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PART 3/3

COMMISSION STAFF WORKING DOCUMENT

Statistical evaluation of irregularities reported for 2019: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure

Accompanying the document

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

**31st Annual Report on the protection of the European Union's financial interests - Fight
against fraud - 2019**

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5. PRE-ACCESSION POLICY

EXECUTIVE SUMMARY

From 2015 to 2019, 721 irregularities (worth nearly EUR 64 million) were reported via the Irregularity Management System (IMS) relating to pre-accession funds - 31 related to the 2000-2006 Pre-accession assistance, 594 to Instrument for Pre-Accession (IPA) I and the remaining 96 to IPA II. Of these, 204 (worth about EUR 13 million) were reported in 2019. The number of irregularities reported annually has been increasing since 2016, while the Fraud Frequency Level (FFL) jumped to its highest level in five years in 2019 after steadily declining since at least 2015. No new irregularities related to PAA 2000-2006 were reported in 2019, the culmination of a steady downward trend in the number of irregularities reported regarding this programming period; the number of PAA irregularities peaked in 2008. The number of IPA I irregularities reported in 2019 was similar to 2018, following a spike in 2017. The IPA I financial amounts involved in 2019 were lower than 2018 (the highest amount reported thus far). The number of irregularities reported for IPA II, for which irregularities were first reported in 2017, quadrupled from 2018 to 2019 while their total value doubled. At the component level, general trends could not be discerned with regard to reporting over the past five years.

In 2019, only three countries reported fraudulent irregularities: North Macedonia, Serbia and Turkey. Of these, Turkey reported the highest FFL and Serbia the highest fraud amount level (FAL). Significantly, of the 51 fraudulent irregularities, 47 were reported by Turkey. Albania, Bulgaria, Croatia and Montenegro all reported non-fraudulent pre-accession irregularities in 2019. Three-fourths of the 2019 irregularities were categorised as “other” indicating either that the IMS categories provided are insufficient, that Reporting Authorities require additional training on the use of this feature, or that Reporting Authorities do not value this aspect of IMS’ data collection and are therefore not categorising their irregularities. The other large categories are Documentary proof, (Non-) action and Request. Nearly half of the fraudulent irregularities reported listed legal entities as the “person involved”, a third listed natural persons – multiple persons involved were reported in less than 20% of the fraudulent irregularities reported. Most of the legal entities involved appear to be private companies, followed by sub-national governmental bodies.

Since 2015, IPARD has generally provided the highest number of irregularities by amount and number (both for IPA I and IPA II at the component level while Turkey has reported the highest number of irregularities by amount and number at the country level (nearly EUR 50 million and 414 irregularities, respectively).

5.1. Introduction

The European Union provides pre-accession assistance to candidate countries and potential candidates for Union membership in order to support them in meeting the accession criteria and bring their institutions and standards in line with the *acquis*.¹ The current candidate countries are Albania, Montenegro, North Macedonia, Serbia and Turkey; potential candidates are Bosnia and Herzegovina and Kosovo².

¹ Source: https://ec.europa.eu/neighbourhood-enlargement/policy/glossary/terms/preaccession-assistance_en

² 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. Source: https://europa.eu/european-union/about-eu/countries_en.

5.2. Instruments for Pre-accession Assistance

5.2.1. Before 2007: Pre-accession assistance

Before 2007, the Union provided 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. The *SAPARD programme* supported agricultural and rural development. For the programme years 2002-2006, Turkey was provided assistance under the specific pre-accession oriented framework of the *Pre-Accession Financial Assistance for Turkey*. The *CARDS programme* was the main financial instrument of the Union's Stabilisation and Association Process, which sought to promote stability in the Western Balkans and facilitate the region's closer association with the Union. The countries that joined the European Union in 2004³ received a *Transition Facility* in 2004-06, as did Bulgaria and Romania in 2007-10. All pre-2007 programmes and projects have now been completed.⁴

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

For the period 2007-2013, the Union supported reforms in the “enlargement countries” (i.e., the candidate countries Albania, Montenegro, North Macedonia, Serbia, and Turkey and potential candidates Bosnia and Herzegovina and Kosovo) with financial and technical help via the Instrument for Pre-accession Assistance (IPA I).⁵ IPA I funds built up the capacities of these countries throughout the accession process, resulting in progressive, positive developments in the region. IPA I had a budget of some EUR 11.5 billion and consisted of five components (see below). The IPA I Regulation expired on 31 December 2013; implementation of the instrument is still underway.⁶

Coordinated by the Directorate-General for Neighbourhood & Enlargement Negotiations (DG NEAR), the five components of IPA I are: (i) transition assistance and institution building (TAIB)⁷; (ii) cross-border cooperation (CBC)⁸; (iii) regional development (transport, environment and economic development)⁹; (iv) human resource development (strengthening human capital and combatting exclusion)¹⁰; and (v) rural development¹¹. European Union candidate countries were eligible for all five components; potential candidates were eligible only for the first two.¹²

The policy and programming of IPA I consisted of Multi-Annual Indicative Financial Framework on a three-year basis, established by country, component and a theme, and Multi-Annual Indicative Planning Documents per country or per groups of countries (regional and horizontal programmes). The candidate countries also had to submit Strategic

³ Cyprus, Czechia, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia, and Slovenia.

⁴ Source: https://ec.europa.eu/neighbourhood-enlargement/instruments/former-assistance_en.

⁵ See Council Regulation (EC) 1085/2006 of 17 July 2006, OJ L 210, 31.7.2006, p. 82-93.

⁶ Source: https://ec.europa.eu/neighbourhood-enlargement/instruments/overview_en.

⁷ Managed by DG NEAR.

⁸ Managed in part by DG NEAR and in part, under shared management with Member States, by the Directorate-General for Regional and Urban Policy (DG REGIO).

⁹ Managed by DG REGIO.

¹⁰ Managed by the Directorate-General for Employment, Social Affairs and Inclusion (DG EMPL).

¹¹ Managed by the Directorate-General for Agriculture and Rural Development (DG AGRI).

¹² Source: https://ec.europa.eu/regional_policy/en/funding/ipa/.

Coherence Frameworks and multi-annual operational programmes for the third and fourth component. Their principal aim was to prepare beneficiary countries for the future use of cohesion policy instruments by imitating closely its strategic documents, National Strategic Reference Framework and Operational Programmes, and management modes.

5.2.3. 2014 – 2020: The Instrument for Pre-accession (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.¹³ The primary innovation of IPA II is its strategic focus on specific objectives, including political, economic and social development, strengthening beneficiaries' ability to fulfil Union membership obligations and regional integration.¹⁴ The multiannual financial framework for 2014-2020 allocated EUR 11.7 billion for the instrument.¹⁵

Financial assistance under IPA II pursues four specific objectives: (i) support for political reforms; (ii) support for economic, social and territorial development; (iii) strengthening the ability of the beneficiaries to fulfil (future) obligations stemming from Union membership by supporting progressive alignment with the Union *acquis*; and (iv) strengthening regional integration and territorial cooperation. The IPA II Regulation limits financial assistance to five policy areas: (i) reforms in preparation for Union 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.¹⁶

To provide an individual implementation framework for each beneficiary, Country Strategy Papers were drafted identifying sectors where improvements were necessary to advance membership goals. The priorities outlined in these papers were translated into detailed actions, included in annual or multi-annual Action Programmes that take the form of Financing Decisions adopted by the European Commission.

The bulk of IPA II assistance is channelled through the *Country Action Programmes*, the main vehicles for addressing country-specific needs in priority sectors as identified in the indicative Strategy Papers. Additionally, IPA II funded *Multi-Country Action Programmes* to enhance regional cooperation, particularly in the Western Balkans. Financial assistance was also provided via *Cross-Border Cooperation Programmes* to encourage territorial cooperation between IPA II beneficiaries and *Rural Development Programmes* to encourage 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

¹³ 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.; Source: https://ec.europa.eu/neighbourhood-enlargement/instruments/overview_en.

¹⁴ 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.

¹⁵ Source: https://ec.europa.eu/neighbourhood-enlargement/instruments/overview_en.

¹⁶ “Instrument for Pre-Accession Assistance (IPA II)” Multi-Country Indicative Strategy Paper (2014-2020) adopted on 30/06/2014 available at: http://ec.europa.eu/enlargement/pdf/key_documents/2014/20140919-multi-country-strategy-paper.pdf.

final responsibility for the general budget execution. Cross-border cooperation programmes with Member States are administered via shared managed, meaning that implementation tasks are delegated to the Member States.

5.3. General analysis

This analysis will focus on the 721 irregularities reported via IMS during the period 2015-2019 relating to pre-accession funds. Of these, 31 arise out of funds distributed under the 2000-2006 Pre-Accession Assistance¹⁷, 594 arise out of funds distributed under IPA I¹⁸ and the remaining 96 out of IPA II¹⁹. A number of charts in this section²⁰ illustrate data going back beyond the past five years, as indicated in the respective charts' X-axes.

5.3.1. Occurrence of Fraud

The number of irregularities reported annually has been increasing since 2016; the fraud frequency level increased dramatically between 2018 and 2019. Of the 721 irregularities reported between 2015 and 2019, 135 were reported as fraudulent. Table PA1 and Chart PA1 show the absolute number of fraudulent (orange) and non-fraudulent (blue) irregularities reported in each of the past five years, along with the Fraud Frequency Level ("FFL" - grey line). While the number of irregularities reported has been rising steadily since 2016, there is a sharp uptick in the FFL reported during 2019. The data indicate a general downward trend from 2015 to 2018 and then a significant jump in 2019 to 25%.

Table PA 1: Number of irregularities reported and FFL, 2015-2019

Year	Irregularities reported as fraudulent	Irregularities not reported as fraudulent	Fraud Frequency Level (FFL) ⁱ
2015	26	102	20%
2016	20	97	17%
2017	18	106	15%
2018	20	128	14%
2019	51	153	25%
Total	135	586	19%

ⁱ For details on the calculation of the FFL, see SWD(2016)237 final. http://ec.europa.eu/anti-fraud/sites/antifraud/files/methodology_statistical_evaluation_2015_en.pdf

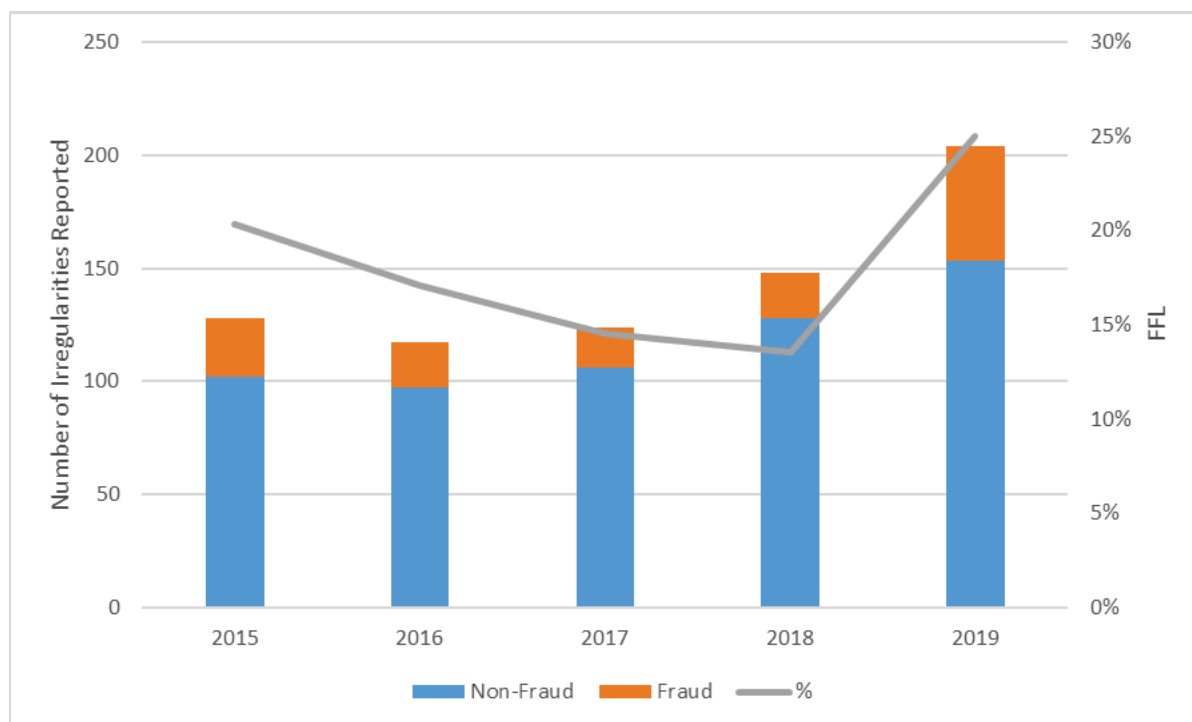
¹⁷ PHARE, SAPARD, TIPAA and ISPA.

¹⁸ CBC-IPA, HRD, IPARD, REGD and TAIB.

¹⁹ CBC-IPA, IPARD, REGD and TAIB.

²⁰ This includes charts PA2, PA3, PA5, PA6, PA8, PA9 and PA10.

Chart PA 1



5.3.2. Analysis by Instrument

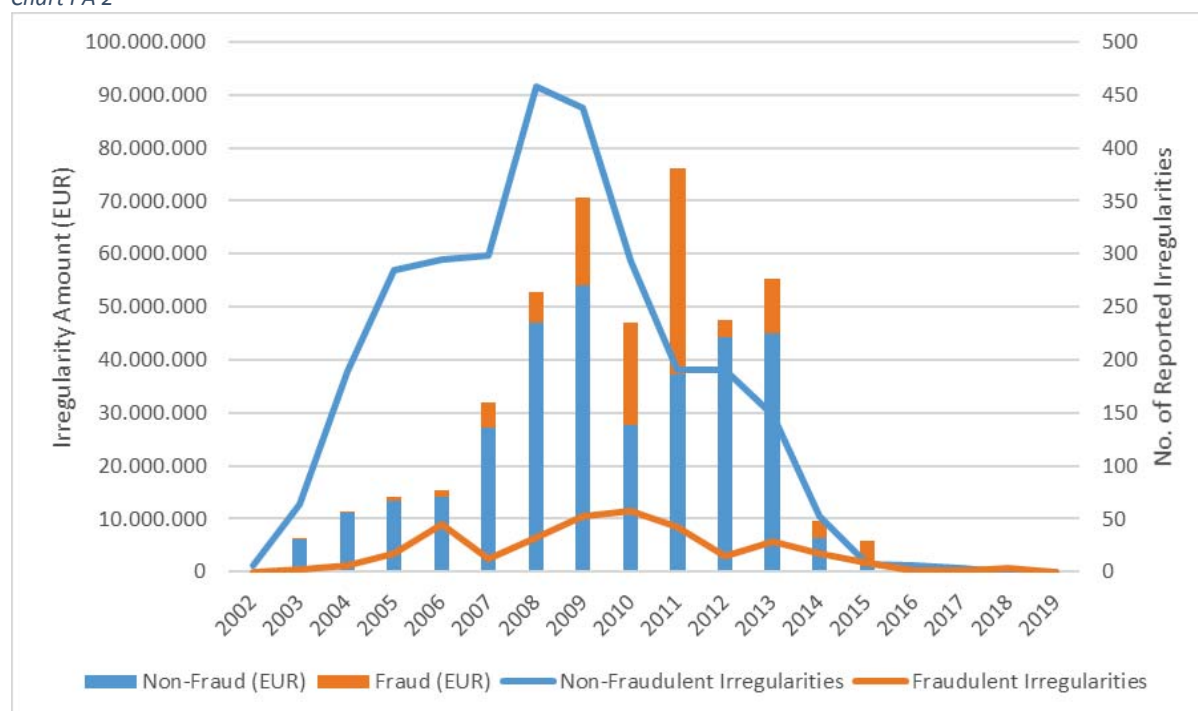
5.3.2.1 Pre-accession assistance 2000-2006 (PAA)

No irregularities related to PAA 2000-2006 were reported in 2019. Table PA2 shows the number of irregularities and associated financial amounts that have been reported during the past five years with reference to PAA 2000-2006. The figures are split between irregularities reported as fraudulent and those not reported as such. Chart PA2 broadens the perspective by including all PAA 2000-2006 irregularities reported until 2019. As was already reported in previous PIF reports, the number of irregularities reported with regard to these funds has declined steadily for the last several years and hit zero in 2019.

Table PA 2: PAA, 2015-2019: Number of irregularities reported and financial amounts involved

Year	Fraudulent Irregularities		Non-Fraudulent Irregularities		Total	
	#	EUR	#	EUR	#	EUR
2015	8	4,522,286	7	1,200,645	15	5,722,931
2016	1	262,634	6	286,894	7	549,528
2017	1	0	4	121,749	5	121,749
2018	4	578,332	0	0	4	578,332
2019	0	0	0	0	0	0
Total	14	5,363,251	17	1,609,288	31	6,972,539

Chart PA 2



5.3.2.1. Instruments for Pre-Accession I

The number of irregularities related to IPA I reported in 2019 remained steady year-on-year. Table PA3 shows the number of irregularities and associated financial amounts that have been reported during the past five years with reference to IPA I. The figures are split between irregularities reported as fraudulent and those not reported as such. Chart PA3 broadens the perspective by including all irregularities referring to IPA I reported until 2019. In 2019, the total number of IPA I irregularities reported was similar to 2018, interrupting an upward trend that began in 2015. There was a notable increase in the total number of fraudulent irregularities reported in 2019 compared with the previous four years – 39, compared with, on average, 16 per year (see Table PA3 and Chart PA3). This upswing can be attributed primarily to the number of irregularities reported by Turkey with reference to IPARD.

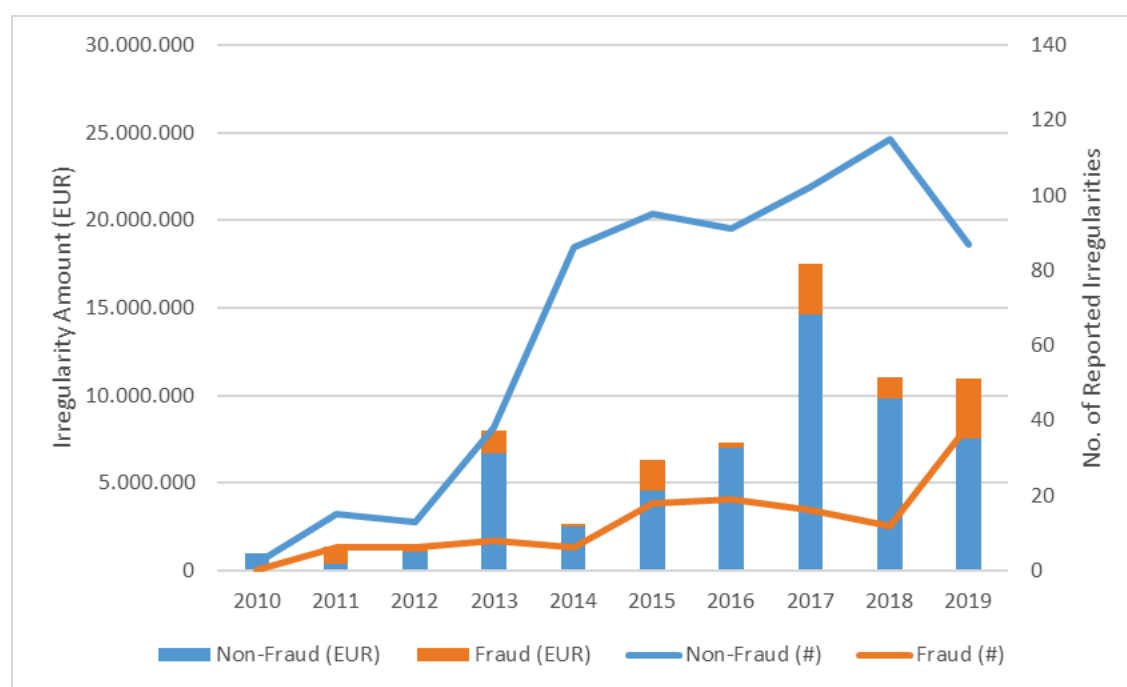
The associated financial amounts in 2019 were similar to the previous year – lower than the peak recorded in 2017 but significantly higher than those of 2015-2016. With regard to the 2017 peak in non-fraudulent financial amounts, of the EUR 14.6 million in non-fraudulent irregularities reported in 2017 under IPA I, the ten biggest cases concerned

EUR 6.7 million (46%). Furthermore, five of the ten biggest non-fraudulent cases reported during the period 2015-2019 were reported in 2017, contributing to making this year exceptional in terms of financial amounts. The large jump in fraudulent irregularities between 2018 and 2019 can be attributed mainly to the reporting of Turkey, which reported 36 of the 39 fraudulent irregularities reported in 2019. In 2018, Turkey reported nine of the 12 reported fraudulent irregularities under IPA I.

