253	593,568	583,980
HR	594,804	2,515,851			410,362	339,533				
IT	6,767,955				53,297	14,742,126			24,319	114,666
CY	112,602					48,060				
LV	82,277		15,978			3,666,801	61,717			35,000
LT	1,072,735		1,739,559			727,722	62,673			
LU										
HU	113,196		82,968			6,853,666				
MT						44,438				
NL				295,846		51,981,628	6,250,385	1,840,361	17,879,960	241,113
AT	75,391					3,541,404	30,026		22,362	15,053
PL	3,458,243	630,372	345,428			8,155,714	1,881,316	18,357,501		
PT	1,379,031					976,992	17,785			
RO	2,089,725					1,709,773			218,802	
SI						465,159				
SK	36,241					399,501				
FI	86,187					2,626,599			439,438	47,544
SE						9,804,198	121,997	18,881		16,564
EU-27	87,610,431	3,844,327	2,268,586	295,846	9,070,119	600,364,399	13,957,480	31,840,582	31,731,902	1,935,706
UK						38,760,646	27,577		1,522,127	
Total	87,610,431	3,844,327	2,268,586	295,846	9,070,119	639,125,046	13,985,057	31,840,582	33,254,029	1,935,706
* Cut-off date 15/03/2023										
** Amounts are rounded										

Annex 7

	TOR: <u>Customs procedure</u> by number of cases per Member State 2022									
MS	Fraudulent					Non-fraudulent				
	Release for free circulation	Transit	Customs warehousing	Inward processing	Other	Release for free circulation	Transit	Customs warehousing	Inward processing	Other
BE	106	2			1	170	132	8	3	3
BG	6	1				4				
CZ						82	1		1	
DK	3					91		3	2	1
DE	41				3	1,494	36	66	22	14
EE	1				2	1				
IE						20			2	
EL	20	1	2		14	8				
ES	8				17	466	6	7	27	
FR	56	1			25	272	7	4	10	6
HR	8	2			1	13				
IT	27				1	64			1	3
CY	2					3				
LV	2		1			31	4			1
LT	2		31			17	4			
LU										
HU	3		1			18		1		
MT						2				
NL				2		264	241	32	59	3
AT	4					68	1		1	2
PL	20	13	6			90	3	2		
PT	11					19	1			
RO	5					33			3	
SI						18				
SK	1					5				
FI	1					26			3	2
SE						193	5	1		1
EU-27	327	20	41	2	64	3,472	441	124	134	36
UK						299	9		19	
Total	327	20	41	2	64	3,771	450	124	153	36
* Cut-off date 15/03/2023										

Annex 8

	TOR: <u>Method of detection</u> by number of cases per Member State 2022														
MS	N	Fraudulent							Non-fraudulent						
		All	Release controls	Post-release controls	Inspections by anti-fraud services	Tax audit	Voluntary admission	Other	All	Release controls	Post-release controls	Inspections by anti-fraud services	Tax audit	Voluntary admission	Other
BE	425	109	36	41	30			2	316	150	148	7			11
BG	11	7	1	6					4		4				
CZ	84								84	5	56			23	
DK	100	3	2					1	97	48	20			22	7
DE	1,676	44	18	7	16	1	1	1	1,632	115	1027	15	235	213	27
EE	4	3	2	1					1		1				
IE	22								22		4	2	8	4	4
EL	45	37	13	2	6			16	8		1	7			
ES	531	25	2		21	2			506	181	129	6	141	45	4
FR	381	82	39	24	19				299	126	92	59		22	
HR	24	11	6	4				1	13	3	7	1		2	
IT	96	28	2	9	16			1	68	25	25	18			
CY	5	2		1				1	3		1			1	1
LV	39	3	3						36		13			23	
LT	54	33		1	32				21		21				
LU	0														
HU	23	4		3			1		19	2	14	3			
MT	2								2		2				
NL	601	2		2					599	279	271			49	
AT	76	4	1		3				72	4	43	7		14	4
PL	134	39	18	15	3		1	2	95	14	79	1		1	
PT	31	11	2	2	7				20	7	6	7			
RO	41	5		1	4				36	1	3	32			
SI	18								18	1	10			7	
SK	6	1		1					5		3			1	1
FI	32	1	1						31	13	16			2	
SE	200								200	1	118			64	17
EU-27	4,661	454	146	120	157	3	3	25	4,207	975	2,114	165	384	493	76
UK	327								327	1	296			30	
Total	4,988	454	146	120	157	3	3	25	4,534	976	2,410	165	384	523	76
* Cut-off date 15/03/2023															

