



Council of the
European Union

194711/EU XXVII. GP
Eingelangt am 19/08/24

Brussels, 19 August 2024
(OR. en)

12779/24
ADD 8

GAF 36
FIN 743

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	25 July 2024
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	SWD(2024) 193 final
Subject:	Commission staff working document: Statistical evaluation of irregularities reported for 2023: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure accompanying the document "Report to the Council and the European Parliament: 35th Annual Report on the protection of the European Union's financial interests and the fight against fraud - 2023"

Delegations will find attached document SWD(2024) 193 final.

Encl.: SWD(2024) 193 final



EUROPEAN
COMMISSION

Brussels, 25.7.2024
SWD(2024) 193 final

COMMISSION STAFF WORKING DOCUMENT

Statistical evaluation of irregularities reported for 2023: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure

Accompanying the document

REPORT TO THE COUNCIL AND THE EUROPEAN PARLIAMENT

35th Annual Report on the protection of the European Union's financial interests and the fight against fraud - 2023

{COM(2024) 318 final} - {SWD(2024) 187 final} - {SWD(2024) 188 final} -
{SWD(2024) 189 final} - {SWD(2024) 190 final} - {SWD(2024) 191 final} -
{SWD(2024) 192 final}

CONTENTS

LIST OF ABBREVIATIONS	3
EXECUTIVE SUMMARY	4
1. INTRODUCTION.....	11
1.1. Scope of the document	11
1.1. Structure of the document	11
2. TRADITIONAL OWN RESOURCES (TOR)	12
2.1. Introduction	12
2.2. General analysis –trend analysis	12
2.2.1. Reporting years 2019-2023	12
2.2.2. OWNRES data vs TOR collection	14
2.2.3. Recovery rates	15
2.3. Specific analysis	16
2.3.1. Customs procedure	16
2.3.2. Method of detection.....	16
2.3.3. Type of infringement.....	18
2.3.4. Type of goods, countries of origin	18
2.4. Member States’ activities	19
2.5. Commission’s monitoring	20
2.5.1. Write-off reports.....	20
2.5.2. Commission’s inspections	20
3. COMMON AGRICULTURAL POLICY	22
3.1. Introduction	22
3.2. General trend	22
3.3. Modus operandi	25
3.4. Use of risk analysis and information from informants and media	27
3.5. Duration of the irregularities	28
3.6. Detection and reporting by Member State	28
3.7. Follow-up to suspected fraud	33
4. COHESION AND FISHERIES POLICIES.....	36
4.1. Introduction	36
4.2. General trend	36
4.3. Comparison programming periods 2007-2013 and 2014-2020	39
4.4. Specific analysis – irregularities and fraud by area of the cohesion policy	41
4.5. Specific analysis – irregularities and fraud by type of violation.....	46
4.6. Risk analysis and spontaneous reporting.....	47
4.7. Duration of irregularities	48
4.8. Detection and reporting by Member State	49
4.9. Follow-up to suspected fraud	55

4.10. Other internal policies	57
5. PRE-ACCESSION POLICY	58
5.1. Introduction	58
5.2. Instruments for Pre-accession Assistance	58
5.2.1. Before 2007: pre-accession Assistance (PAA)	58
5.2.2. 2007-2013: The Instrument for Pre-accession Assistance (IPA I)....	59
5.2.3. 2014 – 2020: The Instrument for Pre-accession Assistance (IPA II)	59
5.2.4. 2021 – 2027: The Instrument for Pre-accession Assistance (IPA III).....	59
5.3. General trend	60
5.4. Instrument for Pre-Accession Assistance (IPA I, 2007-2013)	62
5.4.1. Recent trends	62
5.4.2. Trends since the start of IPA I, by beneficiary country and component	63
5.5. Instrument for Pre-accession Assistance II (IPA II 2014-2020)	65
5.5.1. Trends	65
5.5.2. Trends since the start of IPA II, by beneficiary country and component	67
6. DIRECT MANAGEMENT	68
6.1. Introduction	68
6.2. General overview	68
6.3. General 5-year analysis 2019-2023	69
6.4. Specific analysis	70
6.4.1. Recoveries according to MFF headings	70
6.4.2. Recoveries according to residence of legal entity	70
6.4.3. Method of detection.....	71
6.4.4. Type of irregularity	72
COUNTRY FACTSHEETS	73
Belgium - Belgique/België	75
Bulgaria – България	77
Czech Republic - Česká republika	78
Denmark – Danmark	80
Germany – Deutschland	82
Estonia – Eesti	84
Ireland – Éire	86
Greece – Ελλάδα	88
Spain – España	90
France	92
Croatia – Hrvatska.....	94
Italy – Italia	96
Cyprus – Κύπρος.....	98
Latvia – Latvija	100
Lithuania – Lietuva	102

Luxembourg	103
Hungary - Magyarország.....	105
Malta 107	
Netherlands - Nederland.....	109
Austria – Österreich	111
Poland – Polska	113
Portugal	115
Romania – România	117
Slovenia – Slovenija.....	119
Slovakia – Slovensko	121
Finland – Suomi-Finland.....	123
Sweden – Sverige	125
ANNEXES	127

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 2023, the **number of fraudulent and non-fraudulent irregularities** (5 118) related to TOR was **10% higher** than the average number of irregularities reported during the past 5 years. However, the total estimated and established **amount of TOR decreased by 12%** to EUR 478 million. In comparison to the 5-year average for 2019-2023, in 2023 the number of fraudulent irregularities fell by 27%, while the number of non-fraudulent irregularities increased by 15%. Compared to the 5-year period, the related estimated and established amounts of TOR decreased by 54% for fraudulent cases and by less than 1% for non-fraudulent cases.

The overall **recovery rate (RR)** for fraudulent and non-fraudulent irregularities is currently 77% for the 2023 reporting year. Although the EU-27 recovered almost EUR 341 million in total (out of EUR 443 million of the established amount of TOR), the recovery rate varies between the Member States. The RR for non-fraudulent cases is 82%, but falls to 25% for fraudulent cases.

While smuggling remains one of the main **modus operandi** for fraudulent cases, the most common type of infringement for non-fraudulent cases is incorrect classification/misdescription of goods. In monetary terms, most cases reported in 2023 relate to the **incorrect value** of goods (1 157 cases amounting to EUR 165 million of TOR involved). **Textiles and footwear** continue to be the most affected goods, in terms of both number of cases and value. **China, the United States and Vietnam** remain the top three countries of origin of goods affected by irregularities.

In 2023, a total of 13 Member States reported 87 cases of **smuggled cigarettes** involving nearly EUR 13 million of the estimated amount of TOR. The highest number of cases was reported by **Lithuania** (23) and the highest amount of TOR was reported by **Belgium** (EUR 3.8 million in total). Compared to 2022, 11 Member States continue to have smuggling cases (Belgium, Bulgaria, Estonia, Greece, Spain, France, Croatia, Latvia, Lithuania, Poland, Romania) while some Member States reappear in the statistics after a break (Slovakia, Finland). 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 irregularities (4 236 cases with an overall estimated and established amount of EUR 397 million; this translates into 83% of all cases and amounts reported for 2023, considering both fraudulent and non-fraudulent cases).

In 2023, **inspections by national anti-fraud services** (41% of cases and 61% of amounts) together with customs release controls and post-release controls played a crucial role in detecting fraudulent cases. Non-fraudulent instances were primarily detected by **post-release controls** (44% of cases, with 34% of amounts), although other methods of detection, such as release controls and tax audits were also successful.

In 2023, the Commission focused its **on-the-spot inspections** in the Member States on the control strategy for end-use procedure and keeping of the separate account and the corrections of the normal account. Furthermore, the Commission continued its close monitoring of Member States' actions and followed up on previously initiated desk audits and observations made during its inspections.

Expenditure - common agricultural policy

During the **period 2019-2023**, fraudulent irregularities reported for **rural development** increased, mainly due to the rising number of 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. The fraudulent irregularities under **support to agriculture** peaked in 2022, when the number was influenced by one Member State, reporting many small inter-linked cases. The irregular financial amounts involved in non-fraudulent irregularities fluctuated strongly, mainly due to the reporting in some years, where few cases relating to market measures involved exceptional amounts. Several irregularities covered both rural development and direct payments to farmers. This was more frequent for fraudulent irregularities.

During the period 2019-2023, the financial amounts involved in the irregularities reported as fraudulent came to about **EUR 134 million**. The total EU funding granted to the projects or operations affected by these irregularities was about **EUR 163 million**. This meant that the irregular financial amounts involved in fraudulent irregularities accounted for about 82% of the value of the related operations. This proportion differs depending on the CAP sector (being lower for market measures and higher for rural development and direct payments) and on the Member State.

Detection rates for rural development were much 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 fraud, was concentrated in a few Member States.

During the period 2019-2023, fraudulent irregularities often concerned **falsification of the request for aid or of documentary proof**. For market measures and rural development, infringements concerning the **implementation of the action** were also frequently reported. Risks and infringements 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. Risks related to artificial splitting of an agricultural holding may increase, as far as the Member States will increase payments to small and medium-size farms, which may also translate in reducing payments to larger farms, also through voluntary capping and degressive reduction. Risks related to respect of good agricultural and environmental conditions and support for environmental commitments may increase. While continuing to improve checks on entitlements related to the main direct payments, agricultural practices, including those beneficial for the climate and the environment, may also deserve increased attention from controlling authorities, with a view to identifying intentional infringements. The same may apply to payments schemes based on the number and type of animals. From 2025, farmers failing to respect the basic social and labour rights of farm workers may face administrative penalties by way of reduced payments. This will require effective cooperation between the paying agencies and the bodies entrusted with control on compliance with labour regulations.

Infringements related to **market measures** may concern, for example, 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. Risks related to the funding of producer organisations were significant and they may increase under the new CAP, as this type of funding is extended beyond the fruit and vegetables sector to most agricultural sectors. Risks

related to environmental actions could potentially also concern the fruit and vegetables and the wine sectors. OLAF investigated several cases related to the promotion of agricultural products, uncovering complex fraudulent schemes based on conflict of interests, kickback payments, manipulated procurement procedures, price inflation, and incomplete implementation of the actions.

In **rural development**, beneficiaries may, for example, use false invoices, declarations of equipment as new when it is in fact second-hand, manipulated bids in the context of procurement and false information on compliance with conditions for receiving aid. Infringements may concern information the applicant provides to get the project selected, to receive advance payments, or to fulfil criteria for access to a support scheme. The beneficiary may infringe the rules on 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 also fail to follow the business plan, fail to use the investment for the intended purpose or fail to use it at all. Area and animal-related spending may deserve more attention, with a view to identifying intentional infringements.

During 2019-2023, **risk analysis** still only marginally contributed to detecting fraud in rural development and direct payments to farmers, while in market measures it seems it played a stronger role (but only if scrutiny activities were actually based on risk analysis). Furthermore, the share of fraud detections based on **tips from informants** and whistle-blowers was low, with the exception of market measures, where it reached 11%. However, this figure may be volatile as it is based on very few cases. Fraud was never detected following information published in the **media**.

For 10% of the irregularities reported during 2014-2023, there is or has been a suspicion of fraud (incidence of fraud). In 11% of such cases, this suspicion was not initially reported and the Member State reclassified the irregularity as fraudulent at a later stage.

For just 16% of the irregularities with a suspicion of fraud, the suspicion was then confirmed as **established fraud**, while **for 11% the suspicion was dismissed**. Most of the irregularities where there was a suspicion of fraud are still classified as suspected fraud, even if several years have elapsed since the initial reporting.

Significant **differences between Member States** can be found in the above-mentioned percentages. In 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 classification as suspected fraud. These reporting practices should be reviewed or engagement with the judicial authorities should be improved. In many Member States, the percentage of irregularities still classified as suspected fraud is extremely high. This may suggest that the judicial authorities do not give proper follow-up to these suspicions, including because they may not have sufficient resources. Alternatively, it could be that there are no proper communication channels from judicial to reporting authorities.

Expenditure - cohesion and fisheries policies

Fraudulent irregularities related to the programming period 2007-2013 peaked in 2015, before gradually decreasing in the following years. 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 multiannual 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 reported from 2014 to 2023 (10 years) for the programming period 2014-2020 **are much lower than those reported from 2007 to 2016 (10 years) for the programming period 2007-2013**. It concerns all funds and most of the Member States. An analysis of this trend has been published with past years' reports on the protection of the EU financial interests (PIF reports). A gap has also recently been emerging for the number of irregularities reported as fraudulent, even if this gap is much smaller.

During the period 2019-2023, the financial amounts involved in irregularities reported as fraudulent were about **EUR 1.4 billion**. The total EU funding granted to the projects or operations affected by these irregularities was about **EUR 5 billion**. This meant that the irregular financial amounts involved in fraudulent irregularities accounted for about 27% of the value of the related operations. This proportion differs depending on the Fund and on the Member State. It is very low for the ESF, which may also be due to the type of operations financed by this Fund. In general, a low proportion means that there is fraud (or a suspicion of fraud), but this concerns just part of the operation/project, while the remaining part is considered legal and regular and funding is confirmed. While it depends on the type of operation/project and on the type and specific circumstances of the fraudulent behaviour, careful assessment is required to confirm funding to an operation/project affected by fraud.

For the cohesion policy, analysis suggests that a number of areas may be more affected by fraud than others. These are (i) investments in the green transition, including the protection of the environment, adapting to climate change and risk prevention, the transition to a low carbon economy. In the 'green transition' area, the management and provision of water, waste management and energy efficiency seem to be the most affected. Waste water treatment, renewable energy (solar) and funding for the development of natural assets seem to have a particular potential vulnerability to fraud; (ii) strengthening research, technological development and innovation (RTD&I), in particular assistance to RTD&I activities in firms, especially SMEs; (iii) funding to promote sustainable transport; (iv) promotion of employment, where adaptation to change of workers and enterprises and the modernisation of the labour market seem the most affected. Support to self-employment and business start-ups seems to have a particular potential vulnerability to fraud; (v) financing to enhance the competitiveness of SMEs. **Other areas may have a particular potential vulnerability to fraud** because of non-fraudulent irregularities. This includes investments for digitalisation and for the promotion of social inclusion.

Concerning fraud, the most frequent **type of infringements concerned supporting documents**. Financial amounts involved were large in fraudulent irregularities where there were infringements of **contract provisions/rules**, often consisting in incomplete or non-implementation of the funded action. Infringements of **public procurement** rules were the most reported non-fraudulent irregularities, but they rarely led to a suspicion of fraud. This suggests a need for improvement either in fraud detection or in the administrative capability of contracting authorities. Most of the fraudulent infringements concerning **ethics and integrity** were related to conflict of interests (about 70%), while about 23% concerned corruption/bribery.

During 2019-2023, **risk analysis** still only marginally contributed to detecting fraud, while **civil society** (including tips from informants, whistle-blowers and information published in the media) overall played a larger role than in the previous 5 years. On 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, with a view to carrying out targeted *ex post* controls. National anti-fraud strategies should consider strengthening the national anti-fraud landscape through the systematic involvement of bodies that are: (i) external to management and control system specific to the use of EU funds; and (ii) endowed with the necessary powers, information and resources.

With regard to the programming period 2014-2020, it took on average about 1 year and a half to come to a suspicion that a fraudulent irregularity had been committed and nearly 2 years and a half to close the fraudulent case after reporting to the Commission.

The **fraud detection rate** for the programming period 2014-2020 is 0.53%, which is similar to the programming period 2007-2013. The **irregularity detection rate** is 0.67%, which is much lower than the rate recorded for the programming period 2007-2013 (2.5%). Detection and reporting vary significantly between Member States.

For just 7% of the irregularities reported during 2014-2023, there is or has been a suspicion of fraud (incidence of fraud). For 15% of such irregularities, this suspicion was not initially reported and the Member State reclassified the irregularity as fraudulent at a later stage.

For just 13% of the irregularities with a suspicion of fraud, the suspicion was then confirmed as **established fraud**, while **for 14% the suspicion was dismissed**. However, the dismissal ratio is getting quite high for years that are further in the past. On the one hand, a high dismissal ratio might be due to incorrect assessments by the administrative authorities when they reported a case as a suspicion of fraud to the competent bodies for further investigation. On the other hand, this might be due to the resources these competent bodies can actually devote to investigating such suspicions. **Most of the irregularities where there was a suspicion of fraud are still classified as suspected fraud**, even if several years have elapsed since the initial reporting.

Significant **differences between Member States** can be found 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 classification as suspected fraud. These reporting practices should be reviewed or engagement with the judicial authorities improved. In many Member States, the percentage of irregularities still classified as suspected fraud is extremely high. This may suggest that the judicial authorities do not give proper follow-up to these suspicions, including because they may not have sufficient resources. Alternatively, there may not be any proper communication channels from judicial to reporting authorities.

Expenditure - pre-accession

Under pre-accession programmes, the irregularities reported by the beneficiary countries during the past 5 years (**2019-2023**) mainly concerned the Instruments for Pre-accession Assistance for the period 2007-2013 (IPA I) and for the period 2014-2020 (IPA II). About **8% of the irregularities were reported as fraudulent**. In 2023, the financial amounts involved in fraudulent irregularities jumped to about EUR 19 million, due to one irregularity reported by Türkiye, in relation to regional development (REGD). The number of **non-fraudulent irregularities experienced an exceptional increase in 2022 and remained high in 2023**. This was mainly due to irregularities in **North Macedonia and Türkiye** related to IPA II over the component for rural development (**IPARD**). The majority of these irregularities involved less than EUR 10 000 ('below-10 000' irregularities). Overall, during

2019-2023, half of the reported irregularities involved **less than EUR 10 000**. Concerning these ‘below-10 000’ irregularities, about 72% concerned IPARD, Türkiye and North Macedonia reported 70% of them and 64% of them were reported in 2022-2023 (contributing to the exceptional increase in non-fraudulent irregularities).

Focusing on **IPA I during the past 5 years**, the number of these irregularities and the financial amounts involved **fell markedly**, as the programmes were closed years ago. However, **since 2007**, 10 beneficiary countries have reported 871 irregularities related to five components. The highest number of irregularities concerned **IPARD**. About 88% of the irregularities related to IPARD were detected by **Türkiye**. A broader range of countries reported irregularities concerning **cross-border cooperation (CBC)** programmes, the second most affected component of IPA I. The majority of these irregularities were reported by **Bulgaria**. In addition to reporting most of the IPARD irregularities, **Türkiye** also reported 76% of the irregularities related to **human resources development** programmes, the third most affected component of IPA I.

As for **IPA II during the past 5 years**, the number of irregularities **increased markedly in 2022 and remained high 2023**, due in part to the high number of ‘below-10 000’ irregularities. More than 70% of the **non-fraudulent** irregularities reported during 2022-2023 concerned **IPARD**. About 55% of these IPARD irregularities were reported by **Türkiye**, followed by **North Macedonia** (24%) and **Albania** (18%). During 2019-2023, about 62% of **fraudulent** irregularities were reported by **Türkiye** and 29% by **Serbia**. About 71% of them concerned **IPARD** and 14% were related to **CBC**. Overall, the 740 irregularities related to IPA II concerned **five components** and were reported by **eight countries**. The highest number of cases and the highest financial amounts concerned **IPARD**. The main contributor to detection was **Türkiye**, which reported about 48% of irregularities, followed by **North Macedonia** (21%) and **Albania** (17%). However, 73% of the irregularities reported by North Macedonia and 55% of those reported by Türkiye were ‘below-10 000’. Most of the financial amounts were involved in irregularities reported by Türkiye, due also to an irregularity concerning REGD, which related to a figure of about EUR 18 million. **Serbia recorded the highest average financial amounts involved in irregularities** (about EUR 90 000). In the other beneficiary countries, this average was around EUR 30 000 (excluding the outlier reported by Türkiye). Looking at irregularities **since 2014**, the overall picture does not change significantly. This is because before 2019 the beneficiary countries reported just 18 additional irregularities (of which 3 were fraudulent).

Expenditure - direct management

For the 2023 financial year, a total of EUR 42.34 billion was disbursed under the ‘direct management’ mode (RRF not included). Overall, the spending (excluding RRF) was higher than in the previous year.

For the 2023 financial year, the Commission registered **892 recovery items qualified as irregularities, for a total financial value of EUR 52.55 million in irregular amounts**. Among these recovery items, 20 have been reported as fraudulent irregularities, involving EUR 1.87 million in irregular amounts.

During 2019-2023, in relation to **fraudulent irregularities, the ratio of irregular financial amounts to expenditure gradually decreased and remains close to zero** (5-year average of 0.02%). During the same period, in relation to non-fraudulent irregularities, the ratio of irregular financial amounts to expenditure was around 0.17%.

In the 2023 financial year, the highest number of recovery items qualified as non-fraudulent irregularities was recorded for the heading '**Single market, innovation and digital**' (517). The same area is responsible for the highest irregular (non-fraudulent) amounts registered (EUR 34.48 million).

For non-fraudulent irregularities, during 2019-2023, 74.1% of the total number of recovery items and 71.3% of the related recovery amounts concerned **legal entities resident in the EU-27**. For fraudulent irregularities, these ratios are slightly lower: 72% of the total number of recovery items and 70.7% of the related recovery amounts concerned a legal entity resident in the EU-27.

During 2019-2023, **OLAF** was mentioned as the source of detection for fraudulent irregularities in relation to 88.4% of recovery items, corresponding to 92.1% of total recovery amounts. Around 97.1% of non-fraudulent irregularities were detected through **Commission controls** (*ex ante* and *ex post* controls).

'**Amount ineligible**' was the most frequent type of irregularity reported during the past 5 years, in relation to both fraudulent and non-fraudulent irregularities.

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 2023, 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 (the ‘PIF report’) 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 four subsequent parts of the document are dedicated to irregularities reported in the area of expenditure (i) for the common agricultural policy; (ii) for cohesion policy, fisheries and other internal policies; (iii) for 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; and (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

Section 2 presents a statistical evaluation of irregularities and fraud detected by the Member States during 2023 in revenue under the traditional own resources (TOR). It places these detections in the context of past years together with their financial impact. These statistics are based on the total estimated and established amounts of TOR as reported in the **OWNRES application**³. Figures on recovery are based solely on established amounts.

The following analysis is based on the data extracted on the cut-off date (15 March 2024). The same applies for the conversion from national currencies into EUR which has been made based on the InforEuro exchange rate applicable on 15 March 2024.

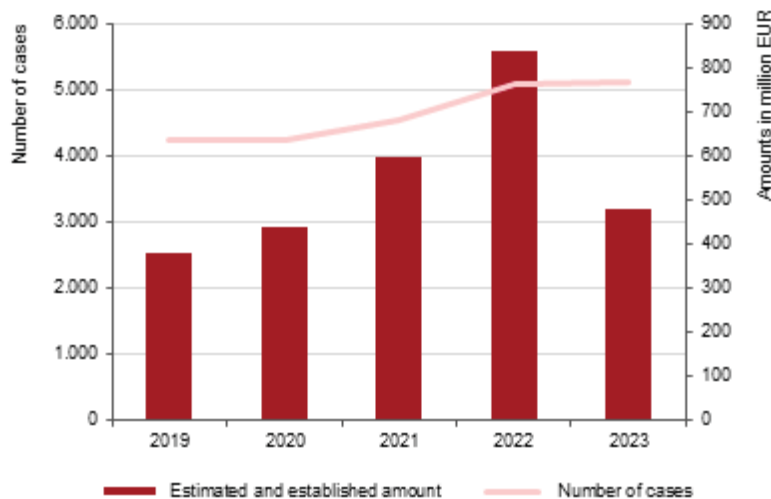
For comparability reasons with previous years, the analysis is carried out based on the figures obtained for the European Union of 27 Member States (EU-27). The United Kingdom's figures can nevertheless be found in the annexes.

2.2. General analysis –trend analysis

2.2.1. Reporting years 2019-2023

In 2023, the **total number of cases** reported via OWNRES (5 118) is about **10% higher** than the average number of cases reported for the 5-year period 2019-2023 (4 638). However, the total estimated and established **amount of TOR involved** (EUR 478 million) is about **12% lower** than the average estimated and established amount for years 2019-2023 (EUR 545 million).⁴ Chart TOR1 shows that the number of cases has been steadily increasing since 2020, while the amount fell in 2023.

CHART TOR1: Total number of OWNRES cases and the related estimated and established amount (2019-2023)



³ The OWNRES application enables the 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 laying down implementing measures for the system of own resources.

⁴ See Annex 1.

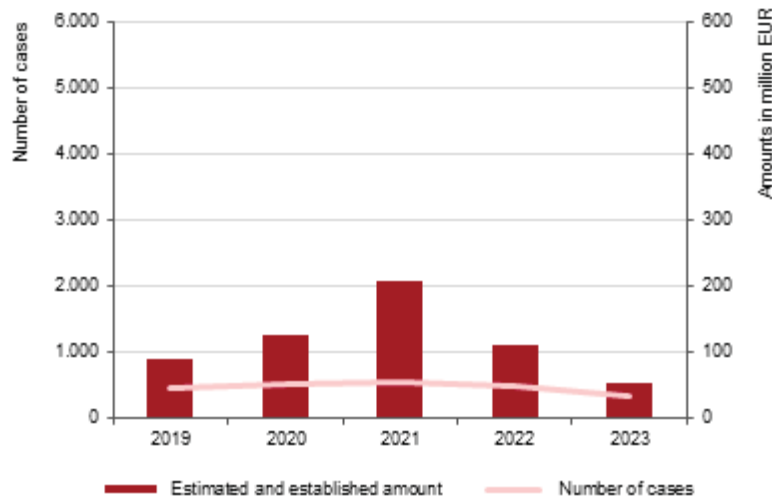
This drop is due to the fact that the 2022 amount was significantly affected by five **major cases**⁵ of non-fraudulent irregularities reported by Belgium (EUR 368 million) and two major cases reported by the Netherlands (EUR 23 million). The figures for 2023 have not been affected by any case exceeding EUR 10 million.

In 2023, the average amount per case was EUR 93 476, whereas the 5-year average stood at EUR 117 406. The highest number of cases and amounts were by far reported in Germany (2 081 cases with EUR 197 million). Spain, which came second, reported 480 cases totalling EUR 63 million.

2.2.1.1. Irregularities reported as fraudulent

The **number of cases reported as fraudulent** (340) is currently **27% lower** than the average number of cases reported as fraudulent for the 5-year period 2019-2023 (468). Moreover, the total estimated and established **amount of TOR decreased by 54%** in 2023 (EUR 53 million) compared to the average amount for years 2019-2023 (EUR 116 million)⁶.

CHART TOR2: OWNRES cases reported as fraudulent and the related estimated and established amount (2019-2023)



The average amount per fraudulent case therefore decreased to EUR 155 661, compared to the 5-year average of EUR 247 607. In general, the share of fraudulent cases has been declining. Only about **7% of all cases detected in 2023 were classified as fraudulent**, representing 11% of the total amount of TOR involved.

In 2023, seven Member States did not report any fraudulent case exceeding EUR 10 000, namely Czechia, Denmark, Ireland, Luxembourg, Malta, the Netherlands and Sweden. In addition, Luxembourg and Malta have reported zero fraudulent cases during the past 5 years.

2.2.1.2. Irregularities not reported as fraudulent

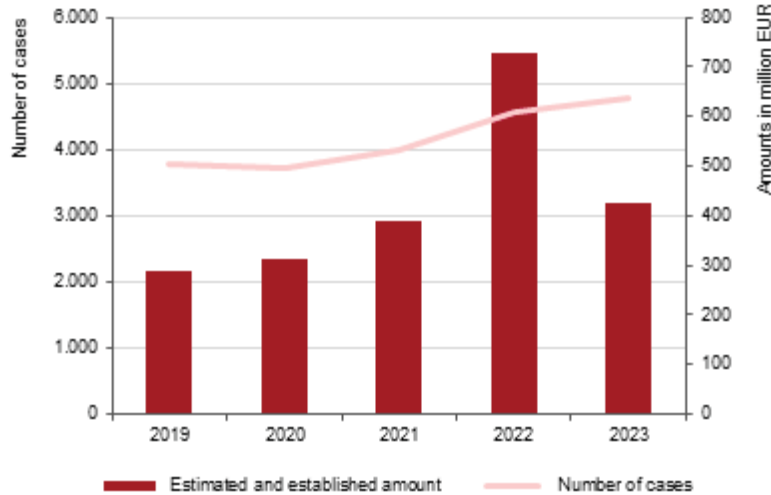
Nearly **93% of cases were not classified as fraudulent in 2023** (4 778). This gives an almost **15% increase** on the average number of cases communicated for the 2019-2023 period (4 170). On the other hand, the estimated and established **amount of TOR** remains rather stable

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

⁶ See Annex 2.

(EUR 425 million) with a **less than 1% decrease** compared to the 5-year average (EUR 428 million). This figure represents 89% of the total amount of TOR reported in 2023.⁷

CHART TOR3: OWNRES cases reported as non-fraudulent and the related estimated and established amount (2019-2023)



Estonia and Luxembourg did not report any case of non-fraudulent irregularity exceeding EUR 10 000 for 2023. The average amount per case was EUR 89 051, which is significantly lower than for fraudulent cases. The 5-year average for the 2019-2023 period stands at EUR 102 792 per non-fraudulent case.

2.2.2. OWNRES data vs TOR collection

According to OWNRES data, about EUR 478 million has been established or estimated by the Member States in connection with reported fraudulent or non-fraudulent irregularities where the amount exceeds EUR 10 000. In 2023, the total established amount of TOR was about EUR 28.7 billion (gross) and more than 98% was duly recovered and made available to the Commission via the A-account.⁸

OWNRES cases represent **1.69% of the total collected TOR (gross) amount in 2023**. This ‘**detection rate**’ decreased compared to 2022, when it was 2.33%.⁹ A percentage of 1.69% indicates that out of every EUR 100 of TOR (gross) established and collected, an amount of EUR 1.69 is registered in OWNRES as irregular (fraudulent or non-fraudulent).

There are differences among the Member States; the percentage is above average in Germany, Spain, Lithuania, Romania, Finland and Sweden. Differentiation should also be made between the financial impact of **fraudulent cases** where the average **detection rate** is much lower, i.e. 0.19%, and of **non-fraudulent cases**, where it is 1.51%.¹⁰

⁷ See Annex 3.

⁸ These are provisional figures for EU-27 available as of 15 March 2024 and might be changed in the final financial accounts. In the period 2021-2027, Member States retain 25% of the collected customs duties. This not only covers collection costs but also serves as an incentive to ensure diligent collection of the amounts due.

⁹ On the cut-off date for the 2022 PIF report, i.e. 15 March 2023.

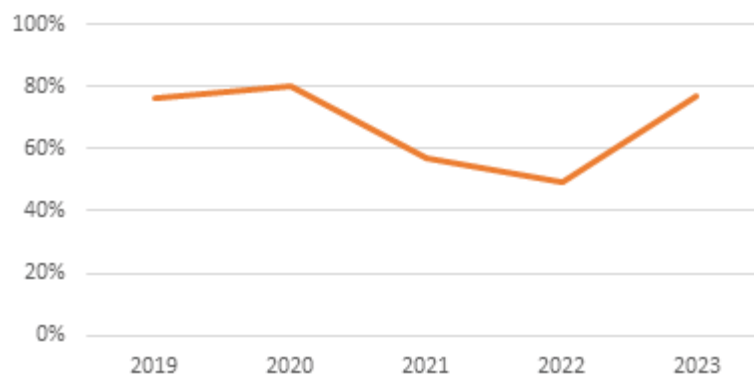
¹⁰ See Annex 4.

2.2.3. Recovery rates

The fraud and irregularity cases detected in 2023 correspond to an established amount of EUR 443 million. In total, almost **EUR 341 million was recovered** by 27 Member States. The **recovery rate for all cases reported in 2023 is currently 77%**, which is a very positive result. It should be stressed that recovery results usually entail a lengthy process and evolve over time. To get an accurate comparison between 2023 and 2022 outcomes, the recovery rate of 77% for revenue for the year 2023 should be compared against the recovery rate of 48% for revenue for the year 2022 (as reported in past year's statistical evaluation¹¹).

The updated recovery rate for all cases reported in 2022 is currently 49% (as of 15 March 2024), i.e. it went up by one percentage point per year. It can be expected that the recovery rate for 2023 will go up in the future as well. Chart TOR4 shows that the annual recovery rate has varied between 49% and 80% over the past 5 years.

CHART TOR4: Annual recovery rate (2019-2023)



The **recovery rate for 2023 varies** between the Member States. In absolute figures, Germany maintained its position and recovered the highest amount (EUR 172 million). Two Member States (Portugal and Slovenia) recovered 100%, i.e. the entire established amount has already been recovered. In seven other Member States, the recovery rate is equal or above 90% (Czechia 98%, Denmark 96%, Latvia 96%, Austria 96%, Poland 90%, Slovakia 97%, Finland 99%).¹²

Trends in fraudulent and non-fraudulent irregularities diverged in 2023. For **non-fraudulent cases**, there was an increase in the total recovered amount (EUR 331 million, out of the EUR 404 million established) as well as in the percentage (82%) compared to the previous year's statistics. For **fraudulent cases**, the total recovered amount (almost EUR 10 million, out of the EUR 39 million established) decreased but the percentage remains the same (25%).¹³

The Member States are more successful in recovering non-fraudulent amounts; this is a continuous trend. OWNRES data confirm that the recovery rate for fraudulent cases is overall much lower than for non-fraudulent cases, as shown in Table TOR1 below. **The historical recovery rate (HRR) is 85%.**

¹¹ Section 2.2.3 of 'Statistical evaluation of irregularities reported for 2022', SWD(2023) 275 final

¹² See Annex 5. The estimated amounts are excluded.

¹³ See Annex 10. The estimated amounts are excluded.

Table TOR1: Historical recovery rate (HRR)

Irregularities	HRR 1989-2020
Reported as fraudulent	68.20 %
Reported as non-fraudulent	92,09 %
Total	85,21 %

The historical recovery rate expresses the recovery result for both complex and easy cases. Therefore, cases from 2021 onwards are excluded because these are predominantly easy cases (complex cases can generally not be closed within 3 years).

2.3. Specific analysis

2.3.1. Customs procedure

The statistical evaluation contains the following customs procedures: release for free circulation, transit, customs warehousing, inward processing and other.¹⁴ The customs procedure '**release for free circulation**' is undoubtedly the most affected by all irregularities (4 236 cases with an overall amount of EUR 397 million; this translates into 83% of all cases and amounts reported for 2023, considering both fraudulent and non-fraudulent cases).

For **fraudulent cases**, 'release for free circulation' covers 81% of the total estimated and established amount registered in OWNRES for all customs procedures. Compared to the 2022 statistics, the share of fraudulent 'transit' cases increased, while the number of 'customs warehousing' cases decreased. The registered amounts of TOR went down for all customs procedures except for 'inward processing', which went up.

Similarly for **non-fraudulent cases**, 83% of their estimated and established amount for all customs procedures is linked to '**release for free circulation**'. Compared to the 2022, the number of cases under 'release for free circulation' increased, although the total amount is significantly lower due to the above-mentioned major cases. In monetary terms, the second most affected customs procedure in 2023 was 'customs warehousing'. For the remaining customs procedures, the estimated and established amount of TOR decreased, apart from the category 'other'.