Table PA 3: IPA I 2015-2019: Number of irregularities reported and financial amounts involved

Year	Fraudulent Irregularities		Non-Fraudulent Irregularities		Total	
	#	EUR	#	EUR	#	EUR
2015	18	1,762,705	95	4,556,377	113	6,319,082
2016	19	336,328	91	6,981,821	110	7,318,149
2017	16	2,924,965	102	14,602,871	118	17,527,835
2018	12	1,176,328	115	9,842,979	127	11,651,358
2019	39	3,402,530	87	7,519,511	126	12,099,884
Total	104	9,602,856	490	43,503,558	594	54,916,309

Chart PA 3



5.3.2.2. Instruments for Pre-Accession II

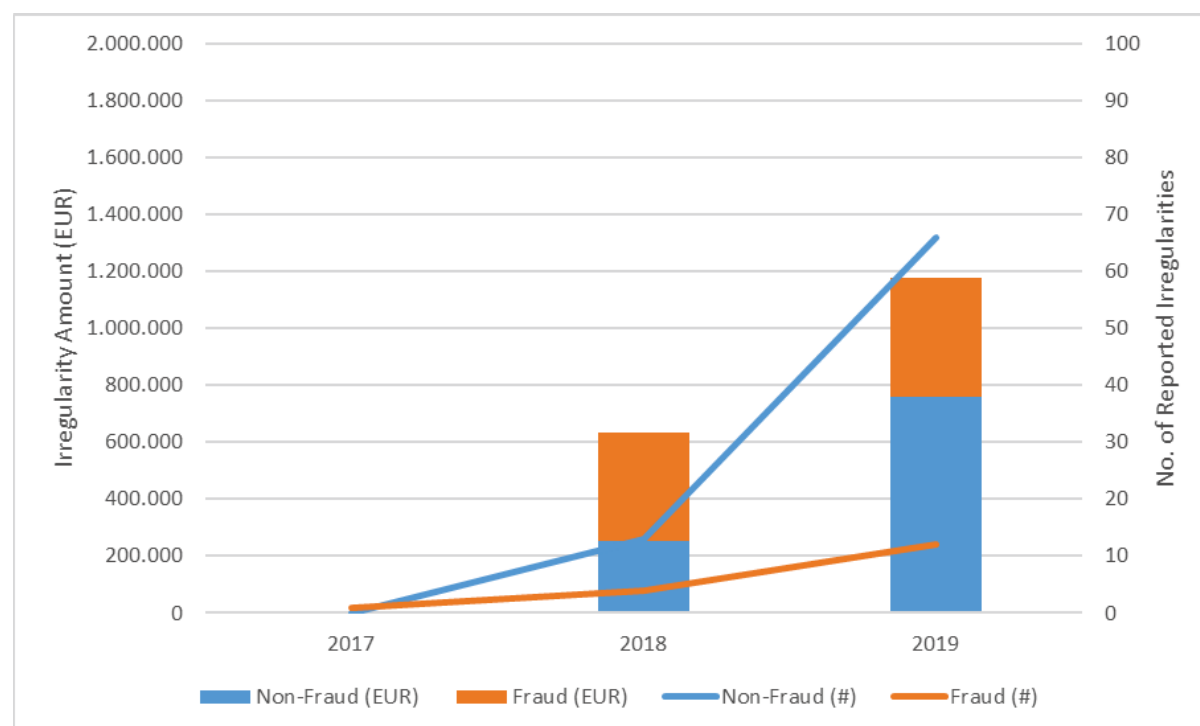
The number of fraudulent irregularities related to IPA II reported in 2019 and their associated financial amount jumped significantly relative to 2018. Table PA4 shows number of irregularities and associated financial amounts that have been reported during the past five years with reference to IPA II. The figures are split between irregularities reported as fraudulent and those not reported as such. Chart PA4 is a visualisation of the same data. Given that there are practically only two years of data with regard to IPA II irregularities, it is difficult to speak of trends (the first irregularity arising out of IPA II funding was reported in 2017, with an irregular amount of EUR 0). It is notable that, in comparison with 2018, the

absolute number of irregularities – both fraudulent and non-fraudulent – and their total value jumped significantly. The number of fraudulent irregularities reported has tripled while the number of non-fraudulent ones quintupled. The ten biggest cases in 2019 represented 40% of the total irregular amounts reported for that year (see Table PA4 and Chart PA4, below).

Table PA 4: IPA II, 2015-2019: Number of irregularities reported and financial amounts involved

Year	Fraudulent Irregularities		Non-Fraudulent Irregularities		Total	
	#	EUR	#	EUR	#	EUR
2015	0	0	0	0	0	0
2016	0	0	0	0	0	0
2017	1	0	0	0	1	0
2018	4	377,249	13	254,801	17	632,051
2019	12	417,899	66	759,945	78	1,177,844
Total	17	795,148	79	1,014,746	96	1,809,895

Chart PA 4



5.3.3. Analysis by Component

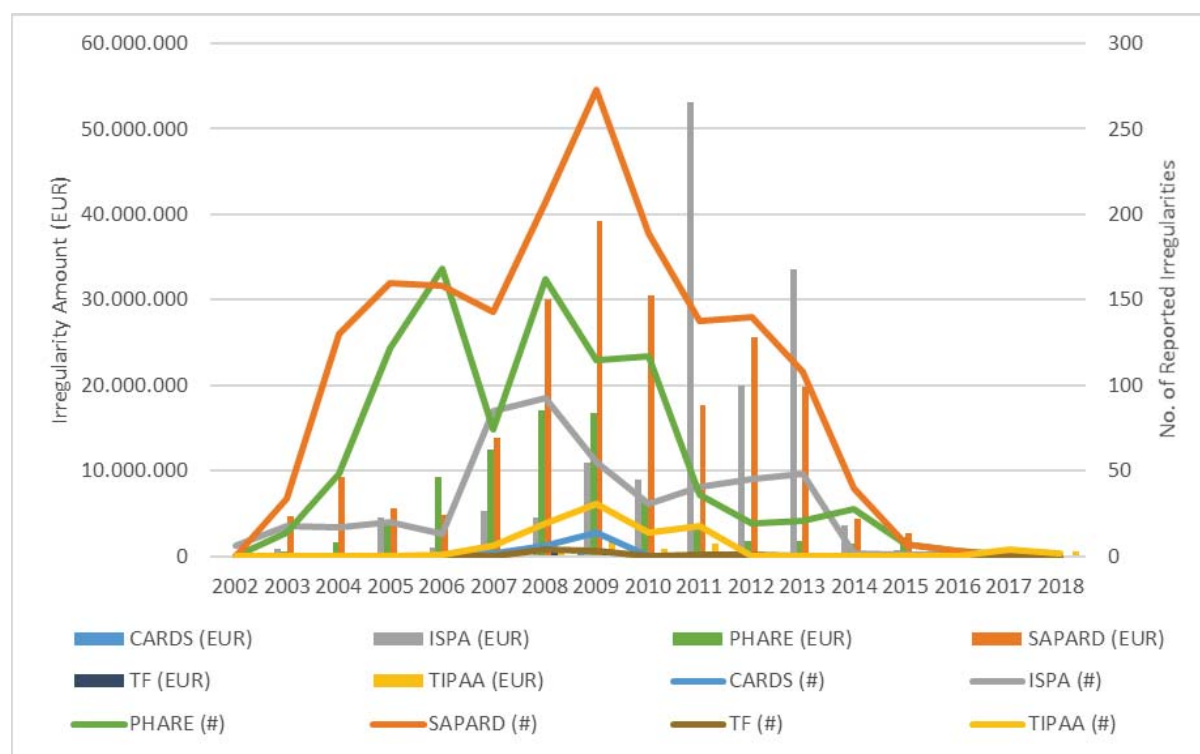
5.3.3.1. Pre-accession assistance 2000-2006 (PAA)

No irregularities were reported with regard to any of the PAA 2000-2006 components in 2019. Table PA5 shows the number of irregularities and associated financial amounts that have been reported during the past five years by component, with reference to PAA 2000-2006. The figures are split between irregularities reported as fraudulent and those not reported as such. Chart PA5 broadens the perspective and shows the same data, but including all irregularities referring to PAA 2000-2006, going beyond the past five years. With no irregularities reported in 2019, there is little to add to last year's reporting on this subject.

Table PA 5: PAA, 2015-2019: Number of irregularities and financial amounts involved by Component

	ISPA		PHARE		SAPARD		TIPAA	
	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)
2015	1	780,965	7	2,259,733	7	2,682,232	0	0
2016	1	39,000	3	101,351	3	409,177	0	0
2017	0	0	1	0	0	0	4	121,749
2018	0	0	1	23,528	1	8,744	2	546,060
2019	0	0	0	0	0	0	0	0
Totals	2	819,965	12	2,384,612	11	3,100,153	6	667,809

Chart PA 5



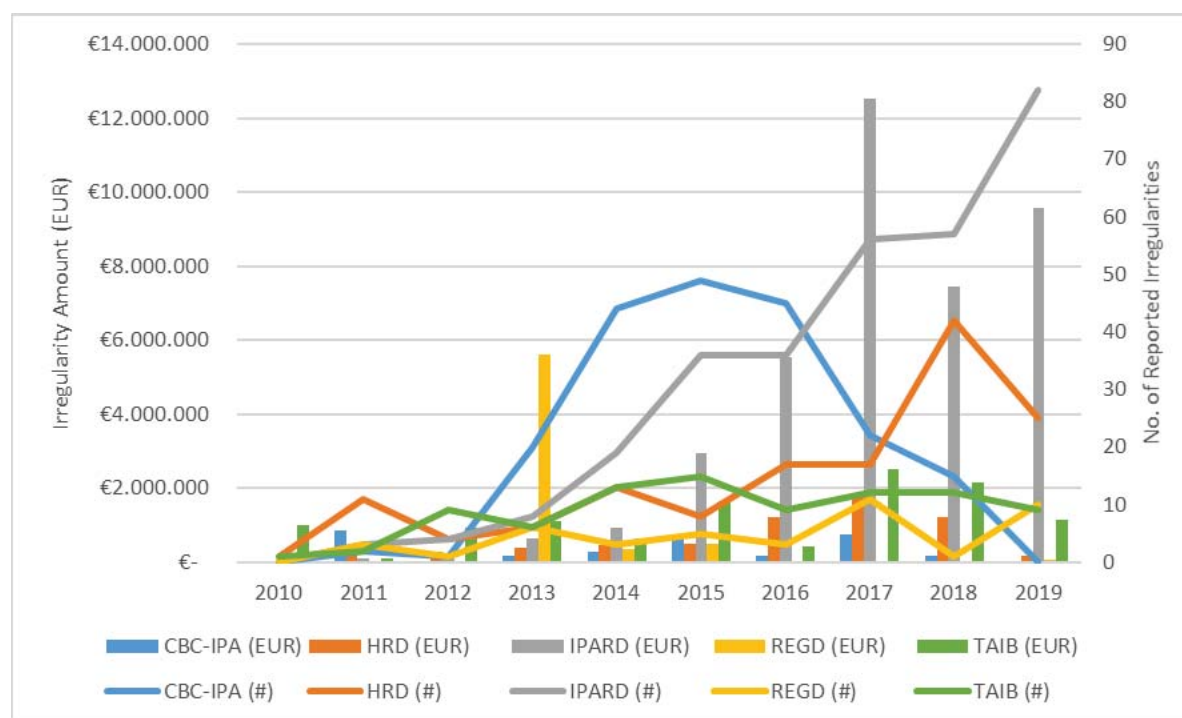
5.3.3.2 Instruments for Pre-Accession I

The components of IPA I have not followed similar trajectories over the past five years. Table PA6 shows number of irregularities and involved financial amounts that have been reported during the past five years by component, with reference to IPA I. The figures are split between irregularities reported as fraudulent and those not reported as such. Chart PA6 broadens the perspective by including all irregularities referring to IPA I reported until 2019. For the funds distributed via IPA I, the general trend with regard to both the number of irregularities reported and their total amounts over the past five years has been decreasing (CBC-IPA), increasing (HRD and IPARD), fluctuating (REGD) and steady (TAIB). IPARD has, since 2015, consistently shown the highest number of irregularities by amount and has steadily increased in the absolute number of irregularities reported. During the period 2015-2019, more than 90% of the irregularities concerning IPARD and the related financial amounts were reported by Turkey. Most of the rest were reported by Croatia.

Table PA 6: IPA I, 2015-2019: Number of irregularities and financial amounts involved by Component

	CBC-IPA		HRD		IPARD		REGD		TAIB	
	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)
2015	49	725,135	8	506,749	36	2,941,225	5	494,508	15	1,651,465
2016	45	160,700	17	1,208,999	36	5,537,483	3	0	9	410,967
2017	22	738,777	17	1,744,973	56	12,528,243	11	14,450	12	2,501,393
2018	15	181,994	42	1,219,279	57	7,437,826	1	34,000	12	2,146,209
2019	0	0	25	163,435	82	9,558,114	10	47,194	9	1,153,297
Total	131	1,806,606	109	4,843,435	267	38,002,890	30	590,152	57	7,863,331

Chart PA 6



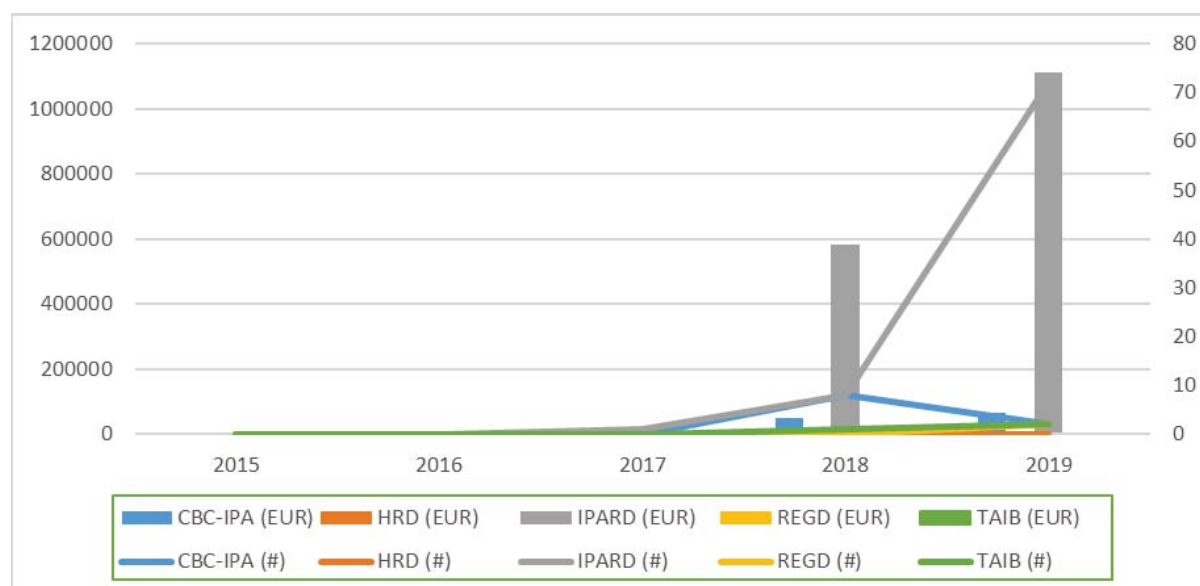
5.3.3.3 Instruments for Pre-Accession II

Irregularity were reported under only three IPA II funds, of which IPARD has the highest number of irregularities and highest associated financial amount. Table PA7 shows number of irregularities and associated financial amounts that have been reported during the past five years by component, with reference to IPA II. The figures are split between irregularities reported as fraudulent and those not reported as such. Chart PA7 is a visualisation of this data. The trend of IPARD reporting the highest number of irregularities – in terms of both number and amount – has carried over to the IPA II funds as well, where IPARD accounts for around 84% of the reported irregularities and 94% of the irregular amounts reported. As such, Table PA7 is quite skewed by the IPARD numbers. Differently from IPA I, 60% of irregularities concerning IPARD were reported by North Macedonia, while the highest financial amounts were still reported by Turkey.

Table PA 7: IPA II, 2015-2019: Number of irregularities and financial amounts involved by Component

	CBC-IPA		HRD		IPARD		REGD		TAIB	
	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)
2015	0	0	0	0	0	0	0	0	0	0
2016	0	0	0	0	0	0	0	0	0	0
2017	0	0	0	0	1	0	0	0	0	0
2018	8	51,409	0	0	8	580,642	0	0	1	0
2019	2	66,186	0	0	72	1,111,658	2	0	2	0
Total	10	117,595	0	0	81	1,692,300	2	0	3	0

Chart PA 7



5.3.4. Analysis by Country

5.3.4.1 Fraud level for 2019

Only three countries reported fraudulent irregularities in 2019 – North Macedonia, Serbia and Turkey. Turkey had the highest fraud level in terms of absolute numbers (FFL) whereas Serbia reported the highest rate in terms of irregular amounts (FAL), at 42% and 35%, respectively.

Table PA 8: Irregularities reported in 2019, involved financial amounts, FFL and FAL, by country

	Number of Irregularities			Amount of Irregularities (EUR)		
	Fraudulent	Non-Fraud	FFL ⁱ	Fraudulent	Non-Fraud	FAL ⁱ
AL	0	3	0%	0	0	n/a
BG	0	2	0%	0	66,186	0%
HR	0	2	0%	0	9,081	0%
ME	0	27	0%	0	70,418	0%
MK	2	47	4%	26,183	323,459	7%
RS	2	7	22%	399,098	754,199	35%
TR	47	65	42%	3,395,147	7,056,113	32%
Total	51	153	25%	3,820,428	8,279,456	32%

ⁱ For details on the calculation of the FFL and FAL, see SWD(2016)237 final. http://ec.europa.eu/anti-fraud/sites/antifraud/files/methodology_statistical_evaluation_2015_en.pdf

5.3.4.2 Irregularity Typology for 2019

The most frequently reported irregularity categories were *Other, Documentary Proof and (Non-)action*. Nearly all of the irregularities reported for 2019 are categorised per Annex 13 of this report. While most irregularities are categories as a single type, some have multiple – up to six – categories. Of the general categories, the most frequently reported were *Other, Documentary Proof and (Non-)action*.

Table PA 9: Number of irregularities where a category of violation was mentioned

Category	Irregularities (#)
Request	26
Beneficiary	1
Accounts and records	11
Documentary proof	73
Product, species and/or land	2
(Non-)action	40
Movement	1
Ethics and integrity	3
Public procurement	8
Other	150

The most frequently reported sub-categories (types) are *Other Irregularities (45%), Action Not Implemented (11%), and Documents Missing and/or Not Provided (10%)*. Table PA10 has the complete list of reported types by the reporting state.

Table PA 10: Number of irregularities where a type of violation was mentioned, by country

Category	Type	AL	BG	HR	ME	MK	RS	TR	Ttd	%
Request	Incorrect or incomplete request for aid				1				1	0%
	Product, species, project and/or activity not eligible for aid			1	24				25	7%
Beneficiary	Operator/beneficiary not having the required quality						1		1	0%
Accounts and records	Incomplete accounts							1	1	0%
	Incorrect accounts						1		1	0%
	Accounts not presented							5	5	1%
	Calculation errors						0	5	5	1%
Documentary proof	Documents missing and/or not provided				3		4	26	33	10%
	Documents incomplete				6		1		7	2%
	Documents incorrect				7		2	1	10	3%
	Documents false and/or falsified					1		32	33	9%
	Other							2	2	1%
Product, species and/or land	Inexact origin							1	1	0%
	Variation in quality or content			1					1	0%
(Non-)action	Action not implemented						2	35	37	11%
	Action not completed						2	3	5	1%
	Failure to respect deadlines						2		2	1%
Movement	Irregularities in connection with final destination							1	1	0%
Ethics and integrity	Conflict of interest			1				2	3	1%
Public procurement	Artificial splitting of works/services/supplies contracts						1		1	0%
	Failure to state			1					1	0%
	Selection criteria not related and proportionate to the subject matter of the contract						1		1	0%
	Lack of transparency and/or equal treatment during evaluation					1	1		2	1%
	Substantial modification of the contract elements						1		1	0%
	Award of additional works/services/supplies contracts						2		2	1%
	Other						1	1	2	0%
Other	Other irregularities					46		104	150	45%
	Blank		3			1	1		4	1%

5.3.4.3 Irregularities by Country

5.3.4.3.1 Pre-accession assistance 2000-2006 (PAA)

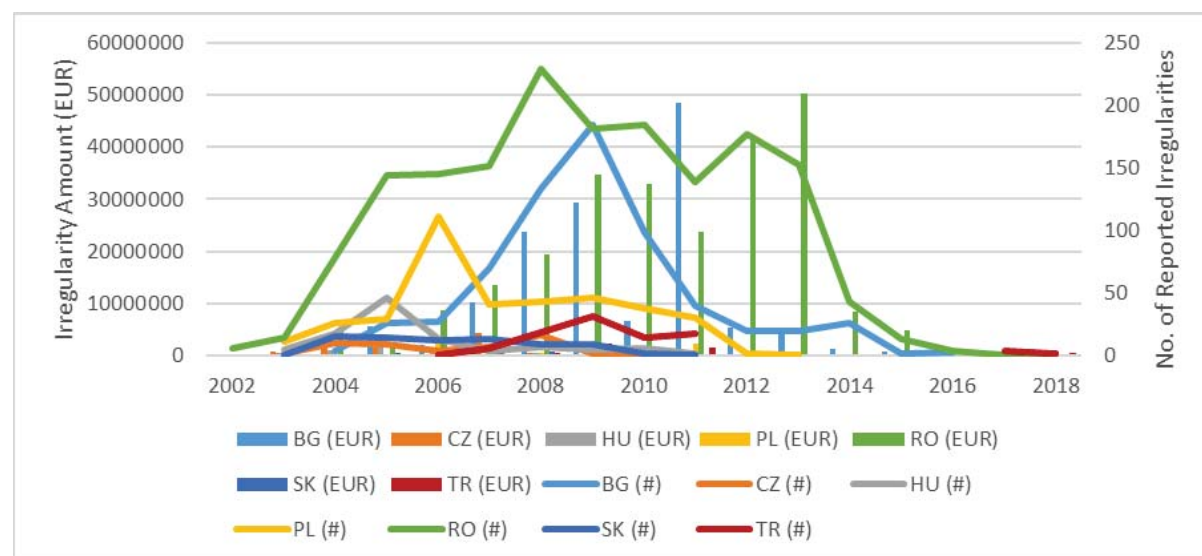
Only three countries have reported irregularities relating to PAA 2000-2006 funding in the past five years. Table PA11 shows the number of irregularities and associated financial amounts that have been reported during the past five years by country, with reference to PAA 2000-2006. The figures are split between irregularities reported as fraudulent and those not reported as such. Chart PA8 broadens the perspective by including all irregularities referring

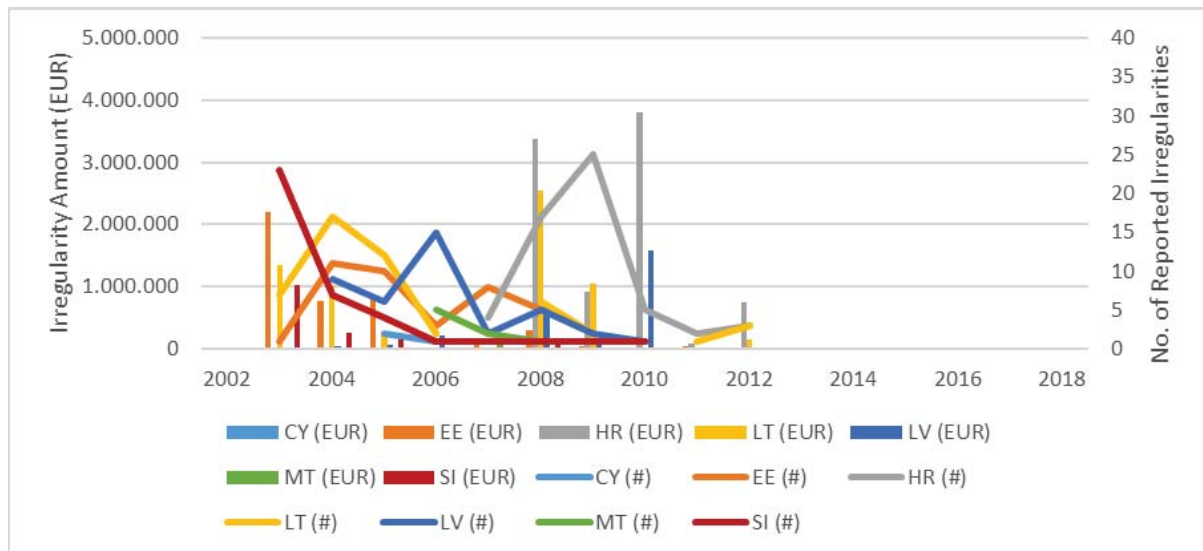
to PAA 2000-2006 reported until 2019. In the past five years, only Bulgaria, Romania and Turkey have reported irregularities relating to PAA 2000-2006 funding. While the largest amounts (both in terms of numbers and financial amounts) were reported by Romania, these arise from irregularities reported in 2015. In the past three years, 95% of the irregular amounts reported were reported by Turkey; of the nine irregularities reported in the past three years, six were reported by Turkey and three by Romania.