Annex 9

	TOR: Method of detection by established and estimated amounts per Member State 2022														
MS	Total	Fraudulent							Non-fraudulent						
		All	Release controls	Post-release controls	Inspections by anti-fraud services	Tax audit	Voluntary admission	Other	All	Release controls	Post-release controls	Inspections by anti-fraud services	Tax audit	Voluntary admission	Other
BE	372,537,308	49,701,316	1,675,514	21,839,039	25,974,120			212,642	322,835,993	6,294,551	11,372,158	13,293,150			291,876,134
BG	2,710,387	2,584,329	10,450	2,573,879					126,057		126,057				
CZ	7,716,096								7,716,096	200,538	6,483,021			1,032,537	
DK	3,835,483	114,100	78,783					35,317	3,721,384	1,868,408	892,379			699,906	260,691
DE	129,209,922	4,487,969	1,863,169	440,836	2,033,216	11,933	101,597	37,218	124,721,953	5,824,999	49,978,963	1,203,213	51,259,447	14,985,705	1,469,626
EE	314,252	267,805	103,778	164,027					46,447		46,447				
IE	2,445,636								2,445,636		289,361	647,203	374,256	819,595	315,221
EL	8,811,803	8,031,125	3,729,329	167,983	970,131			3,163,684	780,678		20,512	760,166			
ES	43,148,181	2,864,020	298,129		2,490,741	75,150			40,284,161	9,301,898	7,053,100	1,341,643	17,772,668	4,594,682	220,170
FR	36,451,482	13,080,597	1,384,506	874,941	10,821,150				23,370,885	4,954,917	8,217,808	9,500,669		697,491	
HR	3,860,549	3,521,016	855,137	167,616				2,498,263	339,533	116,383	176,162	11,748		35,241	
IT	21,702,363	6,821,252	359,325	1,082,159	5,326,470			53,297	14,881,111	1,045,837	7,477,057	6,358,217			
CY	160,662	112,602		17,426				95,176	48,060		26,293			10,532	11,234
LV	3,861,774	98,255	98,255						3,763,519		1,390,490			2,373,028	
LT	3,602,689	2,812,294		35,813	2,776,481				790,395		790,395				
LU															
HU	7,049,830	196,164		113,196			82,968		6,853,666	364,105	978,575	5,510,986			
MT	44,438								44,438		44,438				
NL	78,489,293	295,846		295,846					78,193,447	8,078,153	67,196,898			2,918,396	
AT	3,684,236	75,391	11,344		64,047				3,608,845	203,978	2,576,779	274,995		427,945	125,146
PL	32,828,575	4,434,043	879,914	3,318,916	105,478		15,241	114,493	28,394,532	20,458,593	7,887,253	13,363		35,324	
PT	2,373,808	1,379,031	161,626	426,401	791,004				994,777	146,352	161,833	686,592			
RO	4,018,301	2,089,725		1,980,083	109,641				1,928,576	19,912	51,062	1,857,602			
SI	465,159								465,159	18,533	254,058			192,568	
SK	435,742	36,241		36,241					399,501		62,737			321,216	15,548
FI	3,199,768	86,187	86,187						3,113,581	2,449,828	630,623			33,130	
SE	9,961,640								9,961,640	42,101	6,864,481			2,651,373	403,686
EU-27	782,919,377	103,089,308	11,595,447	33,534,403	51,462,480	87,083	199,805	6,210,090	679,830,069	61,389,086	181,048,942	41,459,546	69,406,371	31,828,668	294,697,456
UK	40,310,350								40,310,350		38,424,934			1,885,417	
Total	823,229,728	103,089,308	11,595,447	33,534,403	51,462,480	87,083	199,805	6,210,090	720,140,420	61,389,086	219,473,876	41,459,546	69,406,371	33,714,085	294,697,456
* Cut-off date 15/03/2023															
** Amounts are rounded															