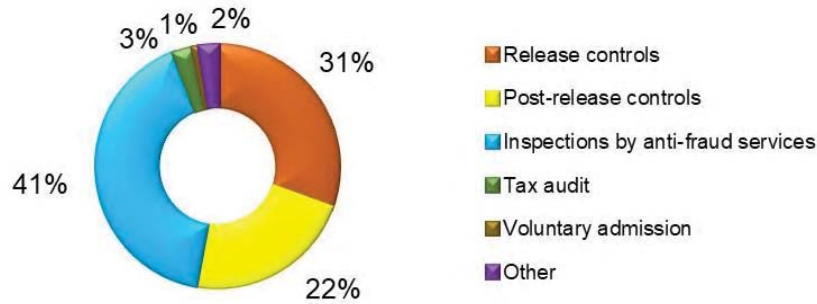
2.3.2. Method of detection

The 2023 data confirms the following trend.¹⁵ As shown in Chart TOR5, most **fraudulent** cases are discovered during **inspections by anti-fraud services** (41%). **Customs controls** carried out at the time of **release of the goods** were the second most successful method of detecting fraud (31%), followed by **post-release controls** (22%).

¹⁴ See Annex 6 and 7.

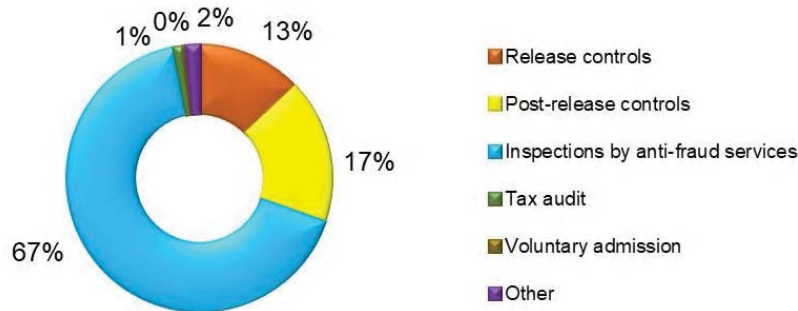
¹⁵ See Annex 8 and 9.

CHART TOR5: Method of detection 2023 – Cases reported as fraudulent (by number of cases)



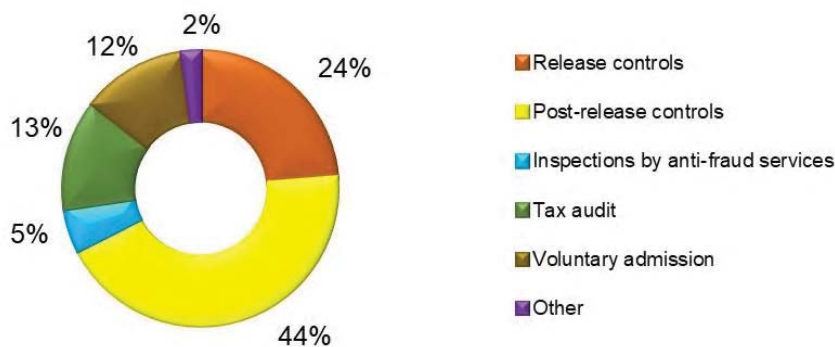
In monetary terms, these **three detection methods combined represent around EUR 51 million (97%)** of the estimated and established amounts of TOR in fraudulent cases. Compared to the 2022 statistics, the total amount per inspections by anti-fraud services increased by 17 percentage points, while the amount per post-release controls decreased by 16 pps in 2023. Chart TOR6 illustrates that the remaining methods of detection have only marginal impact.

CHART TOR6: Method of detection 2023 – Cases reported as fraudulent (by estimated and established amount)



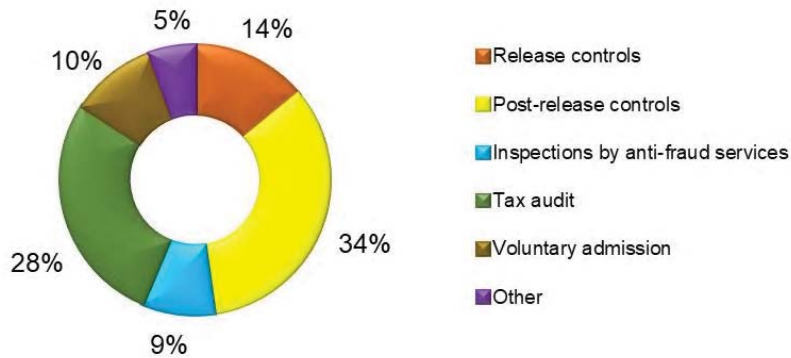
In 2023, most **non-fraudulent** cases were revealed during **post-release controls** (44%), as shown in Chart TOR7. Other frequent methods of detection of non-fraudulent cases are **release controls** (24%), **tax audit** (13%), and **voluntary admission** (12%). Compared to 2022, these figures remain rather stable.

CHART TOR7: Method of detection 2023 – Cases not reported as fraudulent (by number of cases)



Regarding the estimated and established amounts of TOR in non-fraudulent cases, the most effective methods of detection were **post-release controls** (34%) and **tax audit** (28%), **amounting to EUR 262 million** (see Chart TOR8). Tax audit experienced a big increase for the second year in a row (both in terms of number of cases and in terms of total amount), mainly attributable to Germany, which reported 486 non-fraudulent cases totalling EUR 97 million. Unlike in 2022, the category ‘other’ did not play a significant role in the 2023 statistics.

CHART TOR8: Method of detection 2023 – Cases not reported as fraudulent (by estimated and established amounts)



2.3.3. Type of infringement

For **fraudulent cases**, the most common type of fraud is smuggling – seized and confiscated goods. In 2023, the Member States reported 87 such cases, totalling more than EUR 11 million. Nevertheless, the second most frequent type of fraud - incorrect origin or country of dispatching - has the highest amount of TOR involved (57 cases, with almost EUR 21 million).

For **non-fraudulent cases**, the most common types of infringement remain incorrect classification/misdescription (1 697 cases and EUR 110 million) and incorrect value (1 105 cases and EUR 153 million). Together they represent nearly 59% of non-fraudulent cases and 62% of the total non-fraudulent amount of TOR.

In monetary terms, the number one type of infringement for **all cases** combined is **incorrect value** (1 157 cases, with an overall amount EUR 165 million). Analysis shows that 55% of cases of incorrect value (representing 50% of this amount) are related to goods with origin in China (see below).

2.3.4. Type of goods, countries of origin

In 2023, **the most vulnerable goods** were footwear and textiles (articles of apparel such as T-shirts, clothing accessories and other made-up articles), followed by vehicles (mainly motorcycles and cars), electrical machinery and equipment (for example electric accumulators), and articles of iron or steel.

Similar to last year, the most frequently reported countries of origin of goods affected by irregularities are **China**, the **United States** and **Vietnam**. These countries are also associated with the highest volume of TOR. Since 2021, cases reported with declared origin in the United Kingdom are on the rise. The number of such cases increased from 37 in 2021 to 96 in 2023. Between 2022 and 2023, the amount of TOR involved grew massively, by almost 157%, to EUR 11 million.

2.3.4.1. Smuggled cigarettes

There were **87 cases** of smuggled cigarettes¹⁶ registered in OWNRES in 2023. Only cases with *smuggling* as the selected type of fraud were taken into account. The estimated amount of TOR involved is around **EUR 12.6 million** although the 5-year overview for 2019-2023 is much higher, with 127 cases and EUR 24.8 million on average. Altogether, the Member States reported 635 cases of smuggled cigarettes during the last 5 years, for a total amount of EUR 124 million. During the entire period 2019-2023, Lithuania reported the highest number of cases (155), and Belgium reported the highest amounts (EUR 44.7 million in total).

In 2023, the highest numbers of cases were reported by **Lithuania** (23), **Spain** (17) and **Bulgaria** (10). The highest amount was reported by **Belgium** (EUR 3.8 million in total). The second highest amount was reported by **Spain** (EUR 2.9 million in total), followed by **Lithuania** (EUR 2.6 million in total). Some 14 Member States have not reported any case of cigarette smuggling.¹⁷

Table TOR2: Cases of smuggled cigarettes in 2023

MS	Cases	Estimated and established amount
	N	EUR
BE	5	3 805 468
BG	10	661 595
EE	9	279 506
EL	7	1 472 096
ES	17	2 858 558
FR	3	365 406
HR	1	80 260
LV	1	16 839
LT	23	2 621 436
PL	5	322 649
RO	4	78 382
SK	1	12 442
FI	1	11 926
EU-27	87	12 586 564

Compared to 2022, 11 Member States continued to have smuggling cases in 2023 (Belgium, Bulgaria, Estonia, Greece, Spain, France, Croatia, Latvia, Lithuania, Poland, Romania). Some Member States disappeared from the 2023 statistics (Germany, Austria, Portugal), while others (Slovakia and Finland) reappeared after a break. This might indicate a **potential shift of fraud or of cigarette smuggling routes**.

2.4. Member States' activities

In 2023, the Member States reported 340 cases as fraudulent and 4 778 cases as non-fraudulent. This indicates a **fraud frequency level (FFL) of 6.6%**. Most Member States follow an overall pattern where the majority of cases involve non-fraudulent irregularities, but certain Member

¹⁶ CN code 2402 2090.

¹⁷ Czechia, Denmark, Germany, Ireland, Italy, Cyprus, Luxembourg, Hungary, Malta, the Netherlands, Austria, Portugal, Slovenia, Sweden.

States registered more than 50% of cases as fraudulent (Bulgaria 80%, Estonia 100%, Greece 87%, Cyprus 67% and Lithuania 54%). On the other hand, six Member States reported only non-fraudulent irregularities and zero cases of fraud (Czechia, Denmark, Ireland, Malta, the Netherlands and Sweden). Luxembourg did not register any case of fraudulent or non-fraudulent irregularity exceeding EUR 10 000 in OWNRES.

Such large differences between Member States' classifications of cases as fraudulent and non-fraudulent 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 the Member States. Moreover, individual larger cases detected in a specific year may affect annual rates significantly. The rates can also be significantly affected by factors such as the type of traffic, type of trade, the economic operators' level of compliance and Member State's location. 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

The Member States are required by Article 13(3) of Council Regulation No 609/2014 to provide the Commission with information on cases in which amounts of traditional own resources **exceeding EUR 100 000** have been written off from the separate account (and thus not made available to the EU budget) because they have been declared or deemed **irrecoverable**.

In 2023, 17 Member States submitted **120 write-off reports totalling EUR 175 million** to the Commission for assessment.¹⁸ For **five** new write-off reports, the Commission considered that they satisfactorily demonstrated that **TOR was lost for reasons not imputable to the Member States, which** were not financially responsible for the loss. In **81** cases amounting to almost **EUR 69 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**. Therefore, the examination of write-off cases continues to play a very effective role that encourages national administrations' activity in the field of recovery.

2.5.2. Commission's inspections

The Commission¹⁹ scrutinises the way in which the Member States discharge their responsibility for collecting traditional own resources. The inspections carried out for this purpose are based on Council Regulation 2021/768 and **have these main objectives:** (i) to protect the financial interests of the EU and ensure that the burden of financing the EU expenditure is fairly shared among the Member States; (ii) to maintain a level playing field for economic operators; and (iii) to keep the budgetary authority and the European Court of Auditors properly informed.

The TOR inspections take place either as regular inspections on the spot in the Member States (or remotely if necessary) or as desk audits. In 2023, the Commission focused its regular on-the-spot inspections in the Member States on: (i) the **control strategy for end-use procedure**; and (ii) the **keeping of the separate account and the corrections of the normal**

¹⁸ See Annex 11.

¹⁹ Specifically, the Directorate-General for Budget. While DG Budget has the operational responsibility within the Commission for implementing inspections covering the collection of TOR, other Commission departments (e.g. DG TAXUD and OLAF) are regularly invited to take part in these inspections to provide specific technical expertise.

account (as a second topic in all inspected Member States). The Commission also continued its close monitoring of Member States' actions and followed up on previously initiated desk audits and observations made during its inspections.

Where systematic shortcomings have been identified, **the national authorities have been requested to take appropriate action** to strengthen their national systems. One general conclusion drawn by the Commission from its inspections in Member States in recent years remains that **a timely and proactive approach in assessing and monitoring risks is indispensable** for 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 reported by the Member States in 2023 in expenditure under the common agricultural policy (CAP). It provides context to these detections by looking at past years and relevant programming periods (PP).

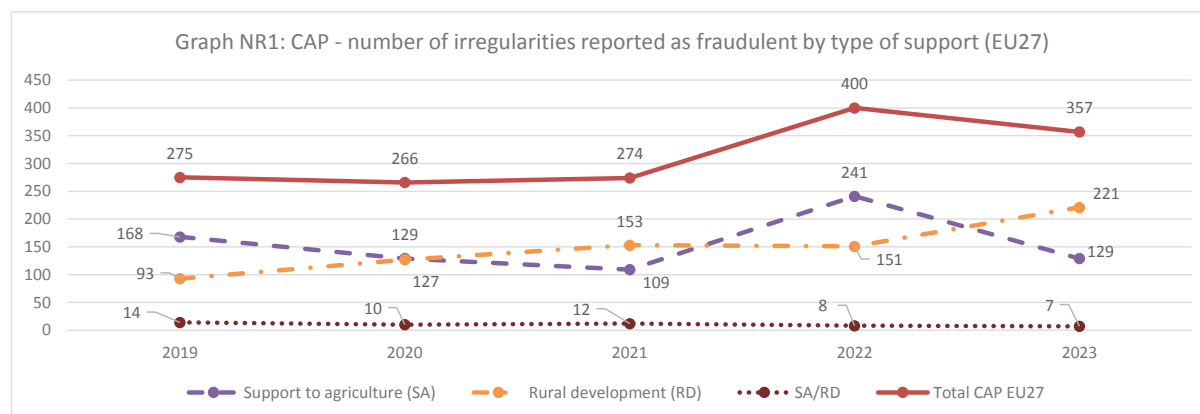
Nearly all expenditure under the CAP is disbursed by the Member States under shared management. The Member States must report irregularities and fraud to the Commission through the **Irregularity Management System (IMS)**.

In this section, when reference is made to *fraud*, this includes both *suspected fraud* and *established fraud*²⁰. 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 when involving financial amounts above EUR 10 000. Several Member States also reported some irregularities under this threshold. These irregularities might be inter-linked, bringing the total financial amounts involved above the 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-27.²¹

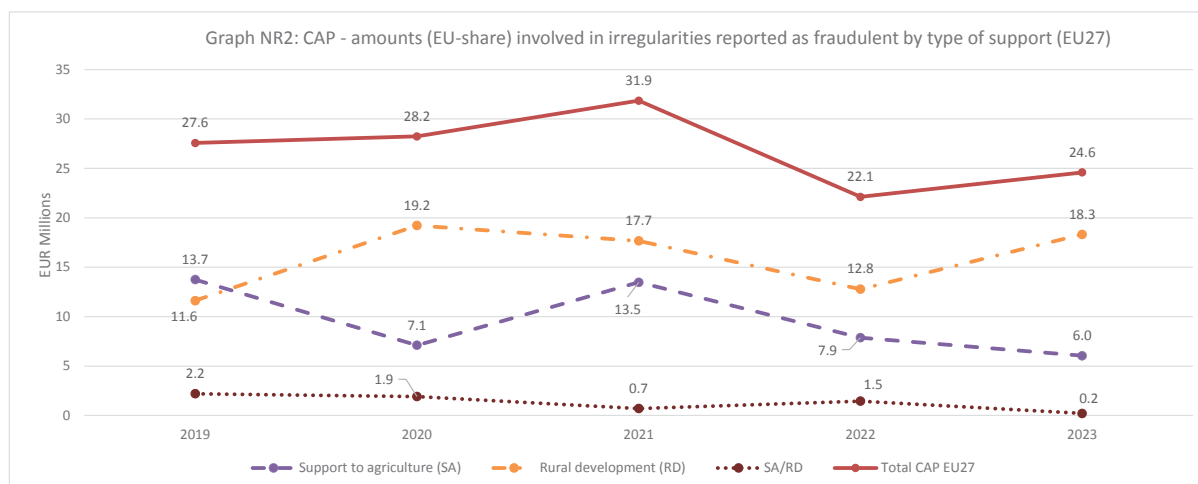
3.2. General trend

Graph NR1 below provides an overview of the number of irregularities reported as fraudulent, broken down by year and type of support, for the period 2019-2023. Graph NR2 shows the financial amounts (EU-share) involved in these irregularities.



²⁰ ‘*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.

²¹ 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.

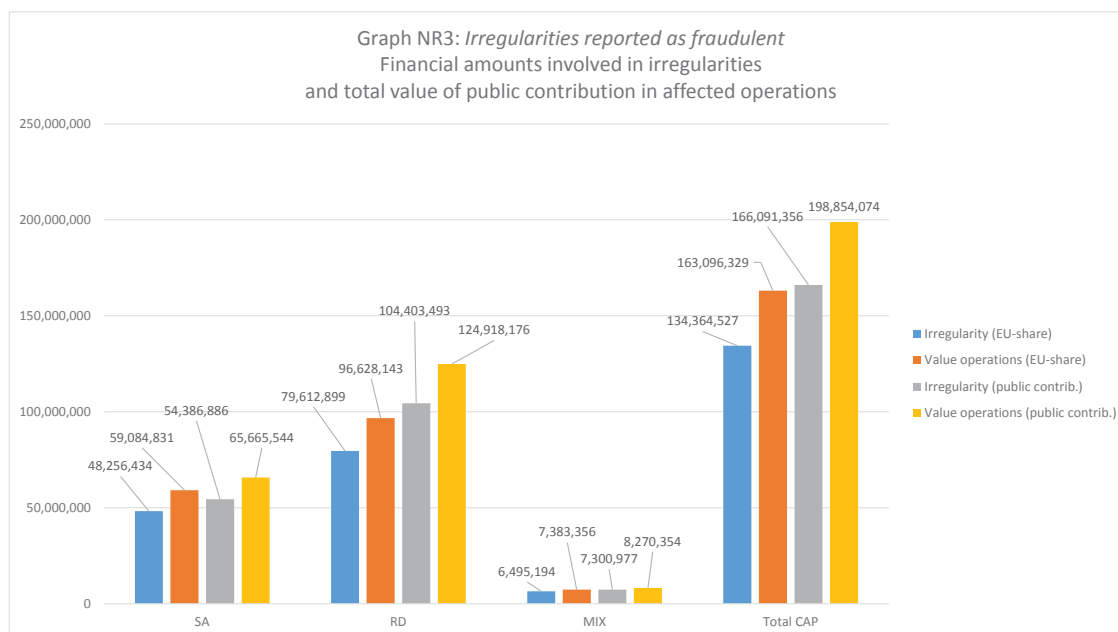


During the period 2019-2023, fraudulent irregularities reported for **rural development** increased, mainly due to rising number of detections for PP 2014-2020. However, the number of these rural development fraudulent irregularities was much lower than during the previous PP 2007-2013, despite the fact 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. The irregularities found under **support to agriculture** decreased for two consecutive years (2020 and 2021) and then peaked in 2022, when the number of these irregularities was influenced by France, reporting many inter-linked ‘below-threshold’ cases.²² In 2023, the number of these irregularities was back to the level of 2020.

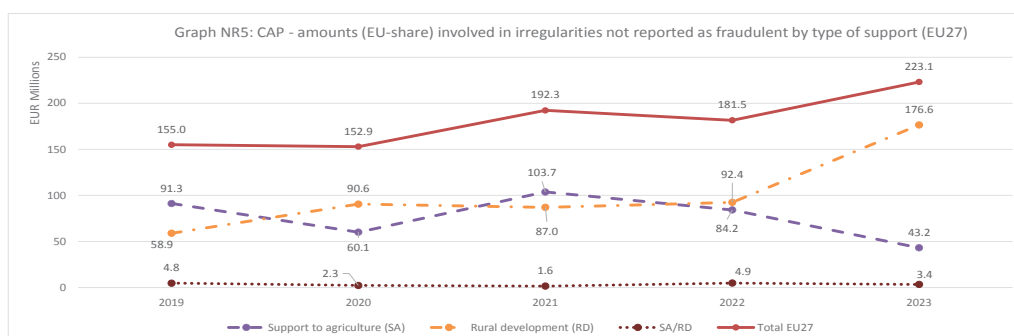
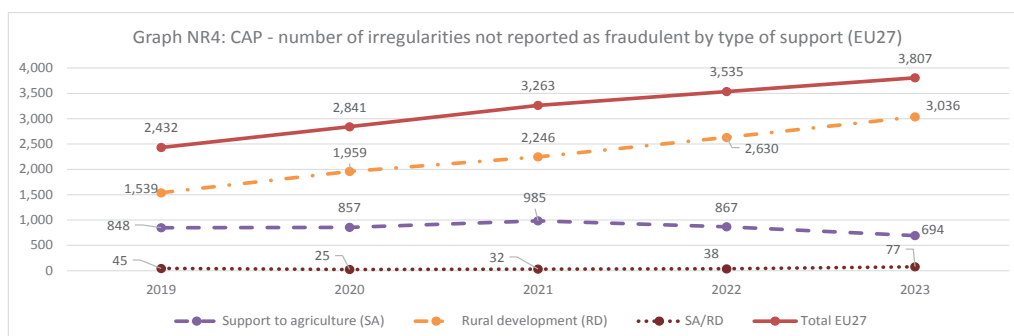
In general, funding from the EU budget to a project or operation is accompanied by funding from the national budget (co-financing). The financial amounts mentioned above are the EU-share directly involved in the reported irregularities. Available data provide information also on the total financial amounts directly involved in the irregularities (EU-share plus national share = public contribution share). Irregularities affect projects or operations that are not necessarily considered totally irregular. Part of the funding to these projects might still be considered regular. Available data provide information also on the EU-share and total value of the public contribution granted to the projects or operations affected by the irregularities. As shown by Graph NR3, for the period 2019-2023, the funding (EU-share) granted to projects or operations affected by irregularities reported as fraudulent was **EUR 163 million, of which EUR 134 million were the irregular financial amounts** (EU-share) involved in these projects or operations (82%). In terms of total public contribution, the funding granted to projects or operations affected by irregularities reported as fraudulent was **EUR 199 million, of which EUR 166 million were the irregular financial amounts involved** in these projects or operations (83%).²³

²² For an analysis of these irregularities reported by France in 2022, see Section 2.1 of ‘*Analysis of irregularities reported by the Member States – Common Agricultural Policy (July 2023)*’, Ares(2023)6053727 on 6/9/2023.

²³ A project/operation can be affected by more than one irregularity. So while summing up the funding to the operations associated to each relevant irregularity, there is a risk of considering the same operation more than once. To reduce this risk, an analysis has been carried out to identify the operations/projects affected by more than one irregularity. As a first step, through the automatic Excel function ‘remove duplicates’, the exact match of operational programme, project name, project number and funding (EU-share and total public contribution) has been considered as pointing to the same project/operation. However, for a significant share of the relevant irregularities, CCI, project name and number are blank. This means that it is enough that the values of the contribution (EU-share and total public) and the Member State are the same to consider that the irregularities are referring to the same project/operation. However, this could be wrong and might be due to support schemes resulting in some sort of standardised contribution to beneficiaries. This would mean that the values of



Graph NR4 shows the number of non-fraudulent irregularities detected and reported by the Member States, in relation to CAP. Graph NR5 focuses on the financial amounts (EU-share) involved. During the period 2019-2023, the number of these **rural development** irregularities constantly increased, in line with the implementation of the programmes. The decrease of reporting related to PP 2014-2020 in comparison with the previous PP 2007-2013 was less noticeable than for fraudulent irregularities, but it is becoming significant. The number of irregularities related to **support to agriculture** were more stable, but started decreasing from 2022. The irregular financial amounts fluctuated strongly, mainly due to the reporting in some years, where few cases relating to market measures involved exceptional amounts.



operations in Graph NR3 have been excessively reduced. However, at EU-27 level, this reduction represents about 1.5% of the total values, so the findings of the analysis are still valid.

Several irregularities cover **both rural development and direct payments to farmers**. This is more frequent for fraudulent irregularities (see SA/RD in the graphs 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 2019-2023 and the relevant payments received by the Member States during the same period. These rates are shown in Table NR1.

Table NR1: FDR and IDR by type of CAP expenditure - EU27

Type of expenditure	Irregularities detected and reported 2019-2023 / Payments 2019-2023		
	FDR	IDR	Total
Direct payments	0.02%	0.05%	0.07%
Intervention in agricultural markets	0.13%	2.30%	2.43%
Support to agriculture	0.02%	0.19%	0.21%
Rural development	0.11%	0.71%	0.82%
Total CAP	0.05%	0.33%	0.38%

Detection rates for support to agriculture were much lower than for rural development. However, one part of support to agriculture, **interventions in agricultural markets (market measures), accounted for the highest FDR and IDR.** It could be argued that this comparison is biased by a few cases related to market measures (four non-fraudulent cases) involving exceptionally high financial amounts (more than EUR 15 million each). However, this does not influence the FDR and concerning the IDR, even excluding these irregularities from the calculation, the IDR for market measures was still the highest, at 1.53%.

3.3. Modus operandi

Direct payments to farmers

During the period 2019-2023, for direct payments to farmers, the fraudulent irregularities often concerned **falsification of the request for aid or of the 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, etc.). Many reported irregularities concerned the artificial splitting of agricultural holdings to unduly get higher payments, for example avoiding ceilings or regressive aid rates. Under the new CAP, **risks related to artificial splitting may increase**, as far as the Member States will increase payments to small and medium-size farms, which may also translate in reducing payments to larger farms, also through voluntary capping and degressive reduction.

While for many of the reported irregularities the description of the modus operandi is unclear, it seems that **most of the reported irregularities concern the *a priori* conditions for receiving the aid**, such as having the right to use the land declared in the application or actually using the land. While continuing to improve checks on entitlements related to the main direct payments, **agricultural practices, including those beneficial for the climate and the environment, may also deserve increased attention** from controlling authorities, with a view to identifying intentional infringements. The same may apply to **payments schemes based on the number and type of animals**. Under the new CAP, risks related to respect of good agricultural and environmental conditions and support for environmental commitments may increase. Certain conditions are more stringent and apply to all payments while there is also increased support for voluntary environmental commitments. In

particular, 25% of the direct payments must be allocated to eco-schemes, providing stronger incentives for climate and environment friendly farming practices.

Increased reliance on the Area Monitoring System (AMS) for monitoring compliance may lead to a reduction of the on-farm visits. Impact on risks depends on the effectiveness of the combination of these remote controls and residual on-farm visits in checking compliance with all conditions, including good agricultural and environmental conditions (GAEC) and statutory management requirements (SRM). The current CAP makes the use of an AMS mandatory, where this allows to monitor compliance with eligibility conditions remotely.²⁴ The findings of the AMS shall be used to inform farmers of detected non-compliance prior to the latest deadline for the finalisation of the aid claims, thus allowing for amendments without the risk of incurring penalties.²⁵ Where all eligibility conditions of an intervention are monitored via the AMS, Member States may decide that this fulfils their obligation to set up a control system for that intervention. In that case, Member States may decide that on-farm visits are not needed for that intervention, since the entire population was controlled remotely. On the other hand, where only some eligibility conditions of an intervention are monitored by the AMS, Member States must ensure that adequate controls are performed on a sample of beneficiaries.²⁶

From 2025, farmers failing to respect the basic social and labour rights of farm workers may face administrative penalties by way of reduced payments. The new approach will become mandatory only in 2025, but may already be adopted by Member States from 2023. This will require effective cooperation between the paying agencies and the bodies entrusted with control on compliance with labour regulations.

Market measures

Infringements related to the **falsification of documentary proof or requests** were the most frequent in relation to market measures. Infringements concerning the **implementation of the action** were also relatively 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. OLAF investigated several cases related to the **promotion** of agricultural products, uncovering complex fraudulent schemes, based on conflict of interests, kickback payments, manipulated procurement procedures, price inflation, and incomplete implementation of the actions.

Risks related to the funding of producer organisations were significant and they may increase under the new CAP, as this type of funding is extended beyond the fruit and vegetables sector to most agricultural sectors.

Risks related to environmental actions could potentially also concern the fruit and vegetables and the wine sectors for which interventions linked to the climate and

²⁴ Such as on the basis of the Copernicus Sentinel satellites. This means, for example, monitoring of crops and cultivation of agricultural parcels to determine whether farmers are fulfilling the commitments they made when requesting subsidies.

²⁵ The AMS may also be used to alert farmers ahead of important deadlines to perform activities – required by the intervention claimed – on those parcels where the AMS found them lacking, thus avoiding any non-compliances.

²⁶ In addition, to ensure the reliability of the AMS, Member States are required to perform an annual quality assessment. Where deficiencies are detected by the quality assessment, remedial actions have to be proposed. This assessment should consider also potential vulnerabilities to fraudsters' attempts to hide non-compliance in the context of remote checks.

environmental objectives have been reinforced and a minimum percentage of spending for such actions has been set.

Rural development

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 when it is in fact second-hand, bids in the context of procurement or 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**, with a view to 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 on the basis of specific criteria. Infringements may concern the artificial creation of the conditions to comply with these criteria or information the applicant provides in view of this assessment, at the granting stage or at the moment of the implementation of the operation (about the actual fulfillment of certain criteria). As part of the approved project, beneficiaries may need to procure goods (including equipment and machinery), works or services. Beneficiaries may infringe the rules on procurement, including rules that may require beneficiaries to choose the contractor on the basis of a minimum number of independent offers. In general, beneficiaries may hide that they bought assets from entities to which they are linked. 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 inflation of costs may be instrumental to avoiding investing own resources in the project (co-financing). 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. The beneficiary may also fail to follow the business plan, fail to use the investment for the intended purpose or fail to use it at all. Access to a subsidy scheme may be subject to respect of certain requirements, which may be disregarded by the beneficiary. Artificial splitting of an agricultural holding may be used to avoid ceilings to support or to unduly profit from measures or increased payments targeted to smaller farms. Finally, staff in national authorities managing the funds may collude with the fraudsters.

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 journalism²⁷.

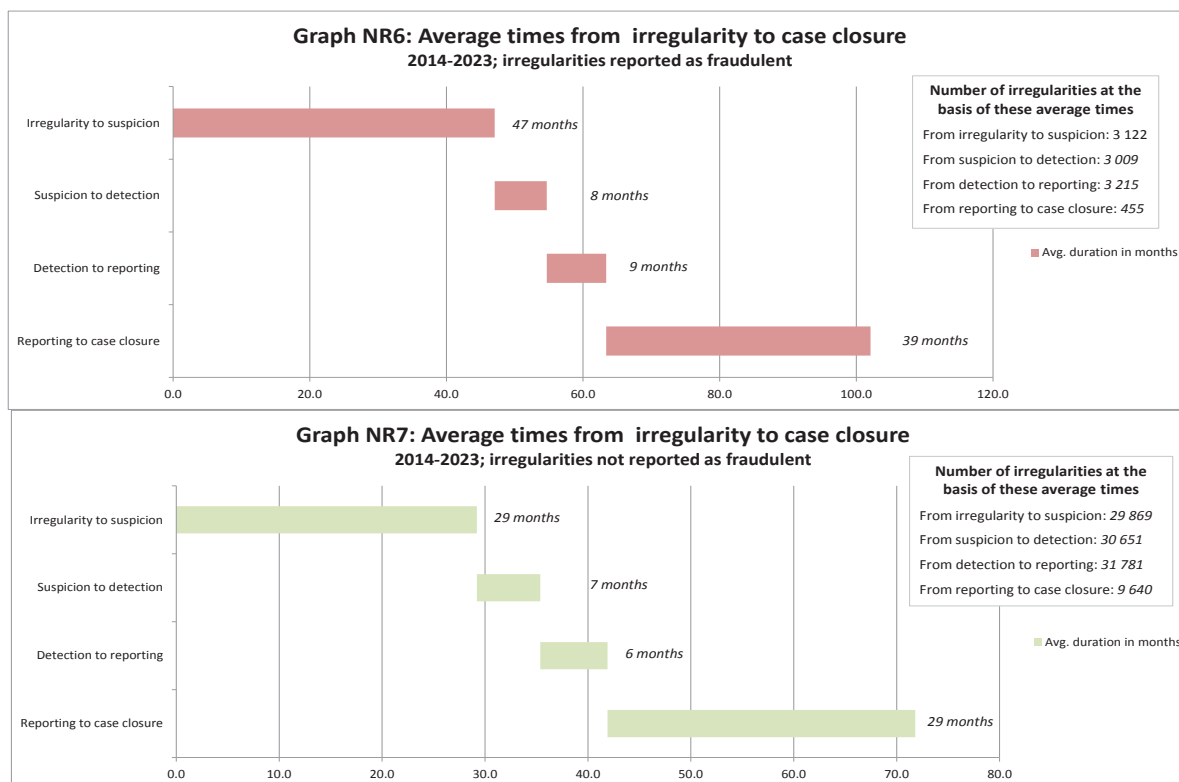
During 2019-2023, **risk analysis** still only marginally contributed to detecting fraud in rural development and direct payments to farmers, while in market measures it seems it played a

²⁷ 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.

stronger role (but only if scrutiny activities were actually based on risk analysis). Furthermore, the share of fraud detections based on **tips from informants and whistle-blowers** was low, with the exception of market measures, where it reached 11%. However, this figure may be volatile as it is based on very few cases. Fraud was never detected following **information published in the media**.

3.5. Duration of the irregularities

During 2019-2023, it took on average **nearly 4 years from the start of the irregularity to come to a suspicion** that a fraudulent irregularity had been or was being committed and **about 3 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.



3.6. Detection and reporting by Member State

The tables included in this section show, for each CAP sector, the fraudulent and non-fraudulent irregularities reported by each Member State, together with the financial amounts (EU-share) involved, the payments received during the same period and the calculation of the FDR and IDR. These tables are accompanied by graphs with the financial amounts directly involved in the irregularities (EU-share and total public contribution share) and also the EU-share and the total value of the public contribution that had been granted to the projects or operations affected by the reported irregularities.

Table NR2 concerns irregularities related to **rural development**.

Table NR2: Rural development 2019-2023: number of irregularities, financial amounts (EU-share) involved and detection rates by Member State

Member State	Irregularities reported as fraudulent 2019-23		Irregularities not reported as fraudulent 2019-23		2019-2023		
	Financial amounts involved (EU-share)		Financial amounts involved (EU-share)		Payments	FDR (2)	IDR (2)
	N	EUR	N	EUR	EUR	%	%
AT	0	0	11	588,522	2,958,566,881	0.00	0.02
BE	0	0	74	1,802,420	477,161,548	0.00	0.38
BG	15	1,721,147	763	51,589,193	1,474,187,212	0.12	3.50
CY	0	0	0	0	107,205,790	0.00	0.00
CZ	18	1,513,742	244	5,017,895	1,899,454,086	0.08	0.26
DE	26	1,625,285	222	7,856,415	7,242,658,910	0.02	0.11
DK	69	6,465,696	35	2,545,539	531,694,306	1.22	0.48
EE	92	10,941,116	121	4,852,980	557,066,656	1.96	0.87
ES	10	3,027,897	1,165	81,531,367	6,228,658,677	0.05	1.31
FI	2	74,920	69	2,481,984	1,754,729,397	0.00	0.14
FR	50	1,400,660	586	12,875,981	9,860,694,196	0.01	0.13
GR	1	1,019,379	1,200	16,807,473	3,344,505,313	0.03	0.50
HR	7	1,494,752	338	16,710,033	1,757,216,725	0.09	0.95
HU	17	391,286	1,033	30,194,280	3,170,135,404	0.01	0.95
IE	0	0	5	137,962	1,679,800,371	0.00	0.01
IT	50	9,946,002	477	40,823,720	7,908,545,302	0.13	0.52
LT	57	2,153,369	355	10,405,181	1,041,017,145	0.21	1.00
LU	0	0	1	19,220	82,514,880	0.00	0.02
LV	21	2,278,434	74	2,060,862	742,179,702	0.31	0.28
MT	3	241,601	25	1,729,296	76,323,591	0.32	2.27
NL	1	9,698	12	754,639	673,446,922	0.00	0.11
PL	34	1,682,424	1,355	33,607,014	6,643,134,588	0.03	0.51
PT	18	1,133,575	1,200	41,887,110	2,700,470,817	0.04	1.55
RO	232	27,896,924	1,743	114,144,557	5,572,381,667	0.50	2.05
SE	1	12,947	34	1,302,058	1,455,327,091	0.00	0.09
SI	2	116,502	40	1,204,806	641,643,828	0.02	0.19
SK	19	4,465,542	228	22,545,207	846,556,992	0.53	2.66
TOTAL EU27	745	79,612,898	11,410	505,475,714	71,427,277,997	0.11	0.71
UK ⁽¹⁾	21	439,213	351	10,632,503			

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

(2) FDR are calculated based on the financial amounts (EU-share) involved in irregularities reported as fraudulent (third column). IDR are calculated based on the financial amounts (EU-share) involved in irregularities not reported as fraudulent (fifth column).