Table PA 11: PAA, 2015-2019: Number of irregularities and financial amounts involved by Country

	Bulgaria		Romania		Turkey	
	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)
2015	2	816,903	13	4,906,028	0	0
2016	3	101,351	4	448,177	0	0
2017	0	0	1	0	4	121,749
2018	0	0	2	32,272	2	546,060
2019	0	0	0	0	0	0
Total	5	918,255	20	5,386,476	6	667,809

Chart PA 8: PAA: Number of irregularities and financial amounts involved by country (note that the data has been spread across two graphs for the sake of legibility – note that the graphs' scales are not identical)





5.3.4.3.2 Instruments for Pre-Accession I Irregularities by Country (2015-2019)

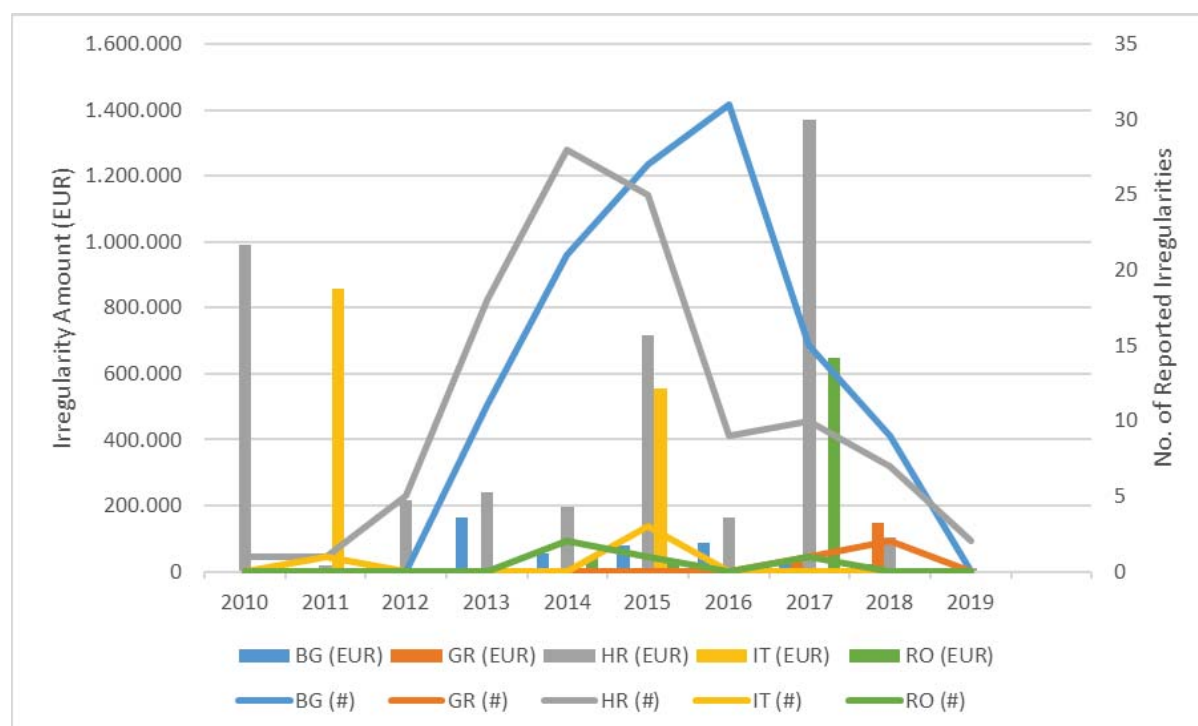
Over the past five years, ten countries have reported irregularities regarding projects funded via IPA I. In order to make these data more easily comprehensible, the charts and tables below are split between Member States and non-Member States. Tables PA12 and PA13 show number of irregularities and involved financial amounts that have been reported during the past five years by country, with reference to IPA I. The figures are split between irregularities reported as fraudulent and those not reported as such. Charts PA9 and PA10 broaden the perspective by including all irregularities referring to IPA I reported until 2019.

Of the Member States, only Croatia reported IPA I irregularities in 2019 – two irregularities, both at relatively negligible amounts. All irregularities reported during 2015-2019 by Bulgaria, Greece, Italy and Romania concerned CBC-IPA. For Croatia, they are evenly split between CBC-IPA and IPARD, with the latter involving most of the financial amounts. The remaining 15% of the irregularities reported by Croatia covered REGD, HRD or TAIB. As demonstrated by Chart PA9, there has been a steady downwards trend in the number of irregularities reported by the Member States over the past five years. However, both Croatia and Romania show a spike in irregular financial amounts reported in 2017.

Table PA 12: IPA I, 2015-2019: Number of irregularities and financial amounts involved by Member State

	Bulgaria		Greece		Croatia		Italy		Romania	
	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)
2015	27	78,754	0	0	25	717,492	3	553,935	1	29,067
2016	31	85,483	0	0	9	165,788	0	0	0	0
2017	15	20,932	1	41,681	10	1,368,047	0	0	1	649,636
2018	9	23,405	2	148,364	7	103,600	0	0	0	0
2019	0	0	0	0	2	9,081	0	0	0	0
Total	82	208,575	3	190,045	53	2,364,008	3	553,935	2	678,704

Chart PA 9

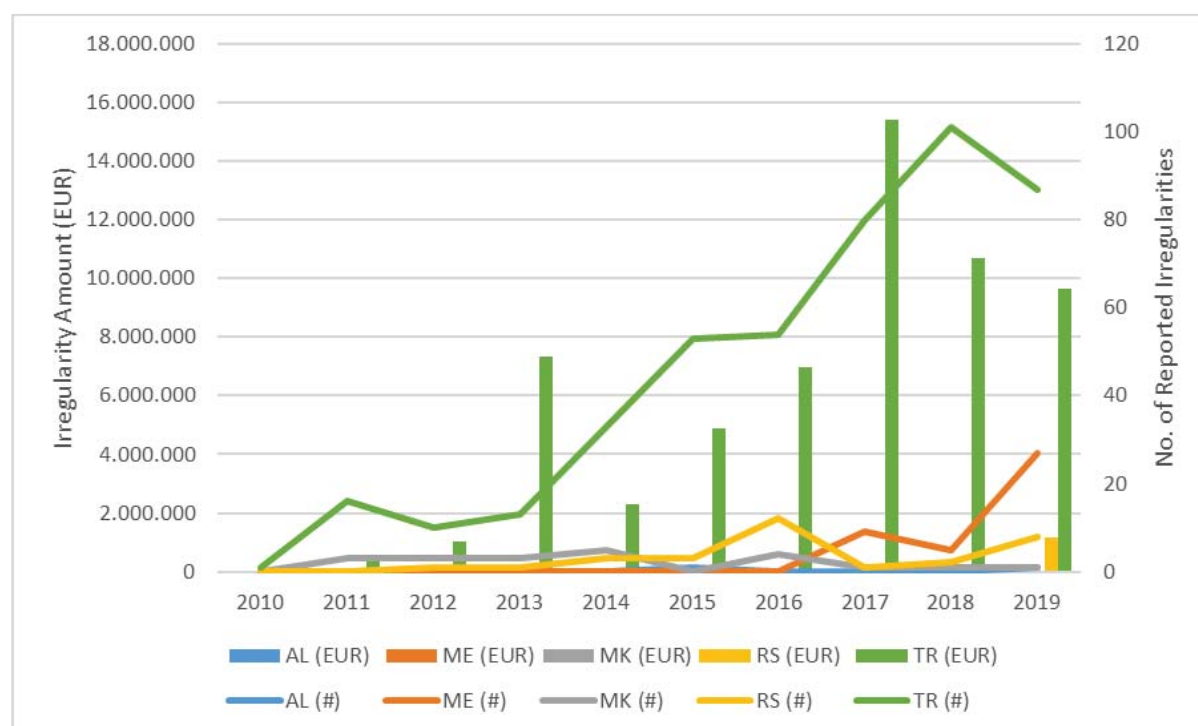


For non-Member States, there are no easily discernible patterns regarding the reporting of IPA I irregularities during the period 2015-2019. Turkey consistently reports the largest number of irregularities and the highest financial amounts of these countries, whereas Albania and North Macedonia have consistently reported the lowest number of irregularities and financial amounts, with Albania not monetising any of its reported irregularities at all. For Montenegro, the irregularities were evenly split between HRD and REGD. For Serbia 60% of irregularities were related to CBC-IPA and the rest to TAIB. For Turkey, 65% of the irregularities and 75% of the financial amounts concerned IPARD. Most of the remaining irregularities were related either to HRD (22%) or to TAIB (10%)

Table PA 13: IPA I, 2015-2019: Number of irregularities and financial amounts involved by country

	Albania		Montenegro		North Macedonia		Serbia		Turkey	
	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)
2015	1	0	0	0	0	0	3	35,309	53	4,904,525
2016	0	0	0	0	4	6,500	12	71,130	54	6,989,247
2017	0	0	9	0	1	27,950	1	22,388	80	15,397,202
2018	0	0	5	36,647	1	0	2	0	101	10,707,292
2019	1	0	27	70,418	1	26,183	8	1,153,297	87	9,663,060
Total	2	0	41	107,065	7	60,633	26	1,282,124	375	47,661,326

Chart PA 10



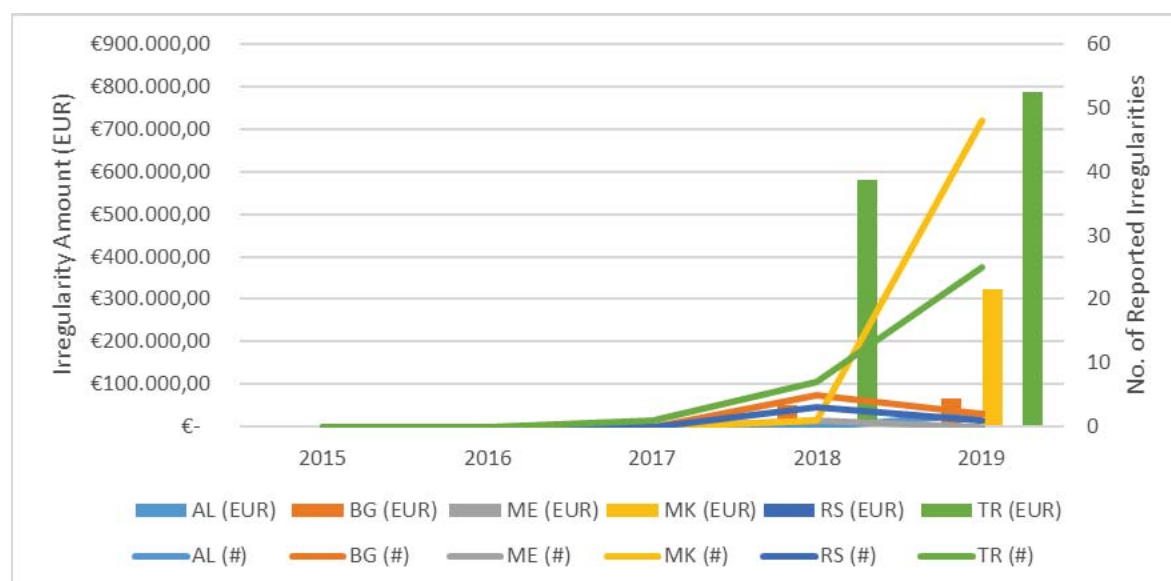
5.3.4.3.3 Instruments for Pre-Accession II Irregularities by Country

Financial amounts relating to IPA II irregularities were only reported by Bulgaria, North Macedonia and Turkey. The financial amounts North Macedonia reported in 2019 were approximately ten times greater than the sum of the amounts the country reported in the preceding four years under both IPA I and II. While Turkey has reported the largest sum of irregular financial amounts under IPA II so far, North Macedonia reported the highest number of irregularities. Table PA14 and Chart PA11 provide further detail. Nearly all irregularities reported by North Macedonia and Turkey concerned IPARD (two cases were related to REGD), while Serbia reported more on CBC-IPA (only one case on IPARD) and Albania and Montenegro exclusively on TAIB. Bulgaria reported only irregularities related to CBC-IPA, as it is a Member State.

Table PA 14: IPA II, 2015-2019: Number of irregularities and financial amounts involved by Country

	Albania		Bulgaria		Montenegro		North Macedonia		Serbia		Turkey	
	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)
2015	0	0	0	0	0	0	0	0	0	0	0	0
2016	0	0	0	0	0	0	0	0	0	0	0	0
2017	0	0	0	0	0	0	0	0	0	0	1	0
2018	0	0	5	51,409	1	0	1	0	3	0	7	580,642
2019	2	0	2	66,186	0	0	48	323,459	1	0	25	788,199
Total	2	0	7	117,595	1	0	49	323,459	4	0	33	1,368,841

Chart PA 11



5.3.4.4 Totals for each Pre-Accession Component by Country

This section provides the total number of irregularities reported and their financial amounts for each pre-accession component from its inception until 2019.

For PAA 2000-2006, the largest number of irregularities and the highest associated amounts were reported with regard to SAPARD. Romania reported the largest number of SAPARD-related irregularities and the highest associated amounts.

Table PA 15: Total Irregularities reported under Pre-accession assistance 2000-2006 components

	CARDS		ISPA		PHARE		SAPARD		TIPAA		TF	
	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)
BG	0	0	57	55,580,347	278	22,966,994	318	59,448,081	0	0	1	240,000
CY	0	0	0	0	5	23,807	0	0	0	0	0	0
CZ	0	0	1	830,283	33	1,082,102	17	8,320,142	0	0	0	0
EE	0	0	5	208,049	15	897,592	21	3,266,179	0	0	0	0
HR	22	838,966	5	5,388,432	24	1,423,704	5	1,282,804	0	0	0	0
HU	0	0	0	0	47	2,200,681	62	3,989,752	0	0	0	0
LT	0	0	7	2,332	22	690,871	17	4,711,726	0	0	4	1,021,916
LV	0	0	0	0	19	1,796,910	20	859,979	0	0	1	44,874
MT	0	0	0	0	8	112,620	0	0	0	0	0	0
PL	0	0	12	83,073	85	3,227,299	279	5,951,108	0	0	2	45,800
RO	0	0	388	85,547,739	334	41,849,068	944	117,908,207	0	0	0	0
SI	0	0	0	0	5	189,006	33	1,347,222	0	0	1	60,000
SK	0	0	1	49,054	61	3,161,935	15	2,144,607	0	0	0	0
TR	0	0	0	0	0	0	0	0	95	6,121,592		
Total	22	838,966	476	147,689,310	936	79,622,590	1,731	209,229,807	95	6,121,592	9	1,412,590

For IPA I, the largest number of irregularities and the highest associated amounts were reported with regard to IPARD. Turkey reported the largest number of IPARD-related irregularities and the highest associated amounts.

Table PA 16: Total irregularities reported under IPA I components

	CBC-IPA		HRD		IPARD		REGD		TAIB	
	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)
AL	0	0	0	0	0	0	0	0	2	0
BG	114	426,492	0	0	0	0	0	0	0	0
GR	3	190,045	0	0	0	0	0	0	0	0
HR	51	228,972	11	423,444	30	1,809,307	5	503,093	9	1,061,787
IT	4	1,410,735	0	0	0	0	0	0	0	0
ME	0	0	21	25,871	0	0	20	81,194	0	0
MK	0	0	2	215,793	15	215,055	0	0	4	27,950
RO	4	720,832	0	0	0	0	0	0	0	0
RS	21	168,206	0	0	0	0	0	0	10	1,153,297
TR	1	12,533	110	5,577,131	256	37,739,762	18	5,968,424	63	9,397,079
Total	198	3,157,815	144	6,242,240	301	39,764,124	43	6,552,711	88	11,640,114

For IPA II, the largest number of irregularities and the highest associated amounts were also reported with regard to IPARD. Turkey again reported the largest number of IPARD-related irregularities and the highest associated amounts.

Table PA 17: Total irregularities reported under IPA II components

	CBC-IPA		IPARD		REGD		TAIB	
	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)	(#)	(EUR)
AL	0	0	0	0	0	0	2	0
BG	7	117,595	0	0	0	0	0	0
ME	0	0	0	0	0	0	1	0
MK	0	0	48	323,459	1	0	0	0
RS	3	0	1	0	0	0	0	0
TR	0	0	32	1,368,841	1	0	0	0
Total	10	117,595	81	1,692,300	2	0	3	0

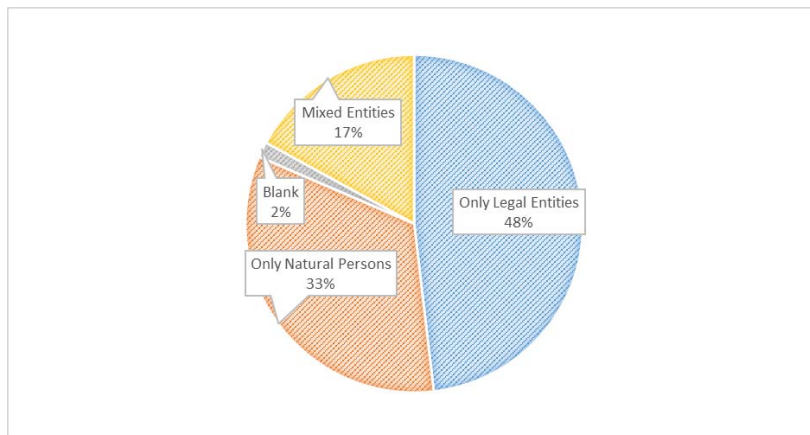
5.3.5. Profiles of Persons Involved

For nearly half of the fraudulent irregularities reported, the “persons involved”²¹ are legal entities; for a significant one-third of cases they are natural persons. This analysis concerns the 135 irregularities reported as fraudulent between 2015 and 2019 in relation to pre-accession funding. Findings are based on the characteristics of the entities (natural or legal persons) involved in the irregularities reported as fraudulent.²² Chart PA12 shows their distribution in relation to the type of person involved. For nearly half of these cases (48%), the persons involved were all legal entities, while in one-third of them (33%) they were all natural persons.

²¹ A person involved is anyone who had or has a substantial role in the irregularity. This could be the beneficiary, the person who initiated the irregularity (such as the manager, consultant or adviser), the person who committed the irregularity, etc.

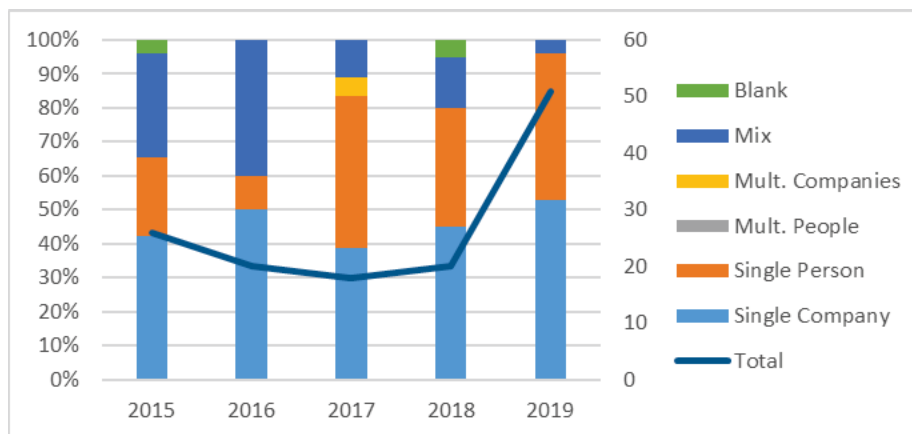
²² For the purpose of this analysis, when reference is made to person or entity, without further specification, it is a reference to both type of person/entity (natural and legal). When reference is only to natural or to legal person/entity, this is specified.