Annex 10

	TOR: <u>Recovery rates</u> (RR) per Member State 2022					
MS	Fraudulent			Non-fraudulent		
	Established amount, EUR	Recovered amount, EUR	RR, %	Established amount, EUR	Recovered amount, EUR	RR, %
	1	2	3=2/1	4	5	6=5/4
BE	38,377,862	3,716,469	10%	309,001,886	86,646,464	28%
BG	2,573,879	360	0%	126,057	12,063	10%
CZ				7,716,096	6,866,487	89%
DK	114,100	78,783	69%	3,721,384	3,410,993	92%
DE	4,487,969	3,473,900	77%	124,721,953	117,908,537	95%
EE	164,027	164,027	100%	46,447	110	0%
IE				2,445,636	2,240,071	92%
EL	762,928	167,983	22%	780,678	178,137	23%
ES	789,548	761,440	96%	40,284,161	34,034,171	84%
FR	12,608,438	2,236,023	18%	23,357,403	14,093,098	60%
HR	294,190	166,972	57%	339,533	339,533	100%
IT	6,211,838	3,774,339	61%	14,666,191	2,010,997	14%
CY	112,602	17,426	15%	48,060	48,060	100%
LV	15,978	15,978	100%	3,763,519	3,763,519	100%
LT	1,072,735	35,813	3%	790,395	700,710	89%
LU						
HU	196,164	114,246	58%	6,853,666	955,265	14%
MT				44,438	44,438	100%
NL	295,846	295,846	100%	60,659,431	28,045,329	46%
AT	75,391	11,344	15%	3,586,245	3,381,980	94%
PL	2,329,519	1,922,395	83%	21,172,951	2,562,439	12%
PT	865,088	690,145	80%	994,777	937,511	94%
RO	2,089,725	557,713	27%	1,928,576	1,751,665	91%
SI				465,159	463,743	100%
SK	36,241			399,501	399,501	100%
FI	86,187	23,300	27%	3,113,581	3,079,957	99%
SE				9,961,640	9,179,188	92%
EJ-27	73,560,255	18,224,502	25%	640,989,364	323,053,963	50%
UK				40,310,350	12,955,667	32%
Total	73,560,255	18,224,502	25%	681,299,714	336,009,631	49%
* Cut-off date 15/03/2023						
** Amounts are rounded						

Annex 11

TOR: Examination of <u>write-off cases</u> in 2022											
MS	Acceptance		Reference to Article 13.2 considered not justified		Additional information request (AI)		Not appropriate		Total cases*	Cases assessed twice (AI)	Total (amounts not counted twice)
	N°	EUR	N	EUR	N	EUR	N	EUR	N	N	EUR
CZ	12	913,405	16	1,157,672					28		2,071,077
DE	2	168,992	28	4,394,247					30	3	4,563,239
ES			7	3,438,623	2	274,476			9		3,713,100
FR					1	121,265			1		121,265
HR			1	203,428					1		203,428
IT			10	12,027,845	4	3,487,299			14	1	15,515,144
LV					1	128,350			1		128,350
LT			1	210,101	1	1,172,149			2	1	1,382,251
HU		2,254	5	5,030,093					5	2	5,032,346
NL	1	11,526,107	3	1,140,836	3	13,152,068			7	3	25,819,011
AT	1	2,484,269	8	10,273,486	5	3,828,292			14	6	16,586,047
PL			1	752,908					1		752,908
PT			1	123,541					1		123,541
RO	2	421,809	1	124,812	1	143,037			4		689,658
SE	1	103,724							1		103,724
EU-27	19	15,620,560	82	38,877,593	18	22,306,936			119	16	76,805,089
UK			8	10,487,076	13	44,163,981			21		54,651,057
Total	19	15,620,560	90	49,364,669	31	66,470,917			140	16	131,456,146
* Number of cases											
** Cases assessed twice are not included											