For rural development, following the same logic of Graph NR1, Graph NR8 shows that the ratio between the amounts involved in the irregularities and the related contributions to the affected operations is often quite high. The ratio for EU-27 is more than 80%, meaning that on average the amounts involved in the irregularity tend to match with the related contribution to the affected operation.²⁸

²⁸ See footnote 23 about the methodology to identify irregularities related to the same project/operation. For rural development, basically all of these irregularities have been identified on the basis of the exact match of operational programme and values of the funding, because project name and project number were blank. However, this might be due to support schemes resulting in some sort of standardised contribution to beneficiaries. This would mean that the values of operations in Graph NR8 have been excessively reduced. However, at EU-27 level, this reduction is just about 2% and it does not significantly affect the findings of the analysis. For certain Member States, the weight of this reduction is higher, but it never significantly affects the proportions between bars in Graph NR8. In a few Member States, this reduction results in a total value of the irregularities higher than the total value of the funding (see Graph NR8), however for all these Member States the ratio of the two values would be higher than 95% also without the reduction (with the exception of Malta, where it would be about 87%, which is still higher than the EU-27 ratio).

COMMON AGRICULTURAL POLICY

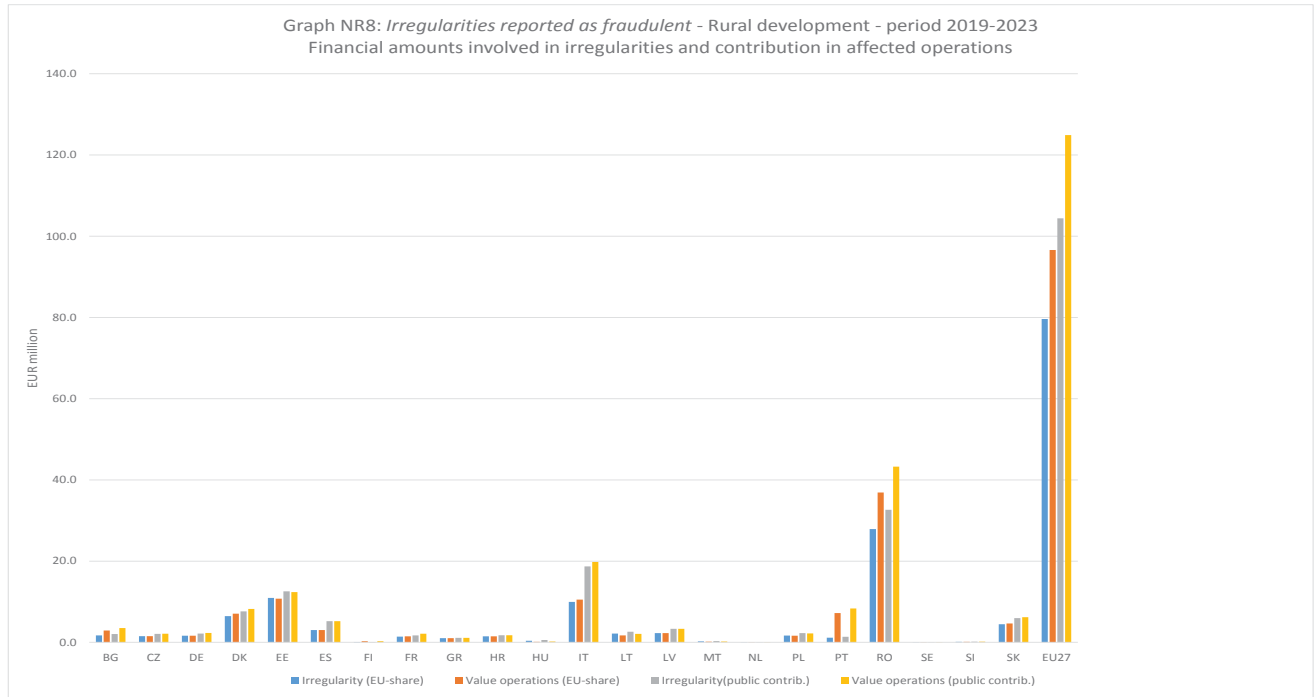
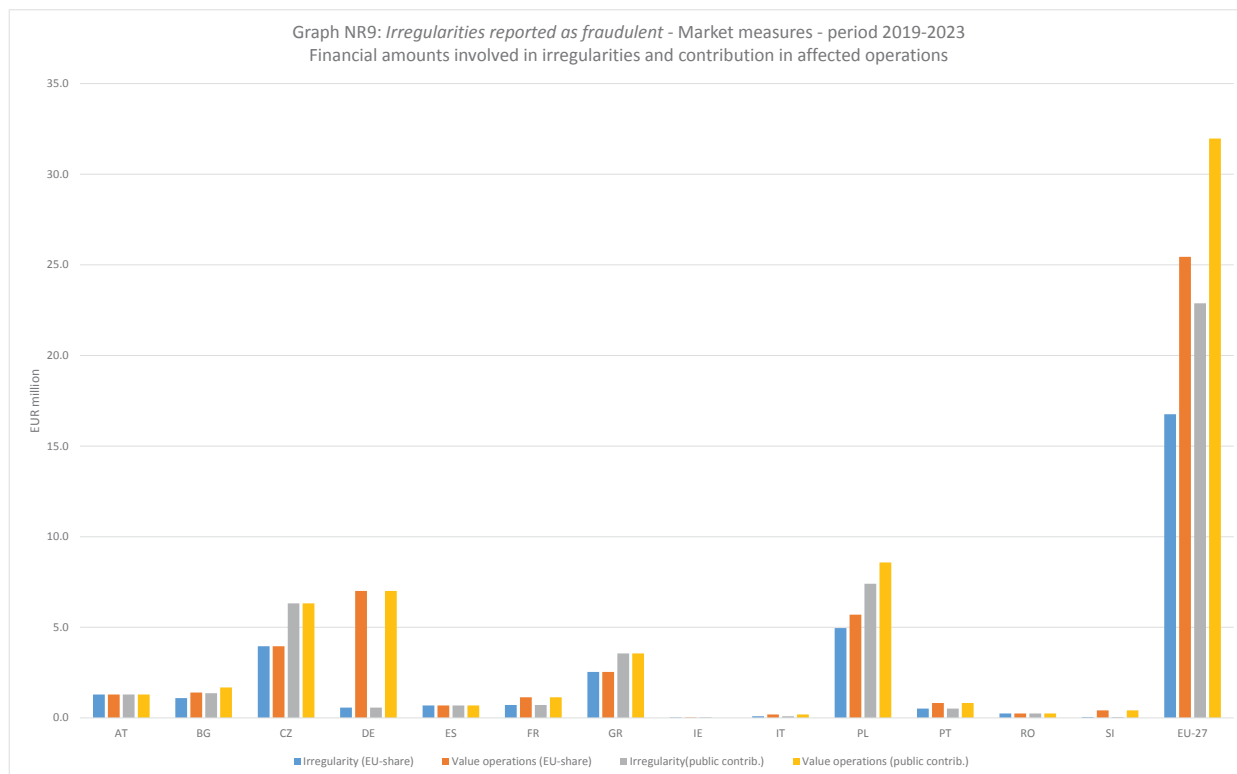


Table NR3 focuses on irregularities related to **market measures**.

Table NR3: Market measures 2019-2023: number of irregularities, financial amounts (EU-share) involved and detection rates by Member State

Member State	Irregularities reported as fraudulent 2019-23		Irregularities not reported as fraudulent 2019-23		2019-2023		
	Financial amounts involved (EU-share)		Financial amounts involved (EU-share)		Payments	FDR (1)	IDR (1)
	N	EUR	N	EUR	EUR	%	%
AT	5	1,293,663	15	1,162,953	126,612,454	1.02	0.92
BE	0	0	5	453,910	303,159,932	0.00	0.15
BG	4	1,097,947	26	6,797,802	132,903,202	0.83	5.11
CY	0	0	0	0	29,289,779	0.00	0.00
CZ	2	3,953,696	8	276,555	95,954,074	4.12	0.29
DE	2	573,311	20	2,846,254	659,274,624	0.09	0.43
DK	0	0	2	310,901	69,537,200	0.00	0.45
EE	0	0	0	0	9,447,100	0.00	0.00
ES	1	688,542	457	24,691,591	3,025,225,205	0.02	0.82
FI	0	0	2	36,798	45,401,519	0.00	0.08
FR	12	715,096	344	23,324,516	2,804,706,566	0.03	0.83
GR	1	2,543,017	22	776,910	308,081,661	0.83	0.25
HR	0	0	6	1,469,171	66,755,538	0.00	2.20
HU	0	0	52	5,358,324	202,007,941	0.00	2.65
IE	1	29,836	0	0	97,115,905	0.03	0.00
IT	2	95,224	249	13,044,566	3,232,816,886	0.00	0.40
LT	0	0	7	811,642	31,871,330	0.00	2.55
LU	0	0	0	0	3,149,215	0.00	0.00
LV	0	0	0	0	17,495,786	0.00	0.00
MT	0	0	0	0	1,123,526	0.00	0.00
NL	0	0	13	182,346	206,209,565	0.00	0.09
PL	7	4,954,610	146	195,834,885	278,111,852	1.78	70.42
PT	4	517,111	129	5,676,917	532,362,892	0.10	1.07
RO	3	244,684	84	10,255,041	308,049,684	0.08	3.33
SE	0	0	1	40,447	74,870,102	0.00	0.05
SI	1	47,509	6	175,787	35,784,028	0.13	0.49
SK	0	0	2	103,374	62,460,772	0.00	0.17
TOTAL EU27	45	16,754,246	1,596	293,630,690	12,759,778,338	0.13	2.30

(1) FDR are calculated based on the financial amounts (EU-share) involved in irregularities reported as fraudulent (third column). IDR are calculated based on the financial amounts (EU-share) involved in irregularities not reported as fraudulent (fifth column).



For market measures, Graph NR9 above shows that the ratio between the amounts involved in the irregularities and the related contributions to the affected operations is often quite high. For EU-27, this ratio (about 65%) is lower than the ratio related to rural development (see above), but this is due to specific situations.

Table NR4 concerns irregularities related to **direct payments to farmers**.

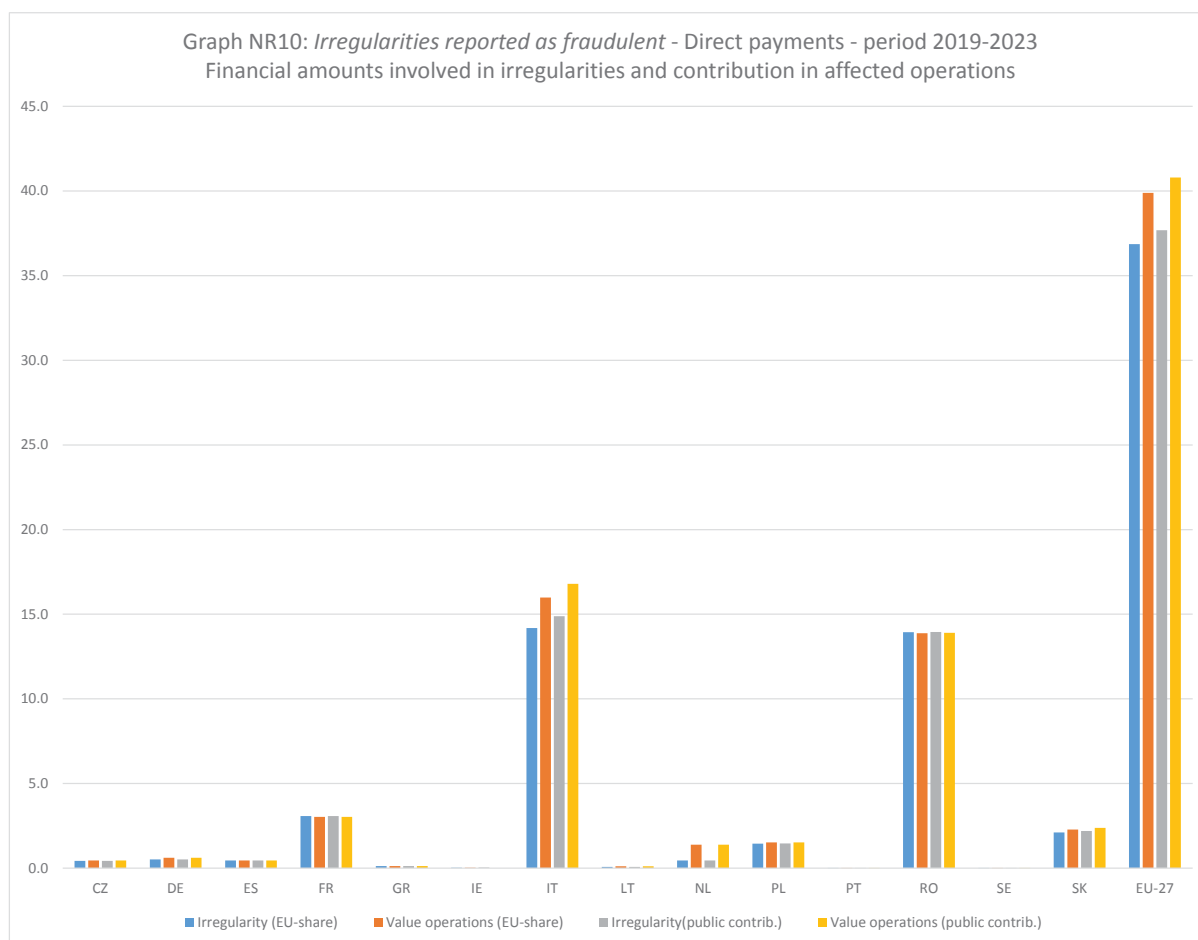
Table NR4: Direct payments to farmers 2019-2023: number of irregularities, financial amounts (EU-share) involved and detection rates by Member State

Member State	Irregularities reported as fraudulent 2019-23		Irregularities not reported as fraudulent 2019-23		2019-2023		
	Financial amounts involved (EU-share)		Financial amounts involved (EU-share)		Payments	FDR (2)	IDR (2)
	N	EUR	N	EUR	N	%	%
AT	0	0	2	33,259	3,431,893,013	0.00	0.00
BE	0	0	37	890,892	2,444,336,811	0.00	0.04
BG	0	0	12	184,371	4,002,996,417	0.00	0.00
CY	0	0	0	0	239,507,649	0.00	0.00
CZ	4	429,160	32	629,033	4,261,399,247	0.01	0.01
DE	11	517,236	148	3,091,925	23,345,426,973	0.00	0.01
DK	0	0	54	1,432,724	4,053,034,876	0.00	0.04
EE	0	0	0	0	825,713,796	0.00	0.00
ES	11	452,253	575	13,602,839	25,406,039,415	0.00	0.05
FI	0	0	10	313,132	2,604,368,326	0.00	0.01
FR	150	3,072,933	8	230,726	34,409,177,557	0.01	0.00
GR	5	128,161	428	7,216,713	9,868,385,254	0.00	0.07
HR	0	0	35	772,446	1,707,930,931	0.00	0.05
HU	0	0	16	372,362	6,370,341,275	0.00	0.01
IE	1	29,836	0	0	5,947,029,171	0.00	0.00
IT	167	14,184,406	740	44,285,968	17,901,180,918	0.08	0.25
LT	4	77,628	102	2,210,989	2,610,928,097	0.00	0.08
LU	0	0	0	0	165,746,713	0.00	0.00
LV	0	0	9	181,431	1,456,915,725	0.00	0.01
MT	0	0	0	0	25,353,717	0.00	0.00
NL	17	455,180	55	1,134,011	3,275,975,745	0.01	0.03
PL	29	1,447,459	120	5,601,008	16,811,970,549	0.01	0.03
PT	1	1,645	45	900,991	3,649,804,024	0.00	0.02
RO	365	13,933,983	257	15,771,526	9,476,820,212	0.15	0.17
SE	1	18,711	7	111,123	3,418,139,491	0.00	0.00
SI	0	0	2	37,435	664,784,031	0.00	0.01
SK	11	2,114,848	123	3,775,923	2,087,568,223	0.10	0.18
TOTAL EU27	777	36,863,439	2,817	102,780,827	190,462,768,156	0.02	0.05
UK ⁽¹⁾	8	309,295	101	2,378,635			

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

(2) FDR are calculated based on the financial amounts (EU-share) involved in irregularities reported as fraudulent (third column). IDR are calculated based on the financial amounts (EU-share) involved in irregularities not reported as fraudulent (fifth column).

For direct payments, Graph NR10 below shows that the ratio between the amounts involved in the irregularities and the related contributions to the affected operations is often quite high. For EU-27, this ratio (more than 90%) is the highest within the CAP (see above).



The detection of **irregularities was concentrated in a few Member States**. A deeper analysis of concentration was included in the 2018 PIF Report.²⁹ That analysis found that the **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. **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. Different practices concerning the stage of the procedure when potentially fraudulent irregularities are reported may also play a role.

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 10% of the irregularities reported during 2014-2023, there is or has been 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**

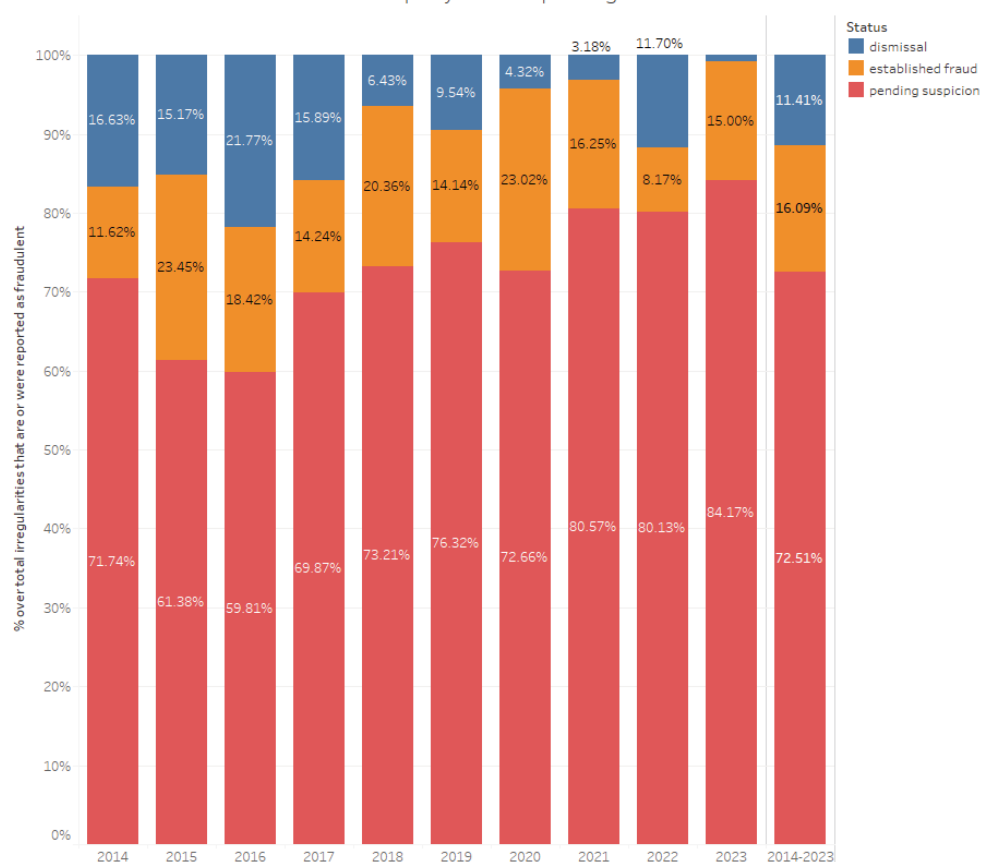
²⁹ Section 3.4.3 of 'Statistical evaluation of irregularities reported for 2018: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2019)365 final.

11% of the irregularities where there is or has been a suspicion of fraud, this suspicion was not initially detected or reported and the Member State reclassified the irregularity as fraudulent at a later stage.

For just 16% of the irregularities with a suspicion of fraud, the suspicion was then confirmed as established fraud (see Graph NR11 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 11% of the irregularities with a suspicion of fraud, the suspicion was then dismissed (see Graph NR11 below). This percentage tend to be higher for the period 2014-2017 than for the more recent period 2018-2023, in line with expectations.

Graph NR11: 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 have elapsed since the initial reporting (see Graph NR11 above). This percentage changes year on year, but is very high also for years that are further in the past. In addition, 12% 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 found** (see Table NR5 below). Focusing on this period means focusing on irregularities that have been reported between 5 and 10 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 classification as suspected fraud. Considering that the most recent irregularities in

this analysis have been reported 5 years ago, these reporting practices should be reviewed or engagement with the judicial authorities should be improved.

Member State	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾ %	Incidence of fraud ⁽³⁾ %	Dismissal		Established fraud		Pending suspected fraud		of which OPEN
	N.	ratio			N.	%	N.	%	N.	%	
AT	0	0.00	0%	3%	1	33%	0	0%	2	67%	50%
BE	0	0.00	0%	2%	0	0%	1	100%	0	0%	NA
BG	8	0.02	9%	18%	30	35%	6	7%	50	58%	100%
CY	0	0.00	0%	21%	0	0%	0	0%	6	100%	0%
CZ	3	0.02	8%	18%	3	8%	37	93%	0	0%	NA
DE	3	0.01	9%	9%	20	61%	8	24%	5	15%	60%
DK	1	0.01	7%	15%	4	27%	5	33%	6	40%	50%
EE	4	0.03	14%	16%	1	3%	11	38%	17	59%	12%
ES	2	0.00	5%	3%	31	70%	0	0%	13	30%	77%
FI	0	0.00	NA	0%	0	NA	0	NA	0	NA	NA
FR	0	0.00	0%	7%	14	22%	7	11%	42	67%	57%
GR	5	0.01	29%	3%	0	0%	0	0%	17	100%	76%
HR	2	0.02	13%	14%	4	25%	7	44%	5	31%	100%
HU	18	0.02	8%	20%	31	13%	18	8%	181	79%	72%
IE	1	0.00	3%	12%	1	3%	3	9%	31	89%	97%
IT	91	0.04	36%	10%	33	13%	7	3%	215	84%	86%
LT	1	0.00	3%	5%	0	0%	0	0%	40	100%	95%
LU	0	0.00	0%	50%	0	0%	0	0%	1	100%	100%
LV	5	0.05	16%	24%	3	9%	7	22%	22	69%	77%
MT	0	0.00	0%	4%	0	0%	0	0%	1	100%	100%
NL	2	0.00	9%	5%	1	4%	16	70%	6	26%	33%
PL	8	0.01	2%	31%	102	26%	46	12%	249	63%	80%
PT	10	0.01	34%	2%	1	3%	3	10%	25	86%	96%
RO	34	0.01	7%	14%	22	4%	151	31%	316	65%	100%
SE	0	0.00	0%	3%	0	0%	0	0%	2	100%	100%
SI	0	0.00	0%	11%	0	0%	1	9%	10	91%	70%
SK	7	0.04	21%	18%	4	12%	1	3%	29	85%	100%
EU-27	205	0.01	11%	11%	306	16%	335	17%	1,291	67%	85%

(1) Number 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

In many Member States, the percentage of irregularities still classified as suspected fraud is extremely high. This may suggest that the judicial authorities do not give proper follow-up to these suspicions, including because they may not have sufficient resources. Alternatively, it could be 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 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. This reporting practice would not be correct, as irregularities should be closed only once all proceedings have been finalised.

4. COHESION AND FISHERIES POLICIES

4.1. Introduction

Section 4 presents a statistical evaluation of irregularities and fraud reported by the Member States during 2023, with reference to the cohesion and fishery policies. It places these detections in the context of past years and relevant programming periods (PP).

Expenditure under the cohesion and fisheries policies is disbursed by the Member States under shared management. The Member States must report irregularities and fraud to the Commission through the **Irregularity Management System (IMS)**. 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 when involving financial amounts above EUR 10 000. Several Member States also reported some irregularities under this threshold. These irregularities might be inter-linked, bringing the total financial amounts involved above the threshold. In this section, when reference is made to ***fraud***, this includes both *suspected fraud* and *established fraud*³⁰.

4.2. General trend

Fraudulent irregularities related to PP 2007-2013 peaked in 2015, before gradually decreasing in the following years. 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 implementation cycles.

Table CP1: Number of fraudulent irregularities by programming period and Fund - Cohesion and Fisheries Policies

PROGRAMMING PERIOD / FUND	Irregularities reported as fraudulent					2019-2023
	2019	2020	2021	2022	2023	
	N	N	N	N	N	N
Programming Period 2014-20	107	227	172	166	230	902
CF	1	19	8	6	16	50
ERDF	66	140	119	96	132	553
ESF	31	64	41	55	80	271
EMFF	9	4	4	9	2	28
Programming Period 2007-13	65	46	45	26	40	222
CF	6	4	5	0	1	16
ERDF	40	37	27	18	32	154
ESF	18	4	9	0	3	34
EFF	1	1	4	8	4	18
Programming Period 2000-06	0	0	0	1	0	1
ERDF	0	0	0	1	0	1
ESF						
GUID						
TOTAL EU27	172	273	217	193	270	1,125
UK⁽¹⁾	3	4	1		1	9

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

³⁰ ‘*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.

For **PP 2014-2020**, the financial amounts (EU-share) involved in fraudulent irregularities (Table CP2 below) experienced **two extreme peaks** at EUR 530 million, in 2021 and at EUR 460 million, in 2023.³¹

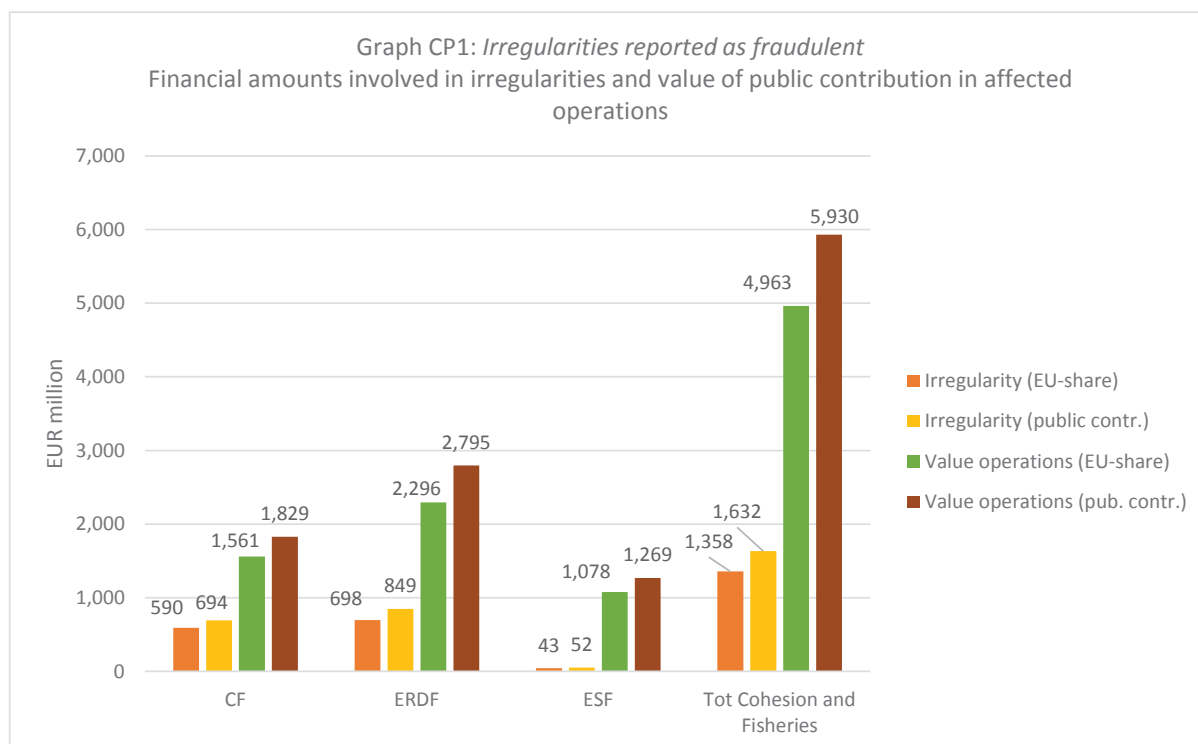
Table CP2: Financial amounts (EU-share) related to fraudulent irregularities by programming period and Fund - Cohesion and fisheries policies

PROGRAMMING PERIOD / FUND	Financial amounts (EU-share) involved in irregularities reported as fraudulent					
	2019	2020	2021	2022	2023	2019-2023
	EUR	EUR	EUR	EUR	EUR	EUR
Programming Period 2014-20	21,348,395	79,159,892	528,953,749	117,192,204	459,254,023	1,205,908,263
CF	1,041,151	35,487,841	153,029,132	28,762,628	356,634,713	574,955,465
ERDF	16,926,609	34,669,535	364,754,210	81,619,577	91,598,914	589,568,846
ESF	2,977,507	6,287,738	10,680,813	5,822,639	10,956,341	36,725,038
EMFF	403,128	2,714,778	489,594	987,360	64,055	4,658,916
Programming Period 2007-13	21,127,598	43,471,444	27,045,377	32,850,511	27,437,186	151,932,116
CF	2,580,064	1,902,892	10,235,894	0	156,732	14,875,582
ERDF	17,994,174	37,303,386	14,138,979	14,227,266	23,931,384	107,595,189
ESF	293,110	4,212,388	1,669,729	0	252,293	6,427,521
EFF	260,250	52,778	1,000,775	18,623,245	3,096,777	23,033,824
Programming Period 2000-06	0	0	0	455,675	0	455,675
ERDF	0	0	0	455,675	0	455,675
ESF						
GUID						
TOTAL EU27	42,475,993	122,631,336	555,999,126	150,498,390	486,691,209	1,358,296,054
UK ⁽¹⁾	1,193,812	250,894	0		133,327	1,578,033

In general, funding from the EU budget to a project or operation is accompanied by funding from the national budget (co-financing). The financial amounts mentioned above are the EU-share of the financial amounts directly involved in the reported irregularities. Available data provide information also on the total financial amounts directly involved in the irregularities (EU-share plus national share = public contribution share). Irregularities affect projects or operations that are not necessarily considered totally irregular. Part of the funding to these projects or operations might still be considered regular. Available data provide information also on the EU-share and total value of the public contribution granted to the projects or operations affected by the reported irregularities. As shown by Graph CP1, for the period 2019-2023, the funding (EU-share) granted to projects or operations affected by irregularities reported as fraudulent was about **EUR 5 billion, of which about EUR 1.4 billion (27%) were the irregular financial amounts** (EU-share) involved in these projects or operations. In terms of total public contribution, the funding granted to projects or operations affected by irregularities reported as fraudulent was about **EUR 6 billion, of which about EUR 1.6 billion were the irregular financial amounts** involved in these projects or operations.³²

³¹ 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. In 2023, the peak was mainly due to two CF irregularities reported by Romania, each accounting for about EUR 168 million.

³² A project/operation can be affected by more than one irregularity. So while summing up the funding to the operations associated to each relevant irregularity, there is a risk of considering the same operation more than once. To reduce this risk, an analysis has been carried out to identify the operations/projects affected by more than one irregularity. As a first step, through the automatic Excel function 'remove duplicates', the exact match of operational programme, project number and funding (EU-share and total public contribution) has been considered as pointing to the same project/operation. Then a number of other hypotheses have been formulated about other irregularities that could be related to the same projects/operations, despite the absence of the exact match. These hypotheses have been checked with the Member States. This brought to the values in Graph CP1.



The difference between the financial amounts directly involved in the irregularities and the public contribution to the affected operations is maximum for the ESF (see Graph CP1). This may also be due to the type of operations funded by the ESF, where the discovery that a transaction is fraudulent does not automatically put into question other transactions under the same operation.³³ However, a high difference between the financial amounts involved in the irregularities and the public contribution to the affected operations could also be due to insufficient control of the behaviour of other final recipients once the detected irregularities led to identify risks and vulnerabilities that could apply also to them (under the same operation).

Turning to the non-fraudulent irregularities, the decrease in the number and financial amounts related to PP 2007-2013 was significant (see Tables CP3 and CP4). As mentioned, 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. Then, in 2022 and 2023, they fell to the lowest level since 2010.

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**.

³³ For example, there may be projects where the beneficiary is the Ministry of Labour, which redistributed the funds to the final recipients. In such a case, the fraudulent irregularities related to one final recipient may be isolated and negligible when compared to the value of the overall operation managed by the Ministry of Labour.