Chart PA 12: Types of persons involved in irregularities reported as fraudulent – pre-accession funding (2015-2019)



Most fraudulent irregularities report a single person involved. Some 183 persons involved were associated to these 135 cases; most fraudulent irregularities report a single person involved, only ten report more than two. These 183 persons involved consist of 106 legal entities and 77 natural persons. This analysis does not attempt to correct for persons involved who are named in multiple cases and thus such parties would be counted once for every irregularity in which they are reported. As Chart PA13 indicates, the prevalence of single-company cases remains relatively steady around the 45% mark year-on-year, while the number of one-party cases (i.e., single persons or companies) has been above 80% for the last three years.

Chart PA 13



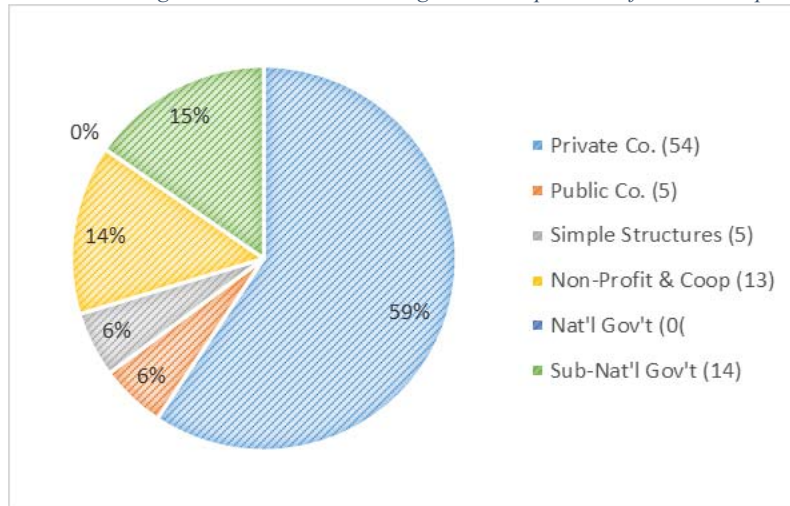
IMS does not provide structured information regarding the corporate form or legal status (*'organisational status'*) of these legal entities. However, for the purpose of this analysis, their *'organisational status'* has been surmised based on the examination of their names.²³ This made it possible to classify 91 (86%) of these legal entities. For purposes of this analysis, the following classification has been adopted: (1) *'private companies'*, (2) *'public companies'*, (3) *'simple structures'*, (4) *'national governmental bodies'*, (5) *'sub-national governmental bodies'*, and (6) *'non-profits and cooperatives'*. *'Private companies'* includes

²³ The actual organisational status has not been verified on the basis of searches of the specific entities involved, but it has been deduced based on identifiers in the names of the persons involved (i.e., companies with "Ltd" in their name were identified as private limited companies, etc.).

entities such as limited companies whose shares are not traded on the stock market. ‘*Public companies*’ includes entities such as limited companies whose shares are publicly traded. ‘*Simple structures*’ includes entities lacking legal distinction between the owner and the business entity such as sole proprietorships and partnerships. ‘*National governmental bodies*’ include any governmental entity operating at the national or central level (ministries, agencies, etc.). ‘*Sub-national governmental bodies*’ include all governmental entities operating below the national level (regional bodies, municipalities, local officials, etc.). ‘*Non-profits and cooperatives*’ is a catchall for entities such as associations, educational institutions, cooperatives and generally organisations whose primary goal is not the generation of income for members or shareholders.

The majority of legal entities involved are private companies, followed by sub-national governmental bodies and ‘non-profits and cooperatives’. Chart PA14 shows the distribution of the 91 legal entities based on this classification. The majority of them (54) were ‘*private companies*’, while the second largest group was ‘*sub-national governmental bodies*’ (14) followed by ‘*non-profit and cooperatives*’ (13).

Chart PA 14: Legal entities involved in irregularities reported as fraudulent – pre-accession funding (2015-2019)



6. DIRECT MANAGEMENT

6.1. Introduction

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

According to the Financial Regulation, the Commission implements the budget directly (‘direct management’) as set out in Articles 125 to 153, by its departments, including its staff in the Union delegations under the authority of their respective Head of delegation, in accordance with Article 60(2), or through executive agencies as referred to in Article 69;²⁴

For financial year 2019, a total of EUR 20,630 million²⁵ has been effectively disbursed under the ‘direct management’ mode. Table DM1 presents the actual payments made in financial year 2019 for the policy areas under ‘direct management’.

Table DM1 – Payments made in financial year 2019 per policy area

Policy area	Payments 2019	
	EUR million	%
Agriculture and rural development	345	1.67
Communication	80	0.39
Communications networks, content and technology	1754	8.50
Direct research	109	0.53
Economic and financial affairs	1561	7.57
Education and culture	1433	6.95
Employment, social affairs and inclusion	182	0.88
Energy	734	3.56
Environment	286	1.39
Foreign policy instruments	286	1.39
Health and food safety	303	1.47
Humanitarian aid and civil protection	771	3.74
Internal market, industry, entrepreneurship and SMEs	432	2.09
International cooperation and development	1604	7.78
Justice and consumers	134	0.65
Maritime affairs and fisheries	222	1.08
Migration and home affairs	620	3.01
Mobility and transport	2117	10.26
Neighbourhood and enlargement negotiations	1734	8.41
Regional and urban policy	145	0.70
Research and innovation	5456	26.45
Taxation and customs union	118	0.57
Sub total of 22 policy areas	20,426	99.01
<i>Other policy areas</i>	<i>204</i>	<i>0.99</i>
TOTAL	20,630	100.00

6.1.1. General analysis

For the financial year 2019, the Commission services registered 1,815 recovery items²⁶ in its accounting system (ABAC) that were qualified as irregularities for a total financial value of

²⁴ 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

²⁵ Excluding administrative expenditure. Own calculation based on ABAC data.

EUR 65.92 million. Among these recovery items, 37 have been reported as fraudulent, involving irregular amounts totalling EUR 10.57 million.

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

6.1.2. Five year analysis 2015-2019

The below analysis gives an overview of recovery data recorded in the ABAC system over the past five years. Between 2015 and 2019, the average number of recovery items qualified as ‘irregularities reported as fraudulent’²⁷ was 51 per year. The lowest number of recoveries and the lowest corresponding recovery amounts were reported in 2015. The ratio between the amounts related to ‘irregularities reported as fraudulent’ and relative expenditure is close to zero (0.039%) throughout the five-year period. This ratio has been stable for many years now. Figures are presented in Table DM2 below.

Table DM2 – Irregularities reported as fraudulent and related amounts, financial years 2015-2019

Year	Payments	Irregularities reported as fraudulent		Irregular amounts/ Payments
	EUR million	EUR million	N	%
2015	16,321	2.17	23	0.013
2016	18,896	6.69	79	0.035
2017	20,124	12.37	72	0.061
2018	20,816	6.17	44	0.030
2019	20,630	10.57	37	0.051
TOTAL	96,788	37.96	255	0.039

With regard to ‘irregularities not reported as fraudulent’, the average number of recovery items registered per year is 1,740. The figure for 2019 fits to the longer trend, as is demonstrated by table DM3, below.

Table DM3 – Irregularities not reported as fraudulent and related amounts, financial years 2015-2019

Year	Payments	Irregularities not reported as fraudulent		Irregular amounts/ Payments
	EUR million	EUR million	N	%
2015	16,321	118.63	2019	0.727
2016	18,896	71.78	1690	0.380
2017	20,124	60.33	1635	0.300
2018	20,816	66.97	1579	0.322
2019	20,630	55.35	1778	0.268
TOTAL	96,788	373.06	8701	0.385

²⁶ Recovery items mean ‘recovery context’ elements in ABAC. There can be more recovery context elements associated to one recovery order issued.

²⁷ ‘Irregularities reported as fraudulent’ are cases of recovery items qualified in the ABAC system as ‘OLAF notified’.

Between 2015 and 2019, there were all together 8,701 registered recovery items qualified as ‘irregularities not reported as fraudulent’ with the aggregate recovery amount of EUR 373.06 million.

The ratio between the aggregate irregular amounts corresponding to the recovery items (classified as ‘irregularities not reported as fraudulent’ between 2015 and 2019) and the reference figure of the related expenditure is about half a percent (0.385%). This ratio has been stable for many years now around 0.3-0.4% with an exceptional year (2015) with higher value.

All these figures have to be interpreted in positive terms; they demonstrate the efficiency of the irregularity detection and recovery mechanisms in place.

6.2. Specific analysis

6.2.1. Recoveries according policy areas

Table DM4 provides an overview of irregularity statistics by policy area for 2019.

Table DM4 – Irregularities reported by policy areas and related amounts, 2019

Policy area	Payments 2019	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	EUR million	EUR million	N	EUR million	N
Agriculture and rural development	345	0.02	2	0.00	0
Communication	80	0.00	0	0.00	0
Communications networks, content and technology	1754	9.26	276	1.48	10
Direct research	109	0.00	1	0.00	0
Economic and financial affairs	1561	0.10	2	0.00	0
Education and culture	1433	2.32	109	0.21	2
Employment, social affairs and inclusion	182	0.18	25	0.00	0
Energy	734	0.87	17	0.00	0
Environment	286	0.23	17	0.92	3
Foreign policy instruments	286	1.22	53	0.00	0
Health and food safety	303	0.03	5	0.00	0
Humanitarian aid and civil protection	771	1.58	66	0.05	1
Internal market, industry, entrepreneurship and SMEs	432	2.94	89	0.67	7
International cooperation and development	1604	7.10	122	4.40	3
Justice and consumers	134	0.66	31	0.00	0
Maritime affairs and fisheries	222	0.01	2	0.00	0
Migration and home affairs	620	1.64	41	0.00	0
Mobility and transport	2117	4.00	15	0.00	0
Neighbourhood and enlargement negotiations	1734	4.43	117	1.20	1
Regional and urban policy	145	0.04	3	0.00	0
Research and innovation	5456	18.14	718	1.63	10
Taxation and customs union	118	0.03	25	0.00	0
<i>Other policy areas</i>	204	0.54	42	0.00	0
TOTAL	20 630	55.35	1778	10.57	37

In the financial year 2019, the highest numbers of recovery items qualified as 'irregularities not reported as fraudulent' were recorded in the policy area 'Research and innovation' (718), as were the highest irregular amounts (EUR 18.14 million). The second highest number of recovery items and related financial amounts were recorded in the policy area 'Communications networks, content and technology' (with 276 recovery items and EUR 9.26 million in related financial amounts). The third highest number of recovery items and related financial amounts were recorded in the policy area: 'International cooperation and development' (EUR 7.1 million). These three policy areas account for 62% of the overall irregular recovery amounts for the year 2019.

In 2019, 37 recovery items were registered as 'irregularities reported as fraudulent'. The three policy areas with the highest number of irregularities reported were 'Communications

networks, content and technology’ (10 items), ‘Research and innovation’ (10 items) and ‘Internal market’ (7 items).

The total related irregular amounts in 2019 were EUR 10.57 million, out of which the policy area ‘International cooperation and development’ alone accounts for 42% (EUR 4.4 million).

Table DM5 presents an overview of irregularity statistics by policy area for the past five years.

Table DM5 – Irregularities reported by policy areas and related amounts, financial years 2015-2019

Policy area	Payments 2015-2019	Irregularities not reported as fraudulent	Irregular amounts/ Payments	Irregularities reported as fraudulent	Irregular amounts/ Payments
	EUR million	EUR million	%	EUR million	%
Agriculture and rural development	1,051	0.02	0.002	0.00	0.000
Communication	423	0.24	0.057	0.00	0.000
Communications networks, content and technology	9,007	49.61	0.551	18.37	0.204
Direct research	516	0.09	0.018	0.00	0.000
Economic and financial affairs	7,665	0.10	0.001	0.00	0.000
Education and culture	6,522	19.45	0.298	3.86	0.059
Employment, social affairs and inclusion	728	1.35	0.186	0.00	0.000
Energy	3,596	6.70	0.186	0.00	0.000
Environment	1,388	8.28	0.597	0.92	0.067
Foreign policy instruments	1,258	19.75	1.570	1.18	0.094
Health and food safety	1,461	6.87	0.470	0.00	0.000
Humanitarian aid and civil protection	3,825	12.62	0.330	0.37	0.010
Internal market, industry, entrepreneurship and SMEs	2,248	15.35	0.683	0.67	0.030
International cooperation and development	9,615	33.20	0.345	6.09	0.063
Justice and consumers	565	3.35	0.592	0.00	0.000
Maritime affairs and fisheries	984	0.39	0.039	0.02	0.002
Migration and home affairs	2,708	9.02	0.333	0.00	0.000
Mobility and transport	9,352	69.07	0.739	0.00	0.000
Neighbourhood and enlargement negotiations	7,590	25.31	0.333	1.46	0.019
Regional and urban policy	530	0.05	0.009	0.00	0.000
Research and innovation	24,314	86.10	0.354	3.80	0.016
Taxation and customs union	528	0.10	0.019	0.00	0.000
<i>Other policy areas</i>	912	6.04	0.662	1.20	0.132
TOTAL	96788	373.06	0.385	37.96	0.039

Over a five year period, it is in the policy area ‘Communications networks, content and technology’ where the highest aggregate recovery amounts (EUR 18.37 million – representing about half of the total amounts) were recorded in relation to ‘irregularities reported as fraudulent’. This is followed at a distance by the policy areas ‘International cooperation and development’ (EUR 6.09 million), ‘Education and culture’ (EUR 3.86 million) and ‘Research and innovation’ (EUR 3.80 million).

Regarding ‘irregularities not reported as fraudulent’, the highest aggregate recovery amounts over the past five years were recorded in the policy area ‘Research and innovation’ (EUR 86.10 million). This is followed by the policy areas ‘Mobility and transport’ (EUR 69.07 million) and then ‘Communications networks, content and technology’ (EUR 49.61 million). These three account for more than half (55%) of the total recovery amounts related to ‘irregularities not reported as fraudulent’ over the past five years. Compared to the overall payments made during the past five years for all fields, the irregularity detection rate remains low, on average 0.42% (0.385%+0.039%).

6.2.2. Recoveries according to legal entity residence

During the past five years, 87% of the recovery items reported as ‘irregularities not reported as fraudulent’ (and 85% of the corresponding recovery amounts) concerned legal entities that are registered in the European Union. It should be noted however, that the place of registration of a legal entity is not necessarily the same as that of the main beneficiary. Nevertheless, in 75% of these irregularities and 74% of the corresponding amounts, the main beneficiary was also registered in an EU Member State. In case of ‘irregularities reported as

fraudulent’, these ratios are somewhat higher: 92% of the total number of recovery items and 95% if the corresponding recovery amounts concerned a legal entity registered in an EU Member State, and in 82% of these cases and 76% of the amounts concerned a final beneficiary that was also registered in an EU Member State.

Table DM6 – Recoveries per country of residence of the legal entity, 2015-2019

LE Country name	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	EUR million	N	EUR million	N
Austria	5.01	174	0.00	0
Belgium	27.85	560	5.53	5
Bulgaria	0.73	56	0.00	0
Croatia	3.38	48	0.00	0
Cyprus	0.48	47	0.20	7
Czech Republic	6.12	59	0.98	12
Denmark	12.52	185	0.00	0
Estonia	1.31	32	0.58	6
Finland	3.06	138	0.26	1
France	22.01	797	2.00	36
Germany	32.29	792	6.16	18
Greece	9.55	224	0.20	35
Hungary	1.20	74	0.77	4
Ireland	3.92	109	0.13	3
Italy	29.98	693	9.41	37
Latvia	0.10	19	0.00	0
Lithuania	0.38	25	0.00	0
Luxembourg	1.78	28	0.00	0
Malta	1.36	44	0.00	0
Netherlands	25.93	811	0.84	6
Poland	2.60	101	0.06	1
Portugal	35.05	105	3.52	25
Romania	1.59	80	0.20	5
Slovakia	0.61	19	0.00	0
Slovenia	2.54	120	0.27	1
Spain	29.96	850	0.94	19
Sweden	6.74	259	0.09	1
United Kingdom	50.65	1086	4.01	12
Total EU 28	318.71	7535	36.12	234
<i>Total other countries</i>	<i>54.35</i>	<i>1166</i>	<i>1.84</i>	<i>21</i>
Grand Total	373.06	8701	37.96	255

Table DM6 above summarises the total recoveries made in the past five years by country of registration of the legal entity to which the payment was unduly disbursed.

6.2.3. Method of detection

For each recovery item, the Commission service that issued the recovery order has to indicate how the irregularity was detected. Six different categories are pre-defined for this purpose, two of which fall under the direct responsibility of the European Commission: ‘Ex-ante controls’ and ‘Ex-post controls’. Table DM7 provides a breakdown of the recoveries by source of detection and by qualification in the past five years.

Table DM7 – Irregularities reported by source of detection and by qualification, 2015-2019

Source of detection 2015-2019	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	EUR million	N	EUR million	N
Ex-ante controls	107.41	1305	0.47	7
Ex-post controls	213.59	6577	3.12	61
Other controls (ECA)	14.85	74	0.02	1
Other controls (Member States)	3.05	11	0.00	
Other controls (OLAF)	5.08	42	34.26	185
Other controls (To identify) and n.a.	29.06	692	0.10	1
TOTAL	373.06	8701	37.96	255

Regarding the ‘irregularities reported as fraudulent’, ‘OLAF’ has been marked as the source of detection for 73% of recovery items corresponding to 90% of total recovery amounts. ‘Ex-post controls’ was the source of detection of 24% of ‘irregularities reported as fraudulent’, corresponding to another 8% of recovery amounts.

The 90% of ‘irregularities not reported as fraudulent’ were detected through Commission controls (*ex-ante* and *ex-post* controls).

6.2.4. Types of irregularity

The Commission services are required to indicate the type of irregularity in the recovery context for the respective recovery item in question. Several such types can be attributed to a single recovery item. When it comes to ‘irregularities reported as fraudulent’, the most frequently reported irregularity type over the past five years is ‘Amount ineligible’, followed by ‘Documents missing’. In relation to ‘irregularities not reported as fraudulent’, the most frequently reported irregularity type is ‘Amount ineligible’, followed by ‘Under-performance/Non-performance’ and then ‘Documents missing’. Table DM8 provides the full picture regarding the frequency of occurrence of each type over the past five years.

Table DM8 – Types of irregularity, 2015-2019

Type of irregularity 2015-2019	Irregularities not reported as fraudulent (frequency %)		Irregularities reported as fraudulent (frequency %)	
	Amount	Number	Amount	Number
Amount ineligible	64.7	82.4	66.7	69.5
Beneficiary	3.5	1.9	21.3	9.0
Documents missing	6.9	5.7	2.0	9.6
Double funding	9.2	0.8	1.1	5.5
Profit	0.3	0.2	3.1	2.4
Public procurement rules not respected	2.2	0.8	1.6	0.8
Under-performance / non-performance	12.4	7.4	1.0	2.8
(blank)	0.8	0.8	3.2	0.4
TOTAL	100	100	100	100

The figures for irregularity type frequency are stable and have been providing the same pattern since many years.

6.2.5. Recovery

Once a recovery order is issued, the beneficiary is requested to pay back the amount unduly received or the amount is offset from remaining payments to the beneficiary.

For the recovery orders issued between 2015 and 2019, 56% of the total irregular amounts have been recovered. There are differences between the recovery rates depending on the qualification: the recovery rate for 'irregularities reported as fraudulent' (26%) remains well below the one calculated for 'irregularities not reported as fraudulent' (59%).