Annex 12

TOR: Cases of <u>smuggled cigarettes</u> * in 2022		
MS	Cases	Estimated and established amount
	N	EUR
BE	11	22,643,874
BG	1	10,450
DE	1	13,133
EE	2	103,778
EL	28	7,159,394
ES	17	2,074,472
FR	2	421,029
HR	2	2,515,851
LV	3	98,255
LT	31	1,739,569
AT	3	64,047
PL	9	533,874
PT	3	513,942
RO	3	89,332
EU-27	116	37,980,990
* CN code 2402 2090		
* Cut-off date 15/03/2023		

ANNEX 13

List of abbreviations

SA: Support to Agriculture

RD: Rural Development

SA/RD: Support to Agriculture/ Rural Development

GUID: European Agricultural Guarantee and Guidance Fund – Section Guidance

EFF: European Fisheries Fund

EMFF: European Maritime and Fisheries Fund

CF: Cohesion Fund

ERDF: European Regional and Development Fund

ESF: European Social Fund

AMIF: Asylum, Migration and Integration Fund

FEAD: Fund for European Aid to the most Deprived

ISF: Internal Security Fund

CBC: pre-accession, Cross-Border Cooperation component

IPA: Instrument for Pre-accession Assistance

HRD: pre-accession, Human Resources Development component

IPARD: Instrument for Pre-Accession for Rural Development

REGD: pre-accession, Regional Development component

TAIB: Transition Assistance and Institution Building

ENI: European Neighbourhood Instrument

TIPAA: Turkey Instrument for Pre-accession Assistance

Annex to the Statistical Evaluation -Irregularities reported as fraudulent by Member States and Beneficiary Countries in 2022 ⁽¹⁾																				
The number of irregularities reported measures the results of Member States' work to counter fraud and other illegal activities affecting the EU's financial interests. Therefore, the figures should not be interpreted as indicating the level of fraud in the Countries' territories.																				
COUNTRIES	FUNDS/TYPE OF EXPENDITURE																			
	SA	RD	SA/RD	GUID	EFF	EMFF	CF	ERDF	ESF	AMIF	FEAD	ISF	CBC-IPA	HRD	IPARD	REGD	TAIB	CBC-ENI	TIPAA	
AT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BE	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0
BG	0	4	0	0	0	1	0	0	5	0	0	0	0	0	0	0	0	0	0	0
CY	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
CZ	3	4	0	0	0	0	1	33	4	0	0	0	0	0	0	0	0	0	0	0
DE	7	3	0	0	0	0	0	3	16	1	0	0	0	0	0	0	0	0	0	0
DK	0	22	0	0	0	0	0	2	1	0	0	0	0	0	0	0	0	0	0	0
EE	0	20	0	0	0	5	0	2	0	0	0	0	0	0	0	0	0	0	0	0
ES	46	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FR	145	26	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0
GR	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
HR	0	4	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0
HU	1	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	6	8	6	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LT	2	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	7	0	0	0	0	2	17	3	0	0	0	0	0	0	0	0	0	0	0
MT	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NL	4	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
PL	7	15	0	0	3	1	1	11	7	0	0	0	0	0	0	0	0	0	0	0
PT	0	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
RO	56	11	0	0	0	0	3	16	13	0	0	0	0	0	0	0	0	0	0	0
SE	1	0	0	0	0	3	0	0	3	0	0	0	0	0	0	0	0	0	0	0
SI	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	2	2	0	0	0	3	20	1	0	0	0	0	0	0	0	0	0	0	0
UK	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	2	0	3	0	0	0	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0
TOTAL	278	152	8	0	8	10	11	122	55	3	0	0	2	0	6	1	0	0	0	0