Table CP3: Number of irregularities not reported as fraudulent by programming period and Fund - Cohesion and Fisheries Policies

PROGRAMMING PERIOD/ FUND	Irregularities not reported as fraudulent					
	2019	2020	2021	2022	2023	2019-2023
	N	N	N	N	N	N
Programming Period 2014-20	1,273	1,923	2,079	2,425	2,548	10,248
CF	141	122	117	175	240	795
ERDF	760	1276	1306	1624	1663	6,629
ESF	337	491	593	529	542	2,492
EMFF	35	34	63	97	103	332
Programming Period 2007-13	383	305	185	96	70	1,039
CF	34	32	25	18	11	120
ERDF	298	222	136	63	49	768
ESF	28	36	13	8	6	91
EFF	23	15	11	7	4	60
Programming Period 2000-06	12	9	5	2	4	32
CF	0	0	0	0	1	1
ERDF	11	3	3	0	2	19
ESF	0	1	2	1	1	5
GUID	1	5	0	1	0	7
TOTAL EU27	1,668	2,237	2,269	2,523	2,622	11,319
UK ⁽¹⁾	193	304	350	29	55	931

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

Table CP4: Financial amounts (EU-share) involved in irregularities not reported as fraudulent by programming period and fund- Cohesion and Fisheries Policies

FUND / PROGRAMMING PERIOD	Financial amounts (EU-share) involved in irregularities not reported as fraudulent					
	2019	2020	2021	2022	2023	2019-2023
	EUR	EUR	EUR	EUR	EUR	EUR
Programming Period 2014-20	275,248,844	333,148,360	451,058,346	478,813,660	536,613,746	2,074,882,956
CF	106,178,569	98,226,951	46,473,915	136,759,682	148,111,912	535,751,029
ERDF	122,279,768	196,963,252	208,645,558	294,826,612	305,678,138	1,128,393,328
ESF	43,037,773	35,161,882	188,606,124	37,695,477	76,237,829	380,739,085
EMFF	3,752,734	2,796,275	7,332,749	9,531,889	6,585,867	29,999,514
Programming Period 2007-13	81,702,975	122,375,603	160,429,998	22,379,965	30,624,885	417,513,426
CF	13,797,872	44,181,286	92,396,166	5,271,869	3,195,757	158,842,950
ERDF	58,155,160	64,357,195	62,989,160	15,557,574	26,037,501	227,096,590
ESF	4,420,791	10,891,622	4,014,145	776,602	143,943	20,247,103
EFF	5,329,152	2,945,500	1,030,527	773,920	1,247,684	11,326,783
Programming Period 2000-06	15,716,114	521,700	1,209,531	588,698	4,870,647	22,906,690
CF	0	0	0	0	4,268,125	4,268,125
ERDF	15,443,614	281,600	178,596	0	564,488	16,468,298
ESF	0	65,822	1,030,935	498,734	38,034	1,633,525
GUID	272,500	174,278	0	89,964	0	536,742
TOTAL EU27	372,667,933	456,045,663	612,697,875	501,782,323	572,109,278	2,515,303,072
UK ⁽¹⁾	2,000,265	20,782,286	10,581,635	1,605,559	4,785,353	39,755,098

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

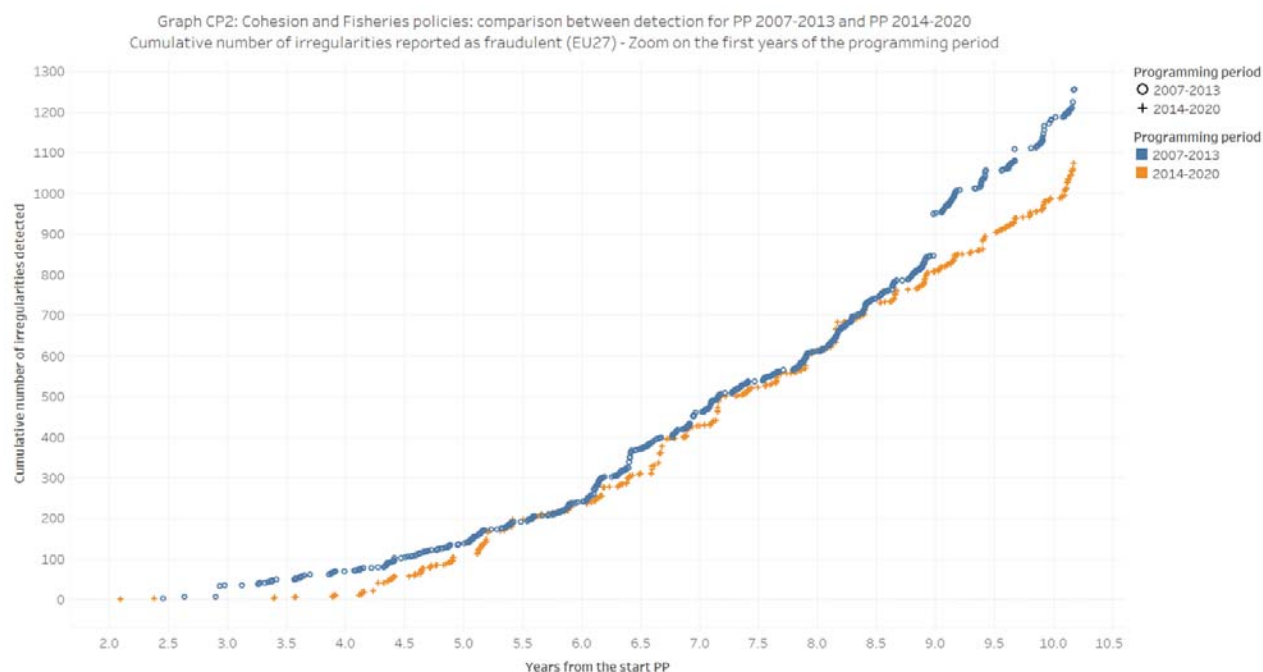
4.3. Comparison programming periods 2007-2013 and 2014-2020

The PP 2014-2020 started 10 years ago. To put the trend concerning PP 2014-2020 into perspective, it can be compared with the number and financial amounts of the irregularities that were recorded during the first 10 years of the PP 2007-2013.

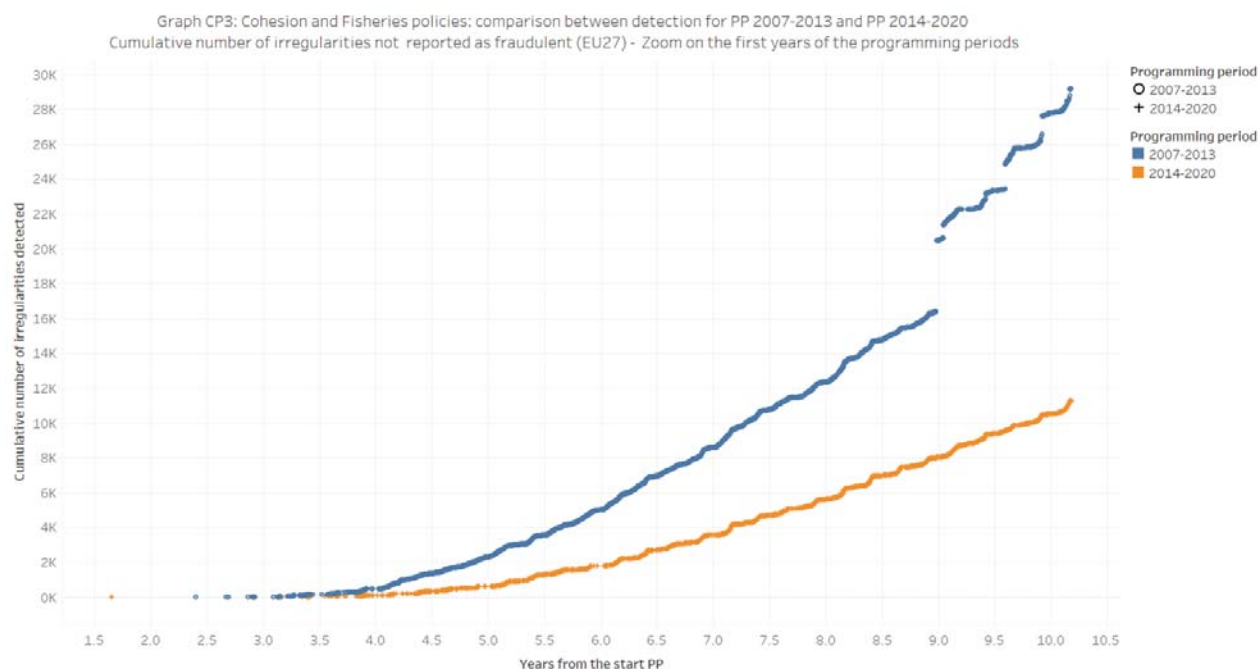
Until the ninth year from the start of the programming periods, the number of irregularities reported as **fraudulent** was similar for PP 2014-2020 and PP 2007-2013. **At the end of tenth year, the cumulative number of irregularities for PP 2014-2020 has become 14% lower than for PP 2007-2013** (see Graph CP2 below). This is influenced by reporting from Spain for ERDF.³⁴ The strongest decrease concerned the ESF, partly compensated by the increase

³⁴ During PP 2007-2013, at the end of 2015 Spain reported in IMS about 100 fraudulent irregularities, for specific reasons (see sudden increased in the blue curve in Graph CP2). During PP 2014-2020, Spain has instead reported just a few fraudulent irregularities related to ERDF in IMS, also because of a reporting backlog, which has not been solved yet.

related to Cohesion Fund. **The cumulative financial amounts involved were instead higher for PP 2014-2020 than for PP 2007-2013. However, 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 about 25% lower than those for PP 2007-2013.** Cases with extremely high financial amounts involved have a bigger role to play in PP 2014-2020.



Focusing instead on the **non-fraudulent irregularities**, the fall in the number of cases and the financial amounts reported after 10 years from the start of the programming periods is **striking** (see Graph CP3 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 report on the protection of the EU financial interests.³⁵

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. Table CP5 below shows the 14 areas in which the intervention fields have been grouped, for the purpose of this analysis.³⁶

Table CP5	Areas	Short description
	Strengthening research, technological development and innovation	RTD&I
Digital transition	Enhancing accessibility to and use and quality of information and communication technologies	Info&Comm
	Supporting the shift towards a low-carbon economy in all	LowCarbon
Green transition	Promoting climate change adaptation, risk prevention and management	Climate&Risk
	Preserving and protecting the environment and promoting resource efficiency	Environment
	Promoting sustainable transport and removing bottlenecks in key network infrastructures	Transport
	Promoting sustainable and quality employment and supporting labour mobility	Employ
	Promoting social inclusion, combating poverty and any discrimination	Inclusion
	Investment in education, training and vocational training for skills and lifelong learning	Education
	Enhancing competitiveness of small and medium sized enterprises	CompSME
	Culture and tourism	CultTour
	Enhancing institutional capacity of public authorities and stakeholders and an efficient public administration	PubbAmm
	Technical Assistance	TechAss
	Outermost Regions	Outermost

Figures 1 and 2 below show how irregularities reported for PP 2014-2020 impacted on these areas, focusing on fraudulent and non-fraudulent cases, respectively. The size of the squares is proportional to the number of fraudulent (Figure 1) or non-fraudulent (Figure 2) irregularities reported by the Member States. The darker the colour of the squares, the higher the financial amounts (EU-share) involved.

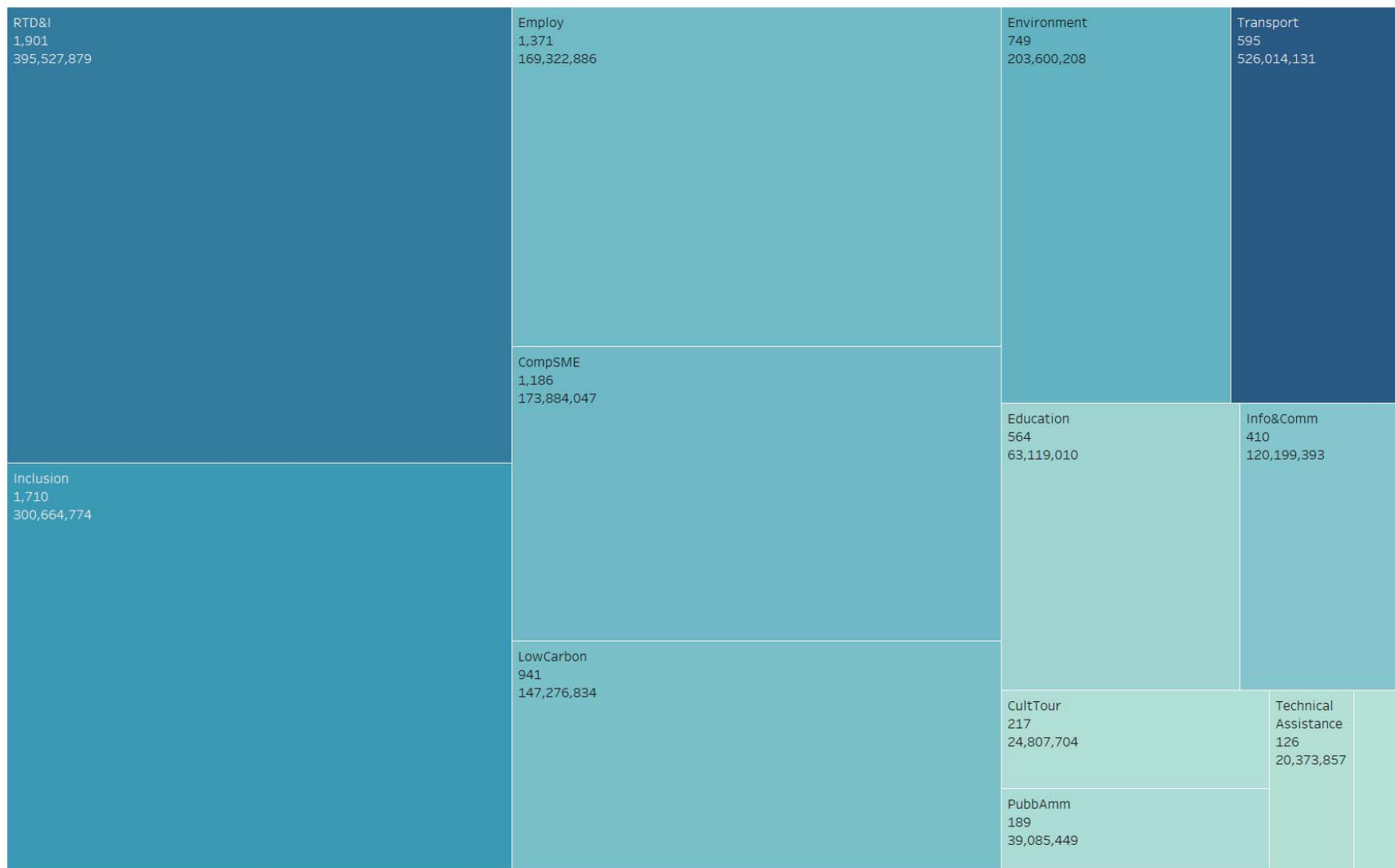
³⁵ Section 4.2.3 of ‘Statistical evaluation of irregularities reported for 2021: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure’, SWD(2022)307 final

³⁶ The methodology for this analysis is explained in the detail at Section 4.3.1 and Annex 14 of ‘Statistical evaluation of irregularities reported for 2021’, SWD(2022) 307 final, on 23/9/2022.

Figure 1: Irregularities reported as fraudulent by area (PP 2014-2020) (€U27)

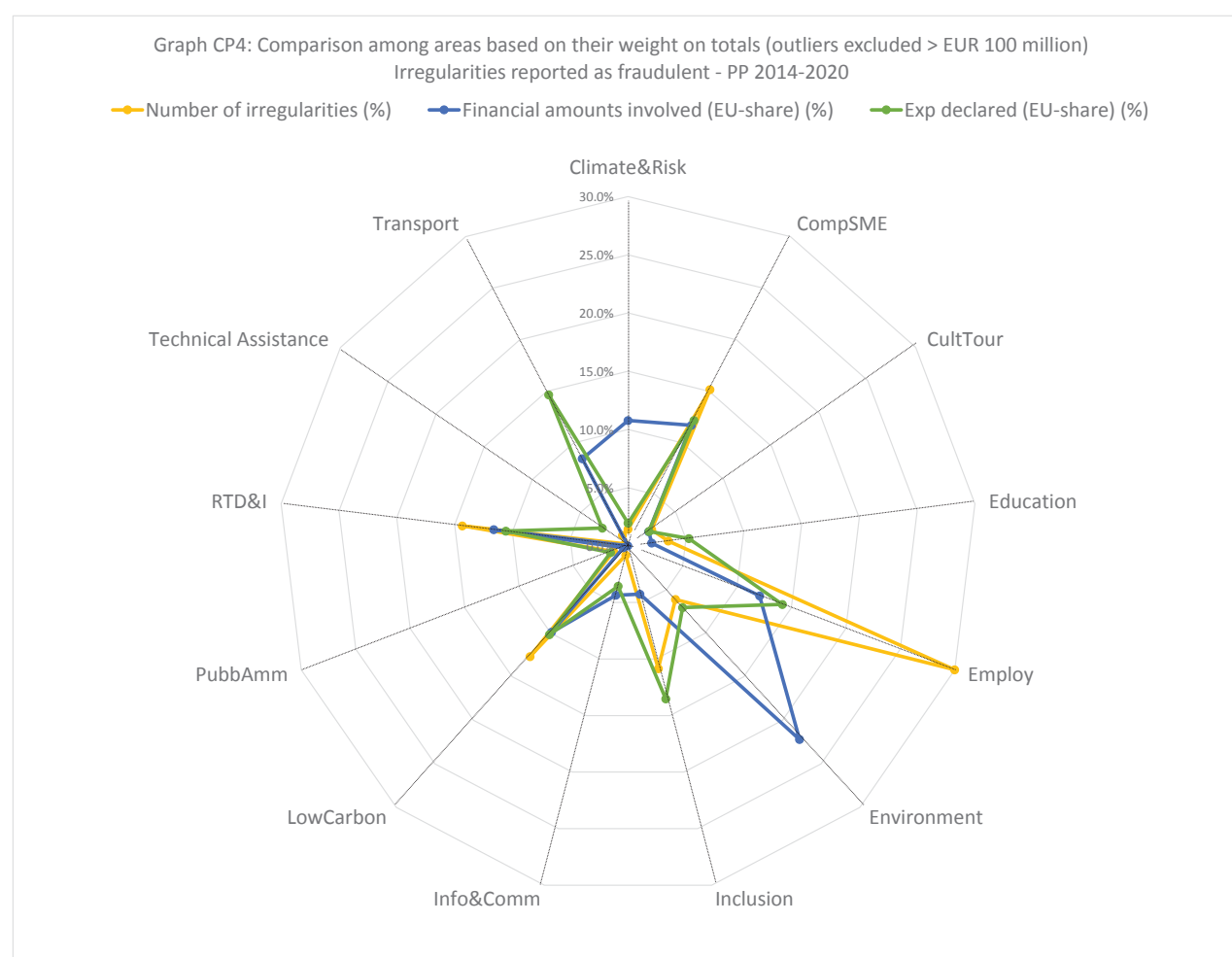


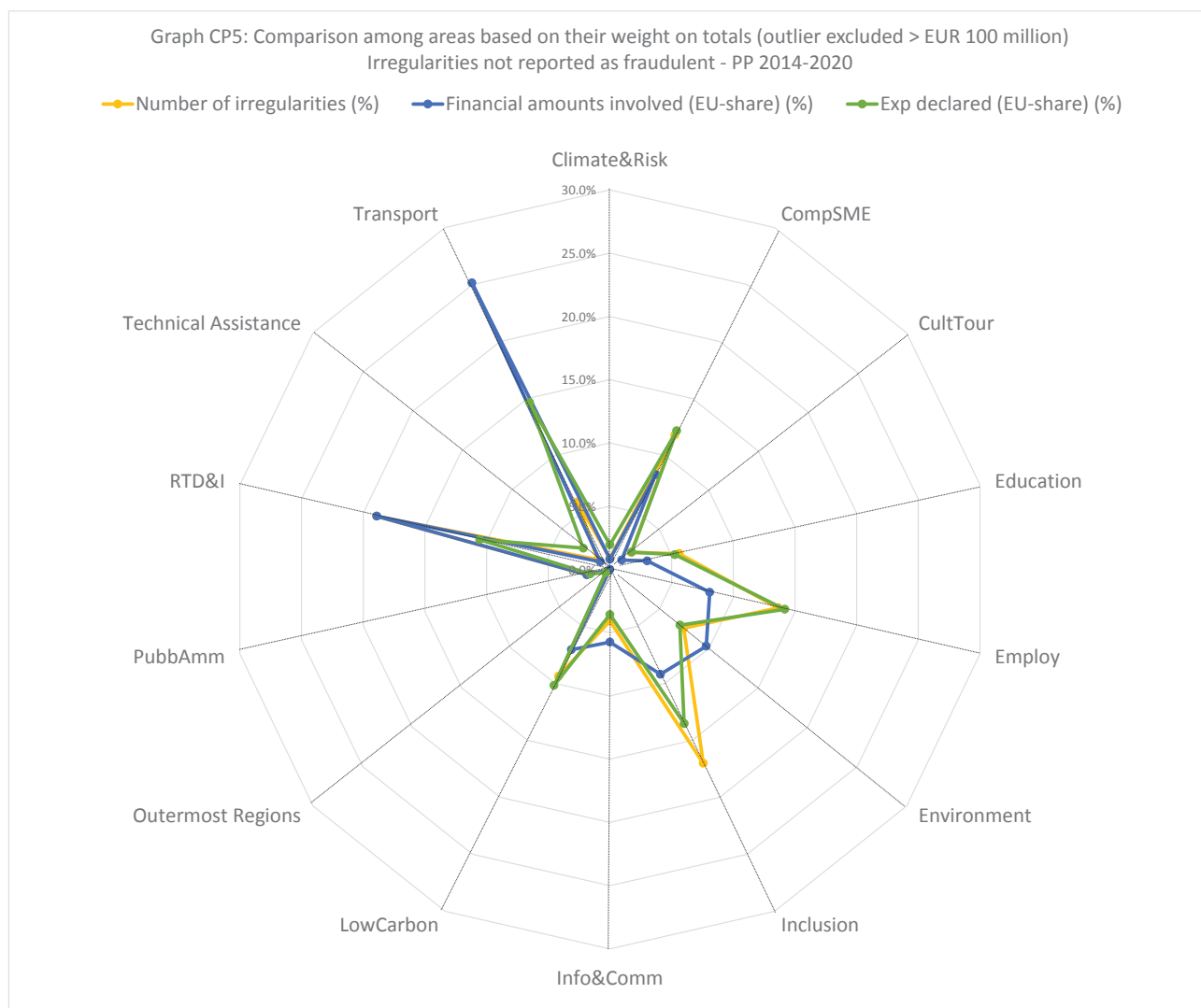
Figure 2: Irregularities not reported as fraudulent by area (PP 2014-2020) (EU27)



The share of total expenditure declared (EU-share) for the different areas of the cohesion policy may influence the frequency of irregularities and the total financial amounts involved in these irregularities. To take this factor into consideration, Graphs CP4 (for fraudulent irregularities) and CP5 (for non-fraudulent irregularities) propose a comparison among areas of the cohesion policy based on:

- The percentage of irregularities related to a specific area over the total number of irregularities related to the cohesion policy;
- The percentage of the financial amounts involved in the irregularities related to a specific area over the total financial amounts involved in all irregularities related to the cohesion policy;
- The percentage of expenditure declared (EU-share) for the operations belonging to a specific area over the expenditure declared (EU share) for all operation under the cohesion policy (all intervention fields).





Based on the above, analysis suggests that a number of areas may be more affected by fraud than others³⁷:

- **Investments in the green transition.** In investments for the **protection of the environment**, for **adapting to climate change** and for **risk prevention and management**, the financial amounts involved in fraud are high. For the funding of the **transition to a low carbon economy**, the number of fraud cases is high. In the framework of these areas, there are a number of sub-areas that come notice as affected by fraud, including water management and the provision of water for human consumption, waste

³⁷ For the purpose of this analysis: (i) fraudulent irregularities directly point to the existence of fraud risks; (ii) non-fraudulent irregularities may be considered as pointing instead to potential vulnerabilities that may be exploited by fraudsters. Based on this assumption, in the text, areas are qualified as '*particularly affected by fraud*' (or similar wording) based on the analysis of fraudulent irregularities and having a '*particular potential vulnerability to fraud*' (or similar wording) based on the analysis of non-fraudulent irregularities. In the narrative, a number of sub-areas are referred to as '*coming to notice*'. This is the result of applying the methodology (of comparing number of irregularities, financial amounts involved and expenditure declared) within a specific area. So the comparison is not with all the other sub-areas of the cohesion policy. For example, once the green transition is spotted as an area particularly affected by fraud, the analysis zooms in to find out about the most problematic sub-areas within the green transition. This means that the finding concerning, for example, energy efficiency is not absolute (with reference to the whole cohesion policy) but relative to the spending for the green transition.

management and funding to improve energy efficiency. The sub-areas of waste water treatment, renewable energy (solar) and funding for the development of natural assets come to notice for their potential vulnerability to fraud.

- **Strengthening research, technological development and innovation (RTD&I).** In this context, assistance to RTD&I activities in firms, especially SMEs, seems to be particularly affected.
- **Funding to promote sustainable transport.** In this framework, for investments in motorways, roads and railways that are part of the TEN-T infrastructure, the financial amounts involved in fraud are high. In addition, for transport, the financial amounts involved in non-fraudulent irregularities are also high, pointing to significant potential vulnerabilities. The sub-areas of motorways and roads and electricity networks that are not part of the TEN-T and TEN-E infrastructure, respectively, come to notice for their potential vulnerability to fraud, in particular because of the number of non-fraudulent irregularities.
- **Promotion of employment.** For this funding, the number of fraud cases is high. In the framework of promotion to employment, there are a number of sub-areas that come to notice as affected by fraud, including adaptation to change of workers and enterprises and the modernisation of the labour market. The sub-area of support to self-employment and business start-ups comes to notice for its potential vulnerability to fraud.
- **Financing to enhance the competitiveness of SMEs.** For this funding, the number of fraud cases is high.

Analysis suggests that other areas may have a particular potential vulnerability to fraud, because of non-fraudulent irregularities:

- **Investments for the digitalisation.** For this funding, the financial amounts involved in non-fraudulent irregularities are high. In the context of this area, investments to develop services and applications for citizens (e-government) and SMEs and the funding to improve cooperation between SMEs and large enterprises come to notice.
- **Promotion of social inclusion, combating poverty and discrimination.** In this framework, a number of sub-areas come to notice, including active inclusion, social enterprises, community-led development, child and housing infrastructure, access to services (including healthcare and social services).

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

With regard to fraudulent irregularities, the most frequent infringements concerned the supporting documents. One out of four infringements and nearly one out of two Euro related to supporting documents were fraudulent (see FFL and FAL³⁸ in Table CP6 below³⁹). Most of the times, false or falsified documents were used.

³⁸ 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.

³⁹ For further details about the content of the categories of irregularities listed in Table CP6, 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

Table CP6: Categories of irregularity - Cohesion policy (PP 2014-2020)

Categories of irregularities	Irregularities reported as fraudulent						Irregularities not reported as fraudulent		
	Financial amounts (EU-share)						Financial amounts (EU-share)		
	N	EUR	EUR/avg	FFL (%)	FAL (%)		N	EUR	EUR/avg
Incorrect, missing, false or falsified supporting documents	431	191,043,696	443,257	23	48		1,416	204,782,920	144,621
Infringement of contract provisions/rules	218	675,962,514	3,100,745	6	58		3,272	495,085,539	151,310
Infringement of public procurement rules	143	168,811,345	1,180,499	4	14		3,917	1,054,511,513	269,214
Ethics and integrity	136	96,804,124	711,795	53	81		123	22,986,756	186,884
Eligibility / Legitimacy of expenditure/measure	77	48,375,089	628,248	9	26		801	138,251,863	172,599
Infringements concerning the request	98	141,049,520	1,439,281	34	68		190	65,160,307	342,949
Violations/breaches by the operator	61	22,903,263	375,463	15	24		340	74,435,881	218,929
Incorrect, absent, falsified accounts	57	16,357,536	286,974	10	21		502	61,489,475	122,489
Product, species and/or land	28	5,971,789	213,278	11	15		228	32,821,586	143,954
Multiple financing	15	8,441,707	562,780	38	83		25	1,726,614	69,065
Bankruptcy	9	3,521,896	391,322	11	21		74	13,574,474	183,439
State aid	7	1,626,185	232,312	4	8		169	19,643,396	116,233
Movement	1	4,612	4,612	6	1		16	841,604	52,600
Other	108	246,780,886	2,285,008	9	38		1,124	410,972,745	365,634
blank	17	468,438,389	27,555,199	6	95		245	23,982,720	97,889
Total number of irregularities EU 27 ⁽¹⁾	1,039	1,872,414,170	1,802,131	9	45		10,933	2,328,318,699	212,962

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

Financial amounts were large in fraudulent irregularities where there were **infringements of contract provisions/rules**. This was influenced by two irregularities, accounting together for EUR 590 million. Fraud often consisted in incomplete or non-implementation of the funded action. The frequency of fraud was rather low (see FFL in Table CP6 above).

Infringements of public procurement rules were the most reported non-fraudulent irregularities, but they rarely led to a suspicion of fraud. Despite in only 4% of the public procurement infringements fraud was suspected, these cases represent 14% of the financial amounts involved in public procurement infringements. Where the suspicion of fraud was specified, it was for example about (i) bid-rigging; (ii) lack of transparency, lack of equal treatment; (iii) modification of a tender during evaluation or negotiation during award procedure, modification or incorrect application of the selection criteria; (iii) conflict of interests or irregular prior involvement of tenderers towards the contracting authority; (iv) use of restrictive technical specifications; (v) use of discriminatory, unrelated or disproportionate selection criteria. The low frequency of fraudulent cases against the background of so many infringements suggests a need for improvement either in fraud detection or in the administrative capability of contracting authorities. While no assessment can be made on single cases, there were irregularities not reported as suspected fraud where reference is made, for example, to bid rigging, conflict of interests, unjustified direct award, modifications of tenders during evaluation, etc.

Most of fraudulent infringements concerning ethics and integrity were related to conflict of interests. Ethics and integrity is the category of infringement with the highest FFL and FAL. One out of two infringements and eight out of ten Euro concerning ethics and integrity were fraudulent (see Table CP6 above). About 70% of the fraudulent irregularities related to ethics and integrity concerned conflict of interests. About 23% concerned corruption/bribery. Focusing instead on the irregularities not reported as fraudulent, 80% of irregularities related to ethics and integrity concerned conflict of interests. Three irregularities concerning corruption/bribery have been reported as non-fraudulent. This might suggest reporting mistakes, pending penal proceedings that are still at an early stage or shortcomings in addressing serious ethics and integrity issues.

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 journalism⁴⁰.

Risk analysis still only marginally contributes to detecting fraud, while information from civil society plays a larger role than before. The percentage of fraudulent irregularities detected following risk analysis during the past 5 years was still very low with no improvement from the previous period 2014-2018. This situation is different for tips from informants, whistle-blowers and information published in the media (civil society). During the past 5 years, about one out of four irregularities has been detected following information from civil society. During the previous 5 years, just about one out of eight fraudulent irregularities were detected because of it. On **non-fraudulent irregularities, neither risk analysis nor information from civil society play a noticeable role in detection yet.**

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, with a view to carrying out targeted *ex post* controls.**

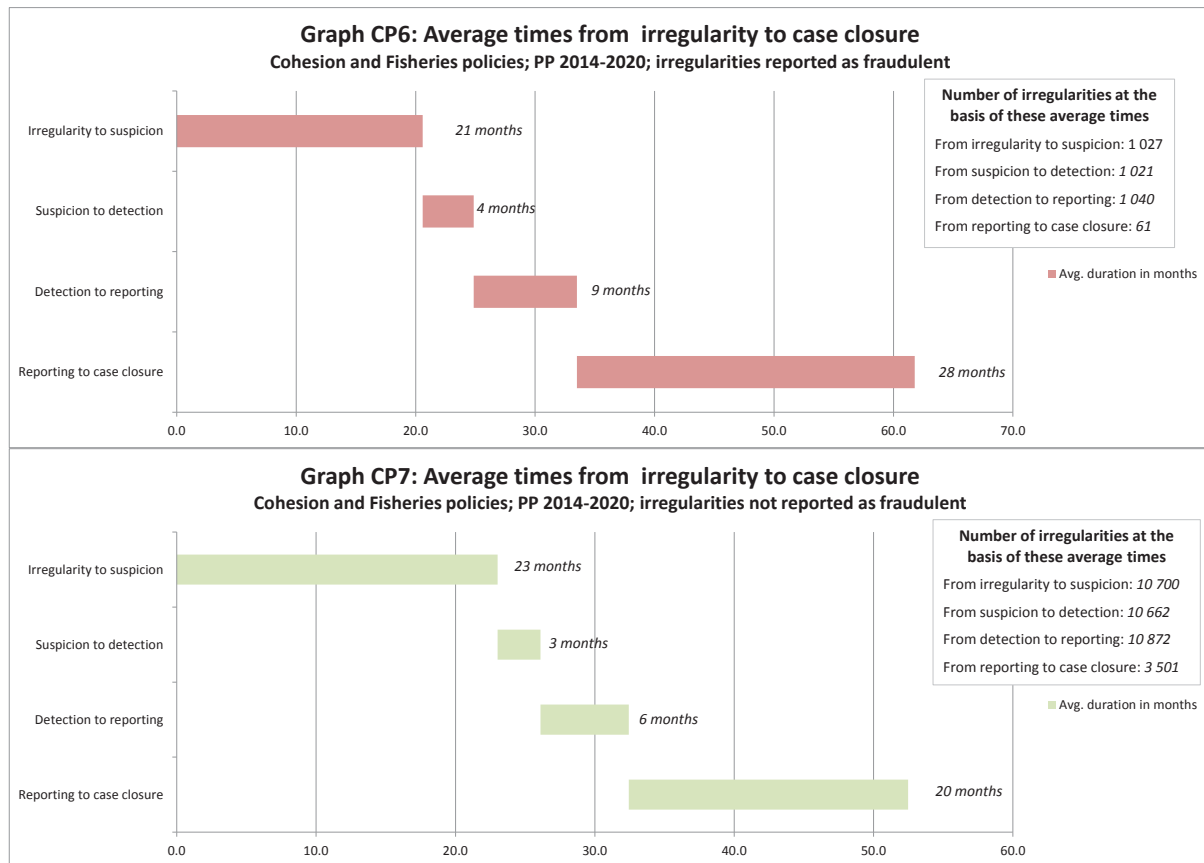
During the programming period 2021-2027, management verifications are risk-based and proportionate to the risks identified. Until PP 2014-2020 included, administrative verifications covered instead 100% of the payment applications for reimbursement by beneficiaries. In this new context, it is even more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

National anti-fraud strategies should consider strengthening the national anti-fraud landscape through the systematic involvement of bodies that are (i) external to management and control system specific to the use of EU funds and (ii) endowed with the necessary powers, information and resources.

4.7. Duration of irregularities

With regard to PP 2014-2020, **it took on average about 1 year and a half from the start of the irregularity to come to a suspicion** that a fraudulent irregularity had been committed (see Graph CP6). For non-fraudulent irregularities, this duration was similar (see Graph CP7), 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 **nearly 2 years and a half to close the case after reporting to the Commission** (see Graph CP4). 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.

⁴⁰ 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

Table CP7 below shows data on fraud detection in the Member States for PP 2014-2020, in terms of number of reported irregularities.

Table CP7: Number of fraudulent irregularities by Member State - Cohesion and Fisheries policies - Programming period 2014-20

Member State	Irregularities reported as fraudulent PP 2014-20				
	CF	ERDF	ESF	EMFF	CF, ERDF, ESF, EMFF
	N	N	N	N	N
AT	0	2	3	0	5
BE	0	3	4	0	7
BG	0	3	18	0	21
CY	0	2	0	0	2
CZ	0	65	59	0	124
DE	0	17	44	0	61
DK	0	4	1	7	12
EE	2	22	2	10	36
ES	0	3	1	0	4
FI	0	0	0	0	0
FR	0	15	4	1	20
GR	3	3	1	0	7
HR	1	10	0	0	11
HU	1	162	7	0	170
IE	0	0	0	0	0
IT	0	11	0	0	11
LT	0	1	6	3	10
LU	0	0	0	0	0
LV	5	55	9	4	73
MT	1	0	0	0	1
NL	0	0	3	1	4
PL	7	59	73	3	142
PT	0	26	31	2	59
RO	20	142	28	0	190
SE	0	1	4	5	10
SI	3	6	4	0	13
SK	31	37	14	0	82
TOTAL EU27	74	649	316	36	1075
UK ⁽²⁾	0	2	9	0	11

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

Table CP8 below shows the financial amounts (EU-share) involved in these irregularities and the fraud detection rates (the ratio between these amounts and the payments received by the Member States - FDR). **For EU27, the FDR is 0.53%, which is similar to the FDR recorded for the PP 2007-2013.** 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 the expected increase in the financial amounts involved in irregularities will only be marginally counterbalanced by the increase in the payments to the Member States, because most of payments for PP 2014-2020 have already been made. The highest FDRs were recorded by **Romania** (about 3.6%) and **Slovakia** (about 6%). These FDRs are influenced by single irregularities that involved extremely high financial amounts, which also have a strong impact on the EU-27 FDR.