TABLE OF ABBREVIATIONS

ABAC	Accrual-Based Accounting System
AEOs	Authorized Economic Operators
AFA	Average Financial Amount
AFCOS	Anti-Fraud Coordination Services
AFIS	Anti-Fraud Information System
AL	Albania
AMIF	Asylum, Migration and Integration Fund
AT	Austria
A-TIS	Anti-Fraud Transit Information System
BE	Belgium
BG	Bulgaria
CAFS	Commission anti-fraud strategy
CAP	Common Agricultural Policy
CARDS	Community Assistance for Reconstruction, Development and Stabilisation
CBC	Cross-Border Cooperation
CELBET	Customs Eastern and South Eastern Land Border Expert Team
CF	Cohesion Fund
CIS+	Customs Information System
CJEU	Court of Justice of the European Union
COCOLAF	Advisory Committee for Coordination of Fraud Prevention
CRMF	Customs Risk Management Framework
CRMS	Common Customs Risk Management System
CSM	Container Status Message directory
CVM	Cooperation and Verification Mechanism
CY	Cyprus
CZ	Czechia
DA	Direct payments to farmers
DE	Germany
DG BUDG	Directorate-General for Budget
DG NEAR	Directorate-General for Neighbourhood & Enlargement Negotiations
DG REGIO	Directorate-General for Regional and Urban Policy
DG TAXUD	Directorate-General for Taxation and Customs Union
DK	Denmark
EAFRD	European Agricultural Fund for Rural Development
EAGF	European agricultural guarantee fund
EAGGF	European Agricultural Guidance and Guarantee Fund
ECA	European Court of Auditors
EDES	Early detection and exclusion system
EE	Estonia
EFF	European Fisheries Fund
EGF	European Globalisation Adjustment Fund
EMFF	European Maritime and Fisheries Fund
ERDF	European Regional Development Fund
ES	Spain
ESF	European Social Fund
ESIF	European Structural and Investment Funds
EU	European Union
EUBAM	European Union Border Assistance Mission to Moldova and Ukraine
EUR	Euro
FAL	Fraud Amount Level
FDR	Fraud Detection Rate

FEAD	Fund for European Aid to the Most Deprived
FFL	Fraud Frequency Level
FI	Finland
FIDE	Customs Investigation Files Identification Database
FPDNet	Fraud Prevention and Detection Network
FR	France
FRC	Financial Risk Criteria and Standards
GAF	Council Working Party on Combating Fraud
GIP	OLAF Guidelines on Investigation Procedures for Staff
GNI	Gross National Income
GR	Greece
GRECO	Group of States Against Corruption
HR	Croatia
HRD	Human Resources Development
HU	Hungary
IACS	Integrated Administration and Control System
IDR	Irregularities Detection Rate
IE	Ireland
IET	Import, Export and Transit directory
IMS	Irregularities Management System
IPA I	Instrument for Pre-accession Assistance 2007-2013
IPA II	Instrument for Pre-accession Assistance 2014-2020
IPARD	Instrument for Pre-Accession Assistance for Rural Development
ISF	Internal Security Fund
ISF Police	Instrument for Financial Support for Police Cooperation, Preventing and Combating Crime, and Crisis Management
ISPA	Instrument for Structural Policies for Pre-Accession
ISSG	Inter-Service Steering Group
IT	Information Technology or Italy (context-dependent)
JAC	EU Joint Analytics Capabilities
JCO	Joint customs operations
LPIS	Land Parcel Identification System
LT	Lithuania
LU	Luxembourg
LV	Latvia
LVCR	Low-Value Consignments Reliefs
MAA	Mutual Administrative Assistance
ME	Montenegro
MK	North Macedonia
MM	Market Support Measures
MT	Malta
NAFS	National Anti-Fraud Strategy
NEETs	Young people who are Not in Education, Employment or Training
NL	Netherlands
OAFCN	OLAF Anti-Fraud Communicators' Network
OLAF	European Anti-Fraud Office
PAA	Pre-Accession Assistance 2000-2006
PIF Convention	1995 Convention on the protection of the European Communities' financial interests and its protocols
PIF Directive	Directive EU 2017/1371 on the fight against fraud to the Union's financial interests by means of criminal law
PIF Report	Annual Report on the protection of the EU's financial interests and the fight against fraud
PL	Poland
PP	Programming period
PT	Portugal

RD	Rural Development
RIF	Risk Information Form
RO	Romania
RS	Serbia
RTD	Research and Technological Development, innovation and entrepreneurship
SA	Direct Support to Agriculture
SAPARD	Special Accession Programme for Agricultural and Rural Development
SCO	Simplified Cost Option
SE	Sweden
SI	Slovenia
SK	Slovakia
SWD	Staff Working Document
TAIB	Transition Assistance and Institution Building
TFEU	Treaty on the Functioning of the European Union
TIPAA	Turkey Instrument for Pre-accession Assistance
TOR	Traditional Own Resources
ToSMA	Tobacco Seizures Management Application
TR	Turkey
UK	United Kingdom
VAT	Value-Added Tax
VOCU	Virtual Operations Coordination Unit
YEI	Youth Employment Initiative

COUNTRY FACTSHEETS

Belgium - Belgique/België

1. Traditional Own Resources						
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR	
	N	EUR	N	EUR	%	
Established and estimated	112	21,483,133	260	12,993,710	1.23%	

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			4	103,414		0.02%
Rural Development (RD)			32	989,886		1.26%
SA/RD			1	14,074		
TOTAL			37	1,107,374		0.18%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			30	569,586		0.02%
Rural Development (RD)			56	1,525,217		0.49%
SA/RD			3	49,576		
TOTAL			89	2,144,379	0.00%	0.07%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019						
Programming Period 2007-13 - cumulative	6	437,725	392	24,911,009	0.02	1.20
ERDF	3	1,936	137	11,733,115	0.00	1.19
ESF	3	435,789	255	13,177,894	0.04	1.23
Programming Period 2014-20 - reporting year 2019	0	0	13	1,681,392		
ERDF	0	0	7	390,724		
ESF	0	0	6	1,290,668		
Programming Period 2014-20 - cumulative	1	1,553	26	2,168,762	0.00	0.31
ERDF	1	1,553	17	824,845	0.00	0.27
ESF	0	0	9	1,343,916		0.35

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)											
N.	Reclassification		Incidence of reclassification	Dismissal			Established fraud			Pending	
	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio of which OPEN
	%	days	%	%	days	N.	%	days	N.	%	%
Natural resources											
0	0.0		0.0	0	0.0	1	12.5		7	87.5	0.0
Cohesion and Fisheries Policy											
0	0.0		0.0	0	0.0	0	0.0		2	100.0	100.0

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Bulgaria - България

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	653,686	0	0	0.57%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			7	2,079,386		0.26%
Rural Development (RD)	6	562,135	177	6,866,790	0.18%	2.22%
TOTAL	6	562,135	184	8,946,176	0.05%	0.80%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	10	15,307,109	12	2,522,964	0.40%	0.07%
Rural Development (RD)	45	9,594,062	600	38,109,828	0.70%	2.78%
SA/RD						
TOTAL	55	24,901,171	612	40,632,793	0.48%	0.78%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019			7	249,127		
EFF	0	0	7	249,127		
Programming Period 2007-13 - cumulative	31	6,630,466	704	141,453,001	0.10	2.18
CF	1	5,019,507	173	75,767,726	0.23	3.41
ERDF	6	260,230	379	55,093,161	0.01	1.83
ESF	20	992,814	95	8,167,087	0.08	0.69
EFF	4	357,915	57	2,425,027	0.60	4.07
Programming Period 2014-20 - reporting year 2019	1	123,668	50	4,647,904		
CF	0	0	1	19,207		
ERDF	0	0	36	3,987,020		
ESF	1	123,668	13	641,677		
Programming Period 2014-20 - cumulative	2	494,559	84	12,076,606	0.02	0.47
CF	0	0	5	3,883,935		0.77
ERDF	1	370,891	66	7,550,994	0.03	0.52
ESF	1	123,668	13	641,677	0.00	0.11

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification		Incidence of reclassification		Dismissal			Established fraud			Pending		
N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN	
	%	days		%	days		%	days		%	%	
Natural resources												
0	0.0		24	10.4	3,237	60	26.1	442	146	63.5	71.9	
Cohesion and Fisheries Policy												
5	2.4	460	6	21.4	1,944	1	3.6	645	21	75.0	76.2	

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Czech Republic - Česká republika

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	51	4,320,263	1.20%

2. Natural Resources						
Fund	Irregularities reported in 2019					
	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	2	3,953,696	12	177,838	0.45%	0.02%
Rural Development (RD)	9	563,624	79	2,253,391	0.14%	0.57%
TOTAL	11	4,517,320	91	2,431,229	0.36%	0.19%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	8	4,012,764	28	1,136,854	0.09%	0.03%
Rural Development (RD)	36	2,658,708	206	8,589,062	0.18%	0.57%
TOTAL	44	6,671,472	234	9,725,916	0.11%	0.17%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	37	17,498,027	55	11,801,549		
CF	6	2,580,064	18	8,601,790		
ERDF	18	14,861,482	29	2,742,193		
ESF	13	56,482	3	58,836		
EFF	0	0	5	398,730		
Programming Period 2007-13 - cumulative	193	233,859,132	3,763	1,267,153,738	0.92	5.01
CF	24	15,442,604	365	129,012,043	0.18	1.49
ERDF	125	216,351,016	2,037	1,035,273,259	1.66	7.94
ESF	44	2,065,512	1,327	100,940,551	0.06	2.81
EFF	0	0	34	1,927,886	0.00	7.96
Programming Period 2014-20 - reporting year 2019	9	1,111,288	77	4,203,422		
CF	0	0	27	2,090,718		
ERDF	6	1,105,446	15	1,244,659		
ESF	3	5,842	28	636,403		
EMFF	0	0	7	231,642		
Programming Period 2014-20 - cumulative	20	3,524,962	152	47,626,420	0.04	0.58
CF	0	0	55	41,529,392		1.58
ERDF	17	3,519,121	45	4,325,216	0.09	0.10
ESF	3	5,842	45	1,540,169	0.00	0.11
EMFF	0	0	7	231,642		0.02

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification		Incidence of reclassification	Dismissal			Established fraud			Pending			
N	Ratio		N	Ratio	Average time	N	Ratio	Average time	N	Ratio	of which OPEN	
	%	%	%	%	days	N	%	days	N	%	%	
Natural resources												
0	0.0	0.0	14	87.5	1,884	2	12.5	2,674	0	0.0	0.0	
Cohesion and Fisheries Policy												
17	1.1	292	34.0	22	44.0	1,148	3	6.0	1,901	25	50.0	88.0

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Denmark - Danmark

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	145,933	64	3,235,375	0.80%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			6	170,017		0.02%
Rural Development (RD)	4	2,189,150	5	153,784	2.17%	0.15%
TOTAL	4	2,189,150	11	323,801	0.23%	0.03%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	121,304	27	8,295,508	0.00%	0.19%
Rural Development (RD)	9	2,396,265	46	2,545,914	0.51%	0.54%
SA/RD	1	0	2	71,428		
TOTAL	14	2,517,569	75	10,912,850	0.05%	0.23%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019						
Programming Period 2007-13 - cumulative	2	234,251	51	2,554,866	0.04	0.40
ERDF	2	234,251	19	773,008	0.09	0.30
ESF	0	0	15	523,101		0.21
EFF	0	0	17	1,258,757		1.03
Programming Period 2014-20 - reporting year 2019	0	0	3	166,474		
ERDF	0	0	3	166,474		
Programming Period 2014-20 - cumulative	12	870,189	5	493,499	0.39	0.22
ERDF	2	165,316	3	166,474	0.23	0.23
ESF	0	0	2	327,025		0.42
EMFF	10	704,873	0	0	0.93	

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of w which OPEN
	%	days		%	days		%	days		%	%	
Natural resources												
0	0.0		0.0	13	11.0	2,031	0	0.0		105	89.0	26.7
Cohesion and Fisheries Policy												
For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF												

Germany - Deutschland

Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	62	31,138,965	1,470	100,701,191	2.58%

2. Natural Resources

Fund	Irregularities reported in 2019					
	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	95,743	25	500,520	0.00%	0.01%
Rural Development (RD)	5	669,192	28	1,018,636	0.05%	0.08%
SA/RD			5	279,224		
TOTAL	9	764,935	58	1,798,379	0.01%	0.03%

Fund	Irregularities reported 2015-2019					
	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	6	403,705	113	3,297,232	0.00%	0.01%
Rural Development (RD)	16	2,252,015	207	11,071,414	0.04%	0.22%
SA/RD	2	41,991	31	1,640,982		
TOTAL	24	2,697,711	351	16,009,627	0.01%	0.05%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	3	128,662	12	964,684		
ERDF	1	49,481	11	932,572		
ESF	2	79,182	1	32,112		
Programming Period 2007-13 - cumulative	208	30,688,532	1,377	130,220,341	0.12	0.52
ERDF	38	13,106,804	922	100,528,965	0.08	0.64
ESF	169	17,567,608	449	28,900,367	0.19	0.32
EFF	1	14,120	6	791,009	0.01	0.73
Programming Period 2014-20 - reporting year 2019	14	1,959,979	50	4,524,072		
ERDF	8	1,017,416	27	2,088,074		
ESF	6	942,563	23	2,435,998		
Programming Period 2014-20 - cumulative	24	2,481,808	76	6,369,762	0.04	0.09
ERDF	9	1,060,229	46	3,787,353	0.03	0.11
ESF	15	1,421,579	29	2,571,395	0.04	0.08
EMFF	0	0	1	11,014		0.01

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification		Dismissal			Established fraud			Pending		
N.	Ratio	Average time	N.	%	N.	Ratio	Average time	N.	%	Average time	N.	%	of which OPEN
	%	days											
Natural resources													
0	0.0		10	41.7	1,232	4	16.7	1,264	10	41.7	40.0		
Cohesion and Fisheries Policy													
4	1.0	458	15	13.9	1,613	49	45.4	1,443	44	40.7	56.8		

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Estonia - Eesti

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	5	505,284	2	100,577	1.13%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)			20	1,235,220		0.99%
TOTAL			20	1,235,220	0.00%	0.48%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	15	3,885,839	145	7,622,842	0.75%	1.48%
TOTAL	15	3,885,839	145	7,622,842	0.34%	0.67%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	0	0	3	156,745		
CF	0	0	1	93,799		
ERDF	0	0	1	46,611		
EFF	0	0	1	16,335		
Programming Period 2007-13 - cumulative	23	10,807,903	341	32,357,225	0.31	0.93
CF	5	2,691,616	18	2,760,342	0.23	0.24
ERDF	14	7,669,458	253	26,774,693	0.41	1.44
ESF	3	252,912	45	1,270,884	0.07	0.34
EFF	1	193,916	25	1,551,307	0.24	1.91
Programming Period 2014-20 - reporting year 2019	3	87,390	53	5,147,868		
CF	0	0	10	962,334		
ERDF	1	12,420	32	3,339,828		
ESF	2	74,970	7	785,469		
EMFF	0	0	4	60,237		
Programming Period 2014-20 - cumulative	10	920,661	113	13,308,029	0.06	0.80
CF	0	0	23	6,402,383		1.05
ERDF	8	845,691	74	5,116,655	0.11	0.68
ESF	2	74,970	12	1,728,754	0.03	0.66
EMFF	0	0	4	60,237		0.14

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification		Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	%	%	%	days	%	%	days	%	%	
Natural resources											
0	0.0	0.0	1	4.8	2,267	7	33.3	1,451	13	61.9	30.8
Cohesion and Fisheries Policy											
0	0.0	0.0	1	16.7	1,278	2	33.3	777	3	50.0	33.3

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Ireland - Éire

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	4	291,422	16	1,126,778	0.37%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)			4	126,984		0.04%
TOTAL	0	0	4	126,984	0.00%	0.01%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			60	973,190		0.02%
Rural Development (RD)			74	2,823,089	0.00%	0.17%
SA/RD	1	2,750	27	455,201		
TOTAL	2	15,242	161	4,251,480	0.00%	0.05%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019						
Programming Period 2007-13 - cumulative	2	15,672	270	16,257,085	0.00	2.05
ERDF	0	0	95	4,107,230		1.09
ESF	2	15,672	165	12,013,395	0.00	3.20
EFF	0	0	10	136,460		0.32
Programming Period 2014-20 - reporting year 2019						
Programming Period 2014-20 - cumulative						

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)													
Reclassification			Incidence of reclassification		Dismissal			Established fraud			Pending		
N.	Ratio	Average time	N.	%	N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days				%	days		%	days		%	%
Natural resources													
0	0.0		0	0.0	0	0.0		0	0.0		4	100.0	0.0
Cohesion and Fisheries Policy													
1	0.9	293	0	0.0	0	0.0		0	0.0		2	100.0	50.0

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Greece - Ελλάδα

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	11	1,966,743	34	1,589,471	1.19%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			37	672,326		0.03%
Rural Development (RD)			127	1,822,207		0.44%
TOTAL			164	2,494,533	0.00%	0.10%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			123	40,812,627		0.38%
Rural Development (RD)	3	43,412	481	7,730,246	0.00%	0.27%
SA/RD	1	21,230	4	214,092		
TOTAL	4	64,642	608	48,756,965	0.00%	0.36%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019						
Programming Period 2007-13 - cumulative	67	95,033,126	2,080	757,189,858	0.47	3.72
CF	2	16,475,964	178	142,354,445	0.45	3.85
ERDF	54	78,246,023	1,513	545,090,522	0.64	4.49
ESF	11	311,138	369	65,167,054	0.01	1.49
EFF	0	0	20	4,577,837		2.79
Programming Period 2014-20 - reporting year 2019	0	0	13	3,385,165		
CF	0	0	1	2,060,244		
ERDF	0	0	6	873,970		
ESF	0	0	6	450,951		
Programming Period 2014-20 - cumulative	5	13,477,514	52	15,483,776	0.20	0.23
CF	3	6,117,703	6	3,866,097	0.54	0.34
ERDF	2	7,359,811	17	3,357,555	0.21	0.10
ESF	0	0	29	8,260,124		0.40

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days	%	%	days	N.	%	days	N.	%	%	
Natural resources												
1	1.0	737	4.3	7	30.4	1,211	1	4.3	15	65.2	93.3	
Cohesion and Fisheries Policy												
1	0.2	95	4.8	0	0.0		3	14.3	18	85.7	100.0	

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Spain - España

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	29	2,527,014	282	23,487,949	1.31%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	12	1,890,524	168	9,145,846	0.03%	0.16%
Rural Development (RD)	3	42,006	140	4,106,062	0.00%	0.35%
SA/RD			1	11,111		
TOTAL	15	1,932,530	309	13,263,019	0.03%	0.19%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	15	2,037,090	757	38,824,408	0.01%	0.14%
Rural Development (RD)	17	803,019	840	50,672,009	0.02%	1.09%
			1	11,111		
TOTAL	32	2,840,109	1,598	89,507,528	0.01%	0.27%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	8	2,322,262	1	36,997		
ERDF	8	2,322,262	1	36,997		
Programming Period 2007-13 - cumulative	139	21,509,972	9,787	1,669,278,167	0.06	4.72
CF	2	95,639	341	94,696,859	0.00	2.68
ERDF	133	19,345,382	8,662	1,495,047,995	0.08	6.53
ESF	3	333,844	591	57,834,599	0.00	0.73
EFF	1	1,735,107	193	21,698,714	0.17	2.16
Programming Period 2014-20 - reporting year 2019	0	0	15	1,260,092		
ERDF	0	0	14	1,248,596		
ESF	0	0	1	11,496		
Programming Period 2014-20 - cumulative	0	0	23	1,479,092		0.02
ERDF	0	0	15	1,290,073		0.02
ESF	0	0	8	189,019		0.01

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days		%	days	N.	%	days	N.	%	%	
Natural resources												
4	0.3	1,542	20.0	10	50.0	1,118	0	0.0	0	10	50.0	40.0
Cohesion and Fisheries Policy												
0	0.0		0.0	3	75.0	1,874	0	0.0		1	25.0	0.0

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

France

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	49	6,259,966	236	18,885,721	1.13%

Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	3	259,030	57	4,019,585	0.00%	0.05%
Rural Development (RD)	1	594,045	122	2,579,606	0.03%	0.13%
TOTAL	4	853,075	179	6,599,191	0.01%	0.07%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	44	25,107,808	346	33,775,943	0.06%	0.09%
Rural Development (RD)	5	856,318	532	10,040,098	0.01%	0.15%
SA/RD			1	0		
TOTAL	49	25,964,126	879	43,816,041	0.06%	0.10%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019						
Programming Period 2007-13 - cumulative	6	2,886,409	417	61,984,979	0.02	0.45
ERDF	1	197,681	259	42,888,935	0.00	0.54
ESF	4	2,688,728	149	18,104,410	0.05	0.33
EFF	1	0	9	991,634	0.00	0.56
Programming Period 2014-20 - reporting year 2019	0	0	22	2,207,560		
ERDF	0	0	16	1757294		
ESF	0	0	4	197901		
EMFF	0	0	2	252365		
Programming Period 2014-20 - cumulative	7	9,481,532	143	12,935,159	0.19	0.26
ERDF	5	9,283,333	70	5,261,448	0.34	0.19
ESF	2	198,199	65	6,803,991	0.01	0.33
EMFF	0	0	8	869,720		0.49

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification		Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	days	%	%	days	%	%	days	%	%	%	
Natural resources											
0	0.0	0.0	10	50.0	1,036	0	0.0	10	50.0	30.0	
Cohesion and Fisheries Policy											
0	0.0	0.0	0	0.0		0	0.0	1	100.0	100.0	

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Croatia - Hrvatska

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	393,202	6	127,895	1.07%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			19	505,919		0.18%
Rural Development (RD)	0	0	48	1,518,877	0.00%	0.51%
TOTAL	0	0	67	2,024,795	0.00%	0.34%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	135,153	68	1,632,016	0.01%	0.17%
Rural Development (RD)	9	1,453,557	105	4,451,948	0.18%	0.55%
TOTAL	10	1,588,710	173	6,083,964	0.09%	0.35%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	0	0	12	1,755,971		
CF	0	0	10	1,703,762		
ERDF	0	0	2	52,209		
Programming Period 2007-13 - cumulative	4	2,184,460	45	8,761,539	0.28	1.13
CF	0	0	18	2,368,121		0.85
ERDF	2	2,138,592	22	6,283,557	0.00	1.86
ESF	2	45,868	4	88,262	0.00	0.06
EFF	0	0	1	21,599		0.28
Programming Period 2014-20 - reporting year 2019	0	0	43	5,004,126		
CF	0	0	11	2,475,237		
ERDF	0	0	19	622,010		
ESF	0	0	6	1,518,459		
EMFF	0	0	7	388,420		
Programming Period 2014-20 - cumulative	1	1,052,812	80	17,630,956	0.05	0.82
CF	0	0	19	3,003,049		0.71
ERDF	1	1,052,812	46	12,674,469	0.08	0.95
ESF	0	0	8	1,565,019		0.47
EMFF	0	0	7	388,420		0.57

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days	%	%	days	N.	%	days	N.	%	%	
Natural resources												
Cohesion and Fisheries Policy												

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Italy - Italia

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	29	2,237,000	131	12,002,984	0.62%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	16	1,286,843	329	16,950,839	0.03%	0.40%
Rural Development (RD)	6	882,266	95	8,408,165	0.06%	0.58%
SA/RD	8	529,699	38	4,682,665		
TOTAL	30	2,698,809	462	30,041,669	0.05%	0.53%
Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	112	12,240,770	1,556	91,894,157	0.06%	0.42%
Rural Development (RD)	21	3,516,149	797	76,232,477	0.06%	1.41%
SA/RD	37	5,351,686	195	17,736,465		
TOTAL	170	21,108,605	2,548	185,863,099	0.08%	0.68%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	0	0	37	8,924,477		
ERDF	0	0	37	8,924,477		
Programming Period 2007-13 - cumulative	85	103,155,889	1,855	381,974,841	0.39	1.43
ERDF	52	92,350,242	1,578	357,069,164	0.47	1.82
ESF	9	1,914,637	261	23,475,055	0.03	0.35
EFF	24	8,891,009	16	1,430,623	2.77	0.45
Programming Period 2014-20 - reporting year 2019	0	0	65	6,808,274		
ERDF	0	0	36	5,880,786		
ESF	0	0	29	927,488		
Programming Period 2014-20 - cumulative	0	0	77	7,633,007		0.09
ERDF	0	0	45	6,645,038		0.12
ESF	0	0	31	950,748		0.03
EMFF	0	0	1	37,221		0.03