(1) Based on data in the Irregularity Management System(IMS) as of 6/3/2023

Annex to the Statistical Evaluation - Irregular amounts related to irregularities reported as fraudulent by Member States and Beneficiary Countries in 2022 ⁽¹⁾																				
	FUNDS/TYPE OF EXPENDITURE																			
COUNTRIES	SA	RD	SA/RD	GUID	EFF	EMFF	CF	ERDF	ESF	AMIF	FEAD	ISF	CBC-IPA	HRD	IPARD	REGD	TAIB	CBC-ENI	TIPAA	
AT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BE	0	0	0	0	0	0	0	0	0	120,149	0	0	0	0	0	0	0	0	0	0
BG	0	525,808	0	0	0	31,573	0	0	138,569	0	0	0	0	0	0	0	0	0	0	0
CY	0	0	0	0	0	0	0	237,600	0	0	0	0	0	0	0	0	0	0	0	0
CZ	417,542	407,252	0	0	0	0	3,765,660	27,118,413	188,450	0	0	0	0	0	0	0	0	0	0	0
DE	334,576	130,723	0	0	0	0	0	221,635	1,829,153	134,191	0	0	0	0	0	0	0	0	0	0
DK	0	1,481,220	0	0	0	0	0	80,339	4,455	0	0	0	0	0	0	0	0	0	0	0
EE	0	1,001,038	0	0	0	93,360	0	28,556	0	0	0	0	0	0	0	0	0	0	0	0
ES	1,587,028	467,511	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FR	2,473,842	359,057	0	0	0	0	0	172,093	0	0	0	0	0	0	0	0	0	0	0	0
GR	0	0	0	0	0	0	0	0	41,400	0	0	0	0	0	0	0	0	0	0	0
HR	0	986,825	0	0	0	0	16,984,356	57,815	0	0	0	0	0	0	0	0	0	0	0	0
HU	90,564	0	0	0	0	0	0	6,571,436	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	511,992	1,952,825	499,125	0	100,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LT	25,424	668,275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	292,388	0	0	0	0	200,569	13,371,785	2,496,275	0	0	0	0	0	0	0	0	0	0	0
MT	0	90,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NL	28,854	0	0	0	0	0	0	0	11,946	0	0	0	0	0	0	0	0	0	0	0
PL	346,187	930,525	0	0	18,523,245	293,862	444,009	5,127,883	525,964	0	0	0	0	0	0	0	0	0	0	0
PT	0	8,341	0	0	0	0	0	139,230	0	0	0	0	0	0	0	0	0	0	0	0
RO	2,276,262	1,223,158	0	0	0	0	14,248,803	1,806,756	2,297,069	0	0	0	0	0	0	0	0	0	0	0
SE	18,711	0	0	0	0	600,138	0	0	133,584	0	0	0	0	0	0	0	0	0	0	0
SI	0	0	0	0	0	0	0	252,535	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	495,145	1,224,788	0	0	0	1,430,717	49,560,916	40,397	0	0	0	0	0	0	0	0	0	0	0
UK	0	31,846	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	86,845	0	580,998	0	0	0	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	186,175	0	0	0	0	0
TOTAL	8,110,981	11,051,936	1,723,913	0	18,623,245	1,018,933	37,074,114	104,746,992	7,707,262	254,340	0	0	86,845	0	767,173	0	0	0	0	0