Table CP8: Financial amounts (EU-share) involved in fraudulent irregularities and fraud detection rate by Member State - Cohesion and Fisheries policies - Programming period 2014-20

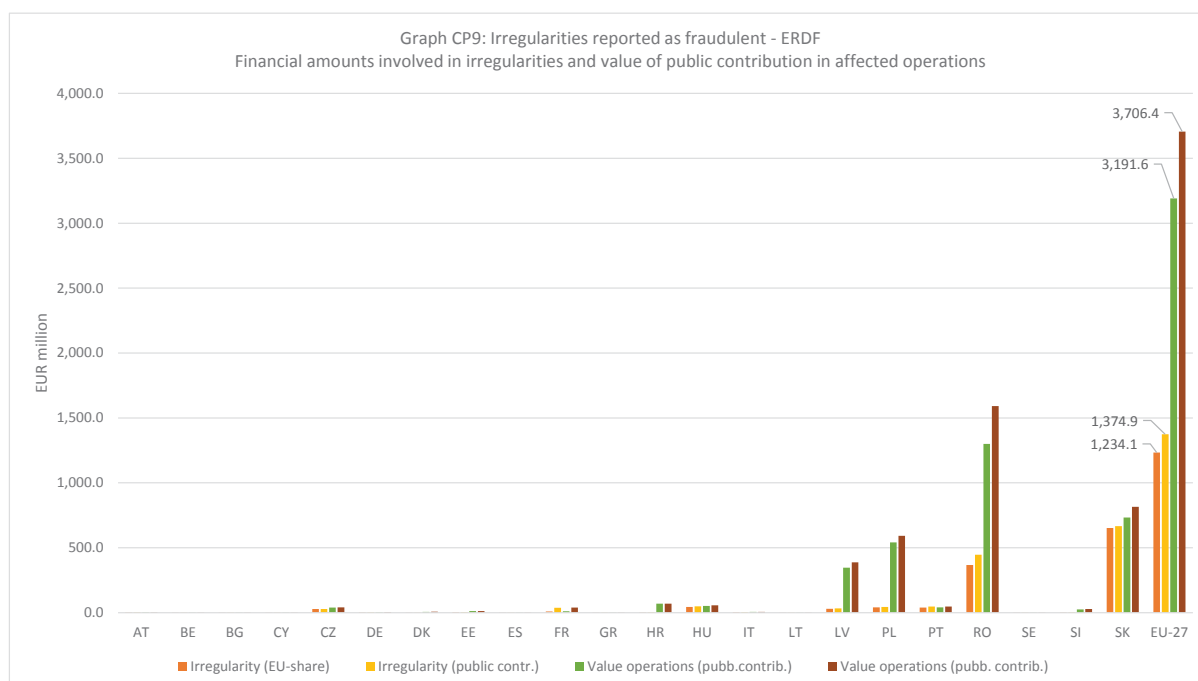
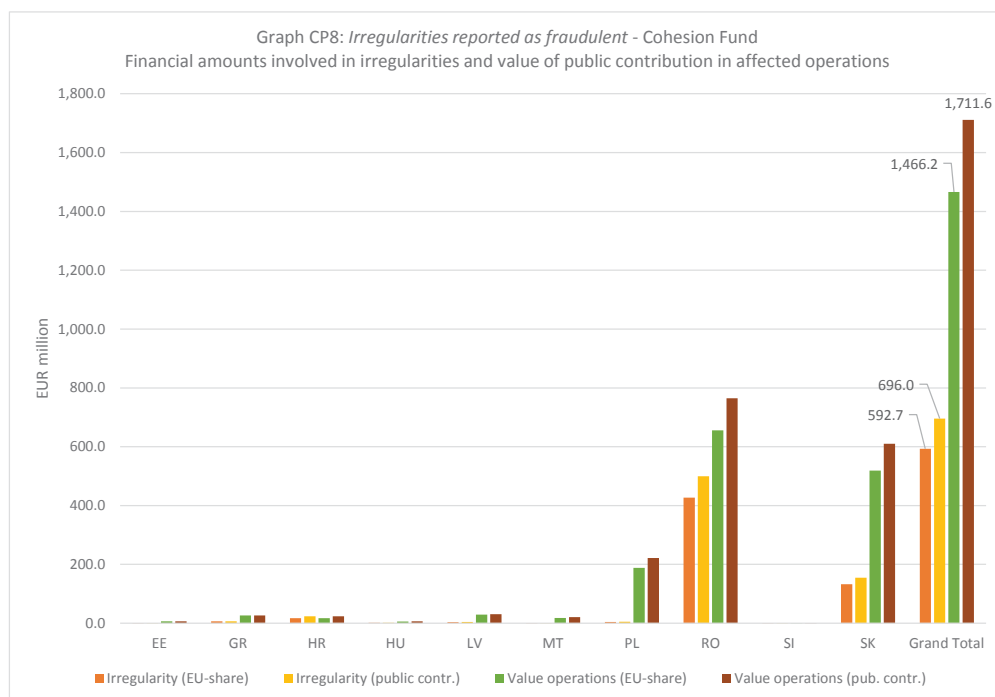
Member State	Financial amounts (EU-share) involved in Irregularities reported as fraudulent PP 2014-2020						
	CF	ERDF	ESF	EMFF	CF, ERDF, ESF, EMFF		
	EUR	EUR	EUR	EUR	EUR	EU payments (1)	FDR %
AT	0	2,392,319	88,432	0	2,480,751	1,122,122,793	0.22
BE	0	67,556	93,907	0	161,463	1,856,422,498	0.01
BG	0	184,066	749,955	0	934,021	6,999,556,397	0.01
CY	0	363,860	0	0	363,860	878,447,546	0.04
CZ	0	27,991,897	2,273,496	0	30,265,393	22,264,709,191	0.14
DE	0	3,081,047	6,088,872	0	9,169,919	18,331,493,787	0.05
DK	0	245,655	4,455	311,113	561,223	651,341,490	0.09
EE	610,990	4,427,752	74,970	493,589	5,607,301	3,797,228,883	0.15
ES	0	100,714	46,455	0	147,169	31,380,388,889	0.00
FI	0	0	0	0	0	1,489,832,150	0.00
FR	0	9,942,790	222,095	56,250	10,221,135	15,344,882,344	0.07
GR	6,117,703	484,324	41,400	0	6,643,427	18,060,726,553	0.04
HR	16,984,356	2,223,322	0	0	19,207,678	7,990,039,994	0.24
HU	1,288,808	44,136,909	1,219,845	0	46,645,562	22,354,789,513	0.21
IE	0	0	0	0	0	1,010,827,690	0.00
IT	0	4,448,339	0	0	4,448,339	35,961,872,404	0.01
LT	0	1,500,000	430,849	98,618	2,029,467	7,008,967,245	0.03
LU	0	0	0	0	0	174,466,251	0.00
LV	3,824,085	30,011,600	829,695	654,879	35,320,259	4,328,720,504	0.82
MT	214,695	0	0	0	214,695	739,445,370	0.03
NL	0	0	233,021	9,000	242,021	1,274,709,399	0.02
PL	4,176,634	41,090,829	15,291,178	709,818	61,268,459	78,244,058,645	0.08
PT	0	39,035,572	6,746,950	129,448	45,911,970	22,767,803,457	0.20
RO	427,055,716	367,465,553	4,373,769	0	798,895,038	22,379,503,848	3.57
SE	0	21,659	437,134	2,863,845	3,322,638	1,781,460,065	0.19
SI	177,205	2,117,561	699,955	0	2,994,721	3,256,875,428	0.09
SK	132,279,841	652,730,382	5,673,999	0	790,684,222	12,827,768,732	6.16
EU27	592,730,033	1,234,063,706	45,620,432	5,326,560	1,877,740,731	352,835,761,480	0.53
UK (2)	0	133,327	1,811,028	0	1,944,355	9,635,451,812	0.02

(1) Net payments until 2023 from CF, ERDF, ESF, EMFF. Total includes payments related to cross border cooperation

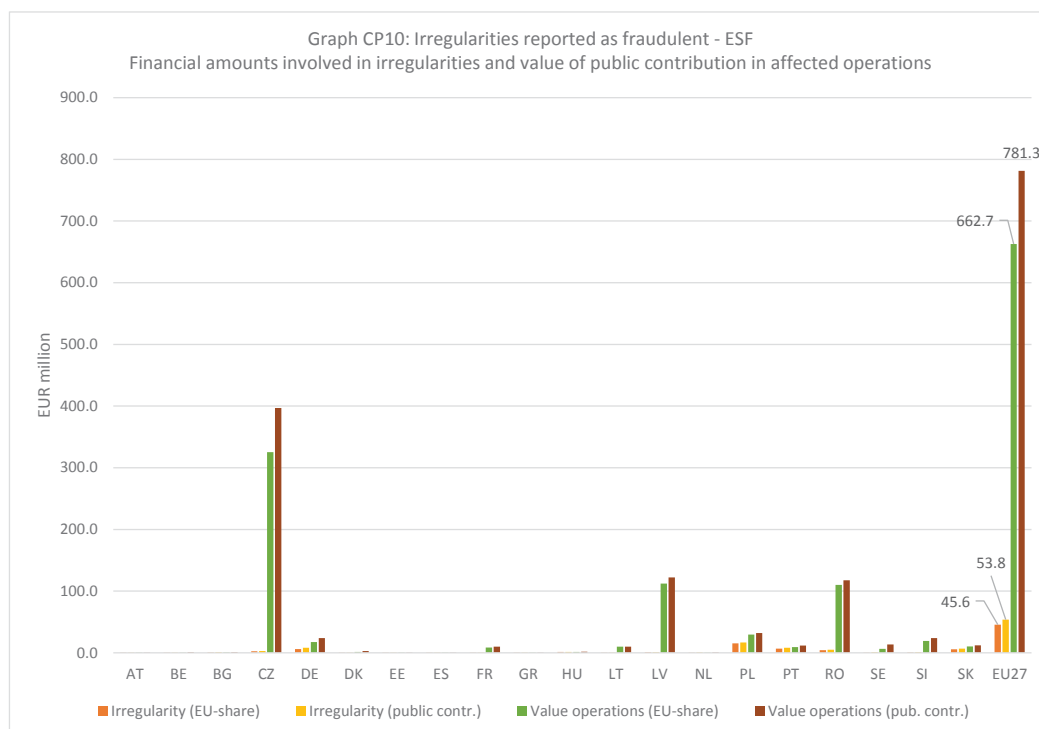
(2) As of 1 February 2020, the UK is no longer part of the EU

Graphs CP8-CP11 show the same information of Graph CP1, but focusing on the whole PP 2014-2020 and providing the details at Member State level.

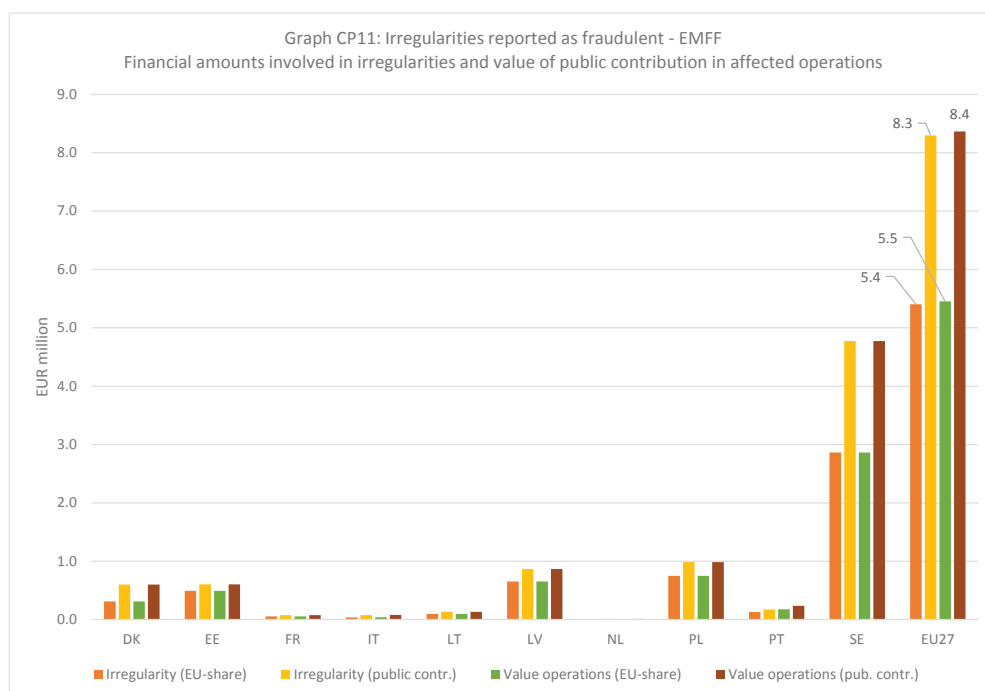
Graph CP8 and CP9 focus on CF and ERDF, respectively, and show that the proportion between financial amounts involved in the irregularities and value of the affected operations is about 40% (both for CF and for ERDF), with significant differences across Member States.



Graph CP10 focuses on ESF and shows that the proportion between financial amounts involved in the irregularities and the value of the affected operations is about 7%. This is extremely low and different from the other Funds. As already mentioned, this may be due to the type of operations funded by the ESF.



Graph CP11 focuses on EMFF and shows that the proportion between financial amounts involved in the irregularities and the value of the affected operations is about 99%. This is extremely high and different from the other Funds. The only Member State where this proportion is below 90% is Portugal (about 70%).



In general, low proportion between the financial amounts involved in the irregularities and the value of the operation/project may imply risks of persistent funding to fraudsters. A low proportion means that there is fraud (or a suspicion of fraud), but this concerns just part of the operation/project, while the remaining part is considered legal and regular and funding is confirmed. While it depends on the type of operation/project and on

the type and specific circumstances of the fraudulent behaviour, careful assessment is required to confirm funding to an operation/project affected by fraud.

Tables CP9 and CP10 below show data on detection of non-fraudulent irregularities in the Member States for PP 2014-2020. **For EU27, the IDR is 0.67%, which is much lower than the IDR recorded for the PP 2007-2013 (2.5%).** This is not surprising, given to the striking drop in the number of non-fraudulent irregularities reported by the Member States.

Table CP9: Number of irregularities not reported as fraudulent by Member State - Cohesion and Fisheries policies - Programming period 2014-20

Member State	Irregularities not reported as fraudulent PP 2014-20				
	CF	ERDF	ESF	EMFF	CF, ERDF, ESF, EMFF
	N	N	N	N	N
AT	0	94	18	1	113
BE	0	61	27	0	88
BG	91	372	61	30	554
CY	5	5	5	3	18
CZ	145	739	178	20	1,082
DE	0	338	119	7	464
DK	0	9	5	19	33
EE	68	279	28	2	377
ES	0	227	151	39	417
FI	0	39	14	8	61
FR	0	334	120	31	485
GR	23	124	109	7	263
HR	24	67	74	26	191
HU	41	598	189	10	838
IE	0	15	45	0	60
IT	0	435	96	1	532
LT	97	380	32	1	510
LU	0	1	0	0	1
LV	17	72	14	9	112
MT	2	9	5	2	18
NL	1	38	2	2	43
PL	163	1,993	949	13	3,118
PT	18	134	95	55	302
RO	112	400	350	39	901
SE	0	31	31	20	82
SI	5	31	17	0	53
SK	118	367	77	5	567
TOTAL EU27	930	7,192	2,811	350	11,283
UK ⁽¹⁾	0	773	631	6	1,410

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

Table CP10: Financial amounts (EU-share) involved in irregularities not reported as fraudulent 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						
	CF	ERDF	ESF	EMFF	CF, ERDF, ESF, EMFF		
	EUR	EUR	EUR	EUR	EUR	EU payments (1)	IDR %
AT	0	8,533,961	813,446	81,943	9,429,350	1,122,122,793	0.84
BE	0	3,879,927	1,901,665	0	5,781,592	1,856,422,498	0.31
BG	109,443,777	57,541,745	3,613,930	2,993,106	173,592,558	6,999,556,397	2.48
CY	771,248	395,364	339,292	243,857	1,749,761	878,447,546	0.20
CZ	48,246,034	74,297,160	6,186,073	1,295,978	130,025,245	22,264,709,191	0.58
DE	0	35,027,491	6,855,983	195,511	42,078,985	18,331,493,787	0.23
DK	0	406,304	520,223	856,335	1,782,862	651,341,490	0.27
EE	26,855,226	28,094,769	2,813,487	69,769	57,833,251	3,797,228,883	1.52
ES	0	42,472,465	46,952,762	3,188,308	92,613,535	31,380,388,889	0.30
FI	0	2,526,472	360,455	310,026	3,196,953	1,489,832,150	0.21
FR	0	42,213,863	9,616,444	4,309,807	56,140,114	15,344,882,344	0.37
GR	22,068,593	64,826,613	153,484,793	554,087	240,934,086	18,060,726,553	1.33
HR	9,343,673	14,429,018	15,192,737	2,321,226	41,286,654	7,990,039,994	0.52
HU	15,430,444	80,548,509	29,879,893	1,590,234	127,449,080	22,354,789,513	0.57
IE	0	394,543	2,802,946	0	3,197,489	1,010,827,690	0.32
IT	0	80,058,929	10,652,379	38,136	90,749,444	35,961,872,404	0.25
LT	11,150,270	32,140,474	2,168,791	19,542	45,479,077	7,008,967,245	0.65
LU	0	14,259	0	0	14,259	174,466,251	0.01
LV	6,712,624	7,958,403	732,942	186,485	15,590,454	4,328,720,504	0.36
MT	913,518	286,718	555,937	43,162	1,799,335	739,445,370	0.24
NL	42,275	1,097,443	187,190	31,426	1,358,334	1,274,709,399	0.11
PL	30,890,643	373,343,559	73,460,354	989,243	478,683,799	78,244,058,645	0.61
PT	2,215,598	15,421,609	6,474,548	5,065,786	29,177,541	22,767,803,457	0.13
RO	80,957,847	141,933,626	19,845,335	4,516,831	247,253,639	22,379,503,848	1.10
SE	0	1,107,597	1,307,889	2,328,393	4,743,879	1,781,460,065	0.27
SI	1,888,156	2,370,806	1,097,655	0	5,356,617	3,256,875,428	0.16
SK	236,111,392	185,594,831	30,543,777	258,653	452,508,653	12,827,768,732	3.53
TOTAL EU27	603,041,318	1,296,916,458	428,360,926	31,487,844	2,359,806,546	352,835,761,480	0.67
UK ⁽²⁾	0	18,920,395	21,912,039	261,564	41,093,998	9,635,451,812	0.43

(1) Net payments until 2023 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

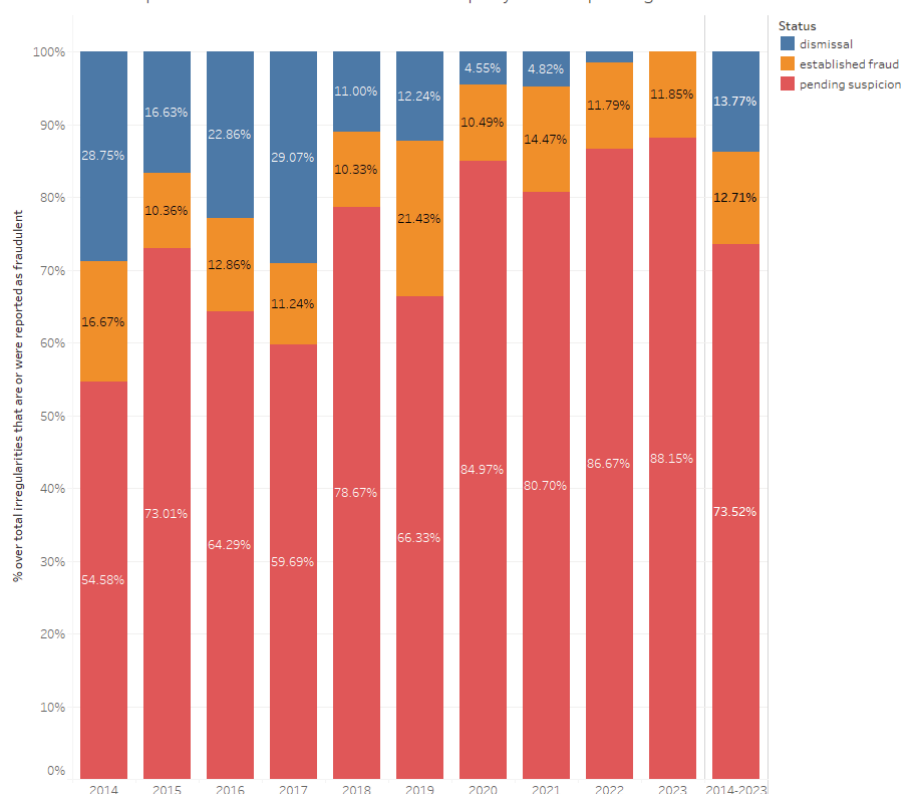
The Member States may report irregularities as non-fraudulent (just administrative irregularities) or as fraudulent (suspected or established fraud) and may change this classification during the lifetime of the irregularities.

For just 7% of the irregularities reported during 2014-2023⁴¹, there is or has been a suspicion of fraud. This percentage does not significantly change between the years of the timespan considered in the analysis. **For 15% of the irregularities where there is or has been a suspicion of fraud, this suspicion was not initially detected or reported** and the Member State reclassified the irregularity as fraudulent at a later stage.

For just 13% of the irregularities with a suspicion of fraud, the suspicion was then confirmed as established fraud (see Graph CP12 below). This percentage is very low and 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 has been available to finalise the case.

⁴¹ Considering the programming periods 2007-2013 and 2014-2020.

Graph CP12: Cohesion and Fisheries policies: percentage of dismissals, pending suspected fraud and established fraud per year of reporting



For 14% of the irregularities with a suspicion of fraud, the suspicion was then dismissed (see Graph CP12 above). However, the dismissal ratio is getting quite high for years that are further in the past. A high dismissal ratio may point to potential shortcomings. On the one hand, this might be due to incorrect assessments by the administrative authorities when they reported a case as a suspicion of fraud to the competent bodies for further investigation. On the other hand, this might be due to the resources these competent bodies can actually devote to investigating such suspicions.

Most of the irregularities where there was a suspicion of fraud are still classified as suspected fraud, even if several years have elapsed since the initial reporting (see Graph CP12 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 are expected.

Focusing on the irregularities that were initially reported during 2014-2018, **significant differences between Member States can be found** (see Table CP11 below). Focusing on this period means focusing on irregularities that have been reported from 5 to 10 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 classification as suspected fraud. Considering that the most recent irregularities in this analysis have been reported 5 years ago, these reporting practices should be reviewed or engagement with the judicial authorities should be improved.

In many Member States, the percentage of irregularities still classified as suspected fraud or the dismissal ratio are high. The potential shortcomings suggested by a high dismissal ratio have already been discussed above. A high percentage of irregularities that are still classified as suspected fraud after many years may suggest that the judicial authorities do

not give proper follow-up to these suspicions, including because they may not have sufficient resources. Alternatively, there may not be any proper communication channels from judicial to reporting authorities. 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 in IMS because the competent bodies had finalised administrative actions (for example, full recovery), even if the penal proceedings were still ongoing. This reporting practice in IMS would not be correct. Irregularities should be closed only once all proceedings have been finalised.

Table CP11: 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.	ratio			N.	%	N.	%	N.	%	of which OPEN
AT	0	0.00	0%	1%	1	33%	0	0%	2	67%	50%
BE	0	0.00	0%	2%	0	0%	0	0%	6	100%	50%
BG	0	0.00	0%	3%	6	46%	1	8%	6	46%	100%
CY	0	0.00	0%	9%	0	0%	1	20%	4	80%	100%
CZ	46	0.02	30%	7%	38	25%	46	30%	68	45%	100%
DE	8	0.01	5%	14%	56	38%	25	17%	68	46%	85%
DK	10	0.33	71%	32%	3	21%	1	7%	10	71%	90%
EE	3	0.02	13%	12%	0	0%	10	42%	14	58%	29%
ES	102	0.01	74%	1%	25	18%	0	0%	112	82%	6%
FI	0	0.00	0%	6%	1	25%	0	0%	3	75%	33%
FR	0	0.00	0%	3%	0	0%	0	0%	12	100%	67%
GR	9	0.01	18%	3%	7	14%	1	2%	43	84%	65%
HR	0	0.00	0%	9%	1	17%	1	17%	4	67%	75%
HU	1	0.00	1%	8%	0	0%	0	0%	137	100%	99%
IE	0	0.00	NA	NA	0	NA	0	NA	0	NA	NA
IT	23	0.02	48%	4%	15	31%	5	10%	28	58%	82%
LT	3	0.01	38%	3%	0	0%	4	50%	4	50%	50%
LU	0	NA	NA	NA	0	NA	0	NA	NA	NA	NA
LV	5	0.01	13%	11%	9	23%	10	25%	21	53%	52%
MT	0	0.00	0%	3%	0	0%	0	0%	2	100%	100%
NL	2	0.01	13%	5%	1	7%	7	47%	7	47%	71%
PL	45	0.01	14%	9%	75	24%	41	13%	201	63%	96%
PT	1	0.00	2%	5%	0	0%	0	0%	48	100%	42%
RO	11	0.01	6%	10%	63	32%	6	3%	131	66%	97%
SE	0	0.00	0%	5%	1	20%	0	0%	4	80%	0%
SI	0	0.00	0%	11%	7	41%	3	18%	7	41%	100%
SK	13	0.01	9%	12%	17	11%	26	17%	107	71%	100%
EU-27	282	0.01	18%	6%	326	21%	188	12%	1,049	67%	79%

(1) Number 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 CP12 and CP13 show the number of and financial amounts involved in fraudulent and non-fraudulent irregularities concerning AMIF, FEAD, YEI, ISF and EGF.

Table CP12: Number of irregularities and financial amounts (EU-share) reported as fraudulent by the Member States - AMIF, FEAD, EGF, ISF and YEI

FUND	REPORTING YEAR														TOTAL	
	2017		2018		2019		2020		2022		2023					
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR		
AMIF	0	0	0	0	0	0	1	42,455	2	120,149	0	0	3	162,604		
FEAD	0	0	3	4,701,019	3	3,166,046	2	48,160	0	0	3	15,808	11	7,931,033		
YEI	1	43,558	0	0	4	72,771	0	0	0	0	14	22,822	19	139,151		
TOTAL EU27	1	43,558	3	4,701,019	7	3,238,817	3	90,615	2	120,149	17	38,630	33	8,232,788		

Table CP13: Number of irregularities and financial amounts (EU-share) not reported as fraudulent by the Member States - AMIF, FEAD, EGF, ISF and YEI

FUND	REPORTING YEAR												TOTAL	
	2016		2017		2018		2019		2020		2021		2022	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
AMIF	0	0	1	11,951	22	1,676,990	19	536,449	32	1,069,719	6	183,761	13	437,037
EGF	0	0	0	0	0	0	0	0	1	47,124	0	0	0	0
FEAD	3	463,921	5	813,205	10	1,097,393	4	873,764	14	1,269,110	25	1,901,646	19	3,201,108
ISF	1	178,812	0	0	3	419,000	1	223,018	3	81,182	8	462,535	2	88,377
YEI	0	0	3	234,490	9	3,559,278	8	3,153,228	6	403,501	7	1,748,415	1	19,899
TOTAL EU27	4	642,733	9	1,059,646	44	6,752,661	32	4,786,459	56	2,870,636	46	4,296,357	35	3,746,421

5. PRE-ACCESSION POLICY

5.1. Introduction

Section 5 presents a statistical evaluation of irregularities and fraud reported by the beneficiary countries during 2023 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 fraud.⁴² Differently from the common agricultural policy 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. In this section, when reference is made to the financial amounts involved in irregularities, it is always the EU-share of these financial amounts.

Before 2007, the EU has been providing pre-accession assistance through a number of separate instruments (see Section 5.2.1). As from 2007, the EU provides pre-accession assistance through the **Instrument for Pre-accession Assistance (IPA)**. IPA aims to support candidate countries and potential candidates for EU membership in meeting the accession criteria and to bring their institutions and standards in line with the EU *acquis*.⁴³ For the period 2007-2013, IPA had a budget of EUR 11.5 billion. Its successor, IPA II, was allocated EUR 12.8 billion for the period 2014-2020. For the multiannual financial framework period 2021-2027, the IPA III budgetary envelope is EUR 14.2 billion. The current beneficiaries are: Albania, Bosnia and Herzegovina, Kosovo⁴⁴, Montenegro, North Macedonia, Serbia, and Türkiye. Assistance is also provided through multi-country/regional programmes.⁴⁵

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

⁴² ‘*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. If a guilty verdict is issued and is not appealed against, the case can be considered ‘*established fraud*’.

⁴³ Source: https://ec.europa.eu/neighbourhood-enlargement/policy/glossary/terms/preaccession-assistance_en

⁴⁴ 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.

⁴⁵ https://neighbourhood-enlargement.ec.europa.eu/enlargement-policy/overview-instrument-pre-accession-assistance_en

and facilitate the region's closer association with the EU. The countries that joined the EU in 2004⁴⁶ 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 help via **IPA I**.⁴⁷

IPA I consisted of five components: (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**).⁴⁸ 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.⁴⁹

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

⁴⁶ Cyprus, Czechia, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia, and Slovenia.

⁴⁷ See Council Regulation (EC) 1085/2006 of 17 July 2006, OJ L 210, 31.7.2006, p. 82-93.

⁴⁸ Source: https://ec.europa.eu/neighbourhood-enlargement/instruments/overview_en.

⁴⁹ 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.

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 enlargement methodology.⁵⁰

5.3. General trend

Table PA1 below (and related graph) shows all fraudulent and non-fraudulent irregularities reported by the beneficiary countries during the past 5 years under pre-accession programmes.⁵¹ These irregularities occurred in connection with funds distributed under the 2000-2006 PAA (to a limited extent⁵²) and under IPA I and IPA II.⁵³ There was just one irregularity under IPA III, reported in 2023 by Montenegro (no financial amounts specified yet).

For half of these irregularities the financial amounts involved were below EUR 10 000. This percentage is higher for non-fraudulent irregularities (about 52%) than for fraudulent irregularities (about 20%).⁵⁴ However, the financial amounts involved in these ‘below-10 000’ irregularities represented just 2% of the financial amounts involved in all pre-accession irregularities reported during 2019-2023. Concerning these ‘below-10 000’ irregularities: (i) about 72% of them concerned IPARD. The second ranking fund, TAIB, accounted for much less (14%); (ii) Türkiye and North Macedonia reported 70% of them; (iii) 64% of them were reported in 2022-2023, contributing to the exceptional increase in non-fraudulent irregularities (see below).

From 2021 to 2022, the number of non-fraudulent irregularities experienced an exceptional increase and remained high in 2023 (see Table PA1). This was mainly due to irregularities related to IPA II in relation to IPARD in North Macedonia and Türkiye. For the majority of these irregularities, the financial amounts involved were below EUR 10 000 (see above).

About 8% of the irregularities were reported as fraudulent. This percentage (the fraud frequency level – FFL) changed over time, increasing significantly in 2020 (15%) and peaking in 2021 at 19%. In 2023, the financial amounts involved in fraudulent irregularities

⁵⁰ https://neighbourhood-enlargement.ec.europa.eu/enlargement-policy/overview-instrument-pre-accession-assistance_en

⁵¹ Data for this analysis have been download from IMS on 4/3/2024.

⁵² Just 10 non-fraudulent irregularities (with about EUR 2 million involved) that concerned ISPA (5), TIPAA (4) and PHARE (1).

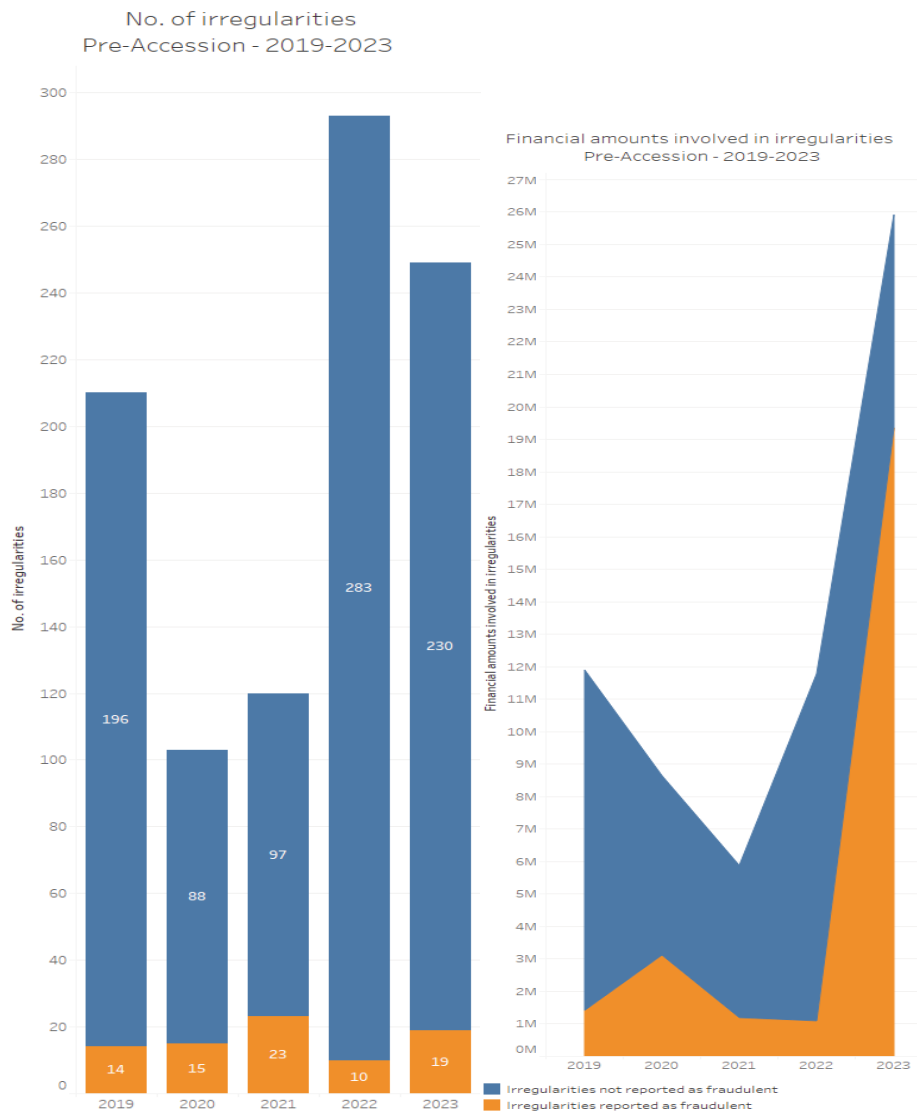
⁵³ To provide the complete picture, 12 additional irregularities (with about EUR 0.7 million involved) must be mentioned. These irregularities, reported as fraudulent by Romania in 2020 (1) and 2023 (4), and as non-fraudulent by Estonia in 2021 (1) and 2022 (1), Poland in 2023 (4) and Romania in 2021 (1), 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, this 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.

⁵⁴ Considering irregularities where the financial amounts were below EUR 10 000 and irregularities where the financial amounts were 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 52% (54% for non-fraudulent and 27% for fraudulent irregularities).

jumped to about EUR 19 million, due to one irregularities reported by Türkiye concerning regional development (REGD).