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)												
Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days	%	%	days	N.	%	days	N.	%	%	
Natural resources												
12	1.3	418	14.3	26	31.0	1,313	7	8.3	801	51	60.7	82.4
Cohesion and Fisheries Policy												
2	0.4	92	2.9	22	32.4	1,859	0	0.0	46	67.6	78.3	

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Cyprus - Κύπρος

1. Traditional Own Resources

Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	1	10,463	0.03%

2. Natural Resources

Fund	Irregularities reported in 2019				FDR	IDR
	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
	N	EUR	N	EUR		
Support to agriculture (SA)						
Rural Development (RD)						
TOTAL						

Fund	Irregularities reported 2015-2019				FDR	IDR
	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
	N	EUR	N	EUR		
Support to agriculture (SA)	1	53,370	1	50,000	0.02%	0.02%
Rural Development (RD)	3	158,390	3	207,092	0.19%	0.24%
TOTAL	4	211,760	4	257,092	0.06%	0.07%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR		
Programming Period 2007-13 - reporting year 2019						
Programming Period 2007-13 - cumulative	11	1,156,899	55	4,436,574	0.18	0.70
CF	0	0	9	1,583,683		0.74
ERDF	5	871,328	28	1,390,156	0.31	0.50
ESF	4	82,121	13	1,312,228	0.07	1.10
EFF	2	203,450	5	150,508	1.03	0.76
Programming Period 2014-20 - reporting year 2019	0	0	3	309,788		
CF	0	0	1	256,626		
ERDF	0	0	1	29,913		
ESF	0	0	1	23,249		
Programming Period 2014-20 - cumulative	0	0	6	514,003		0.14
CF	0	0	2	268,481		0.24
ERDF	0	0	2	70,949		0.04
ESF	0	0	2	174,572		0.28

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification		Dismissal			Established fraud			Pending		
N.	Ratio	Average time	N.	%	N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days				%	days		%	days		%	%
Natural resources													
0	0.0		0	0.0	0	0.0		0	0.0		1	100.0	100.0
Cohesion and Fisheries Policy													
0	0.0		0	0.0	1	16.7		5	83.3		5	83.3	100.0

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Latvia - Latvija

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	14	711,278	10	283,309	1.95%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			1	17,483		0.01%
Rural Development (RD)	1	19,302	17	367,480	0.01%	0.18%
TOTAL	1	19,302	18	384,963	0.00%	0.08%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			4	54,863		0.01%
Rural Development (RD)	20	1,552,873	82	2,842,948	0.20%	0.36%
SA/RD			4	146,082		
TOTAL	20	1,552,873	90	3,043,893	0.08%	0.16%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	0	0	7	4,229,976		
CF	0	0	1	313,373		
ERDF	0	0	3	2,172,945		
EFF	0	0	3	1,743,658		
Programming Period 2007-13 - cumulative	63	37,044,374	490	109,275,757	0.80	2.35
CF	2	2,598,379	69	23,066,198	0.17	1.50
ERDF	52	34,134,701	374	77,375,217	1.42	3.21
ESF	8	127,497	33	5,868,007	0.02	1.01
EFF	1	183,796	14	2,966,335	0.15	2.38
Programming Period 2014-20 - reporting year 2019	10	9,475,408	18	900,942		
CF	1	1,041,151	1	24,503		
ERDF	8	8,329,074	15	830,263		
EMFF	1	105,183	2	46,176		
Programming Period 2014-20 - cumulative	12	9,582,385	29	1,935,337	0.57	0.12
CF	1	1,041,151	7	973,605	0.23	0.22
ERDF	8	8,329,074	16	847,202	0.88	0.09
ESF	2	106,978	2	26,363	0.05	0.01
EMFF	1	105,183	4	88,168	0.20	0.17

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days	%	%	days	N.	%	days	N.	%	%	
Natural resources												
0	0.0		0.0	2	22.2	543	2	22.2	583	5	55.6	60.0
Cohesion and Fisheries Policy												
0	0.0		0.0	6	17.6	1,549	7	20.6	1,628	21	61.8	61.9

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Lithuania - Lietuva

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	17	2,458,400	10	968,112	2.76%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			31	904,265		0.19%
Rural Development (RD)	3	541,957	54	2,510,617	0.30%	1.39%
SA/RD			6	172,352		
TOTAL	3	541,957	91	3,587,233	0.08%	0.55%
Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	42,299	158	3,308,591	0.00%	0.15%
Rural Development (RD)	36	7,737,904	525	39,456,122	0.77%	3.92%
SA/RD			27	687,957		
TOTAL	37	7,780,203	710	43,452,670	0.24%	1.33%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	0	0	4	578,494		
ERDF	0	0	3	559,384		
EFF	0	0	1	19,110		
Programming Period 2007-13 - cumulative	15	1,859,994	565	126,783,666	0.03	1.86
CF	5	773,507	189	81,830,291	0.03	3.55
ERDF	5	526,379	322	41,825,419	0.02	1.22
ESF	5	560,108	31	1,322,177	0.05	0.13
EFF	0	0	23	1,805,779		3.41
Programming Period 2014-20 - reporting year 2019	3	87,159	38	5,549,100		
CF	0	0	10	239,683		
ERDF	0	0	26	5,282,523		
ESF	3	87,159	2	26,894		
Programming Period 2014-20 - cumulative	6	430,849	92	12,264,648	0.02	0.50
CF	0	0	41	4,767,585		0.55
ERDF	0	0	47	7,437,484		0.63
ESF	6	430,849	4	59,578	0.11	0.01

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)												
Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N	Ratio	Average time		N	Ratio	Average time	N	Ratio	Average time	N	Ratio	of which OPEN
	%	days	%	%	days	N	%	days	N	%	%	
Natural resources												
1	0.3	61	100	0	0.0	0	0.0		1	100.0	0.0	
Cohesion and Fisheries Policy												
1	0.3	443	11.1	0	0.0	0	0.0		9	100.0	66.7	

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Luxembourg

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	1	111,376	0.44%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)						
TOTAL						

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)			1	39,266		0.06%
SA/RD	1	15,857				
TOTAL	1	15,857	1	39,266	0.01%	0.02%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019						
Programming Period 2007-13 - cumulative			8	210,788		0.42
ESF	0	0	8	210,788		0.84
Programming Period 2014-20 - reporting year 2019						
Programming Period 2014-20 - cumulative						

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio	Average time	%	N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days			%	days		%	days		%	%
Natural resources												
0	0.0		0.0	0	0.0		0	0.0		1	100.0	100.0
Cohesion and Fisheries Policy												
<i>For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF</i>												

Hungary - Magyarország

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	26,502	53	3,439,343	1.39%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			23	2,441,229		0.19%
Rural Development (RD)			74	2,538,009	0.00%	0.50%
TOTAL			97	4,979,238	0.00%	0.27%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	20	4,765,551	188	12,126,658	0.07%	0.18%
Rural Development (RD)	48	8,179,136	617	26,963,994	0.45%	1.48%
TOTAL	68	12,944,687	805	39,090,652	0.15%	0.46%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	3	363,243	120	10,017,156		
ERDF	3	363,243	111	9,414,627		
ESF	0	0	9	602,529		
Programming Period 2007-13 - cumulative	117	11,057,861	1,885	291,721,445	0.04	1.18
CF	2	126,056	122	41,767,194	0.00	0.49
ERDF	102	9,753,835	1,482	213,531,022	0.08	1.69
ESF	13	1,177,970	270	35,835,139	0.03	1.00
EFF	0	0	11	588,090		1.76
Programming Period 2014-20 - reporting year 2019	24	7,339,381	86	24,421,337		
CF	0	0	4	600,910		
ERDF	24	7,339,381	59	6,871,312		
ESF	0	0	23	16,949,115		
Programming Period 2014-20 - cumulative	64	17,246,003	150	39,222,238	0.19	0.43
CF	0	0	5	627,993		0.02
ERDF	64	17,246,003	122	21,645,130	0.37	0.46
ESF	0	0	23	16,949,115		0.96

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)												
Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N	Ratio	Average time		N	Ratio	Average time	N	Ratio	Average time	N	Ratio	of which OPEN
	%	days		%	days		%	days		%	%	
Natural resources												
28	5.1	327	38.4	54	74.0	2,133	2	2.7	685	17	23.3	100.0
Cohesion and Fisheries Policy												
2	0.6	182	33.3	0	0.0		0	0.0		6	100.0	100.0

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Malta

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	0	0	0.00%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)						
Rural Development (RD)						
SA/RD						
TOTAL						
Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			3	372,454		1.34%
Rural Development (RD)			12	756,465		1.66%
SA/RD			6	109,516		
TOTAL			21	1,238,435	0.00%	1.69%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019						
Programming Period 2007-13 - cumulative	16	305,510	80	15,802,047	0.04	1.86
CF	0	0	12	11,016,896		3.88
ERDF	16	305,510	48	4,216,267	0.07	0.95
ESF	0	0	20	568,884		0.51
Programming Period 2014-20 - reporting year 2019	0	0	1	24,345		
ERDF	0	0	1	24,345		
Programming Period 2014-20 - cumulative	0	0	2	40,145		0.02
ERDF	0	0	1	24,345		0.02
ESF	0	0	1	15,800		0.04

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)											
Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending	
N.	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio of which OPEN
	%	days		%	days		%	days		%	
Natural resources											
0	0.0		0.0	0	0.0		0	0.0	5	100.0	100.0
Cohesion and Fisheries Policy											
0	0.0		0.0	0	0.0		0	0.0	14	100.0	100.0

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Netherlands - Nederland

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	7	2,500,608	400	95,255,312	2.87%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	2	335,981	8	365,757	0.05%	0.05%
Rural Development (RD)			3	253,330		0.28%
TOTAL	2	335,981	11	619,087	0.04%	0.08%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	19	956,285	116	8,198,289	0.02%	0.21%
Rural Development (RD)	5	219,906	197	5,505,655	0.07%	1.63%
SA/RD			5	57,437		
TOTAL	24	1,176,192	318	13,761,381	0.03%	0.32%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019						
Programming Period 2007-13 - cumulative	15	4,324,984	430	36,924,083	0.26	2.19
ERDF	2	209,943	243	20,311,930	0.03	2.45
ESF	13	4,115,041	56	10,534,163	0.50	1.28
EFF	0	0	131	6,077,990		17.17
Programming Period 2014-20 - reporting year 2019	2	186,390	5	136,159		
ERDF	0	0	4	117,540		
ESF	1	177,390	0	0		
EMFF	1	9,000	1	18,619		
Programming Period 2014-20 - cumulative	2	186,390	7	169,657	0.04	0.04
ERDF	0	0	6	151,038		0.09
ESF	1	177,390	0	0	0.07	0.00
EMFF	1	9,000	1	18,619	0.03	0.07

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)											
Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending	
N.	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio
	%	days		%	days		%	days		%	%
Natural resources											
0	0.0		0	0.0		0	0.0		1	100.0	100.0
Cohesion and Fisheries Policy											
For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF											

Austria - Österreich

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	6	1,088,950	41	3,895,011	1.80%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	137,567	5	460,749	0.02%	0.06%
Rural Development (RD)	1	64,390	1	38,227	0.01%	0.01%
TOTAL	2	201,956	6	498,976	0.02%	0.04%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	3	266,729	24	1,174,827	0.01%	0.03%
Rural Development (RD)	2	78,834	43	1,304,733	0.00%	0.05%
SA/RD			3	70,928		
TOTAL	5	345,563	70	2,550,488	0.01%	0.04%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	0	0	2	95,690		
ERDF	0	0	2	95,690		
Programming Period 2007-13 - cumulative	8	1,542,060	317	25,290,433	0.14	2.23
ERDF	7	1,531,149	259	22,008,581	0.24	3.51
ESF	1	10,911	57	3,264,208	0.00	0.65
EFF	0	0	1	17,645		0.34
Programming Period 2014-20 - reporting year 2019	3	206,295	12	975,052		
ERDF	0	0	11	964,824		
ESF	3	206,295	1	10,228		
Programming Period 2014-20 - cumulative	4	206,495	18	1,204,053	0.06	0.34
ERDF	0	0	15	1,163,691		0.61
ESF	4	206,495	3	40,361	0.13	0.02

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio	Average time	%	N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days			%	days		%	days		%	%
Natural resources												
0	0.0		0.0	0	0.0		1	14.3	248	6	85.7	0.0
Cohesion and Fisheries Policy												
0	0.0		0.0	0	0.0		1	16.7	1,093	5	83.3	80.0

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Poland - Polska

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	26	2,641,542	114	8,037,427	1.03%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	5	343,943	87	86,004,172	0.01%	2.52%
Rural Development (RD)	2	46,549	153	3,646,209	0.00%	0.33%
TOTAL	7	390,492	240	89,650,381	0.01%	1.99%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	124	65,649,569	134	91,604,869	0.38%	0.52%
Rural Development (RD)	186	13,133,984	920	37,617,516	0.26%	0.74%
SA/RD	2	125,637				
TOTAL	312	78,909,190	1054	129,222,385	0.35%	0.57%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	4	750,147	64	16,421,131		
CF	0	0	1	135,631		
ERDF	2	464,761	58	15,753,157		
ESF	1	25,136	0	0		
EFF	1	260,250	5	532,342		
Programming Period 2007-13 - cumulative	330	427,142,479	5,554	1,346,911,779	0.63	1.98
CF	8	169,309,554	202	261,692,648	0.76	1.17
ERDF	259	244,115,174	4,762	1,034,042,191	0.70	2.97
ESF	56	8,154,700	493	44,272,927	0.08	0.44
EFF	7	5,563,051	97	6,904,013	0.78	0.97
Programming Period 2014-20 - reporting year 2019	5	1,497,832	462	54,624,044		
CF	0	0	35	4,570,938		
ERDF	4	1,404,428	293	43,139,047		
ESF	1	93,404	131	6,782,394		
EMFF	0	0	3	131,665		
Programming Period 2014-20 - cumulative	89	43,792,684	768	128,733,247	0.14	0.40
CF	0	0	53	6,253,966		0.06
ERDF	47	34,205,057	478	108,820,395	0.20	0.64
ESF	41	9,231,096	234	13,527,222	0.19	0.28
EMFF	1	356,532	3	131,665	0.26	0.10

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N	Ratio	Average time		N	Ratio	Average time	N	Ratio	Average time	N	Ratio	of which OPEN
	%	days		%	days		%	days		%	%	
Natural resources												
15	2.4	348	10.5	30	21.0	1,007	24	16.8	1,039	89	62.2	39.3
Cohesion and Fisheries Policy												
20	0.8	314	15.9	33	26.2	1,280	14	11.1	940	79	62.7	89.9

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Portugal

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	5	1,043,512	6	190,466	0.53%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	3	239,596	42	1,407,205	0.03%	0.18%
Rural Development (RD)	11	304,295	284	14,405,131	0.06%	2.75%
TOTAL	14	543,891	326	15,812,335	0.04%	1.22%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	10	503,268	183	6,398,478	0.01%	0.17%
Rural Development (RD)	23	6,843,956	1,585	86,305,914	0.27%	3.38%
TOTAL	33	7,347,224	1768	92,704,392	0.12%	1.45%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	0	0	1	271,688		
ERDF	0.0	0.0	1.0	271,688.0		
Programming Period 2007-13 - cumulative	59	153,970,870	1,253	184,826,867	0.71	0.85
CF	1	91,452	75	7,249,585	0.00	0.24
ERDF	21	96,292,291	691	145,032,069	0.84	1.26
ESF	23	56,652,264	361	16,364,948	0.83	0.24
EFF	14	934,864	126	16,180,264	0.43	7.47
Programming Period 2014-20 - reporting year 2019	3	144,797	39	3,964,358		
ERDF	0	0	26	1,996,377		
ESF	1	15,349	6	751,292		
EMFF	2	129,448	7	1,216,689		
Programming Period 2014-20 - cumulative	4	2,312,807	77	7,670,578	0.02	0.08
CF	0	0	1	525,441		0.06
ERDF	1	2,168,010	38	3,584,077	0.04	0.07
ESF	1	15,349	29	2,082,309	0.00	0.07
EMFF	2	129,448	9	1,478,751	0.10	1.14

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)													
Reclassification			Incidence of reclassification		Dismissal			Established fraud			Pending		
N.	Ratio	Average time	N.	%	N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days											
Natural resources													
0	0.0		0	0.0	0	0.0		0	0.0		1	100.0	0.0
Cohesion and Fisheries Policy													
0	0.0		1	9.1	1,449		0	0.0		10	90.9	0.0	

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Romania - România

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	5	319,069	52	3,404,332	1.51%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	79	3,741,525	59	5,241,239	0.20%	0.28%
Rural Development (RD)	37	5,023,677	152	7,786,895	0.52%	0.81%
TOTAL	116	8,765,202	211	13,028,134	0.31%	0.46%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	284	10,627,190	767	74,664,517	0.13%	0.88%
Rural Development (RD)	251	51,616,823	1,847	132,295,475	0.84%	2.16%
TOTAL	535	62,244,013	2614	206,959,992	0.43%	1.42%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	8	2,235,539	61	27,620,811		
CF	0	0	3	4,143,868		
ERDF	8	2,235,539	39	17,184,164		
ESF	0	0	13	3,776,295		
EFF	0	0	6	2,516,483		
Programming Period 2007-13 - cumulative	268	184,461,731	2,394	538,802,905	1.07	3.14
CF	2	14,919,464	347	187,505,569	0.26	3.21
ERDF	177	153,640,630	1,147	262,797,954	1.89	3.22
ESF	83	13,409,480	800	63,820,535	0.45	2.13
EFF	6	2,492,157	100	24,678,847	1.47	14.57
Programming Period 2014-20 - reporting year 2019	23	8,566,468	48	13,204,946		
CF	0	0	1	103,595		
ERDF	23	8,566,468	37	7,892,299		
ESF	0	0	7	5,096,555		
EMFF	0	0	3	112,497		
Programming Period 2014-20 - cumulative	27	8,655,374	61	14,566,589	0.13	0.22
CF	0	0	10	1,007,022		0.05
ERDF	27	8,655,374	41	8,350,514	0.29	0.28
ESF	0	0	7	5,096,555		0.39
EMFF	0	0	3	112,497		0.23

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days	%	%	days	%	%	days	%	%	%	
Natural resources												
5	0.5	329	3.5	3	2.1	2,185	15	10.5	2,037	125	87.4	91.2
Cohesion and Fisheries Policy												
1	0.2	183	1.8	1	1.8	1,273	1	1.8	1,450	53	96.4	100.0

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Slovenia - Slovenija

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	64,994	8	438,273	0.51%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	47,509	1	13,461	0.03%	0.01%
Rural Development (RD)			8	121,544		0.10%
TOTAL	1	47,509	9	135,005	0.02%	0.05%

Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	7	387,745	7	141,529	0.05%	0.02%
Rural Development (RD)	2	96,271	69	1,463,281	0.02%	0.31%
TOTAL	9	484,016	76	1,604,810	0.04%	0.14%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019						
Programming Period 2007-13 - cumulative	26	27,892,274	259	52,182,753	0.68	1.27
CF	1	491,175	21	10,749,527	0.03	0.76
ERDF	16	27,137,289	180	37,301,942	1.40	1.93
ESF	9	263,811	56	3,719,298	0.03	0.49
EFF	0	0	2	411,986		2.06
Programming Period 2014-20 - reporting year 2019	2	224,981	5	144,717		
CF	0	0	1	23,516		
ERDF	1	85,600	0	0		
ESF	1	139,381	4	121,201		
Programming Period 2014-20 - cumulative	2	224,981	8	765,084	0.02	0.07
CF	0	0	2	587,479		0.16
ERDF	1	85,600	0	0	0.02	
ESF	1	139,381	6	177,605	0.05	0.07

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)												
Reclassification			Incidence of reclassification		Dismissal			Established fraud			Pending	
N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN	
	%	days					%	days		%	%	
Natural resources												
0	0.0		0	0.0		4	30.8	2,225	9	69.2	33.3	
Cohesion and Fisheries Policy												
2	1.7	83	22.2	3	33.3	1,647	1	11.1	5	55.6	100.0	

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Slovakia - Slovensko

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	15,500	6	407,702	0.40%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			5	74,268		0.02%
Rural Development (RD)			24	1,829,554		0.87%
SA/RD	1	70,516	8	841,812		
TOTAL	1	70,516	37	2,745,635	0.01%	0.41%
Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	1,483	18	284,128	0.00%	0.01%
Rural Development (RD)	26	3,381,808	139	12,814,787	0.39%	1.46%
SA/RD	3	272,925	19	1,639,791		
TOTAL	30	3,656,216	176	14,738,706	0.12%	0.48%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	8	2,999,774	15	44,058,645		
CF	1	283,793	2	38,504,534		
ERDF	3	2,451,606	10	5,436,085		
ESF	4	264,375	3	118,026		
Programming Period 2007-13 - cumulative	176	129,168,979	1,457	1,281,413,955	1.17	11.60
CF	18	42,123,101	137	520,539,911	1.11	13.75
ERDF	101	79,720,443	896	680,963,979	1.37	11.66
ESF	55	7,222,410	413	79,043,635	0.51	5.61
EFF	2	103,025	11	866,430	1.00	8.38
Programming Period 2014-20 - reporting year 2019	9	280,263,279	103	212,390,800		
CF	4	279,543,209	38	193,868,177		
ERDF	3	569,800	50	16,923,219		
ESF	2	150,270	13	1,448,787		
EMFF	0	0	2	150,617		
Programming Period 2014-20 - cumulative	38	882,040,885	181	291,255,567	23.36	7.71
CF	25	290,948,855	50	208,410,363	16.72	11.98
ERDF	11	590,941,761	102	62,400,152	47.46	5.01
ESF	2	150,270	27	20,294,436	0.02	2.57
EMFF	0	0	2	150,617		10.22