(1) Based on data in the Irregularity Management System(IMS) as of 6/3/2023

Annex to the Statistical Evaluation -Irregularities not reported as fraudulent by Member States and Beneficiary Countries in 2022 ⁽¹⁾																				
The number of irregularities reported measures the results of Member States' work to counter fraud and other illegal activities affecting the EU's financial interests. Therefore, the figures should not be interpreted as indicating the level of fraud in the Countries' territories.																				
	FUNDS/TYPE OF EXPENDITURE																			
COUNTRIES	SA	RD	SA/RD	GUID	EFF	EMFF	CF	ERDF	ESF	AMIF	FEAD	ISF	CBC-IPA	HRD	IPARD	REGD	TAIB	CBC-ENI	TIPAA	
AT	2	1	0	0	0	0	0	36	6	0	0	0	0	0	0	0	0	0	0	0
BE	7	11	1	0	0	0	0	9	1	0	0	0	0	0	0	0	0	0	0	0
BG	11	130	4	0	0	10	44	152	8	0	0	0	3	0	0	0	0	0	0	0
CY	0	0	0	0	0	1	1	1	0	2	0	0	0	0	0	0	0	0	0	0
CZ	5	46	0	0	0	3	34	253	51	2	0	0	0	0	0	0	0	0	0	0
DE	30	43	0	0	0	2	0	79	19	8	6	0	0	0	0	0	0	0	0	0
DK	2	9	0	0	0	18	0	1	1	0	0	0	0	0	0	0	0	0	0	0
EE	0	16	0	0	0	2	24	73	9	0	0	1	0	0	0	0	0	0	1	0
ES	282	238	0	0	0	2	0	30	16	0	0	0	0	0	0	0	0	0	0	0
FI	10	22	1	0	0	1	0	8	2	0	0	1	0	0	0	0	0	0	0	0
FR	108	164	0	0	0	3	0	29	4	0	1	0	0	0	0	0	0	0	0	0
GR	8	506	0	0	0	4	5	24	36	0	5	0	0	0	0	0	0	0	0	0
HR	2	45	0	0	0	6	2	4	13	0	0	0	0	0	0	0	0	0	0	0
HU	18	226	0	0	0	3	6	154	28	0	1	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0	0
IT	158	104	25	0	1	1	0	90	14	0	0	0	0	0	0	0	0	0	0	0
LT	28	88	0	0	0	0	15	65	6	0	0	0	0	0	0	0	0	0	0	0
LU	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	1	16	0	0	2	2	1	10	2	0	0	0	0	0	0	0	0	0	0	0
MT	0	6	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
NL	8	2	0	0	0	1	1	10	0	0	0	0	0	0	0	0	0	0	0	0
PL	44	337	1	1	4	2	33	473	174	0	2	0	0	0	0	0	0	0	0	0
PT	28	210	0	0	0	11	2	14	14	0	0	0	0	0	0	0	0	0	0	0
RO	85	465	0	0	1	12	16	67	77	0	3	0	1	0	0	0	0	0	0	0
SE	1	10	0	0	0	6	0	5	2	0	0	0	0	0	0	0	0	0	0	0
SI	3	2	0	0	0	0	1	10	3	0	0	0	0	0	0	0	0	0	0	0
SK	2	49	5	0	0	2	29	86	11	0	0	0	0	0	0	0	0	0	0	0
UK	0	56	0	0	0	0	0	10	17	0	0	0	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	16	0	25	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	3	0	0	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	81	0	3	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	1	0	0	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	92	9	4	0	2
TOTAL	843	2,803	37	1	8	92	214	1,694	522	12	18	2	8	1	193	9	32	1	2	