Table PA1 - Pre-accession: reported irregularities, 2019-2023

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2019	14	1,404,967	196	10,498,753	210	11,903,720
2020	15	3,105,247	88	5,531,066	103	8,636,313
2021	23	1,172,764	97	4,693,678	120	5,866,442
2022	10	1,087,805	283	10,677,888	293	11,765,693
2023	19	19,355,192	230	6,544,139	249	25,899,331
TOTAL	81	26,125,975	894	37,945,523	975	64,071,499



As the irregularities reported during the past 5 years mostly refer to IPA I and IPA II, this is separately analysed in the following sections.

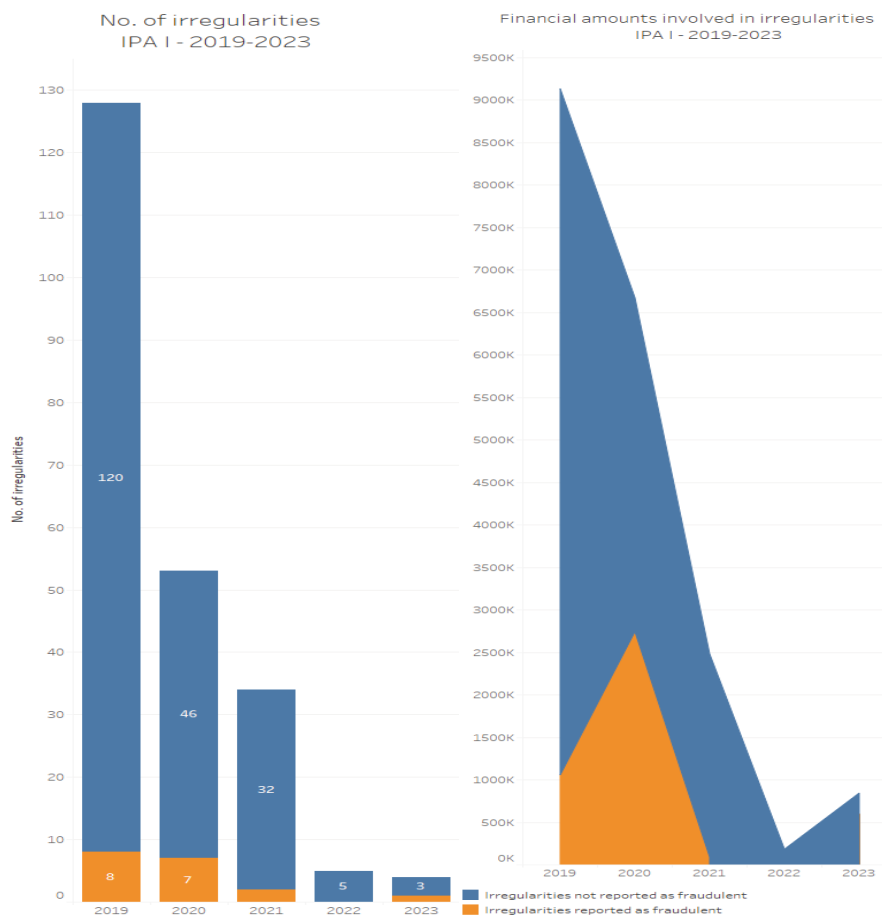
5.4. Instrument for Pre-Accession Assistance (IPA I, 2007-2013)

5.4.1. Recent trends

Table PA2 below (and related graph) shows all fraudulent and non-fraudulent irregularities reported by the beneficiary countries during the past 5 years under IPA I. The number of these irregularities and the financial amounts involved fell markedly in the past 4 years, as the programmes were closed years ago. **The FFL was 8% during the past 5 years**, although it was higher in 2020 (13%) and peaked at 25% in 2023, but based on just one fraudulent case.

Table PA2 - Pre-accession: reported irregularities (IPA I), 2019-2023

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2019	8	1,054,423	120	8,071,891	128	9,126,314
2020	7	2,736,354	46	3,935,737	53	6,672,091
2021	2	83,651	32	2,396,706	34	2,480,357
2022	0	0	5	182,492	5	182,492
2023	1	600,659	3	243,227	4	843,887
TOTAL	18	4,475,087	206	14,830,053	224	19,305,141



Tables PA3 and PA4 below show that the 224 irregularities related to IPA I during the past 5 years (i) concerned **five components** (by far, the highest number of cases and the highest financial amounts concerned **IPARD**); (ii) were reported by **seven countries** (the leading contributor to detection was **Türkiye**, which reported about 71% of irregularities and 74% of the financial amounts).

Table PA3 - Pre-accession: reported irregularities (IPA I) by component, 2019-2023

Year	CBC-IPA		HRD		IPARD		REGD		TAIB	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
2019	1	26,532	26	205,119	81	7,392,942	10	47,194	10	1,454,527
2020	0	0	1	51,346	43	3,904,120	0	0	9	2,716,625
2021	0	0	0	0	18	1,644,158	0	0	16	836,199
2022	0	0	0	0	1	81,139	0	0	4	101,353
2023	0	0	0	0	0	0	0	0	4	843,887
TOTAL	1	26,532	27	256,465	143	13,022,359	10	47,194	43	5,952,591

Table PA4 - Pre-accession: reported irregularities (IPA I) by country, 2019-2023

Year	AL		GR		HR		ME		MK		RS		TR	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
2019	1	0	1	26,532	2	9,081	27	70,418	1	26,183	8	1,197,073	88	7,797,027
2020	1	871,492	0	0	0	0	0	0	6	1,848,260	3	48,219	43	3,904,120
2021	0	0	0	0	1	63,196	0	0	6	66,429	2	14,771	25	2,335,961
2022	0	0	0	0	0	0	0	0	3	36,816	0	0	2	145,676
2023	0	0	0	0	0	0	0	0	1	600,659	1	121,949	2	121,278
TOTAL	2	871,492	1	26,532	3	72,277	27	70,418	17	2,578,347	14	1,382,012	160	14,304,063

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

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

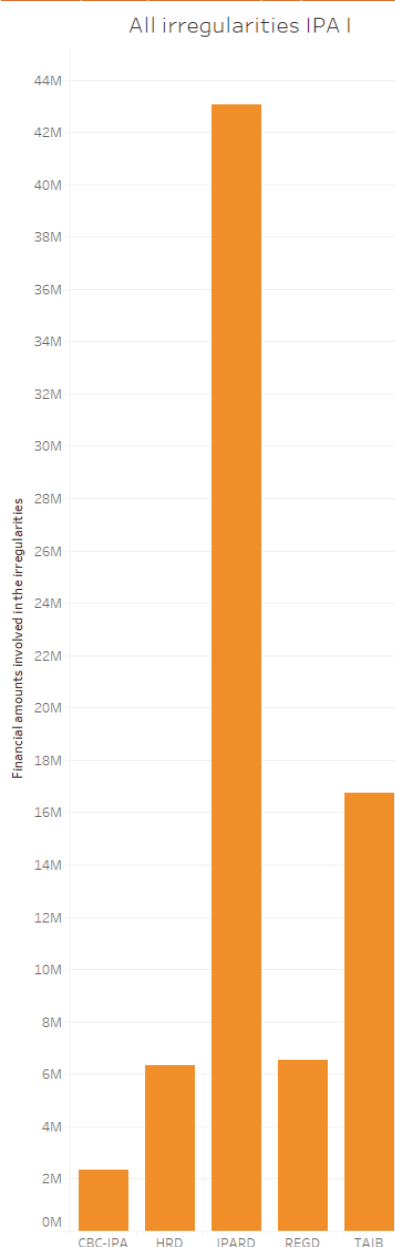
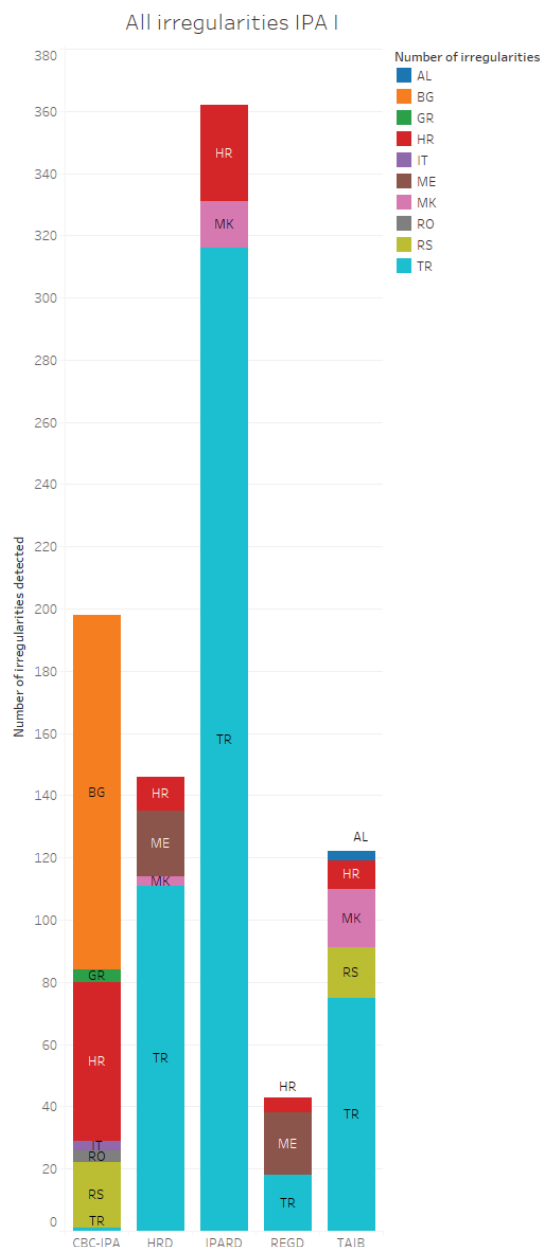
In 37% of these irregularities the financial amounts involved were below EUR 10 000.⁵⁵ However, the financial amounts involved in these ‘below-10 000’ irregularities represented just 1% of the financial amounts involved in all pre-accession irregularities reported for IPA I. Concerning these ‘below-10 000’ irregularities: (i) about 52% of them concerned cross-border cooperation programmes (CBC-IPA). The second ranking fund, IPARD, accounted for 22%; (ii) Bulgaria (33%), Croatia (24%) and Türkiye (22%) reported most of the ‘below-10 000’ irregularities.

Since 2007, 10 beneficiary countries have reported 871 irregularities related to five components. The highest number of irregularities concerned **IPARD**. About 88% 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). In addition to reporting most of the IPARD irregularities, **Türkiye** also reported 76% of the irregularities related to human resources development (**HRD**) programmes, the third most affected component of IPA I (see Table PA5 and related graph).

⁵⁵ Considering irregularities where the financial amounts were below EUR 10 000 (but excluding open irregularities where the financial amounts were still zero).

Table PA5 - Pre-accession: irregularities reported under IPA I components since 2007

	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	432,492	0	0	0	0	0	0	0	0
GR	4	216,576	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	215,032	0	0	19	2,528,767
RO	4	720,832	0	0	0	0	0	0	0	0
RS	21	169,326	0	0	0	0	0	0	16	1,691,481
TR	1	12,533	111	5,615,544	316	40,951,274	18	5,968,424	75	10,601,784
TOTAL	198	2,334,666	146	6,331,998	362	43,038,809	43	6,552,711	122	16,755,311



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

5.5.1. Trends

Table PA6 below (and related graph) shows all fraudulent and non-fraudulent irregularities reported by the beneficiary countries during the past 5 years under IPA II. The number of irregularities increased markedly in 2022 and remained high 2023, due in part to the high number of ‘below-10 000’ irregularities.

In 57% of these irregularities, the financial amounts involved were below EUR 10 000.⁵⁶

However, the financial amounts involved in these ‘below-10 000’ irregularities represented just 2.5% of the financial amounts involved in the IPA II pre-accession irregularities reported during 2019-2023. Concerning these ‘below-10 000’ irregularities: (i) about 77% of them concerned IPARD; (ii) Türkiye and North Macedonia reported 73% of them; (iii) about 73% of them were reported in 2022-2023.

During the past 5 years, the **fraud frequency level was 8.5%**, close to the FFL for IPA I. However, **it was very high in 2020-2021 (16% and 25%)** and very low in 2022 (3.5%), also because the strong increase of non-fraudulent irregularities in this year, when ‘below-10 000’ reporting was sustained.

More than 70% of the **non-fraudulent irregularities** reported during 2022-2023 concerned IPARD. About 55% of these IPARD irregularities were reported by Türkiye, followed by North Macedonia (24%) and Albania (18%).

The number of fraudulent irregularities peaked in 2021 and was high also in 2023.

Mostly this was due to reporting by Türkiye and, with specific reference to 2022 only, Serbia. Considering fraudulent irregularities during the past 5 years (i) 62% were reported by Türkiye and 29% by Serbia; (ii) 71% concerned IPARD and 14% were related to CBC.

⁵⁶ Considering irregularities where the financial amounts were below EUR 10 000 (but excluding open irregularities where the financial amounts were still zero).

Table PA6 - Pre-accession: reported irregularities (IPA II), 2019-2023

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2019	6	350,544	71	787,049	77	1,137,593
2020	8	368,893	42	1,595,328	50	1,964,222
2021	21	1,089,113	64	1,840,072	85	2,929,184
2022	10	1,087,805	274	10,378,603	284	11,466,409
2023	18	18,754,533	226	6,300,911	244	25,055,444
TOTAL	63	21,650,888	677	20,901,963	740	42,552,852

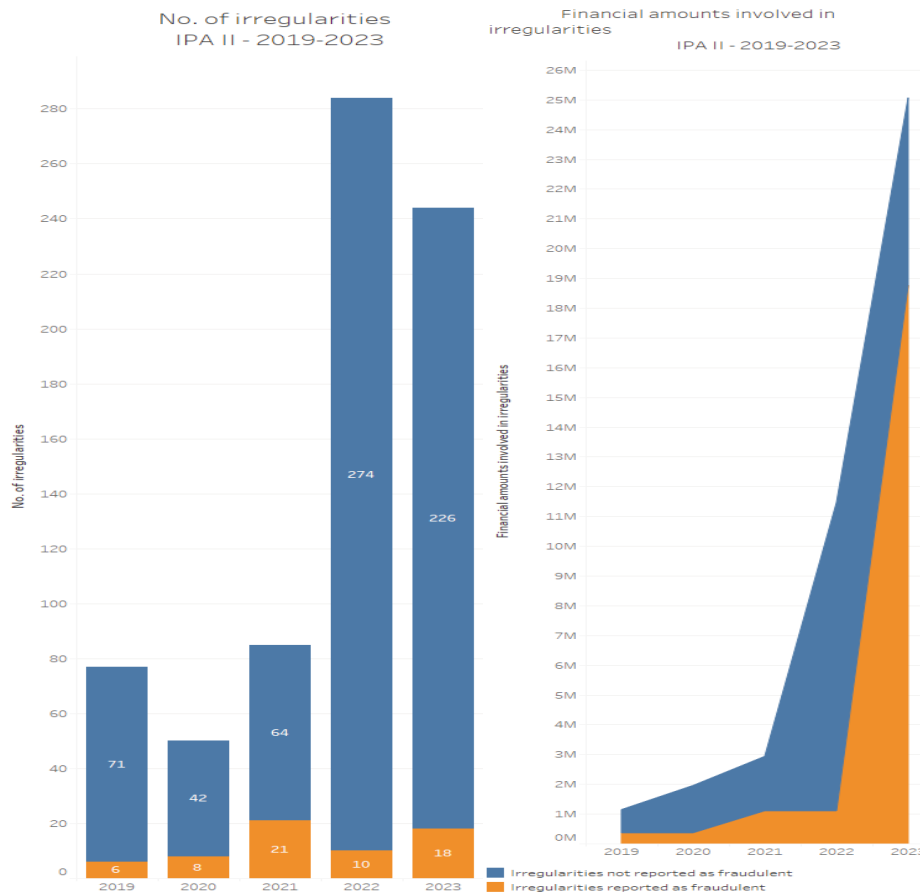


Table PA7 shows that the 740 irregularities related to IPA II concerned **five components**. The highest number of cases and the highest financial amounts concerned IPARD. Table PA8 shows that irregularities related to IPA II were reported by **eight countries**. The main contributor to detection was Türkiye, which reported about 48% of irregularities, followed by North Macedonia (21%) and Albania (17%). However, 73% of the irregularities reported by North Macedonia and 55% of those reported by Türkiye were ‘below-10 000’. Most of the financial amounts were involved in irregularities reported by Türkiye, due also to the aforementioned irregularity concerning REGD, which related to a figure of about EUR 18 million. Serbia recorded the highest average financial amounts involved in irregularities (about EUR 90 000). In the other beneficiary countries, this average was around EUR 30 000 (excluding the aforementioned REGD irregularity reported by Türkiye)⁵⁷.

⁵⁷ The average financial amounts involved in irregularities reported by Romania were around EUR 40 000, but this average is based on just two irregularities.

Table PA7 - Pre-accession: reported irregularities (IPA II) by component, 2019-2023

Year	CBC-IPA		HRD		IPARD		REGD		TAIB	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
2019	2	66,186	0	0	72	1,071,407	3	0	0	0
2020	0	0	2	0	40	1,248,128	2	0	6	716,094
2021	12	450,837	0	0	56	2,091,377	6	8,998	11	377,972
2022	13	1,044,577	1	255,000	215	9,443,856	25	225,746	30	497,229
2023	33	1,315,453	14	175,892	163	4,584,474	6	18,018,429	28	961,195
TOTAL	60	2,877,053	17	430,892	546	18,439,242	42	18,253,173	75	2,552,490

Table PA8 - Pre-accession: reported irregularities (IPA II) by country, 2019-2023

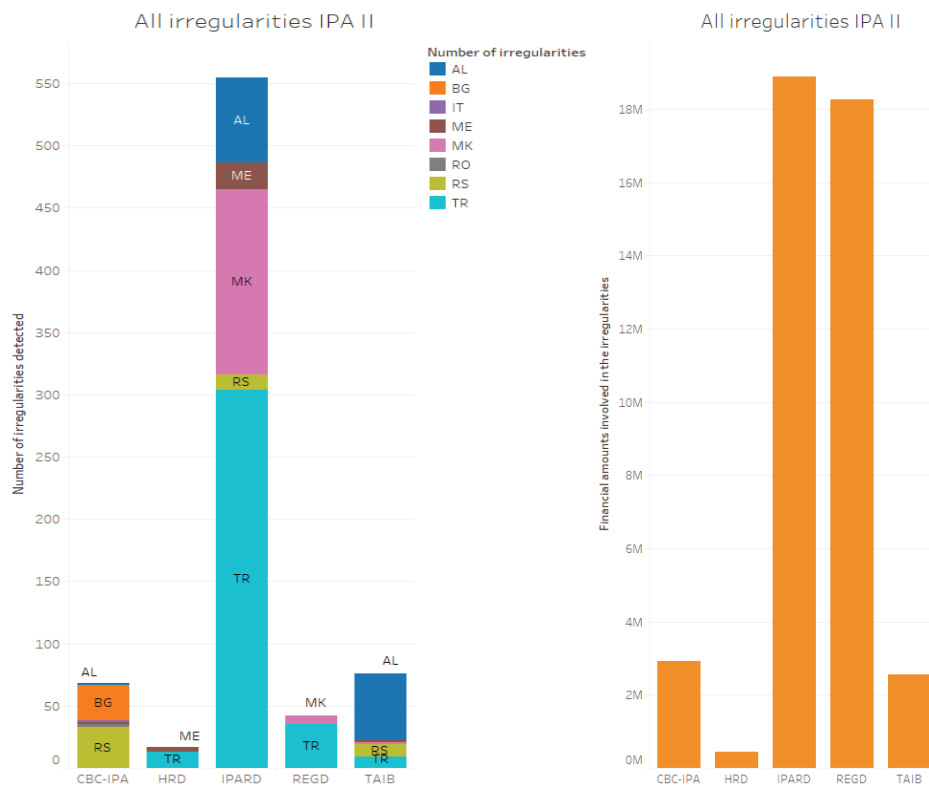
Year	AL		BG		IT		ME		MK		RO		RS		TR	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
2019	0	0	2	66,186	0	0	0	0	49	323,459	0	0	1	0	25	747,948
2020	4	59,043	0	0	0	0	6	50,984	10	112,068	0	0	1	26,242	29	1,715,885
2021	8	42,811	2	46,865	0	0	6	324,548	13	38,468	1	63,902	14	731,132	41	1,681,458
2022	58	2,894,847	3	86,058	0	0	5	324,838	82	2,732,297	1	23,355	14	2,044,071	121	3,360,943
2023	53	1,282,462	17	606,272	1	11,539	11	199,657	3	57,702	0	0	22	1,959,531	137	20,938,281
TOTAL	123	4,279,162	24	805,381	1	11,539	28	900,028	157	3,263,994	2	87,257	52	4,760,975	353	28,444,515

5.5.2. Trends since the start of IPA II, by beneficiary country and component

Table PA9 (and related graph) shows the number of irregularities and related financial amounts concerning IPA II since 2014, by beneficiary country and component. With respect to data presented under Section 5.5.1, Table PA9 is based on just 18 additional irregularities (of which three were fraudulent) reported before 2019 (all but one reported in 2018).

Table PA9 - Pre-accession: irregularities reported under IPA II components since 2014

	CBC-IPA		HRD		IPARD		REGD		TAIB	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
AL	1	32,256	0	0	69	3,878,891	0	0	53	368,015
BG	29	856,790	0	0	0	0	0	0	0	0
IT	1	11,539	0	0	0	0	0	0	0	0
ME	2	12,151	4	256,020	21	626,957	0	0	2	4,900
MK	0	0	0	0	149	3,259,589	7	1,093	2	3,312
RO	2	87,257	0	0	0	0	0	0	0	0
RS	33	1,928,470	0	0	12	1,456,335	0	0	10	1,376,171
TR	0	0	13	174,872	304	9,664,566	35	18,252,080	9	800,092
TOTAL	68	2,928,463	17	430,892	555	18,886,338	42	18,253,173	76	2,552,490



6. DIRECT MANAGEMENT

6.1. Introduction

Section 6 contains a descriptive analysis of the data on recovery orders issued by the Commission in relation to expenditure managed under the ‘direct management’ mode, one of the three modes the Commission uses 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 services, including staff in the Union delegations under the authority of the respective Head of delegation, in accordance with Article 60(2), or through executive agencies as referred to in Article 69⁵⁸.

A different methodology has been used in comparison to previous reports on the protection of the EU financial interests (PIF reports):

- The recovery items include cancellations.
- Policy areas are replaced with the EU multiannual financial framework (MFF) heading descriptions (Tables DM1 and DM4).

With those two elements taken into account, the PIF report data are aligned⁵⁹ with data published in other Commission documents, such as the Commission’s annual management and performance report (AMPR) and the annual activity reports (AARs) of its services.

This new methodological approach is primarily intended for use in reporting starting with the 2023 financial year and onwards. The 2019-2022 figures are not fully comparable (as cancellations in those previous 4 years were not included) and this difference should be taken into account.

6.2. General overview

For the 2023 financial year, a total of EUR 42.34 billion⁶⁰ was disbursed under ‘direct management’ mode (RRF not included⁶¹).

Table DM1 presents the actual payments by MFF heading. Actual payments are higher than in previous years.

⁵⁸ 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.

⁵⁹ The existing difference has been highlighted in paragraph 70 of Special Report No 07/2024 of the European Court of Auditors, ‘*The Commission’s systems for recovering irregular EU expenditure. Potential to recover more and faster*’, published on 7 May 2024.

⁶⁰ Own calculation based on ABAC data.

⁶¹ By the end of 2023, no recovery orders in ABAC concerned the RRF. In addition, there is no obligation for the Member States to report irregularities related to the RRF via IMS.

Table DM1 - Payments made in 2023 financial year by MFF heading

MFF heading	Payments 2023	
	EUR million	%
1. Single market, innovation and digital	21 662	51.2
2. Cohesion, resilience and values	2 339	5.5
3. Natural resources and environment	312	0.7
4. Migration and border management	224	0.5
5. Security and defence	345	0.8
6. Neighbourhood and the world	8 597	20.3
7. European public administration	8 862	20.9
Total DM excluding RRF	42 340	100.0

6.3. General 5-year analysis 2019-2023

For the 2023 financial year, the Commission registered 892 recovery items⁶² in the ABAC system⁶³ that were qualified as irregularities, for a total irregular amount of EUR 52.55 million. Among these recovery items, 20 were reported as fraudulent, involving a total irregular amount of EUR 1.87 million.

The following analysis gives an overview of recovery data recorded by the European Commission in ABAC in the last 5 years. Between 2019 and 2023, on average there were approximately 38 recovery items each year qualified as fraudulent irregularities⁶⁴. Since 2021, there has been a substantial decline in the number of reported fraudulent irregularities in direct management. In relation to fraudulent irregularities, the ratio of irregular financial amounts to total expenditure under direct management during 2019-2023 is close to zero (0.02%)⁶⁵ and has gradually decreased over the years. The figures are presented in Table DM2.

Table DM2 - Irregularities reported as fraudulent and related amounts, 2019-2023

Year	Payments	Irregularities reported as fraudulent		Fraudulent amounts/ Payments
	EUR million	N	EUR million	%
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
2023	42 340	20	1.87	0.00
Total	144 152	189	34.30	0.02

With regard to recovery items qualified as non-fraudulent irregularities, on average approximately 1 100 items per year were registered between 2019 and 2023. Since 2019, there has been a noticeable decline in the number of cases. The figures are presented in Table DM3 below.

⁶² Recovery items mean 'recovery context' elements in ABAC. There can be more recovery context elements associated with one recovery order issued. As of 2023, they also contain cancelations.

⁶³ ABAC is a transversal, transactional information system allowing for the execution and monitoring of all budgetary and accounting operations by the Commission, an agency or institution.

⁶⁴ Fraudulent irregularities - recovery items qualified in ABAC as 'OLAF notified'.

⁶⁵ For 2023 it was particularly small – 0.0044%

Table DM3 - Irregularities not reported as fraudulent and related amounts, 2019-2023

Year	Payments	Irregularities not reported as fraudulent		Irregular amounts/ Payments
	EUR million	N	EUR million	%
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
2023	42 340	872	50.68	0.12
Total	144 152	5 493	250.71	0.17

Between 2019 and 2023, in total, there were 5 493 recovery items registered and qualified as non-fraudulent irregularities, with a total recovery amount of EUR 250.71 million. During 2019-2023, in relation to non-fraudulent irregularities, the ratio of irregular financial amounts to payments is around 0.17% (see Table DM3). This ratio has been steadily declining from 0.5-0.6% in year 2015 to 0.12% in 2023.

6.4. Specific analysis

6.4.1. Recoveries according to MFF headings

In 2023, the highest numbers of recovery items qualified as non-fraudulent irregularities were recorded in the MFF area ‘Single market, innovation and digital’ (517). The same area also featured the highest irregular amounts registered (EUR 34.48 million).

During the same year, 20 recovery items were registered as fraudulent irregularities. The two MFF headings for which the highest number of fraudulent irregularities were reported were ‘Neighbourhood and the world’ and ‘Single market, innovation and digital’, with 9 items each. These irregularities involved EUR 1.87 million, 59% of which (EUR 1.11 million) related to the MFF heading ‘Neighbourhood and the world’.

Table DM4 provides an overview of irregularity statistics by MFF heading for 2023.

Table DM4 - Irregularities reported by MFF heading and related amounts, 2023

MFF heading	Payments 2023	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	EUR million	EUR million	N	EUR million	N
1. Single market, innovation and digital	21 662	34.48	517	0.52	9
2. Cohesion, resilience and values	2 339	2.29	105	0.01	1
3. Natural resources and environment	312	0.08	3	0.24	1
4. Migration and border management	224	1.13	12	0.00	0
5. Security and defence	345	0.00	0	0.00	0
6. Neighbourhood and the world	8 597	11.91	221	1.11	9
7. European public administration	8 862	0.80	14	0.00	0
Total DM excluding RRF	42 340	50.68	872	1.87	20

6.4.2. Recoveries according to residence of legal entity

Between 2019 and 2023, 74.1% of non-fraudulent irregularities and 71.3% of the related recovery amounts concerned legal entities resident in the EU-27⁶⁶. For fraudulent irregularities, these ratios are slightly lower: 72% of the total number of recovery items and 70.7% of the related recovery amounts concerned a legal entity residing in the EU-27.

Table DM5 below summarises the total recoveries made during the past 5 years according to the country of residence of the legal entity, to which the payment was unduly made.

⁶⁶ The residence of the legal entity and the residence of the beneficiary are not necessarily the same.

Table DM5 - Recoveries per country of residence of the legal entity, 2019-2023

LE Country name	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	N	EUR million	N	EUR million
Austria	111	8.61	0	0.00
Belgium	370	11.69	10	6.85
Bulgaria	28	0.99	0	0.00
Croatia	32	4.12	0	0.00
Cyprus	38	0.37	6	0.22
Czechia	29	1.09	2	0.05
Denmark	169	3.54	0	0.00
Estonia	19	1.13	7	0.67
Finland	72	9.02	3	0.66
France	474	15.85	23	4.28
Germany	514	21.18	7	1.52
Greece	142	15.28	3	0.32
Hungary	33	1.86	1	0.24
Ireland	92	3.29	1	0.09
Italy	321	20.28	37	5.07
Latvia	15	0.67	0	0.00
Lithuania	25	0.42	1	0.11
Luxembourg	13	0.32	1	0.11
Malta	41	0.68	0	0.00
Netherlands	330	15.67	9	1.62
Poland	84	5.29	3	0.17
Portugal	83	2.48	10	1.48
Romania	46	4.87	1	0.01
Slovakia	20	5.21	0	0.00
Slovenia	109	1.52	1	0.04
Spain	735	17.47	10	0.75
Sweden	128	5.87	0	0.00
Total EU 27	4 073	178.78	136	24.25
United Kingdom	604	28.37	22	3.67
<i>Total other countries</i>	<i>816</i>	<i>43.56</i>	<i>31</i>	<i>6.39</i>
Grand Total	5 493	250.71	189	34.30

6.4.3. Method of detection

Table DM6 provides a breakdown of the recoveries by source of detection and by qualification.

Table DM6 - Irregularities reported by source of detection and by qualification, 2019-2023

Source of detection 2019-2023	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	N	EUR million	N	EUR million
ex ante controls	355	62.00	7	0.87
ex post controls	4 976	169.99	12	1.64
Other controls (ECA)	70	11.98	1	0.09
Other controls (Member States)	12	1.19	2	0.12
Other controls (OLAF)	4	0.94	167	31.58
Other controls (To identify) and n.a.	76	4.61	0	0.00
Total	5 493	250.71	189	34.30

Between 2019 and 2023, with reference to fraudulent irregularities, OLAF was mentioned as the source of detection in relation to 88.4% of recovery items, corresponding to 92.1% of total recovery amounts. Meanwhile ‘*ex post* controls’ were the source of detection of another 6.3% of this type of recovery item, corresponding to 4.8% of the recovery amounts. The ‘*ex ante* controls’ were source of detection for 3.7% of the fraudulent items, which correspond to 2.5% of the recovery amounts.

Around 97.1% of recovery items qualified as non-fraudulent irregularities were detected through Commission controls ('*ex ante*' and '*ex post*' controls). The share of '*ex ante* controls' has been steadily declining, from 30% in 2015 to 6.5% in 2023.

6.4.4. Type of irregularity

For fraudulent irregularities, 'Amount ineligible' was the most frequent type during the past 5 years. In relation to non-fraudulent irregularities, 'Amount ineligible' remains the most frequent irregularity type, followed by 'Documents missing' and then by 'Under-performance/non-performance'.

Table DM7 provides a full picture of the frequency of each type during the past 5 years.

Table DM7 - Types of irregularity, 2019-2023

Type of irregularity 2019-2023	Irregularities not reported as fraudulent (frequency %)		Irregularities reported as fraudulent (frequency %)	
	Number	Amount	Number	Amount
Amount ineligible	88.4	55.8	76.2	64.8
Beneficiary	1.3	1.8	0.5	12.4
Calculation error	3.0	3.8	0.0	0.0
Documents missing	8.9	9.7	11.1	17.5
Double funding	0.5	2.9	5.8	2.0
Ethics and integrity	0.2	1.2	6.9	12.3
Profit	0.3	0.6	3.7	4.4
Public procurement rules not respect	0.8	3.6	5.8	6.8
Under-performance / non-performan	4.1	23.8	7.4	4.4
(blank)	0.1	0.2	0.0	0.0

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 2023. The estimated and established amounts are compared with the amount of gross TOR collected in relation to 2023 (*'estimated and established amounts'* / *'gross TOR'*).

For the common agricultural policy, the factsheet shows the number of (and the EU-share of the financial amounts involved in) fraudulent and not fraudulent irregularities reported in relation to 2023 and the past 5 years. Data is separately shown for support to agriculture (direct payments to farmers and market measures) and rural development. The financial amounts (EU-share) 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 EU-share of the financial amounts involved in) fraudulent and not fraudulent irregularities reported in relation to the programming period 2014-2020 (in relation to 2023 and cumulative since the start of the programming period). The financial amounts (EU-share) 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 2023 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.