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)												
Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days		%	days		%	days		%	%	
Natural resources												
0	0.0		0	0.0		1	50.0	2197	1	50.0	100.0	
Cohesion and Fisheries Policy												
11	2.8	761	68.8	11	68.8	2,166	5	31.3	1,718	0	0.0	0.0

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Finland – Suomi-Finland

Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	4	226,260	54	8,024,990	4.39%

2. Natural Resources

Fund	Irregularities reported in 2019					
	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			13	376,342		0.07%
Rural Development (RD)	1	41,297	12	310,010	0.01%	0.09%
TOTAL	1	41,297	25	686,352	0.00%	0.08%

Fund	Irregularities reported 2015-2019					
	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			14	386,790		0.01%
Rural Development (RD)	1	41,297	46	1,079,280	0.00%	0.06%
SA/RD			25	472,753		
TOTAL	1	41,297	85	1,938,823	0.00%	0.04%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	0	0	1	26,457		
EFF	0	0	1	26,457.06		
Programming Period 2007-13 - cumulative	3	66,629	81	3,790,218	0.00	0.23
ERDF	2	39,843	52	2,131,838	0.00	0.22
ESF	0	0	20	1,101,927		0.18
EFF	1	26,786	9	556,453	0.07	1.52
Programming Period 2014-20 - reporting year 2019	2	48,407	11	306,167		
ERDF	0	0	10	280,005		
ESF	2	48,407	1	26,162		
Programming Period 2014-20 - cumulative	3	473,932	27	1,529,021	0.07	0.22
ERDF	1	425,525	15	942,626	0.11	0.24
ESF	2	48,407	8	367,143	0.02	0.14
EMFF	0	0	4	219,251		0.58

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification		Dismissal			Established fraud			Pending		
N.	Ratio	Average time	N.	%	N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days											
Natural resources													
Cohesion and Fisheries Policy													
1	3.1	171		33.3	3	100.0	1,819	0	0.0		0	0.0	

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

Sweden - Sverige

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	76,914	173	8,977,340	1.39%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)						
Rural Development (RD)			3	355,294		0.16%
SA/RD						
TOTAL			3	355,294		0.04%
Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			12	2,397,360		0.07%
Rural Development (RD)			38	2,619,350		0.29%
SA/RD	1	0	3	178,899		
TOTAL	1	0	53	5,195,608	0.00%	0.12%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019						
Programming Period 2007-13 - cumulative	4	66,797	147	8,105,895	0.00	0.49
ERDF	2	29,027	85	5,086,551	0.00	0.56
ESF	2	37,770	48	2,562,390	0.01	0.37
EFF	0	0	14	456,954		0.88
Programming Period 2014-20 - reporting year 2019	0	0	16	1,582,543		
ERDF	0	0	4	163,396		
ESF	0	0	11	421,646		
EMFF	0	0	1	997,501		
Programming Period 2014-20 - cumulative	1	303,550	28	1,995,006	0.04	0.28
ERDF	0	0	7	325,765	0.00	0.08
ESF	1	303,550	20	671,741	0.12	0.27
EMFF	0	0	1	997,501		2.26

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)

Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days	%	%	days	%	%	days	%	%	%	
Natural resources												
0	0.0		0.0	0	0.0		0	0.0		6	100.0	83.3
Cohesion and Fisheries Policy												
0	0.0		0.0	2	66.7	1,838	0	0.0		1	33.3	0.0

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

United Kingdom

1. Traditional Own Resources					
Reporting Year 2019	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	29	978,333	756	85,103,093	2.23%

2. Natural Resources						
Irregularities reported in 2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	5	95,643	30	589,149	0.00%	0.02%
Rural Development (RD)	3	51,888	107	2,601,980	0.01%	0.34%
SA/RD			1	13,948		
TOTAL	8	147,531	138	3,205,077		0.08%
Irregularities reported 2015-2019						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	6	105,383	91	2,646,375	0.00%	0.02%
Rural Development (RD)	12	273,831	293	6,688,933	0.01%	0.21%
SA/RD			3	74,702		
TOTAL	18	379,214	387	9,410,010	0.00%	0.05%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2019	0	0	2	607,416		
ERDF	0	0	2	607,416		
Programming Period 2007-13 - cumulative	44	12,024,441	3,068	212,589,462	0.13	2.24
ERDF	20	2,343,278	1,748	122,600,007	0.04	2.33
ESF	22	9,534,365	1,280	87,806,420	0.23	2.13
EFF	2	146,798	40	2,183,035	0.12	1.79
Programming Period 2014-20 - reporting year 2019	3	1,193,812	145	1,225,340		
ERDF	0	0	101	612,555		
ESF	3	1,193,812	44	612,785		
Programming Period 2014-20 - cumulative	5	1,560,133	626	3,171,657	0.04	0.09
ERDF	0	0	318	2,267,194		0.12
ESF	5	1,560,133	308	904,462	0.10	0.06

4. Follow-up to suspected fraud - Irregularities reported from 2007 to 2013 (programming period 2007-2013)⁴

Reclassification			Incidence of reclassification	Dismissal			Established fraud			Pending		
N.	Ratio	Average time		N.	Ratio	Average time	N.	Ratio	Average time	N.	Ratio	of which OPEN
	%	days		%	days		%	days		%	%	
Natural resources												
0	0.0		0	0.0		2	28.6		5	71.4	0.0	
Cohesion and Fisheries Policy												
0	0.0		3	12.0	1,803	0	0.0		22	88.0	4.5	

For the explanation of the indicators used in this table see the Statistical Evaluation in annex to the 2019 PIF

ANNEXES

Annex 1

TOR: Total number of fraudulent and non-fraudulent cases with the related estimated and established amount 2015-2019											
MS	2015		2016		2017		2018		2019		
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	
BE	253	15.381.576	213	14.783.680	223	24.012.610	261	22.290.296	372	34.476.843	
BG	27	729.723	13	322.555	20	1.256.344	14	1.407.520	2	653.686	
CZ	72	3.729.061	82	5.812.744	89	8.480.638	94	4.759.303	51	4.320.263	
DK	91	6.212.626	79	12.239.845	58	2.413.222	54	7.291.699	66	3.381.308	
DE	2.137	140.234.145	1.853	85.669.082	2.003	107.779.317	1.746	126.377.562	1.532	131.840.156	
EE	9	247.557	9	1.303.483	5	322.079	9	642.408	7	605.861	
IE	32	3.340.624	35	6.402.932	35	3.189.457	36	4.615.501	20	1.418.200	
EL	57	16.692.582	46	16.636.362	48	15.154.453	41	7.390.356	45	3.556.214	
ES	320	24.797.589	303	45.241.524	264	49.555.882	322	35.679.540	311	26.014.963	
FR	383	28.328.699	346	46.017.868	299	28.034.946	294	96.677.600	285	25.145.687	
HR	14	970.578	17	607.292	15	1.089.621	16	1.097.818	8	521.097	
IT	152	12.475.786	112	13.815.600	145	18.840.531	104	10.245.332	160	14.239.984	
CY	4	127.072	8	332.446	5	128.966	4	70.088	1	10.463	
LV	30	1.995.004	33	4.069.905	12	555.952	20	1.396.206	24	994.587	
LT	47	1.325.639	26	890.462	57	2.281.915	45	4.908.606	27	3.426.512	
LU			5	176.523	5	162.959			1	111.376	
HU	27	1.135.111	16	3.809.265	26	5.885.480	11	1.157.762	54	3.465.845	
MT	5	639.073	2	320.682	2	366.319					
NL	462	110.264.295	523	132.231.615	450	75.597.938	503	129.521.185	407	97.755.920	
AT	75	3.910.588	61	11.400.786	56	7.337.055	48	2.221.411	47	4.983.962	
PL	129	5.055.693	166	7.006.566	99	3.266.143	155	8.429.067	140	10.678.969	
PT	22	3.764.190	17	6.609.241	38	5.457.304	37	9.398.614	11	1.233.978	
RO	93	7.890.091	57	5.379.682	32	2.962.329	25	2.389.834	57	3.723.400	
SI	12	441.245	2	146.875	13	507.746	14	987.411	10	503.267	
SK	10	605.925	18	1.026.172	11	756.807	11	550.903	7	423.202	
FI	38	1.739.021	40	2.385.846	31	1.894.518	32	2.945.510	58	8.251.250	
SE	79	2.991.700	101	6.004.437	169	10.705.794	155	7.592.260	174	9.054.254	
UK	971	45.205.818	835	82.774.064	812	100.663.032	822	130.348.949	785	86.081.426	
TOTAL	5.551	440.231.011	5.018	513.417.533	5.022	478.659.357	4.873	620.392.731	4.662	476.872.672	

Annex 2

TOR: Total number of fraudulent cases with the related estimated and established amount 2015-2019											
MS	2015		2016		2017		2018		2019		
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	
BE	45	7.486.346	41	8.952.164	28	13.990.000	41	16.064.238	112	21.483.133	
BG	23	648.683	11	310.208	19	1.190.756	13	1.348.301	2	653.686	
CZ	2	47.854	2	150.271							
DK	6	2.677.682	5	8.542.443	1	87.655	2	167.029	2	145.933	
DE	160	29.777.720	117	5.382.048	60	6.581.445	115	20.530.440	62	31.138.965	
EE	5	134.899	4	71.272	4	310.930	4	568.102	5	505.284	
IE	8	1.544.668	6	1.176.186	1	33.992	10	1.497.154	4	291.422	
EL	34	13.390.124	39	16.113.752	37	14.834.859	31	6.099.049	11	1.966.743	
ES	75	4.943.261	50	3.198.054	34	3.162.346	46	4.145.500	29	2.527.014	
FR	99	14.436.645	92	25.954.197	98	13.218.922	61	80.334.585	49	6.259.966	
HR	5	248.151	5	341.342	8	828.131	12	1.023.612	2	393.202	
IT	40	5.553.956	22	6.916.737	23	2.243.030	38	5.763.881	29	2.237.000	
CY	3	112.709	7	332.446	4	118.402	1	12.878			
LV	18	1.616.073	17	951.906	8	359.109	9	1.103.972	14	711.278	
LT	17	559.196	10	266.102	38	1.275.220	20	1.683.684	17	2.458.400	
LU											
HU	5	168.922	2	36.713	4	311.055	1	721.167	1	26.502	
MT	1	34.422	2	320.682	2	366.319					
NL	3	1.596.447	9	515.657	10	3.358.199	18	2.365.801	7	2.500.608	
AT	10	1.002.116	14	1.764.776	7	5.625.470	4	147.356	6	1.088.950	
PL	59	1.752.500	92	3.007.681	52	1.859.125	41	2.240.531	26	2.641.542	
PT	7	3.214.944	1	5.299.535	7	908.214	4	1.643.054	5	1.043.512	
RO	21	975.551	16	2.703.065	9	293.507	3	49.640	5	319.069	
SI	3	134.029			4	171.727	8	405.956	2	64.994	
SK	3	117.282	3	707.196			5	115.016	1	15.500	
FI	6	412.415	6	119.457	4	68.254	5	267.571	4	226.260	
SE			2	91.976	4	4.315.758	1	33.864	1	76.914	
UK	42	996.027	9	301.726	9	485.590	28	965.389	29	978.333	
TOTAL	700	93.582.621	584	93.527.594	475	75.998.015	521	149.297.771	425	79.754.209	

Annex 3

TOR: Total number of non-fraudulent cases with the related estimated and established amount																														
MS	2015						2016						2017						2018						2019					
	EUR			N			EUR			N			EUR			N			EUR			N			EUR			N		
	N	EUR		N	EUR		N	EUR		N	EUR		N	EUR		N	EUR		N	EUR		N	EUR		N	EUR				
BE	208	7.895.230		172	5.831.515		195	10.022.610		220	6.226.058		260	12.993.710																
BG	4	81.040		2	12.347		1	65.587		1	59.220																			
CZ	70	3.681.207		80	5.662.473		89	8.480.638		94	4.759.303		51	4.320.263																
DK	85	3.534.944		74	3.697.402		57	2.325.568		52	7.124.670		64	3.235.375																
DE	1.977	110.456.425		1.736	80.287.035		1.943	101.197.873		1.631	105.847.122		1.470	100.701.191																
EE	4	112.658		5	1.232.211		1	11.149		5	74.306		2	100.577																
IE	24	1.795.956		29	5.226.746		34	3.155.465		26	3.118.347		16	1.126.778																
EL	23	3.302.458		7	522.610		11	319.594		10	1.291.307		34	1.589.471																
ES	245	19.854.328		253	42.043.470		230	46.393.536		276	31.534.040		282	23.487.949																
FR	284	13.892.055		254	20.063.671		201	14.816.024		233	16.343.015		236	18.885.721																
HR	9	722.428		12	265.950		7	261.490		4	74.206		6	127.895																
IT	112	6.921.830		90	6.898.863		122	16.597.501		66	4.481.451		131	12.002.984																
CY	1	14.363		1	0		1	10.564		3	57.210		1	10.463																
LV	12	378.930		16	3.117.998		4	196.843		11	292.235		10	283.309																
LT	30	766.443		16	624.360		19	1.006.695		25	3.224.922		10	968.112																
LU				5	176.523		5	162.959					1	111.376																
HU	22	966.189		14	3.772.552		22	5.574.425		10	436.595		53	3.439.343																
MT	4	604.651																												
NL	459	108.667.848		514	131.715.958		440	72.239.739		485	127.155.384		400	95.255.312																
AT	65	2.908.472		47	9.636.010		49	1.711.585		44	2.074.054		41	3.895.011																
PL	70	3.303.193		74	3.998.885		47	1.407.017		114	6.188.536		114	8.037.427																
PT	15	549.246		16	1.309.706		31	4.549.090		33	7.755.560		6	190.466																
RO	72	6.914.540		41	2.676.617		23	2.668.823		22	2.340.194		52	3.404.332																
SI	9	307.216		2	146.875		9	336.019		6	581.455		8	438.273																
SK	7	488.643		15	318.976		11	756.807		6	435.887		6	407.702																
FI	32	1.326.606		34	2.266.388		27	1.826.264		27	2.677.938		54	8.024.990																
SE	79	2.991.700		99	5.912.460		165	6.390.036		154	7.558.386		173	8.977.340																
UK	929	44.209.791		826	82.472.338		803	100.177.442		794	129.383.560		756	85.103.093																
TOTAL	4.851	346.648.390		4.434	419.889.940		4.547	402.661.342		4.352	471.094.960		4.237	397.118.464																

Annex 4

TOR: Percentage of the financial impact of OWNRES cases to the collected and made available TOR (gross) in 2019 per Member State												
MS	Gross amount TOR collected (A account)			All			Fraudulent			Non-fraudulent		
	EUR	OWNRES established and estimated amount	Percentage OWNRES/gross TOR	EUR	OWNRES established and estimated amount	Percentage OWNRES/gross TOR	EUR	OWNRES established and estimated amount	Percentage OWNRES/gross TOR	EUR	OWNRES established and estimated amount	Percentage OWNRES/gross TOR
BE	2.793.965.200	34.476.843	1,23%	21.483.133	653.686	0,77%	12.993.710	6	0,47%	12.993.710	0,47%	7=6/1
BG	114.527.802	653.686	0,57%	653.686	653.686	0,57%			0,00%		0,00%	
CZ	358.606.539	4.320.263	1,20%			0,00%	4.320.263		1,20%	4.320.263	1,20%	
DK	423.678.093	3.381.308	0,80%	145.933	145.933	0,03%	3.235.375		0,76%	3.235.375	0,76%	
DE	5.115.108.190	131.840.156	2,58%	31.138.965	31.138.965	0,61%	100.701.191		1,97%	100.701.191	1,97%	
EE	53.524.059	605.861	1,13%	505.284	505.284	0,94%	100.577		0,19%	100.577	0,19%	
IE	380.317.710	1.418.200	0,37%	291.422	291.422	0,08%	1.126.778		0,30%	1.126.778	0,30%	
EL	298.766.574	3.556.214	1,19%	1.966.743	1.966.743	0,66%	1.589.471		0,53%	1.589.471	0,53%	
ES	1.986.288.991	26.014.963	1,31%	2.527.014	2.527.014	0,13%	23.487.949		1,18%	23.487.949	1,18%	
FR	2.218.723.733	25.145.687	1,13%	6.259.966	6.259.966	0,28%	18.885.721		0,85%	18.885.721	0,85%	
HR	48.827.261	521.097	1,07%	393.202	393.202	0,81%	127.895		0,26%	127.895	0,26%	
IT	2.304.001.322	14.239.984	0,62%	2.237.000	2.237.000	0,10%	12.002.984		0,52%	12.002.984	0,52%	
CY	31.578.686	10.463	0,03%			0,00%	10.463		0,03%	10.463	0,03%	
LV	51.098.597	994.587	1,95%	711.278	711.278	1,39%	283.309		0,55%	283.309	0,55%	
LT	124.347.058	3.426.512	2,76%	2.458.400	2.458.400	1,98%	968.112		0,78%	968.112	0,78%	
LU	25.358.839	111.376	0,44%			0,00%	111.376		0,44%	111.376	0,44%	
HU	250.188.569	3.465.845	1,39%	26.502	26.502	0,01%	3.439.343		1,37%	3.439.343	1,37%	
MT	20.001.336	-	0,00%			0,00%			0,00%		0,00%	
NL	3.411.402.500	97.755.920	2,87%	2.500.608	2.500.608	0,07%	95.255.312		2,79%	95.255.312	2,79%	
AT	276.408.992	4.983.962	1,80%	1.088.950	1.088.950	0,39%	3.895.011		1,41%	3.895.011	1,41%	
PL	1.033.676.120	10.678.969	1,03%	2.641.542	2.641.542	0,26%	8.037.427		0,78%	8.037.427	0,78%	
PT	231.975.771	1.233.978	0,53%	1.043.512	1.043.512	0,45%	190.466		0,08%	190.466	0,08%	
RO	246.658.490	3.723.400	1,51%	319.069	319.069	0,13%	3.404.332		1,38%	3.404.332	1,38%	
SI	98.579.430	503.267	0,51%	64.994	64.994	0,07%	438.273		0,44%	438.273	0,44%	
SK	105.321.797	423.202	0,40%	15.500	15.500	0,01%	407.702		0,39%	407.702	0,39%	
FI	187.771.532	8.251.250	4,39%	226.260	226.260	0,12%	8.024.990		4,27%	8.024.990	4,27%	
SE	649.304.156	9.054.254	1,39%	76.914	76.914	0,01%	8.977.340		1,38%	8.977.340	1,38%	
UK	3.865.669.348	86.081.426	2,23%	978.333	978.333	0,03%	85.103.093		2,20%	85.103.093	2,20%	
Total	26.705.676.695	476.872.672	1,79%	79.754.209	79.754.209	0,30%	397.118.464		1,49%	397.118.464	1,49%	

Annex 5

TOR: Recovery rates (RR) per cut-off date										
MS	2018					2019				
	Established amount	Recovered amount	RR	Established amount	Recovered amount	RR	Established amount	Recovered amount	RR	
	EUR	EUR	%	EUR	EUR	%	EUR	EUR	%	
	1	2	3=2/1	1	2	3=2/1	1	2	3=2/1	
BE	19.103.005	16.764.273	88%	32.175.309	16.446.273	51%				
BG	601.490	116.671	19%	550.584	0	0%				
CZ	4.759.303	4.563.965	96%	4.320.263	4.306.668	100%				
DK	7.291.699	6.967.356	96%	3.381.308	3.080.911	91%				
DE	126.376.311	102.619.083	81%	131.817.242	102.276.961	78%				
EE	642.408	74.306	12%	129.213	129.213	100%				
IE	3.118.347	2.017.829	65%	1.126.778	1.084.728	96%				
EL	4.585.157	421.433	9%	2.995.112	495.022	17%				
ES	33.507.204	22.255.693	66%	24.336.245	23.077.732	95%				
FR	95.280.178	85.688.286	90%	24.220.231	13.855.274	57%				
HR	1.097.818	527.772	48%	521.097	521.097	100%				
IT	9.253.640	3.344.520	36%	13.209.917	6.209.192	47%				
CY	70.088	64.029	91%	10.463	10.463	100%				
LV	1.396.206	260.684	19%	358.085	271.627	76%				
LT	4.908.606	3.107.682	63%	987.045	976.167	99%				
LU			#DIV/0!	111.376	111.376	100%				
HU	1.157.762	1.051.601	91%	3.465.845	1.082.995	31%				
MT			#DIV/0!							
NL	128.770.441	39.419.259	31%	97.716.493	22.920.655	23%				
AT	2.221.411	2.047.507	92%	4.928.961	1.190.427	24%				
PL	8.257.610	4.604.464	56%	6.512.897	5.328.738	82%				
PT	9.347.470	3.719.205	40%	1.233.978	209.817	17%				
RO	2.433.519	1.219.662	50%	3.583.765	2.622.224	73%				
SI	987.411	987.411	100%	503.267	491.531	98%				
SK	550.903	319.131	58%	407.702	407.702	100%				
FI	2.945.510	2.741.186	93%	8.251.250	3.715.468	45%				
SE	7.558.386	5.819.933	77%	9.054.254	7.853.296	87%				
UK	129.520.125	51.354.966	40%	85.076.121	43.081.480	51%				
TOTAL	605.742.008	362.077.907	60%	460.984.801	261.757.037	57%				