(1) Based on data in the Management System(IMS) as of 6/3/2023

Annex to the Statistical Evaluation - Irregular amounts related to irregularities not reported as fraudulent by Member States and Beneficiary Countries in 2022 ⁽¹⁾																			
	FUNDS/TYPE OF EXPENDITURE																		
COUNTRIES	SA	RD	SA/RD	GUID	EFF	EMFF	CF	ERDF	ESF	AMIF	FEAD	ISF	CBC-IPA	HRD	IPARD	REGD	TAIB	CBC-ENI	TIPAA
AT	38,075	28,608	0	0	0	0	0	2,430,815	630,250	0	0	0	0	0	0	0	0	0	0
BE	401,113	197,694	10,482	0	0	0	0	331,624	32,000	0	0	0	0	0	0	0	0	0	0
BG	1,294,728	8,411,471	44,642	0	0	493,710	39,792,424	18,944,302	1,322,560	0	0	0	86,058	0	0	0	0	0	0
CY	0	0	0	0	0	212,622	189,374	311,773	0	23,812	0	0	0	0	0	0	0	0	0
CZ	106,540	967,352	0	0	0	40,100	1,953,283	29,696,360	1,412,902	35,802	0	0	0	0	0	0	0	0	0
DE	733,268	1,492,930	0	0	0	24,690	0	5,722,363	1,864,919	243,231	180,752	0	0	0	0	0	0	0	0
DK	28,337	308,629	0	0	0	936,159	0	16,804	145,942	0	0	0	0	0	0	0	0	0	0
EE	0	475,775	0	0	0	69,769	2,758,904	7,105,333	425,306	0	0	73,458	0	0	0	0	0	18,647	0
ES	11,464,241	6,051,109	0	0	0	122,019	0	3,473,280	524,867	0	0	0	0	0	0	0	0	0	0
FI	316,760	949,948	14,154	0	0	24,589	0	216,415	119,815	0	0	14,919	0	0	0	0	0	0	0
FR	8,065,452	3,293,578	0	0	0	341,349	0	5,736,393	199,901	0	748,000	0	0	0	0	0	0	0	0
GR	213,027	6,643,318	0	0	0	274,423	3,271,166	27,770,196	4,163,977	0	996,996	0	0	0	0	0	0	0	0
HR	26,054	1,719,225	0	0	0	217,735	1,578,022	614,339	573,255	0	0	0	0	0	0	0	0	0	0
HU	1,287,652	5,806,233	0	0	0	1,373,139	1,281,708	15,934,503	3,238,490	0	457,203	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	800,692	0	0	0	0	0	0	0	0	0	0
IT	12,656,611	6,275,455	4,415,344	0	52,750	38,136	0	21,663,708	1,891,746	0	0	0	0	0	0	0	0	0	0
LT	686,137	2,348,207	0	0	0	0	2,993,188	3,974,464	1,023,511	0	0	0	0	0	0	0	0	0	0
LU	0	19,220	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	11,421	500,593	0	0	443,652	29,987	4,405,900	4,367,959	26,714	0	0	0	0	0	0	0	0	0	0
MT	0	188,272	0	0	0	0	0	24,819	0	0	0	0	0	0	0	0	0	0	0
NL	112,921	49,794	0	0	0	12,807	42,275	261,926	0	0	0	0	0	0	0	0	0	0	0
PL	34,846,193	6,870,827	157,360	89,964	123,654	125,180	7,580,629	94,371,974	12,425,592	0	745,395	0	0	0	0	0	0	0	0
PT	1,118,552	9,015,070	0	0	0	952,622	83,586	1,590,197	541,464	0	0	0	0	0	0	0	0	0	0
RO	10,259,632	28,116,248	0	0	205,667	2,155,269	6,431,376	16,534,823	3,579,633	0	58,132	0	23,355	0	0	0	0	0	0
SE	40,447	257,519	0	0	0	365,150	0	94,039	18,358	0	0	0	0	0	0	0	0	0	0
SI	98,724	50,400	0	0	0	0	1,245,611	735,208	167,821	0	0	0	0	0	0	0	0	0	0
SK	46,061	8,313,587	228,541	0	0	97,263	60,790,055	64,945,372	2,178,476	0	0	0	0	0	0	0	0	0	0
UK	0	2,826,372	0	0	0	0	0	637,311	929,824	0	0	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	0	0	0	0	0	0	32,256	0	33,250,421	0	189,889	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	12,151	255,000	57,688	0	0	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,732,297	0	36,816	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	83,530	0	31,717	0	0	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,010,536	28,526	97,890	0	71,509
TOTAL	83,851,946	101,177,434	4,870,523	89,964	825,723	7,906,718	134,397,501	327,506,300	38,238,015	302,845	3,186,478	88,377	237,350	255,000	39,082,659	28,526	324,595	18,647	71,509

(1) Based on data in the Irregularity Management System(IMS) as of 6/3/2023