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	38	9,970,067	339	36,436,659	1.53%

2. Natural Resources					
Irregularities reported in 2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	15	402,310	0.00
Rural Development (RD)	0	0	16	401,481	0.00
TOTAL	0	0	31	803,791	0.00

Irregularities reported 2019-2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	41	1,347,750	0.00
Rural Development (RD)	0	0	74	1,802,420	0.00
SA/RD	0	0	2	24,556	
TOTAL	0	0	117	3,174,726	0.00

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 2023	1	28,444	23	2,021,138	
ERDF	1	28,444	14	1,665,789	
ESF	0	0	9	355,349	
Cumulative from start of the programming period	7	161,462	88	5,781,592	0.01
ERDF	3	67,556	61	3,879,927	0.01
ESF	4	93,907	27	1,901,665	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.	ratio			N.	%	N.	%	N.	%
BE	0	0.00	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 PP 2014-2020	Reclassification ⁽¹⁾		Incidence of reclassification ⁽²⁾	Incidence of fraud ⁽³⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
BE	0	0.00	0%	2%	0	0%	0	0%	6	100%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	16	922,416	4	528,905	0.85%

2. Natural Resources					
Irregularities reported in 2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	7	3,117,075	0.00
Rural Development (RD)	4	545,239	91	9,732,528	0.20
TOTAL	4	545,239	98	12,849,603	0.05

Irregularities reported 2019-2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	4	1,097,947	36	7,081,645	0.03
Rural Development (RD)	15	1,721,147	763	51,589,193	0.12
SA/RD	0	0	4	44,642	
TOTAL	19	2,819,094	803	58,715,480	0.05

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 2023	3	184,066	149	54,241,701		
CF	0	0	36	38,062,882		
ERDF	3	184,066	83	14,698,181		
ESF	0	0	19	800,951		
EMFF	0	0	11	679,687		
Cumulative from start of the programming period	21	934,021	554	173,592,559	0.01	2.48
CF	0	0	91	109,443,777	0.00	6.33
ERDF	3	184,066	372	57,541,745	0.01	1.63
ESF	18	749,955	61	3,613,930	0.04	0.21
EMFF	0	0	30	2,993,106	0.00	5.53

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.	ratio			N.	%	N.	%	N.	%
BG	8	0.02	9%	18%	30	35%	6	7%	50	58%

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.	ratio			N.	%	N.	%	N.	%
BG	0	0.00	0%	3%	6	46%	1	8%	6	46%

(1) Number 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 2023

Czech Republic - Česká republika

1. Traditional Own Resources					
Reporting Year 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	103	6,630,342	1.27%

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	11,618	4	180,727	0.00	0.02
Rural Development (RD)	0	0	43	933,747	0.00	0.25
TOTAL	1	11,618	47	1,114,474	0.00	0.09

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	6	4,382,856	40	905,588	0.10	0.02
Rural Development (RD)	18	1,513,742	244	5,017,895	0.08	0.26
TOTAL	24	5,896,598	284	5,923,484	0.09	0.09

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 2023	55	8,595,747	264	22,501,839		
CF	0	0	31	1,215,659		
ERDF	31	7,556,193	197	19,669,547		
ESF	24	1,039,554	32	1,153,951		
EMFF	0	0	4	462,682		
Cumulative from start of the programming period	124	30,265,393	1,082	130,025,244	0.14	0.58
CF	0	0	145	48,246,034	0.00	0.79
ERDF	65	27,991,897	739	74,297,160	0.23	0.60
ESF	59	2,273,496	178	6,186,073	0.06	0.17
EMFF	0	0	20	1,295,978	0.00	4.36

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.	ratio			N.	%	N.	%	N.	%
CZ	3	0.02	8%	18%	3	8%	37	93%	0	0%
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.	ratio			N.	%	N.	%	N.	%
CZ	46	0.02	30%	7%	38	25%	46	30%	68	45%
									100%	

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	157	6,566,239	1.31%

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	40	1,420,896	0.00	0.17
Rural Development (RD)	11	478,050	17	423,029	0.41	0.36
TOTAL	11	478,050	57	1,843,925	0.05	0.20

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	56	1,743,625	0.00	0.04
Rural Development (RD)	69	6,465,696	35	2,545,539	1.22	0.48
TOTAL	69	6,465,696	91	4,289,164	0.14	0.09

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 2023	0	0	2	37,726		
ESF	0	0	1	26,762		
EMFF	0	0	1	10,964		
Cumulative from start of the programming period	12	561,223	33	1,782,862	0.09	0.27
ERDF	4	245,655	9	406,304	0.10	0.17
ESF	1	4,455	5	520,223	0.00	0.22
EMFF	7	311,113	19	856,335	0.18	0.50

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.	ratio			N.	%	N.	%	N.	% of which OPEN
DK	1	0.01	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.	ratio			N.	%	N.	%	N.	% of which OPEN
DK	10	0.33	71%	32%	3	21%	1	7%	10	71%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	18	1,898,013	2,063	195,260,546	3.30%

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	152,353	34	800,180	0.00	0.02
Rural Development (RD)	12	881,923	43	1,130,760	0.05	0.07
TOTAL	13	1,034,276	77	1,930,940	0.02	0.03

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	13	1,090,546	163	5,660,452	0.00	0.02
Rural Development (RD)	26	1,625,285	222	7,856,415	0.02	0.11
SA/RD	0	0	5	277,727		
TOTAL	39	2,715,831	390	13,794,594	0.01	0.04

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 2023	18	3,168,721	106	9,959,622		
ERDF	3	2,222,229	95	9,668,397		
ESF	15	946,493	9	232,960		
EMFF	0	0	2	58,264		
Cumulative from start of the programming period	61	9,169,920	464	42,078,985	0.05	0.23
ERDF	17	3,081,047	338	35,027,491	0.03	0.34
ESF	44	6,088,872	119	6,855,983	0.08	0.09
EMFF	0	0	7	195,511	0.00	0.10

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.	ratio			N.	%	N.	%	N.	% of which OPEN
DE	3	0.01	9%	9%	20	61%	8	24%	5	15% 60%

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.	ratio			N.	%	N.	%	N.	% of which OPEN
DE	8	0.01	5%	14%	56	38%	25	17%	68	46% 85%

(1) Number 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 2023

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, Lower Saxony, Berlin, Bremen)
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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	9	279,506	0	0	0.60%

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	34	3,527,724	18	854,116	2.82	0.68
TOTAL	34	3,527,724	18	854,116	1.10	0.27

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	92	10,941,116	121	4,852,980	1.96	0.87
TOTAL	92	10,941,116	121	4,852,980	0.79	0.35

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 2023	6	1,097,903	94	23,568,414		
CF	1	20,791	14	15,641,143		
ERDF	5	1,077,112	80	7,927,271		
Cumulative from start of the programming period	36	5,607,301	377	57,833,250	0.15	1.52
CF	2	610,990	68	26,855,226	0.06	2.53
ERDF	22	4,427,752	279	28,094,769	0.22	1.37
ESF	2	74,970	28	2,813,487	0.01	0.48
EMFF	10	493,589	2	69,769	0.52	0.07

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.	ratio				N.	%	N.	%	of which OPEN	
EE	4	0.03	14%	16%	1	3%	11	38%	17	59%	12%

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.	ratio				N.	%	N.	%	of which OPEN	
EE	3	0.02	13%	12%	0	0%	10	42%	14	58%	29%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	59	8,092,906	1.36%

Irregularities reported 2019-2023

Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	0	0	5	137,962	0.00	0.01
SA/RD	1	29,836	0	0		
TOTAL	1	29,836	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	%	%
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		
	N.	ratio			N.	%	N.	%	N.	%	of which OPEN
IE	1	0.00	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		
	N.	ratio			N.	%	N.	%	N.	%	of which OPEN
IE	0	0.00	NA	NA	0	NA	0	NA	0	NA	NA

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	13	5,186,997	2	40,159	1.69%

2. Natural Resources					
Irregularities reported in 2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	5	128,161	7	148,534	0.01
Rural Development (RD)	1	1,019,379	243	3,818,374	0.11
TOTAL	6	1,147,540	250	3,966,908	0.04

Irregularities reported 2019-2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	6	2,671,178	450	7,993,623	0.03
Rural Development (RD)	1	1,019,379	1,200	16,807,473	0.03
TOTAL	7	3,690,557	1,650	24,801,096	0.03

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 2023	1	51,146	78	32,112,740	
CF	0	0	5	6,473,728	
ERDF	1	51,146	56	16,260,212	
ESF	0	0	15	9,298,993	
EMFF	0	0	2	79,808	
Cumulative from start of the programming period	7	6,643,426	263	240,934,087	0.04
CF	3	6,117,703	23	22,068,593	0.22
ERDF	3	484,324	124	64,826,613	0.00
ESF	1	41,400	109	153,484,793	0.00
EMFF	0	0	7	554,087	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.	ratio			N.	%	N.	%	N.	%
GR	5	0.01	29%	3%	0	0%	0	0%	17	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.	ratio			N.	%	N.	%	N.	%
GR	9	0.01	18%	3%	7	14%	1	2%	43	84%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	33	4,506,533	447	58,650,353	2.41%

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	51,764	227	10,959,035	0.00	0.19
Rural Development (RD)	7	1,764,284	318	55,656,534	0.13	4.02
TOTAL	11	1,816,048	545	66,615,569	0.03	0.95

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	13	2,239,151	1,032	38,331,127	0.01	0.13
Rural Development (RD)	10	3,027,897	1,165	81,531,367	0.05	1.31
SA/RD	0	0	1	11,111		
TOTAL	23	5,267,048	2,198	119,873,605	0.02	0.35

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 2023	0	0	81	39,551,161		
ERDF	0	0	39	7,287,614		
ESF	0	0	13	30,881,498		
EMFF	0	0	29	1,382,050		
Cumulative from start of the programming period	4	147,169	417	92,613,535	0.00	0.30
ERDF	3	100,714	227	42,472,465	0.00	0.19
ESF	1	46,455	151	46,952,762	0.00	0.55
EMFF	0	0	39	3,188,308	0.00	0.42

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.	ratio			N.	%	N.	%	N.	%
ES	2	0.00	5%	3%	31	70%	0	0%	13	30%
									of which OPEN	77%
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.	ratio			N.	%	N.	%	N.	%
ES	102	0.01	74%	1%	25	18%	0	0%	112	82%
									of which OPEN	6%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	68	2,663,082	362	32,977,413	1.33%

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	10	1,114,503	53	5,360,692	0.01	0.07
Rural Development (RD)	14	341,792	100	2,997,009	0.02	0.15
TOTAL	24	1,456,295	153	8,357,701	0.02	0.09

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	162	3,788,029	353	25,116,353	0.01	0.07
Rural Development (RD)	50	1,400,660	586	12,875,981	0.01	0.13
TOTAL	212	5,188,688	939	37,992,334	0.01	0.08

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 2023	3	33,135	52	8,042,892		
ERDF	1	9,239	44	7,618,910		
ESF	2	23,896	6	339,258		
EMFF	0	0	2	84,724		
Cumulative from start of the programming period	20	10,221,135	485	56,140,114	0.07	0.37
ERDF	15	9,942,790	334	42,213,863	0.11	0.45
ESF	4	222,095	120	9,616,444	0.00	0.17
EMFF	1	56,250	31	4,309,807	0.01	0.89

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.	ratio			N.	%	N.	%	N.	%	of which OPEN
FR	0	0.00	0%	7%	14	22%	7	11%	42	67%	57%
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.	ratio			N.	%	N.	%	N.	%	of which OPEN
FR	0	0.00	0%	3%	0	0%	0	0%	12	100%	67%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	6	557,220	10	657,741	1.54%

2. Natural Resources

Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	12	189,485	0.00	0.05
Rural Development (RD)	2	473,154	194	11,994,122	0.14	3.52
TOTAL	2	473,154	206	12,183,607	0.06	1.62

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	41	2,241,617	0.00	0.13
Rural Development (RD)	7	1,494,752	338	16,710,033	0.09	0.95
TOTAL	7	1,494,752	379	18,951,650	0.04	0.54

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 2023	5	594,966	44	5,969,877		
CF	0	0	2	141,049		
ERDF	5	594,966	11	473,790		
ESF	0	0	31	5,355,038		
Cumulative from start of the programming period	11	19,207,678	191	41,286,653	0.24	0.52
CF	1	16,984,356	24	9,343,673	0.95	0.53
ERDF	10	2,223,322	67	14,429,018	0.05	0.35
ESF	0	0	74	15,192,737	0.00	0.78
EMFF	0	0	26	2,321,226	0.00	1.21

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.	ratio			N.	%	N.	%	N.	%	
HR	2	0.02	13%	14%	4	25%	7	44%	5	31%	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		of which OPEN
	N.	ratio			N.	%	N.	%	N.	%	
HR	0	0.00	0%	9%	1	17%	1	17%	4	67%	75%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	57	16,759,783	109	10,115,669	0.88%

2. Natural Resources

Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	12	794,975	142	7,831,973	0.02	0.19
Rural Development (RD)	7	714,447	114	11,429,877	0.04	0.66
SA/RD	2	91,804	16	1,848,418		
TOTAL	21	1,601,227	272	21,110,268	0.03	0.36

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	133	10,075,896	883	43,885,654	0.05	0.21
Rural Development (RD)	50	9,946,002	477	40,823,720	0.13	0.52
SA/RD	36	4,203,733	105	13,206,335		
TOTAL	219	24,225,632	1,465	97,915,709	0.08	0.34

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 2023	3	100,575	148	15,557,960		
ERDF	3	100,575	133	14,887,305		
ESF	0	0	15	670,655		
Cumulative from start of the programming period	11	4,448,339	532	90,749,444	0.01	0.25
ERDF	11	4,448,339	435	80,058,929	0.02	0.36
ESF	0	0	96	10,652,379	0.00	0.08
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.	ratio			N.	%	N.	%	N.	% of which OPEN
IT	91	0.04	36%	10%	33	13%	7	3%	215	84% 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.	ratio			N.	%	N.	%	N.	% of which OPEN
IT	23	0.02	48%	4%	15	31%	5	10%	28	58% 82%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	4	225,747	2	25,668	0.42%

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 2023	0	0	3	270,953		
CF	0	0	1	239,717		
EMFF	0	0	2	31,235		
Cumulative from start of the programming period	2	363,860	18	1,749,761	0.04	0.20
CF	0	0	5	771,248	0.00	0.30
ERDF	2	363,860	5	395,364	0.10	0.11
ESF	0	0	5	339,292	0.00	0.16
EMFF	0	0	3	243,857	0.00	0.70

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.	ratio			N.	%	N.	%	N.	%	of which OPEN
CY	0	0.00	0%	21%	0	0%	0	0%	6	100%	0%

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.	ratio			N.	%	N.	%	N.	%	of which OPEN
CY	0	0.00	0%	9%	0	0%	1	20%	4	80%	100%

(1) Number 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 2023

CYPRUS	
1) Law enforcement agency with general competence on crimes	<i>Αστυνομία Κύπρου</i> (Cyprus Police) <i>Υποδιεύθυνση Δίωξης Οικονομικού Εγκλήματος, Αστυνομία Κύπρου</i> (Economic Crime Investigation Sub directorate, Cyprus Police)
2) Specialised law enforcement agency with specific competence on economic/financial crimes	
3) Anti-Fraud Coordination Service (AFCOS)	YES
4) Dedicated anti-corruption agency	<i>Ανεξάρτητη Αρχή κατά της Διαφθοράς</i> (Independent Authority against Corruption) (this agency is 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>Αρμόδια Αρχή Δημόσιων Συμβάσεων- Γενικό Λογιστήριο της Δημοκρατίας</i> (Public procurement Directorate-Treasury of the Republic of Cyprus)
8) Agency specialised in checks on conflict of interest	<i>Διεύθυνση Χρηματοοικονομικού Ελέγχου Ευρωπαϊκών Πόρων-Γενικό Λογιστήριο της Δημοκρατίας</i> (Directorate of Financial Control of European Funds-Treasury of the Republic of Cyprus)
9) Competition authority	<i>Επιτροπή Προστασίας του Ανταγωνισμού</i> (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
10) National audit authorities (not part of the management and control system)	<i>Ελεγκτική Υπηρεσία της Δημοκρατίας</i> (Audit office of the Republic of Cyprus) (competent also for ex-post checks of public procurement procedures)
11) National security agency/National intelligence service	<i>Κυπριακή Υπηρεσία πληροφοριών</i> (Cyprus Intelligence Service) The financial intelligence Unit is the Unit for combating money laundering (<i>ΜΟΚΑΣ</i>)

Latvia – Latvija

1. Traditional Own Resources					
Reporting Year 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	16,839	15	856,669	1.57%

2. Natural Resources					
Irregularities reported in 2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	3	40,973	0.00
Rural Development (RD)	4	1,570,998	13	272,922	1.05
TOTAL	4	1,570,998	16	313,895	0.33

Irregularities reported 2019-2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	9	181,431	0.00
Rural Development (RD)	21	2,278,434	74	2,060,862	0.31
TOTAL	21	2,278,434	83	2,242,293	0.10

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 2023	15	5,747,174	28	2,857,556		
CF	3	2,694,392	5	1,101,467		
ERDF	11	3,024,255	17	1,484,504		
ESF	1	28,527	4	214,074		
EMFF	0	0	2	57,511		
Cumulative from start of the programming period	73	35,320,259	112	15,590,453	0.82	0.36
CF	5	3,824,085	17	6,712,624	0.36	0.64
ERDF	55	30,011,600	72	7,958,403	1.19	0.32
ESF	9	829,695	14	732,942	0.13	0.11
EMFF	4	654,879	9	186,485	0.60	0.17

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.	ratio			N.	%	N.	%	N.	%
LV	5	0.05	16%	24%	3	9%	7	22%	22	69%
									of which OPEN	77%
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.	ratio			N.	%	N.	%	N.	%
LV	5	0.01	13%	11%	9	23%	10	25%	21	53%
									of which OPEN	52%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	29	6,078,879	25	547,077	5.21%

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	23	893,736	0.00	0.15
Rural Development (RD)	26	661,716	87	1,934,572	0.28	0.81
TOTAL	26	661,716	110	2,828,308	0.08	0.34

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	77,628	124	3,309,421	0.00	0.13
Rural Development (RD)	57	2,153,369	355	10,405,181	0.21	1.00
TOTAL	61	2,230,997	479	13,714,602	0.06	0.37

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported		Irregularities not reported		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2023	2	64,055	159	14,125,813		
CF	0	0	26	3,017,543		
ERDF	0	0	121	10,510,439		
ESF	0	0	11	578,290		
EMFF	2	64,055	1	19,542		
Cumulative from start of the programming period	10	2,029,468	510	45,479,077	0.03	0.65
CF	0	0	97	11,150,270	0.00	0.55
ERDF	1	1,500,000	380	32,140,474	0.04	0.87
ESF	6	430,849	32	2,168,791	0.03	0.18
EMFF	3	98,618	1	19,542	0.19	0.04

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.	ratio			N.	%	N.	%	N.	%
LT	1	0.00	3%	5%	0	0%	0	0%	40	100%
									of which OPEN	95%
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.	ratio			N.	%	N.	%	N.	%
LT	3	0.01	38%	3%	0	0%	4	50%	4	50%
									of which OPEN	50%

(1) Number 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 2023

Luxembourg

1. Traditional Own Resources

Reporting Year 2023	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%

Irregularities reported 2019-2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Rural Development (RD)	0	0	1	19,220	0.00
TOTAL	0	0	1	19,220	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	%	%
Cumulative from start of the programming period	0	0	1	14,259	0.00	0.01
ERDF	0	0	1	14,259	0.00	0.02

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.	ratio			N.	%	N.	%	
LU	0	0.00	0%	50%	0	0%	0	0%	1 100% 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 of which OPEN
	N.	ratio			N.	%	N.	%	
LU	0	NA	NA	NA	0	NA	0	NA	NA NA NA

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR	
	N	EUR	N	EUR	%	
Established and estimated	1	10,040	25	2,032,862	0.55%	

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	5	121,073	0.00	0.01
Rural Development (RD)	0	0	552	14,421,691	0.00	1.67
TOTAL	0	0	557	14,542,764	0.00	0.67

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	68	5,730,686	0.00	0.09
Rural Development (RD)	17	391,286	1,033	30,194,280	0.01	0.95
TOTAL	17	391,286	1101	35,924,966	0.00	0.37

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 2023	23	5,991,385	201	25,789,130		
CF	1	1,288,808	4	279,315		
ERDF	20	4,546,740	146	19,622,723		
ESF	2	155,837	51	5,887,092		
Cumulative from start of the programming period	170	46,645,561	838	127,449,079	0.21	0.57
CF	1	1,288,808	41	15,430,444	0.02	0.26
ERDF	162	44,136,909	598	80,548,509	0.39	0.71
ESF	7	1,219,845	189	29,879,893	0.02	0.60
EMFF	0	0	10	1,590,234	0.00	5.29

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.	ratio			N.	%	N.	%	N.	% of which OPEN
HU	18	0.02	8%	20%	31	13%	18	8%	181	79% 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	
	N.	ratio			N.	%	N.	%	N.	% of which OPEN
HU	1	0.00	1%	8%	0	0%	0	0%	137	100% 99%

(1) Number 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 2023

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	<i>Nemzeti Adó- és Vámhivatal Bűnügyi Főigazgatósága</i> (Directorate-General for Criminal Matters of the National Tax and Customs Agency)
3) Anti-Fraud Coordination Service (AFCOS)	
4) Dedicated anti-corruption agency	<i>Nemzeti Védelmi Szolgálat</i> (National Defence Service, department of a body with a broader competence) <i>Integritás Hatóság</i> (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	<i>Kormányzati Ellenőrzési Hivatal</i> (Government Control Office) <i>Állami Számvevőszék</i> (State Audit Office)
7) Agency specialised in ex-post checks of public procurement procedures	<i>Közbeszerzési Hatóság</i> (Public Procurement Authority) <i>Integritás Hatóság</i> (Integrity Authority) (corruption, conflict of Interests, public procurement)
8) Agency specialised in checks on conflict of interest	<i>Integritás Hatóság</i> (Integrity Authority) (corruption, conflict of Interests, public procurement) <i>Miniszterelnökség Belső Ellenőrzési és Integritási Igazgatósága</i> (Directorate for Internal Audit and Integrity of the Prime Minister's Office (audit of conflicts of Interests))
9) Competition authority	<i>Gazdasági Versenyhivatal</i> (Competition Authority)
10) National audit authorities (not part of the management and control system)	
11) National security agency/National intelligence service	<i>Alkotmányvédelmi Hivatal</i> (Constitution Protection Bureau) <i>Nemzetbiztonsági Szakszolgálat</i> (Special Service for National Security)

Malta

1. Traditional Own Resources					
Reporting Year 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	2	110,246	-0.29%

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	1	109,601	15	880,624	0.79	6.37
TOTAL	1	109,601	15	880,624	0.58	4.66

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	3	241,601	25	1,729,296	0.32	2.27
TOTAL	3	241,601	25	1,729,296	0.24	1.68

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as		Irregularities not reported		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2023	1	214,695	5	77,477		
CF	1	214,695	0	0		
ERDF	0	0	3	38,519		
ESF	0	0	2	38,958		
Cumulative from start of the programming period	1	214,695	18	1,799,335	0.03	0.24
CF	1	214,695	2	913,518	0.12	0.51
ERDF	0	0	9	286,718	0.00	0.09
ESF	0	0	5	555,937	0.00	0.25
EMFF	0	0	2	43,162	0.00	0.22

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.	ratio			N.	%	N.	%	N.	% of which OPEN
MT	0	0.00	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.	ratio			N.	%	N.	%	N.	% of which OPEN
MT	0	0.00	0%	3%	0	0%	0	0%	2	100%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	400	21,725,323	0.49%

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	3	18,576	16	688,483	0.00	0.10
Rural Development (RD)	0	0	4	201,391	0.00	0.12
TOTAL	3	18,576	20	889,874	0.00	0.11

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	17	455,180	68	1,316,357	0.01	0.04
Rural Development (RD)	1	9,698	12	754,639	0.00	0.11
TOTAL	18	464,878	80	2,070,996	0.01	0.05

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 2023	0	0	8	266,274		
ERDF	0	0	8	266,274		
Cumulative from start of the programming period	4	242,021	43	1,358,334	0.02	0.11
CF	0	0	1	42,275		
ERDF	0	0	38	1,097,443	0.00	0.19
ESF	3	233,021	2	187,190	0.04	0.03
EMFF	1	9,000	2	31,426	0.01	0.04

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.	ratio			N.	%	N.	%	N.	% of which OPEN
NL	2	0.00	9%	5%	1	4%	16	70%	6	26% 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.	ratio			N.	%	N.	%	N.	% of which OPEN
NL	2	0.01	13%	5%	1	7%	7	47%	7	47% 71%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR	
	N	EUR	N	EUR	%	
Established and estimated	5	215,150	67	4,113,802	1.30%	

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	4	550,723	0.00	0.08
Rural Development (RD)	0	0	3	147,297	0.00	0.02
TOTAL	0	0	7	698,019	0.00	0.05

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	5	1,293,663	17	1,196,211	0.04	0.03
Rural Development (RD)	0	0	11	588,522	0.00	0.02
TOTAL	5	1,293,663	28	1,784,734	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 2023	2	2,392,319	16	1,723,987		
ERDF	2	2,392,319	15	1,704,737		
ESF	0	0	1	19,251		
Cumulative from start of the programming period	5	2,480,751	113	9,429,350	0.22	0.84
ERDF	2	2,392,319	94	8,533,961	0.40	1.43
ESF	3	88,432	18	813,446	0.02	0.16
EMFF	0	0	1	81,943	0.00	1.18

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.	ratio			N.	%	N.	%	N.	% of which OPEN
AT	0	0.00	0%	3%	1	33%	0	0%	2	67% 50%

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.	ratio			N.	%	N.	%	N.	% of which OPEN
AT	0	0.00	0%	1%	1	33%	0	0%	2	67% 50%

(1) Number 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 2023

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	Anti Fraud Office
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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	23	2,348,219	113	12,192,233	1.11%

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	265,595	21	7,400,962	0.01	0.21
Rural Development (RD)	9	397,998	369	6,726,758	0.03	0.43
SA/RD	2	96,660	1	51,752		
TOTAL	15	760,253	391	14,179,472	0.02	0.28

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	33	6,259,806	265	201,586,781	0.04	1.18
Rural Development (RD)	34	1,682,424	1,355	33,607,014	0.03	0.51
SA/RD	3	142,263	2	209,112		
TOTAL	70	8,084,493	1,622	235,402,907	0.03	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 2023	12	7,615,816	615	85,949,772		
CF	1	147,001	36	5,838,128		
ERDF	2	4,492,392	378	66,187,477		
ESF	9	2,976,423	196	13,545,523		
EMFF	0	0	5	378,644		
Cumulative from start of the programming period	142	61,268,458	3,118	478,683,799	0.08	0.61
CF	7	4,176,634	163	30,890,643	0.02	0.13
ERDF	59	41,090,829	1,993	373,343,559	0.10	0.89
ESF	73	15,291,178	949	73,460,354	0.12	0.58
EMFF	3	709,818	13	989,243	0.16	0.22

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.	ratio			N.	%	N.	%	
PL	8	0.01	2%	31%	102	26%	46	12%	249 63% 80%

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.	ratio			N.	%	N.	%	
PL	45	0.01	14%	9%	75	24%	41	13%	201 63% 96%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	332,031	37	929,807	0.40%

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	150,866	39	879,224	0.02	0.10
Rural Development (RD)	3	391,173	199	5,720,213	0.06	0.93
TOTAL	4	542,039	238	6,599,437	0.04	0.44

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	5	518,755	174	6,577,908	0.01	0.16
Rural Development (RD)	18	1,133,575	1,200	41,887,110	0.04	1.55
TOTAL	23	1,652,331	1,374	48,465,019	0.02	0.70

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 2023	27	5,588,981	70	4,258,305		
CF	0	0	4	85,700		
ERDF	13	2,088,460	37	2,771,048		
ESF	14	3,500,521	19	947,604		
EMFF	0	0	10	453,952		
Cumulative from start of the programming period	59	45,911,971	302	29,177,541	0.20	0.13
CF	0	0	18	2,215,598	0.00	0.08
ERDF	26	39,035,572	134	15,421,609	0.31	0.12
ESF	31	6,746,950	95	6,474,548	0.09	0.09
EMFF	2	129,448	55	5,065,786	0.03	1.37

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.	ratio			N.	%	N.	%	N.	% of which OPEN
PT	10	0.01	34%	2%	1	3%	3	10%	25	86%
PT	10	0.01	34%	2%	1	3%	3	10%	25	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.	ratio			N.	%	N.	%	N.	% of which OPEN
PT	1	0.00	2%	5%	0	0%	0	0%	48	100%
PT	1	0.00	2%	5%	0	0%	0	0%	48	100%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	8	145,823	57	6,997,729	2.05%

2. Natural Resources					
Irregularities reported in 2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	87	3,357,501	16	1,626,368	0.17
Rural Development (RD)	72	2,664,598	429	35,107,197	0.22
TOTAL	159	6,022,099	445	36,733,565	0.19

Irregularities reported 2019-2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	368	14,178,667	344	26,143,428	0.14
Rural Development (RD)	232	27,896,924	1,743	114,144,557	0.50
SA/RD	1	37,967	0	0	
TOTAL	601	42,113,558	2087	140,287,985	0.27

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 2023	30	413,285,999	270	124,856,471	
CF	4	351,897,602	63	69,707,163	
ERDF	15	59,530,768	97	48,498,416	
ESF	11	1,857,628	93	4,770,668	
EMFF	0	0	17	1,880,225	
Cumulative from start of the programming period	190	798,895,038	901	247,253,639	3.57
CF	20	427,055,716	112	80,957,847	6.53
ERDF	142	367,465,553	400	141,933,626	3.26
ESF	28	4,373,769	350	19,845,335	0.10
EMFF	0	0	39	4,516,831	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.	ratio			N.	%	N.	%	
RO	34	0.01	7%	14%	22	4%	151	31%	316
									65% of which OPEN
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.	ratio			N.	%	N.	%	
RO	11	0.01	6%	10%	63	32%	6	3%	131
									66% of which OPEN

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR	
	N	EUR	N	EUR	%	
Established and estimated	4	694,523	24	667,019	0.62%	

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)					0.00	0.00
Rural Development (RD)	0	0	12	198,912	0.00	0.14
TOTAL	0	0	12	198,912	0.00	0.07

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	47,509	8	213,222	0.01	0.03
Rural Development (RD)	2	116,502	40	1,204,806	0.02	0.19
TOTAL	3	164,011	48	1,418,028	0.01	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 2023	7	1,924,102	10	726,979		
CF	3	177,205	1	20,492		
ERDF	4	1,746,897	5	255,305		
ESF	0	0	4	451,182		
Cumulative from start of the programming period	13	2,994,721	53	5,356,617	0.09	0.16
CF	3	177,205	5	1,888,156	0.02	0.22
ERDF	6	2,117,561	31	2,370,806	0.13	0.14
ESF	4	699,955	17	1,097,655	0.10	0.15

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.	ratio			N.	%	N.	%	
SI	0	0.00	0%	11%	0	0%	1	9%	10
									91%
									70%

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.	ratio			N.	%	N.	%	
SI	0	0.00	0%	11%	7	41%	3	18%	7
									41%
									100%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	12,442	11	264,536	0.18%

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	19	387,580	0.00	0.10
Rural Development (RD)	13	2,751,754	124	10,613,202	1.74	6.70
SA/RD	0	0	60	1,506,736		
TOTAL	13	2,751,754	203	12,507,518	0.49	2.22
Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	60,911	30	698,069	0.00	0.03
Rural Development (RD)	19	4,465,542	228	22,545,207	0.53	2.66
SA/RD	7	2,053,937	95	3,181,228		
TOTAL	30	6,580,390	353	26,424,504	0.22	0.88

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 2023	16	2,574,795	85	59,736,840		
CF	2	194,219	12	6,287,925		
ERDF	12	1,953,114	64	52,836,584		
ESF	2	427,462	9	612,331		
Cumulative from start of the programming period	82	790,684,222	567	452,508,653	6.16	3.53
CF	31	132,279,841	118	236,111,392	3.74	6.68
ERDF	37	652,730,382	367	185,594,831	10.29	2.93
ESF	14	5,673,999	77	30,543,777	0.19	1.04
EMFF	0	0	5	258,653	0.00	7.20

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.	ratio			N.	%	N.	%	N.	% of which OPEN
SK	7	0.04	21%	18%	4	12%	1	3%	29	85%
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.	ratio			N.	%	N.	%	N.	% of which OPEN
SK	13	0.01	9%	12%	17	11%	26	17%	107	71%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	4	101,359	62	6,237,357	2.94%

2. Natural Resources					
Irregularities reported in 2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	1	0	7	175,425	0.00
Rural Development (RD)	1	33,624	20	714,158	0.02
SA/RD	3	27,458	0	0	
TOTAL	5	61,082	27	889,583	0.01

Irregularities reported 2019-2023					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	1	0	42	1,075,634	0.00
Rural Development (RD)	2	74,920	69	2,481,984	0.00
SA/RD	3	27,458	2	25,609	
TOTAL	6	102,379	113	3,583,227	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 2023	0	0	16	1,236,127		
ERDF	0	0	12	1,137,849		
ESF	0	0	2	57,442		
EMFF	0	0	2	40,836		
Cumulative from start of the programming period	0	0	61	3,196,953	0.00	0.21
ERDF	0	0	39	2,526,472	0.00	0.29
ESF	0	0	14	360,455	0.00	0.07
EMFF	0	0	8	310,026	0.00	0.42

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.	ratio			N.	%	N.	%	N.	%
FI	0	0.00	NA	0%	0	NA	0	NA	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.	ratio			N.	%	N.	%	N.	%
FI	0	0.00	0%	6%	1	25%	0	0%	3	75%

(1) Number 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 2023

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 2023	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR	
	N	EUR	N	EUR	%	
Established and estimated	0	0	283	12,829,626	1.79%	

2. Natural Resources						
Irregularities reported in 2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)					0.00	0.00
Rural Development (RD)	0	0	12	240,210	0.00	0.09
TOTAL	0	0	12	240,210	0.00	0.02

Irregularities reported 2019-2023						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	18,711	7	129,367	0.00	0.00
Rural Development (RD)	1	12,947	34	1,302,058	0.00	0.09
SA/RD	0	0	1	22,203		
TOTAL	2	31,658	42	1,453,628	0.00	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 2023	0	0	21	1,172,990		
ERDF	0	0	8	207,248		
EMFF	0	0	13	965,742		
Cumulative from start of the programming period	10	3,322,638	82	4,743,879	0.19	0.27
ERDF	1	21,659	31	1,107,597	0.00	0.12
ESF	4	437,134	31	1,307,889	0.06	0.17
EMFF	5	2,863,845	20	2,328,393	2.92	2.37

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.	ratio			N.	%	N.	%	N.	%
SE	0	0.00	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.	ratio			N.	%	N.	%	N.	%
SE	0	0.00	0%	5%	1	20%	0	0%	4	80%
									of which OPEN	0%

(1) Number 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 2023

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 (2019 - 2023)										
MS	2019		2020		2021		2022		2023	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	396	46,408,456	450	61,655,907	581	114,622,167	527	447,692,574	377	46,406,726
BG	2	653,686	7	3,882,557	29	2,638,947	12	2,106,300	20	1,451,321
CZ	51	4,308,505	60	4,861,216	65	2,967,780	84	7,338,906	103	6,630,342
DK	66	3,389,700	68	5,365,858	102	4,369,058	100	3,829,609	157	6,566,239
DE	1,792	135,534,489	1,699	167,456,835	1,572	84,688,252	1,933	141,354,825	2,081	197,158,559
EE	7	605,861	8	1,120,169	9	1,053,524	4	314,252	9	279,506
IE	22	1,459,809	20	2,917,657	27	1,446,990	22	2,445,636	59	8,092,906
EL	54	3,507,217	74	7,123,068	33	12,675,637	53	9,515,303	15	5,227,156
ES	321	23,159,864	379	43,673,299	491	60,938,014	532	42,189,164	480	63,156,886
FR	313	26,876,483	254	41,963,481	358	59,667,143	381	36,703,418	430	35,640,495
HR	8	516,117	23	1,698,077	8	944,363	24	3,860,549	16	1,214,961
IT	156	13,501,825	103	8,327,323	100	19,597,147	106	17,757,818	166	26,875,452
CY	1	10,463			1	13,590	5	160,662	6	251,416
LV	25	1,018,410	28	1,494,637	44	3,858,643	39	3,850,914	16	873,508
LT	27	3,426,512	66	5,145,936	68	5,157,425	55	3,630,208	54	6,625,956
LU	1	111,376	1	15,690	1	43,171				
HU	55	2,696,609	71	10,690,193	31	1,962,932	25	2,388,228	26	2,042,901
MT			1	27,024	2	328,525	2	44,438	2	110,246
NL	408	71,734,030	432	30,869,976	494	170,608,090	601	72,853,312	400	21,725,323
AT	47	4,943,359	47	1,977,807	61	6,642,690	76	3,570,430	72	4,328,952
PL	144	11,542,031	128	12,260,504	131	9,705,835	146	15,078,777	136	14,540,452
PT	36	2,026,480	14	469,667	24	2,962,603	41	3,362,891	38	1,261,838
RO	55	3,204,182	44	2,968,307	44	2,788,338	42	3,934,386	65	7,143,552
SI	10	442,197	28	5,730,470	13	1,135,392	18	465,159	28	1,361,542
SK	7	423,202	9	165,408	8	884,116	6	435,742	13	276,978
FI	57	4,848,619	42	2,417,663	49	12,706,833	36	3,274,488	66	6,338,716
SE	176	10,523,222	169	10,877,900	193	9,671,259	200	9,843,706	283	12,829,626
EU-27	4,237	376,872,704	4,225	435,156,630	4,539	594,078,466	5,070	838,001,695	5,118	478,411,557
UK	908	100,706,804	711	93,164,058	426	47,602,206	337	42,889,553	92	10,603,225
Total	5,145	477,579,507	4,936	528,320,688	4,965	641,680,671	5,407	880,891,248	5,210	489,014,782

* Cut-off date 15/03/2024

** Amounts are rounded

Annex 2

TOR: Total number of <u>fraudulent</u> cases with the related estimated and established amount (2019 - 2023)										
MS	2019		2020		2021		2022		2023	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	127	34,692,319	119	49,760,498	183	99,315,255	121	53,332,995	38	9,970,067
BG	2	653,686	7	3,882,557	28	2,546,064	10	2,007,725	16	922,416
CZ					1	15,890				
DK	2	146,295	4	137,010	6	350,568	3	113,925		
DE	83	27,689,363	99	9,752,184	60	4,295,590	49	4,608,917	18	1,898,013
EE	5	505,284	6	1,032,346	8	1,033,810	3	267,805	9	279,506
IE	6	333,031	5	360,328	1	100,366				
EL	16	2,393,069	29	3,721,659	13	10,706,085	45	8,677,543	13	5,186,997
ES	30	2,561,607	37	14,234,371	37	19,109,996	25	2,864,020	33	4,506,533
FR	53	6,431,521	45	25,892,624	84	27,845,375	82	13,194,209	68	2,663,082
HR	2	389,444	13	1,216,726	2	28,514	11	3,521,016	6	557,220
IT	28	2,155,560	18	2,572,237	18	13,385,674	29	7,011,255	57	16,759,783
CY					1	13,590	2	112,602	4	225,747
LV	15	735,101	12	773,635	9	1,043,536	3	98,255	1	16,839
LT	17	2,458,400	41	4,275,529	46	3,837,216	33	2,812,294	29	6,078,879
LU										
HU	1	22,879	6	150,172	1	126,322	4	190,148	1	10,040
MT										
NL	7	1,249,466	9	1,333,377	5	14,406,943	2	295,846		
AT	6	1,049,233	3	139,133	4	4,203,383	4	59,719	5	215,150
PL	27	2,733,371	33	2,646,471	25	1,478,693	43	4,952,124	23	2,348,219
PT	6	1,065,765	3	120,502	4	1,065,612	15	2,148,461	1	332,031
RO	5	306,932	9	234,161	10	606,329	6	2,213,130	8	145,823
SI	2	64,994	7	1,358,807	1	565,821			4	694,523
SK	1	15,500	3	40,680	3	37,131	1	36,241	2	12,442
FI	4	226,260	3	153,380					4	101,359
SE	1	72,676	2	99,814						
EU-27	446	87,951,756	513	123,888,202	550	206,117,763	491	108,518,230	340	52,924,670
UK	29	972,009	7	15,982,052	2	4,536,405				
Total	475	88,923,764	520	139,870,255	552	210,654,169	491	108,518,230	340	52,924,670

* Cut-off date 15/03/2024

** Amounts are rounded

Annex 3

TOR: Total number of <u>non-fraudulent</u> cases with the related estimated and established amount (2019 - 2023)										
MS	2019		2020		2021		2022		2023	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	269	11,716,137	331	11,895,409	398	15,306,912	406	394,359,579	339	36,436,659
BG					1	92,883	2	98,575	4	528,905
CZ	51	4,308,505	60	4,861,216	64	2,951,890	84	7,338,906	103	6,630,342
DK	64	3,243,405	64	5,228,847	96	4,018,489	97	3,715,684	157	6,566,239
DE	1,709	107,845,126	1,600	157,704,651	1,512	80,392,662	1,884	136,745,909	2,063	195,260,546
EE	2	100,577	2	87,823	1	19,714	1	46,447		
IE	16	1,126,778	15	2,557,329	26	1,346,624	22	2,445,636	59	8,092,906
EL	38	1,114,148	45	3,401,409	20	1,969,552	8	837,761	2	40,159
ES	291	20,598,257	342	29,438,928	454	41,828,018	507	39,325,144	447	58,650,353
FR	260	20,444,962	209	16,070,857	274	31,821,768	299	23,509,209	362	32,977,413
HR	6	126,673	10	481,351	6	915,850	13	339,533	10	657,741
IT	128	11,346,265	85	5,755,086	82	6,211,473	77	10,746,563	109	10,115,669
CY	1	10,463					3	48,060	2	25,668
LV	10	283,309	16	721,002	35	2,815,108	36	3,752,659	15	856,669
LT	10	968,112	25	870,407	22	1,320,209	22	817,914	25	547,077
LU	1	111,376	1	15,690	1	43,171				
HU	54	2,673,730	65	10,540,021	30	1,836,610	21	2,198,080	25	2,032,862
MT			1	27,024	2	328,525	2	44,438	2	110,246
NL	401	70,484,564	423	29,536,599	489	156,201,147	599	72,557,466	400	21,725,323
AT	41	3,894,126	44	1,838,674	57	2,439,307	72	3,510,711	67	4,113,802
PL	117	8,808,660	95	9,614,033	106	8,227,142	103	10,126,653	113	12,192,233
PT	30	960,716	11	349,165	20	1,896,991	26	1,214,430	37	929,807
RO	50	2,897,250	35	2,734,146	34	2,182,010	36	1,721,255	57	6,997,729
SI	8	377,203	21	4,371,663	12	569,571	18	465,159	24	667,019
SK	6	407,702	6	124,729	5	846,985	5	399,501	11	264,536
FI	53	4,622,359	39	2,264,283	49	12,706,833	36	3,274,488	62	6,237,357
SE	175	10,450,546	167	10,778,086	193	9,671,259	200	9,843,706	283	12,829,626
EU-27	3,791	288,920,948	3,712	311,268,427	3,989	387,960,702	4,579	729,483,464	4,778	425,486,887
UK	879	99,734,795	704	77,182,006	424	43,065,800	337	42,889,553	92	10,603,225
Total	4,670	388,655,743	4,416	388,450,433	4,413	431,026,503	4,916	772,373,018	4,870	436,090,112

* Cut-off date 15/03/2024

** 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 2023 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	46,406,726	1.53%	9,970,067	0.33%	36,436,659	1.20%
BG	1,451,321	0.85%	922,416	0.54%	528,905	0.31%
CZ	6,630,342	1.27%			6,630,342	1.27%
DK	6,566,239	1.31%			6,566,239	1.31%
DE	197,158,559	3.30%	1,898,013	0.03%	195,260,546	3.26%
EE	279,506	0.60%	279,506	0.60%		
IE	8,092,906	1.36%			8,092,906	1.36%
EL	5,227,156	1.69%	5,186,997	1.68%	40,159	0.01%
ES	63,156,886	2.41%	4,506,533	0.17%	58,650,353	2.23%
FR	35,640,495	1.33%	2,663,082	0.10%	32,977,413	1.23%
HR	1,214,961	1.54%	557,220	0.71%	657,741	0.83%
IT	26,875,452	0.88%	16,759,783	0.55%	10,115,669	0.33%
CY	251,416	0.42%	225,747	0.38%	25,668	0.04%
LV	873,508	1.57%	16,839	0.03%	856,669	1.54%
LT	6,625,956	5.21%	6,078,879	4.78%	547,077	0.43%
LU						
HU	2,042,901	0.55%	10,040	0.00%	2,032,862	0.54%
MT	110,246	-0.29%			110,246	-0.29%
NL	21,725,323	0.49%			21,725,323	0.49%
AT	4,328,952	1.30%	215,150	0.06%	4,113,802	1.23%
PL	14,540,452	1.11%	2,348,219	0.18%	12,192,233	0.93%
PT	1,261,838	0.40%	332,031	0.10%	929,807	0.29%
RO	7,143,552	2.05%	145,823	0.04%	6,997,729	2.01%
SI	1,361,542	0.62%	694,523	0.31%	667,019	0.30%
SK	276,978	0.18%	12,442	0.01%	264,536	0.17%
FI	6,338,716	2.94%	101,359	0.05%	6,237,357	2.89%
SE	12,829,626	1.79%			12,829,626	1.79%
EU-27	478,411,557	1.69%	52,924,670	0.19%	425,486,887	1.51%
UK	10,603,225	0.89%		0.00%	10,603,225	0.89%
Total	489,014,782	1.66%	52,924,670	0.18%	436,090,112	1.48%

* Cut-off date 15/03/2024

** Amounts are rounded

Annex 5

MS	TOR: <u>Recovery rates (RR)</u> per cut-off date					
	2022			2023		
	Established amount	Recovered amount	RR	Established amount	Recovered amount	RR
	EUR	EUR	%	EUR	EUR	%
BE	417,794,702	100,787,004	24%	34,329,683	22,617,620	66%
BG	2,095,850	44,130	2%	789,726	35,260	4%
CZ	7,338,906	6,666,631	91%	6,630,342	6,526,201	98%
DK	3,829,609	3,600,909	94%	6,566,239	6,286,325	96%
DE	141,354,825	134,609,057	95%	197,158,559	172,215,171	87%
EE	210,474	210,474	100%			
IE	2,445,636	2,240,071	92%	8,092,906	4,920,527	61%
EL	1,600,688	384,523	24%	3,668,896	25,709	1%
ES	40,114,692	34,328,835	86%	60,298,328	50,930,828	84%
FR	36,000,048	18,131,434	50%	35,275,089	26,162,660	74%
HR	633,722	506,521	80%	765,299	657,741	86%
IT	17,662,120	11,114,917	63%	25,379,974	8,840,410	35%
CY	160,662	65,486	41%	251,416	174,125	69%
LV	3,768,637	3,768,637	100%	873,508	838,931	96%
LT	1,890,649	730,869	39%	4,004,520	329,392	8%
LU						
HU	2,388,228	1,062,832	45%	2,042,901	897,494	44%
MT	44,438	44,438	100%	110,246	66,758	61%
NL	56,482,541	29,779,369	53%	20,187,537	9,195,082	46%
AT	3,547,830	3,495,389	99%	4,328,952	4,162,202	96%
PL	8,396,225	7,502,366	89%	3,055,711	2,747,661	90%
PT	2,504,937	1,891,391	76%	1,261,838	1,261,838	100%
RO	3,934,386	3,711,935	94%	7,115,046	2,527,963	36%
SI	465,159	465,159	100%	1,361,542	1,361,542	100%
SK	435,742	399,501	92%	264,536	256,068	97%
FI	3,274,488	3,260,888	100%	6,338,716	6,299,491	99%
SE	9,843,706	9,203,982	94%	12,829,626	11,195,385	87%
EU-27	768,218,900	378,006,746	49%	442,981,137	340,532,386	77%
UK	42,889,553	16,557,157	39%	10,603,225	3,748,733	35%
Total	811,108,454	394,563,903	49%	453,584,362	344,281,118	76%

* Cut-off date 15/03/2024

** Amounts are rounded

Annex 6

TOR: Estimated and established amount per <u>customs procedure</u> per Member State (2023)										
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	9,848,433				121,634	17,801,382	6,602,284	11,086,153	503,068	443,772
BG	246,948	675,468				528,905				
CZ						6,593,887			24,367	12,088
DK						5,881,044	10,808	10,907	651,740	11,740
DE	1,898,013					176,050,370	561,162	16,989,181	994,946	664,888
EE					279,506					
IE						4,868,507		1,863,470	1,348,693	12,236
EL	3,714,901				1,472,096	40,159				
ES	1,647,975				2,858,558	41,066,838	90,710	129,474	17,363,331	
FR	1,884,976			377,410	400,696	31,129,989	124,663	263,222	1,009,416	450,123
HR	305,826	80,260	171,134			657,741				
IT	16,410,038	349,745				10,095,075	20,594			
CY	225,747					25,668				
LV	16,839					831,369				25,300
LT	3,457,443		1,671,335		950,101	503,326	31,557			12,194
LU										
HU	10,040					2,032,862				
MT									110,246	
NL						14,254,924	3,811,764	2,315,110	788,967	554,558
AT	193,999		21,151			3,751,580	142,096		48,391	171,735
PL	1,630,793	717,427				12,033,051			159,183	
PT	332,031					929,807				
RO	145,823					6,761,851			235,877	
SI	694,523					667,019				
SK		12,442				264,536				
FI	101,359					5,743,152			474,497	19,708
SE						11,976,062		770,857	29,785	52,921
EU-27	42,765,707	1,835,341	1,863,620	377,410	6,082,592	354,489,106	11,395,637	33,428,374	23,742,507	2,431,263
UK						9,014,934			1,588,291	
Total	42,765,707	1,835,341	1,863,620	377,410	6,082,592	363,504,040	11,395,637	33,428,374	25,330,798	2,431,263

* Cut-off date 15/03/2024

** Amounts are rounded

Annex 7

TOR: <u>Customs procedure</u> by number of cases per Member State (2023)										
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	34				4	231	81	17	4	6
BG	5	11				4				
CZ						101			1	1
DK						146	1	1	8	1
DE	18					1,839	33	162	18	11
EE					9					
IE						42		1	15	1
EL	6				7	2				
ES	16				17	406	6	3	32	
FR	40			2	26	333	8	4	8	9
HR	3	1	2			10				
IT	56	1				108	1			
CY	4					2				
LV	1					14				1
LT	6		12		11	20	4			1
LU										
HU	1					25				
MT									2	
NL						109	249	18	18	6
AT	4		1			57	5		1	4
PL	7	15			1	111			2	
PT	1					37				
RO	7	1				56			1	
SI	4					24				
SK	1	1				11				
FI	4					50			11	1
SE						280		1	1	1
EU-27	218	30	15	2	75	4,018	388	207	122	43
UK						80			12	
Total	218	30	15	2	75	4,098	388	207	134	43

* Cut-off date 15/03/2024

Annex 8

TOR: Method of detection by number of cases per Member State (2023)															
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	377	38	16	7	13			2	339	186	114	11		5	23
BG	20	16	10	6					4		4				
CZ	103								103		53			50	
DK	157								157	44	22	2		85	4
DE	2,081	18		3	14	1			2,063	94	1117	34	486	282	50
EE	9	9	8		1										
IE	59								59	1	17	2	26	9	4
EL	15	13	8	2	2			1	2	2					
ES	480	33	4	1	20	8			447	172	97	29	106	41	2
FR	430	68	31	25	10		2		362	146	104	79		32	1
HR	16	6	3		1			2	10	4	5	1			
IT	166	57	3	13	39		1	1	109	36	44	19		8	2
CY	6	4	2	2					2	2					
LV	16	1			1				15		11			4	
LT	54	29		4	25				25	3	22				
LU															
HU	26	1		1					25	2	23				
MT	2								2	1	1				
NL	400								400	263	123			14	
AT	72	5	1	2	1			1	67	3	38			13	13
PL	136	23	14	6	2			1	113	9	96	2		4	2
PT	38	1			1				37	24	1	12			
RO	65	8	1	1	6				57		5	52			
SI	28	4			4				24		18			6	
SK	13	2	1	1					11	1	9	1			
FI	66	4	2	2					62	13	31			18	
SE	283								283	127	140			14	2
EU-27	5,118	340	104	76	140	9	3	8	4,778	1,133	2,095	244	618	585	103
UK	92								92		63			29	
Total	5,210	340	104	76	140	9	3	8	4,870	1,133	2,158	244	618	614	103

* Cut-off date 15/03/2024

Annex 9

TOR: <u>Method of detection</u> by established and estimated amounts per Member State (2023)															
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	46,406,726	9,970,067	1,219,791	234,608	8,104,408			411,261	36,436,659	7,592,560	3,828,439	3,247,961		5,700,980	16,066,718
BG	1,451,321	922,416	661,595	260,821					528,905		528,905				
CZ	6,630,342								6,630,342		4,250,976			2,379,366	
DK	6,566,239								6,566,239	1,941,741	882,851	351,220		1,962,623	1,427,805
DE	197,158,559	1,898,013		117,780	1,750,947	29,286			195,260,546	5,955,405	67,263,140	1,323,295	97,465,893	20,225,877	3,026,936
EE	279,506	279,506	268,327		11,179										
IE	8,092,906								8,092,906	10,339	2,552,751	234,148	3,698,758	1,383,804	213,106
EL	5,227,156	5,186,997	1,504,067	3,596,766	28,273			57,891	40,159	40,159					
ES	63,156,886	4,506,533	842,587	58,030	3,044,226	561,690			58,650,353	25,008,912	5,657,129	6,364,648	17,338,060	4,270,892	10,712
FR	35,640,495	2,663,082	694,680	1,044,713	846,503		77,186		32,977,413	6,546,791	9,019,871	15,908,341		1,489,225	13,185
HR	1,214,961	557,220	319,395		66,691			171,134	657,741	94,012	449,585	114,144			
IT	26,875,452	16,759,783	607,064	1,889,815	14,150,726		112,178		10,115,669	2,182,435	4,210,019	1,837,017		784,136	1,102,062
CY	251,416	225,747	125,291	100,457					25,668	25,668					
LV	873,508	16,839			16,839				856,669		606,665			250,004	
LT	6,625,956	6,078,879		472,874	5,606,005				547,077	40,145	506,932				
LU															
HU	2,042,901	10,040		10,040					2,032,862	47,561	1,985,300				
MT	110,246								110,246	43,488	66,758				
NL	21,725,323								21,725,323	4,312,615	16,900,232			512,476	
AT	4,328,952	215,150	21,151	145,512	23,808			24,680	4,113,802	167,680	3,043,013			270,209	632,900
PL	14,540,452	2,348,219	579,819	1,209,292	421,500			137,607	12,192,233	1,170,393	10,136,953	39,657		217,247	627,983
PT	1,261,838	332,031			332,031				929,807	582,879	20,542	326,386			
RO	7,143,552	145,823	10,996		134,827				6,997,729		227,602	6,770,127			
SI	1,361,542	694,523			694,523				667,019		434,352			232,667	
SK	276,978	12,442	12,442						264,536	26,654	223,700	14,182			
FI	6,338,716	101,359	25,827	75,532					6,237,357	475,642	1,831,002			3,930,714	
SE	12,829,626								12,829,626	3,150,218	9,179,212			468,824	31,372
EU-27	478,411,557	52,924,670	6,893,032	9,216,239	35,232,486	590,976	189,364	802,573	425,486,887	59,415,298	143,805,927	36,531,127	118,502,711	44,079,044	23,152,779
UK	10,603,225								10,603,225		8,036,472			2,566,753	
Total	489,014,782	52,924,670	6,893,032	9,216,239	35,232,486	590,976	189,364	802,573	436,090,112	59,415,298	151,842,399	36,531,127	118,502,711	46,645,797	23,152,779

* Cut-off date 15/03/2024

** Amounts are rounded

Annex 10

TOR: <u>Recovery rates (RR)</u> per Member State in 2023						
MS	Fraudulent			Non-fraudulent		
	Established amount, EUR	Recovered amount, EUR	RR, %	Established amount, EUR	Recovered amount, EUR	RR, %
BE	7,602,562	1,529,642	20%	26,727,121	21,087,978	79%
BG	260,821	13,873	5%	528,905	21,387	4%
CZ				6,630,342	6,526,201	98%
DK				6,566,239	6,286,325	96%
DE	1,898,013	1,157,395	61%	195,260,546	171,057,776	88%
EE						
IE				8,092,906	4,920,527	61%
EL	3,628,737		0%	40,159	25,709	64%
ES	1,647,975	1,174,768	71%	58,650,353	49,756,060	85%
FR	2,297,676	1,835,830	80%	32,977,413	24,326,831	74%
HR	107,558		0%	657,741	657,741	100%
IT	15,275,087	1,883,517	12%	10,104,887	6,956,892	69%
CY	225,747	148,457	66%	25,668	25,668	100%
LV	16,839		0%	856,669	838,931	98%
LT	3,457,443	40,416	1%	547,077	288,976	53%
LU						
HU	10,040		0%	2,032,862	897,494	44%
MT				110,246	66,758	61%
NL				20,187,537	9,195,082	46%
AT	215,150	118,105	55%	4,113,802	4,044,097	98%
PL	630,968	458,430	73%	2,424,743	2,289,231	94%
PT	332,031	332,031	100%	929,807	929,807	100%
RO	117,317	53,441	46%	6,997,729	2,474,522	35%
SI	694,523	694,523	100%	667,019	667,019	100%
SK				264,536	256,068	97%
FI	101,359	79,217	78%	6,237,357	6,220,273	100%
SE				12,829,626	11,195,385	87%
EU-27	38,519,846	9,519,646	25%	404,461,291	331,012,740	82%
UK				10,603,225	3,748,733	35%
Total	38,519,846	9,519,646	25%	415,064,516	334,761,473	81%

* Cut-off date 15/03/2024

** Amounts are rounded

Annex 11

TOR: Examination of <u>write-off cases</u> in 2023											
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					1	450,790			1		450,790
DK					1	132,560			1		132,560
DE	1	112,310	7	12,406,618	2	3,871,601			10	1	16,390,529
EL			3	2,067,955	2	10,264,667			5	2	12,332,622
ES			4	1,431,507	4	775,861			8	1	2,207,368
FR			3	733,555				580	3	3	734,134
IT			7	7,700,614	5	70,580,887			12	3	78,281,501
LV			1	128,350					1		128,350
LT			2	1,382,251					2	1	1,382,251
HU			2	1,460,158	1	245,886			3	1	1,706,044
NL	1	104,209	12	22,718,903	11	15,226,992			24	2	38,050,105
AT	1	125,822	7	5,450,099					8	3	5,575,922
PL			2	632,457	1	1,440,313			3	1	2,072,770
PT			27	9,552,222			5	1,711,851	32		11,264,074
RO	1	122,463	2	1,157,987	1	143,037			4		1,423,487
SK	1	676,551	1	452,602					2		1,129,152
SE			1	1,659,463					1		1,659,463
EU-27	5	1,141,355	81	68,934,742	29	103,132,594	5	1,712,431	120	18	174,921,122
UK	1	198,873	3	43,086,346	9	751,992			13	1	44,037,210
Total	6	1,340,228	84	112,021,087	38	103,884,586	5	1,712,431	133	19	218,958,332

* Number of cases

** Cases assessed twice are not included

Annex 12

TOR: Cases of <u>smuggled cigarettes</u> * in 2023		
MS	Cases	Estimated and established amount
	N	EUR
BE	5	3,805,468
BG	10	661,595
EE	9	279,506
EL	7	1,472,096
ES	17	2,858,558
FR	3	365,406
HR	1	80,260
LV	1	16,839
LT	23	2,621,436
PL	5	322,649
RO	4	78,382
SK	1	12,442
FI	1	11,926
EU-27	87	12,586,564

* CN code 2402 2090

** Cut-off date 15/03/2024

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 2023 ⁽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	EFF	EMFF	CF	ERDF	ESF	YB	FEAD	CBC-IPA	HRD	IPARD	REGD	TAIB	CBC-ENI	
AT	0	0		0	0	0	0	3	0	0	0	0	0	0	0	0	
BE	0	0		0	0	0	0	1	0	0	0	0	0	0	0	0	
BG	0	4		0	0	0	0	3	1	0	0	0	0	0	0	0	
CZ	1	0		0	0	1	34	24	14	0	0	0	0	0	0	0	
DE	1	12		0	0	0	3	15	0	0	0	0	0	0	0	0	
DK	0	11		0	0	0	0	0	0	0	0	0	0	0	0	0	
EE	0	34		0	0	1	5	0	0	0	0	0	0	0	0	0	
ES	4	7		0	0	0	10	0	0	0	0	0	0	0	0	0	
FI	1	1		3	0	0	0	0	0	0	0	0	0	0	0	0	
FR	10	14		0	0	0	1	2	0	0	0	0	0	0	0	0	
GR	5	1		0	0	0	11	0	0	0	0	0	0	0	0	0	
HR	0	2		0	0	0	5	0	0	0	0	0	0	0	0	0	
HU	0	0		0	0	1	23	2	0	0	0	0	0	0	0	0	
IT	12	7		2	1	0	5	0	0	0	0	0	0	0	0	0	
LT	0	26		0	0	2	0	0	0	0	0	0	0	0	0	0	
LV	0	4		0	0	3	11	1	0	3	0	0	0	0	0	0	
MT	0	1		0	0	1	0	0	0	0	0	0	0	0	0	0	
NL	3	0		0	0	0	0	0	0	0	0	0	0	0	0	0	
PL	4	9		2	3	1	2	9	0	0	0	0	0	0	0	0	
PT	1	3		0	0	0	15	14	0	0	0	0	0	0	0	0	
RO	87	72		0	0	4	15	11	0	0	0	0	0	0	0	4	
SI	0	0		0	0	3	5	0	0	0	0	0	0	0	0	0	
SK	0	13		0	0	2	12	4	0	0	0	0	0	0	0	0	
UK	0	2		0	0	0	1	0	0	0	0	0	0	0	0	0	
ME	0	0		0	0	0	0	0	0	0	0	1	0	0	0	0	
MK	0	0		0	0	0	0	0	0	0	0	0	0	0	1	0	
RS	0	0		0	0	0	0	0	0	0	1	0	1	0	0	0	
TR	0	0		0	0	0	0	0	0	0	0	0	14	1	0	0	
TOTAL	129	223	7	4	2	17	165	83	14	3	1	1	15	1	1	4	

(1) Based on data in the Irregularity Management System (IMS) as of 4/3/2024

Annex to the Statistical Evaluation - Irregular amounts related to irregularities reported as fraudulent by Member States and Beneficiary Countries in 2023 ⁽¹⁾

COUNTRIES	FUNDS/TYPE OF EXPENDITURE															
	SA	RD	SA/RD	EFF	EMFF	CF	ERDF	ESF	YEI	FEAD	CBC-IPA	HRD	IPARD	REGD	TAIB	CBC-ENI
AT	0	0	0	0	0	0	2,413,919	0	0	0	0	0	0	0	0	0
BE	0	0	0	0	0	0	28,444	0	0	0	0	0	0	0	0	0
BG	0	545,239	0	0	0	0	184,066	17,732	0	0	0	0	0	0	0	0
CZ	11,618	0	0	0	0	156,732	20,376,988	1,039,554	22,822	0	0	0	0	0	0	0
DE	152,353	881,923	0	0	0	0	2,222,229	946,493	0	0	0	0	0	0	0	0
DK	0	478,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EE	0	3,527,724	0	0	0	20,791	1,077,112	0	0	0	0	0	0	0	0	0
ES	51,764	1,764,284	0	0	0	0	6,580,429	0	0	0	0	0	0	0	0	0
FI	0	33,624	27,458	0	0	0	0	0	0	0	0	0	0	0	0	0
FR	1,114,503	341,792	0	0	0	0	9,239	23,896	0	0	0	0	0	0	0	0
GR	128,161	1,019,379	0	0	0	0	753,237	0	0	0	0	0	0	0	0	0
HR	0	473,154	0	0	0	0	594,966	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	1,288,808	5,137,966	155,837	0	0	0	0	0	0	0	0
IT	794,975	714,447	91,804	20,000	0	0	850,176	0	0	0	0	0	0	0	0	0
LT	0	661,716	0	0	64,055	0	0	0	0	0	0	0	0	0	0	0
LV	0	1,570,998	0	0	0	2,694,392	3,024,255	28,527	0	15,808	0	0	0	0	0	0
MT	0	109,601	0	0	0	214,695	0	0	0	0	0	0	0	0	0	0
NL	18,576	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PL	265,595	397,998	96,660	3,076,777	0	147,001	4,492,392	2,976,423	0	0	0	0	0	0	0	0
PT	150,866	391,173	0	0	0	0	4,292,232	3,500,521	0	0	0	0	0	0	0	0
RO	3,357,501	2,664,598	0	0	0	351,897,602	59,530,768	1,857,628	0	0	0	0	0	0	0	105,548
SI	0	0	0	0	0	177,205	2,008,765	0	0	0	0	0	0	0	0	0
SK	0	2,751,754	0	0	0	194,219	1,953,114	662,023	0	0	0	0	0	0	0	0
UK	0	73,564	0	0	0	0	133,327	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
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	600,659	0
RS	0	0	0	0	0	0	0	0	0	0	41,618	0	415,745	0	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	0	333,932	17,963,238	0	0
TOTAL	6,045,912	18,401,018	215,922	3,096,777	64,055	356,791,445	115,663,624	11,208,634	22,822	15,808	41,618	0	749,677	17,963,238	600,659	105,548

(1) Based on data in the Irregularity Management System(IMS) as of 4/3/2024

Annex to the Statistical Evaluation -Irregularities not reported as fraudulent by Member States and Beneficiary Countries in 2023 ⁽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	EFF	EMFF	CF	ERDF	ESF	YEI	FEAD	AMIF	ISF	CBC-IPA	HRD	IPARD	REGD	TAIB	IPAIII	CBC-ENI
AT	4	3	0	0	0	0	15	1	0	0	0	0	0	0	0	0	0	0	0
BE	15	16	0	0	0	0	14	9	0	0	0	0	0	0	0	0	0	0	0
BG	7	91	0	0	11	36	84	19	0	0	0	0	17	0	0	0	0	0	0
CY	0	0	0	0	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0
CZ	4	43	0	0	4	41	201	32	0	0	0	1	0	0	0	0	0	0	0
DE	34	43	0	1	2	0	115	10	0	1	1	0	0	0	0	0	0	0	0
DK	40	17	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0
EE	0	18	0	0	0	14	80	0	0	0	1	0	0	0	0	0	0	0	0
ES	227	318	0	0	29	1	44	13	0	0	0	0	0	0	0	0	0	0	0
FI	7	20	0	0	2	0	12	2	0	0	0	0	0	0	0	0	0	0	0
FR	53	100	0	0	2	0	44	6	1	0	0	0	0	0	0	0	0	0	0
GR	7	243	0	0	2	5	56	15	3	4	0	0	0	0	0	0	0	0	0
HR	12	194	0	0	0	2	11	31	0	0	0	0	0	0	0	0	0	0	0
HU	5	552	0	0	0	4	146	51	0	1	0	0	0	0	0	0	0	0	0
IT	142	114	16	0	0	0	134	15	0	0	0	0	1	0	0	0	0	0	0
LT	23	87	0	0	1	26	121	11	0	3	0	0	0	0	0	0	0	0	0
LV	3	13	0	0	2	5	17	4	0	0	0	0	0	0	0	0	0	0	0
MT	0	15	0	0	0	0	3	2	0	0	0	1	0	0	0	0	0	0	0
NL	16	4	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0
PL	21	369	1	0	5	36	382	196	0	0	0	0	0	0	0	0	0	0	4
PT	39	199	0	0	10	4	37	19	0	4	0	0	0	0	0	0	0	0	0
RO	16	429	0	3	17	63	99	99	0	1	0	0	0	0	0	0	0	0	0
SE	0	12	0	0	13	0	8	0	0	0	0	0	0	0	0	0	0	0	0
SI	0	12	0	0	0	1	5	4	0	1	0	0	0	0	0	0	0	0	0
SK	19	124	60	0	0	13	78	9	0	0	0	0	0	0	0	0	0	0	0
UK	0	46	0	0	0	0	25	30	0	0	4	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33	0	20	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	1	8	0	1	1	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	14	0	1	0	6	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	12	103	5	4	0	0
TOTAL	694	3,082	77	4	103	252	1,739	579	4	15	6	2	32	13	148	5	31	1	4

(1) Based on data in the Management System(IMS) as of 4/3/2024

Annex to the Statistical Evaluation - Irregular amounts related to irregularities not reported as fraudulent by Member States and Beneficiary Countries in 2023 ⁽¹⁾

	FUNDS/TYPE OF EXPENDITURE																		
COUNTRIES	SA	RD	SA/RD	EFF	EMFF	CF	ERDF	ESF	YEI	FEAD	AMIF	ISF	CBC-IPA	HRD	IPARD	REGD	TAIB	IPAIII	CBC-ENI
AT	550,723	147,297	0	0	0	0	1,704,737	19,251	0	0	0	0	0	0	0	0	0	0	0
BE	402,310	401,481	0	0	0	0	1,665,789	355,349	0	0	0	0	0	0	0	0	0	0	0
BG	3,117,075	9,732,528	0	0	679,687	38,062,882	14,759,463	800,951	0	0	0	0	606,272	0	0	0	0	0	0
CY	0	1	2	0	31,235	239,717	0	0	0	0	0	0	0	0	0	0	0	0	0
CZ	180,727	933,747	0	0	462,682	4,050,528	19,724,554	1,153,951	0	0	0	42,487	0	0	0	0	0	0	0
DE	800,180	1,130,760	0	22,408	58,264	0	13,134,150	270,994	0	44,278	33,024	0	0	0	0	0	0	0	0
DK	1,420,896	423,029	0	0	10,964	0	0	26,762	0	0	0	0	0	0	0	0	0	0	0
EE	0	854,116	0	0	0	15,641,143	7,927,271	0	0	0	18,525	0	0	0	0	0	0	0	0
ES	10,959,035	55,656,534	0	0	1,382,050	4,268,125	12,934,597	30,881,498	0	0	0	0	0	0	0	0	0	0	0
FI	175,425	714,158	0	0	40,836	0	1,137,849	57,442	0	0	0	0	0	0	0	0	0	0	0
FR	5,360,692	2,997,009	0	0	84,724	0	7,618,910	339,258	12,293	0	0	0	0	0	0	0	0	0	0
GR	148,534	3,818,374	0	0	79,808	6,473,728	16,260,212	9,298,993	11,525,885	4,471,373	0	0	0	0	0	0	0	0	0
HR	189,485	11,994,122	0	0	0	141,049	473,790	5,355,038	0	0	0	0	0	0	0	0	0	0	0
HU	121,073	14,421,691	0	0	0	279,315	19,622,723	5,887,092	0	1,646,504	0	0	0	0	0	0	0	0	0
IT	7,831,973	11,429,877	1,848,418	0	0	0	14,969,097	670,655	0	0	0	0	11,539	0	0	0	0	0	0
LT	893,736	1,934,572	0	0	19,542	3,017,543	10,510,439	578,290	0	486,029	0	0	0	0	0	0	0	0	0
LV	40,973	272,922	0	0	57,511	1,101,467	1,484,504	214,074	0	0	0	0	0	0	0	0	0	0	0
MT	0	880,624	0	0	0	0	38,519	38,958	0	0	0	57,723	0	0	0	0	0	0	0
NL	688,483	201,391	0	0	0	0	266,274	0	0	0	0	0	0	0	0	0	0	0	0
PL	7,400,962	6,726,758	51,752	0	378,644	5,838,128	68,612,187	13,545,523	0	0	0	0	0	0	0	0	0	0	523,177
PT	879,224	5,720,213	0	0	453,952	85,700	2,771,048	947,604	0	306,700	0	0	0	0	0	0	0	0	0
RO	1,626,368	35,107,197	0	1,225,276	1,880,225	69,707,163	48,850,449	4,914,610	0	27,349	0	0	0	0	0	0	0	0	0
SE	0	240,210	0	0	965,742	0	207,248	0	0	0	0	0	0	0	0	0	0	0	0
SI	0	198,912	0	0	0	20,492	255,305	451,182	0	814,810	0	0	0	0	0	0	0	0	0
SK	387,580	10,613,202	1,506,736	0	0	6,648,814	67,351,015	612,331	0	0	0	0	0	0	0	0	0	0	0
UK	0	1,895,725	0	0	0	0	507,151	4,278,202	0	0	181,222	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,190,643	0	91,819	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	1,020	193,737	0	4,900	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57,702	0	0	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	656,025	0	13,727	0	954,365	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	174,872	2,378,987	55,191	153,338	0	0
TOTAL	43,175,454	178,446,450	3,406,908	1,247,684	6,585,866	155,575,794	332,787,281	80,698,008	11,538,178	7,797,043	232,771	100,210	1,273,836	175,892	3,834,796	55,191	1,204,422	0	523,177

(1) Based on data in the Irregularity Management System(IMS) as of 4/3/2024