Annex 6

MS	TOR: Estimated and established amount per customs procedure per Member State 2019 (EUR)										
	Fraudulent					Non-fraudulent					
	Release for free circulation	Transit	Customs warehousing	Inward processing	Other	Release for free circulation	Transit	Customs warehousing	Inward processing	Other	
BE	18.602.992	2.304.302	399.128		176.710	11.550.356	592.602	385.159	450.400	15.193	
BG	550.584	103.102				4.320.263					
CZ											
DK	145.933					2.910.340		233.661	91.374	0	
DE	31.118.965				20.000	86.850.520	683.247	7.195.130	4.621.465	1.350.829	
EE	28.636				476.648	100.577					
IE					291.422	929.458		90.257	31.157	75.906	
EL	1.954.430				12.313	843.741		745.730			
ES	2.527.014					19.980.492	43.065	46.137	3.408.006	10.249	
FR	5.022.835	167.799	101.505	100.321	867.506	17.219.130	91.245	122.460	1.441.219	11.667	
HR	365.909	27.293				127.895					
IT	2.237.000					10.261.103		105.737	1.162.757	473.387	
CY						10.463					
LV	692.504				18.774	124.450	54.657	86.477	17.725		
LT		344.748	181.232		1.932.420	955.507	12.605				
LU						111.376					
HU	26.502					3.376.732			62.611		
MT											
NL	1.754.117		746.491			89.901.987	325.039	1.515.590	3.325.421	187.275	
AT	1.048.642	17.676			22.632	3.802.211	11.588		81.212		
PL	2.103.889	496.119			41.534	7.995.970			41.456		
PT	1.043.512					190.466					
RO	183.342		99.985		35.741	3.341.576				62.756	
SI	64.994					438.273					
SK		15.500				407.702					
FI	226.260					6.919.106			935.764	170.120	
SE	76.914					8.182.105	39.516	312.567	319.969	123.183	
UK	978.333					72.925.179			12.153.003	24.911	
Total	70.753.306	3.476.539	1.528.341	100.321	3.895.701	353.776.980	1.853.563	10.838.905	28.143.540	2.505.475	

Annex 7

TOR: Customs procedure by number of cases per Member State 2019

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	102	6	2		2	139	102	9	4	6
BG	1	1								
CZ						51				
DK	2					55		5	2	2
DE	61				1	1,293	31	87	39	20
EE	1				4	2				
IE					4	12		2	1	1
EL	9				2	33		1		
ES	29					254	1	1	25	1
FR	33	4	1	3	8	217	5	3	10	1
HR	1	1				6				
IT	29					121		1	8	1
CY						1				
LV	13				1	7	1	1	1	
LT		2	2		13	9	1			
LU						1				
HU	1					50			3	
MT										
NL	5		2			283	62	34	15	6
AT	4	1			1	36	1		4	
PL	16	8			2	112			2	
PT	5					6				
RO	3		1		1	50				2
SI	2					8				
SK						6				
FI	4					45			7	2
SE	1					165	3	2	2	1
UK	29					695			60	1
Total	351	24	8	3	39	3,657	207	1,146	183	44

Annex 8

TOR: Method of detection by established and estimated amounts per Member state 2019 (EUR)

MS	Total EUR	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
BE	34.476.843	21.483.133	626.413	10.778.006	10.047.986		30.729	12.993.710	2.145.793	2.813.828	171.281	140.475	108.894	7.613.439
BG	653.686	653.686		550.584	103.102			0						
CZ	4.320.263	0						4.320.263	34.647	3.059.124			1.226.492	
DK	3.381.308	145.933	145.933					3.235.375	1.328.740	1.147.659		160.264	92.632	506.079
DE	131.840.156	31.138.965	53.374	74.935	30.096.023	870.809	12.801	100.701.191	1.946.042	38.559.516	498.957	42.135.798	17.046.021	514.858
EE	605.861	505.284	476.648	28.636				100.577		100.577				
IE	1.418.200	291.422			291.422			1.126.778	136.458	361.318	13.676	349.009	266.317	
EL	3.556.214	1.966.743		57.620	27.212		1.881.911	1.589.471	123.241	866.684	599.546			
ES	26.014.963	2.527.014	17.351	18.035	2.197.762	293.866		23.487.949	7.172.441	1.402.570	895.386	9.517.751	4.424.381	75.420
FR	25.145.687	6.259.966	1.321.830	823.403	4.114.733			18.885.721	2.659.558	9.576.547	5.686.147		963.469	
HR	521.097	393.202	27.293	365.909				127.895	26.154	101.741				
IT	14.239.984	2.237.000	13.416	586.294	1.389.225	186.315		12.002.984	2.074.694	7.468.233	2.318.819		141.238	
CY	10.463	0						10.463						10.463
LV	994.587	711.278	647.032	64.246				283.309		175.924		86.477	20.907	
LT	3.426.512	2.458.400			2.458.400			968.112	106.560	861.552				
LU	0	0							111.376					
HU	3.465.845	26.502		26.502				3.439.343	295.390	3.143.953				
MT	0	0						0						
NL	97.755.920	2.500.608	54.140	2.421.467		25.001		95.255.312	5.937.877	84.674.889			4.642.546	
AT	4.983.961	1.088.949		57.392	1.031.557			3.895.011	11.588	764.390	2.746.973		254.861	117.199
PL	10.678.969	2.641.543	1.506.254	873.792	38.816		222.681	8.037.427	652.619	7.090.597	196.824		97.387	
PT	1.233.978	1.043.512		943.987	99.524			190.466		19.630	170.836			
RO	3.723.400	319.069	99.985		219.084			3.404.332			3.404.332			
SI	503.267	64.994			64.994			438.273	11.315	426.958				
SK	423.202	15.500	15.500					407.702		334.475	30.050		43.178	
FI	8.251.250	226.260	226.260					8.024.990	6.228.879	913.196			882.915	
SE	9.054.254	76.914		76.914				8.977.340	174.064	5.970.806	1.803.098		1.029.373	
UK	86.081.426	978.333	978.333					85.103.093	26.972	58.211.234			26.864.888	
Total	476.872.672	79.754.209	6.209.761	17.747.723	52.179.840	1.350.990	2.148.122	397.118.464	31.204.409	228.045.400	18.535.924	52.389.775	58.105.498	8.837.458

Annex 10

TOR: Recovery rates (RR) per Member State 2019						
MS	Fraudulent			Non-fraudulent		
	Established amount, EUR	Recovered amount, EUR	RR, %	Established amount, EUR	Recovered amount, EUR	RR, %
	1	2	3=2/1	4	5	6=5/4
BE	19.181.599	11.636.369	61%	12.993.710	4.809.905	37%
BG	550.584	0	0%			
CZ		4.320.263			4.306.668	100%
DK	145.933	145.933	100%	3.235.375	2.934.978	91%
DE	31.116.051	4.497.133	14%	100.701.191	97.779.828	97%
EE	28.636	28.636	100%	100.577	100.577	100%
IE	0	0		1.126.778	1.084.728	96%
EL	1.405.641	69.498	5%	1.589.471	425.524	27%
ES	848.296	716.907	85%	23.487.949	22.360.825	95%
FR	5.392.460	1.577.170	29%	18.827.771	12.278.104	65%
HR	393.202	393.202	100%	127.895	127.895	100%
IT	1.499.644	267.863	18%	11.710.273	5.941.329	51%
CY				10.463	10.463	100%
LV	74.776	74.776	100%	283.309	196.851	69%
LT	18.933	18.933	100%	968.112	957.234	99%
LU				111.376	111.376	100%
HU	26.502	26.502	100%	3.439.343	1.056.493	31%
MT			0%			
NL	2.500.608	861.884	34%	95.215.885	22.058.771	23%
AT	1.088.949	57.392	5%	3.840.011	1.133.035	30%
PL	1.024.147	75.347	7%	5.488.751	5.253.391	96%
PT	1.043.512	19.351	2%	190.466	190.466	100%
RO	179.433	4.539	3%	3.404.332	2.617.685	77%
SI	64.994	64.994	100%	438.273	426.537	97%
SK	0	0		407.702	407.702	100%
FI	226.260	1.157	1%	8.024.990	3.714.311	46%
SE	76.914	36.537	48%	8.977.340	7.816.759	87%
UK	0	0		85.076.121	43.081.480	51%
TOTAL	66.887.074	20.574.121	31%	394.097.728	241.182.917	61%

Annex 11

TOR: Examination of write-off cases in 2019													
MS	Acceptance		Reference to Article 17.2 rejected		Additional information request (AI)		Not appropriate		Total cases*		Cases assessed twice (AI)		Total (amounts not counted twice)
	N	EUR	N	EUR	N	EUR	N	EUR	N	N	N	EUR	
AT	1	118.064	1	1.305.392		2.912	2		2	2		1.426.368	
CY	1	240.966					1		1			240.966	
CZ	1	62.735					1		1			62.735	
DE	4	1.429.124	9	5.536.560	33	10.961.686			46	7		17.927.369	
ES	10	3.152.106	15	9.282.687	4	1.873.338			29			14.308.130	
FI	3	405.174		31.498					3	1		436.671	
FR	1	103.958	2	202.764					3	1		306.722	
GR	1	1.392.941	1	8.076.640	4	1.399.374			6	1		10.808.955	
HU							1	547.704	1			547.704	
IT	3	5.941.231	3	1.483.595	13	14.209.456			19	3		21.634.282	
LT	1	973.491			1	1.178.576			2			2.152.067	
LV					4	1.359.655			4			1.359.655	
NL	12	7.476.314	4	3.528.736	34	25.932.645			50			36.937.694	
PL	1	283.145	4	3.890.052		8.890			5	2		4.182.086	
PT			1	123.541					1			123.541	
RO	4	1.575.572	3	1.085.966	11	3.447.163			18	3		6.108.701	
SE					1	1.659.463			1			1.659.463	
SI					1	185.164			1			185.164	
TOTAL	40	22.691.832	43	33.502.262	109	63.663.565	1	550.616	193	20		120.408.275	

* Total cases (not including assessed twice)

ANNEX 12

Classification of cases in relation to Common Agricultural Policy expenditure

The analysis of irregularities in Section 3 'Common Agricultural Policy' separately focuses on 'rural development' (RD) and direct 'support to agriculture' (SA).

To this purpose, cases are classified as:

- RD, where they concern only expenditure on budget lines/posts that contain the codes '0504', 'B01-4' or 'B01-50' (RD budget codes).²⁸ In addition, it has been considered that there are 168 irregularities where the field 'Fund' makes reference to the EARDF (European Agriculture Rural Development Fund), even if the budget line/post is not specified.

As from 2004, expenditure on rural development has been grouped under the chapter 0504. Within this context, the titles B050405 (as from 2007) and B050460 (as from 2014) refer to European Agricultural Fund for Rural Development (EAFRD) funding.²⁹

Between 2000 and 2003, rural development was financed through the budget line B01-4 (EAGGF Guarantee Section). The appropriations included in this Title were intended to cover expenditure on two types of rural development measures: (1) accompanying measures introduced in 1992 supplemented by less-favoured-areas scheme (2) modernisation and diversification schemes.

Before 2000, there was no explicit reference to rural development in the budget, but line B01-50 (EAGGF Guarantee Section) covered expenditure on accompanying measures, similar to B01-4 in 2000-2003.

- SA, where the budget line/post does not contain RD budget codes, but only SA budget codes (all the others).³⁰ In addition, it has been considered that there are 112 irregularities where the field 'Fund' makes reference to the European Agriculture Guarantee Fund (EAGF) and the budget line/post is not specified. For these cases, it is not clear whether this expenditure financed rural development (from the EAGGF – guarantee section) or SA. In order to find the best possible classification for these cases, the following hypothesis has been made. As from 2007, the EARDF has been created to finance all measures concerning rural development. Consequently, if the budget years associated to an irregularity are from 2007 onwards, it seems to be unlikely that this irregularity is related to rural development,

²⁸ Most of these cases have the field 'Fund' filled in as 'EAFRD/EAGF', but the Budget line or the Budget post that are explicitly mentioned lead to classify the case in this category RD (7 439 cases out of 11,920). In the category 'RD', also cases are included where the field 'Fund' was filled in as 'EAGF' and the budget line/post includes only RD budget codes (39 irregularities).

²⁹ Chapter 504 is split in the following titles: 050401 'r.d. in the EAGGF – Guarantee section' (later with the addition 'Completion of earlier programme 2000-2006'), 050402 'r.d. in the EAGGF – Guidance section' (later with the addition 'Completion of earlier programme'), 050403 'Other measures', 050404 'Transitional instrument for the financing of r.d. by the EAGGF – Guarantee section for the new MS' (later with the addition 'Completion of earlier programmes 2004-2006'), 050405 'r.d. financed by EAFRD (2007-2013)' (from 2007. As from 2014, it becomes 'completion of ...'), 050460 'EAFRD (2014-2020)' (from 2014).

³⁰ Most of these cases have the field 'Fund' filled in as 'EAFRD/EAGF', but the Budget line/post includes only SA budget codes (3 386 cases out of 5 660).

so it has been considered SA (80 cases). In case also the budget year is not mentioned, but the programming period mentioned in the relevant field is 2007-2013 or 2014-2020, the irregularity has also been considered SA (2 cases). The other irregularities (30 cases) have been classified as BLANK.

SA includes expenditure in relation to intervention in agricultural markets and direct payments to farmers.

- 'SA/RD', where they concern both types of expenditure (RD and SA budget codes)³¹. In addition, it has been considered that there are 116 irregularities where the field 'Fund' makes reference to 'EAGF/EARDF', but the budget line/post is not specified. For these cases, it is not clear whether this expenditure financed only rural development (before from the EAGGF – guarantee section and then from EARDF) or both rural development (EARDF) and SA (EAGF). In order to find the best possible classification for these cases, the following hypothesis has been made. As from 2007, the EARDF has been created to finance all measures concerning rural development. Consequently, if the budget years associate to an irregularity are from 2007 onwards only, it seems to be likely that there is also an SA component in the expenditure related to the irregularity (because EAGF is more likely to point to an SA item of expenditure) so the irregularity has been considered MIX (66 cases). In case also the budget year is not mentioned, but the programming period is 2007-2013 or 2014-2020, the irregularity has also been considered MIX (36 cases). The other irregularities (14 cases) have been classified as BLANK.
- 'BLANK', where information has not been considered enough to assign the case to RD, SA or SA/RD³².

Some parts of the analysis in Section 3 'Common Agricultural Policy' separately focus on 'Interventions in agricultural markets' (or 'Market measures') and 'Direct payments'.

In fact, as from 2006, support to agriculture is structured along 2 main chapters:³³

- Chapter 0502 'Interventions in agricultural markets';
- Chapter 0503 'Direct aids'.

To the purpose of the analysis in Section 3 'Common Agricultural Policy', cases are classified:

- 'Market measures', where they concern expenditure on Budget lines/posts which contain the code '502', as from the 2006 EU Budget (the same case may concern also other areas, including rural development or direct payments);

³¹ Most of these cases have the field 'Fund' filled in as 'EAFRD/EAGF' and the Budget line/post includes both SA and RD budget codes (258 out of 369 cases).

³² See above.

³³ The other chapters of Title 05 'Agriculture and rural development' are: 0501 'Administrative expenditure', 0504 'Rural development', 0505 'SAPARD' (later 'Instrument for pre-accession assistance'), 0506 'External relations' (later 'International aspects'), 0507 'Audit', 0508 'Policy strategy and coordination', 0549 'Expenditure on administrative management' (until 2013), 0509 'Horizon 2020 – Research and innovation' (from 2014).

- 'Direct payments', where they concern expenditure on Budget lines/posts which contain the code '503', as from the 2006 EU Budget (the same case may concern also other areas, including RD or market measures).

Cases concerning only expenditure in 2005 or before are not considered 'Market measures' or 'direct payments'. Before 2006, the EU Budget had a different structure:

- In 2004 and 2005, the chapters 0502 and 0503 referred respectively to 'Plant products' and 'Animal products';
- Before 2004, subsection B01 covered the Guarantee section of the EAGG fund and was split, among others³⁴, in:
 - B01-1 'Plant products';
 - B01-2 'Animal products'.

³⁴ B01-3 covered "Ancillary expenditure", B01-6 "Monetary reserve".

ANNEX 13

Categories of irregularities and related types

Tables NR12-NR15, PA9, PA10

The categories used in Tables NR12-NR15, PA9, PA10 are as follows:

Code	Category	Type
T11	Request	T11/00: Incorrect or incomplete request for aid T11/01: False or falsified request for aid T11/02: Product, species, project and/or activity not eligible for aid T11/03: Incompatible cumulation of aid T11/04: Several requests for the same product, species, project and/or activity T11/99: Other
T12	Beneficiary	T12/00: Incorrect identity operator/beneficiary T12/01: Non-existent operator/beneficiary T12/02: Misdescription of the holding T12/03: Operator/beneficiary not having the required quality T12/99: Other
T13	Accounts and records	T13/00: Incomplete accounts T13/01: Incorrect accounts T13/02: Falsified accounts T13/03: Accounts not presented T13/04: Absence of accounts T13/05: Calculation errors T13/06: Revenues not declared T13/99: Other
T14	Documentary proof	T14/00: Documents missing and/or not provided T14/01: Documents incomplete T14/02: Documents incorrect T14/03: Documents provided too late T14/04: Documents false and/or falsified T14/99: Other
T15	Product, species and/or land	T15/00: Over or under production T15/01: Inexact composition T15/02: Inexact origin T15/03: Inaccurate value T15/04: Inexact quantity

		<p>T15/05: Variation in quality or content</p> <p>T15/06: Quantities outside permitted limits, quotas, thresholds</p> <p>T15/07: Unauthorised substitution or exchange</p> <p>T15/08: Unauthorised addition or mixture</p> <p>T15/09: Unauthorised use</p> <p>T15/10: Falsification of the product</p> <p>T15/11: Incorrect storage or handling</p> <p>T15/12: Fictitious use or processing</p> <p>T15/13: Incorrect classification (incl. incorrect tariff heading)</p> <p>T15/14: Overdeclaration and/or declaration of fictitious product, species and/or land</p> <p>T15/99: Other</p>
T16	(Non-)action	<p>T16/00: Action not implemented</p> <p>T16/01: Action not completed</p> <p>T16/02: Operation prohibited during the measure</p> <p>T16/03: Failure to respect deadlines</p> <p>T16/04: Irregular termination, sale or reduction</p> <p>T16/05: Absence of identification, marking, etc.</p> <p>T16/06: Refusal of control, audit, scrutiny etc.</p> <p>T16/07: Control, audit, scrutiny etc. not carried out in accordance with regulations, rules, plan etc.</p> <p>T16/08: Infringement of rules concerned with public procurement</p> <p>T16/09: Infringements with regard to the cofinancing system</p> <p>T16/10: Refusal to repay not spent or unduly paid amount</p> <p>T16/99: Other</p>
T17	Movement	<p>T17/00: Irregularities in connection with final destination (change of, non arrival at, etc.)</p> <p>T17/01: Fictitious movement</p> <p>T17/99: Other</p>
T18	Bankruptcy	<p>T18/00: Legal persons - liquidation</p> <p>T18/01: Legal persons - reorganisation to structure debt</p> <p>T18/02: Natural persons - repayment plan</p> <p>T18/03: Natural persons - repayment plan not possible</p> <p>T18/99: Other</p>
T19	Ethics and integrity	<p>T19/00: Conflict of interest</p> <p>T19/01: Bribery - passive</p>

		<p>T19/02: Bribery - active</p> <p>T19/03: Corruption</p> <p>T19/04: Corruption - passive</p> <p>T19/05: Corruption - active</p> <p>T19/99: Other irregularities concerning integrity and ethics</p>
T40	Public procurement (see annex Commission Decision C(2013)9527)	<p>T40/01: Lack of publication of contract notice</p> <p>T40/02: Artificial splitting of works/services/supplies contracts</p> <p>T40/03: Non-compliance with - time limits for receipt of tenders; or - time limits for receipt of requests to participate</p> <p>T40/04: Insufficient time for potential tenderers/candidates to obtain tender documentation</p> <p>T40/05: Lack of publication of -extended time limits for receipt of tenders; or - extended time limits for receipt of requests to participate</p> <p>T40/06: Cases not justifying the use of the negotiated procedure with prior publication of a contract notice</p> <p>T40/07: For the award of contracts in the field of defence and security falling under directive 2009/81/EC specifically, inadequate justification for the lack of publication of a contract notice</p> <p>T40/08: Failure to state: - the selection criteria in the contract notice; and/or - the award criteria (and their weighting) in the contract notice or in the tender specifications</p> <p>T40/09: Unlawful and/or discriminatory selection and/or award criteria laid down in the contract notice or tender documents</p> <p>T40/10: Selection criteria not related and proportionate to the subject-matter of the contract</p> <p>T40/11: Discriminatory technical specifications</p> <p>T40/12: Insufficient definition of the subject-matter of the contract</p> <p>T40/13: Modification of selection criteria after opening of tenders, resulting in incorrect acceptance of tenderers</p> <p>T40/14: Modification of selection criteria after opening of tenders, resulting in incorrect rejection of tenderers</p> <p>T40/15: Evaluation of tenderers/candidates using unlawful selection or award criteria</p> <p>T40/16: Lack of transparency and/or equal treatment during evaluation</p> <p>T40/17: Modification of a tender during evaluation</p> <p>T40/18: Negotiation during the award procedure</p> <p>T40/19: Negotiated procedure with prior publication of a contract notice with substantial modification of the conditions</p> <p>T40/20: Rejection of abnormally low tenders</p> <p>T40/21: Conflict of interest</p> <p>T40/22: Substantial modification of the contract elements set out in the contract</p>

		notice or tender specifications T40/23: Reduction in the scope of the contract T40/24: Award of additional works/services/supplies contracts without competition T40/25: Additional works or services exceeding the limit laid down in the relevant provisions T40/99: Other
T50	State aid	T50/01: Failure to notify State Aid T50/02: Wrong aid scheme applied T50/03: Misapplication of the aid scheme T50/04: Monitoring requirements not fulfilled T50/05: Reference investment not taken into account in the applicable aid scheme T50/06: No consideration of revenue in the applicable aid scheme T50/07: No respect of the incentive effect of the aid T50/08: Aid intensity not respected T50/09: De Minimis threshold exceeded T50/99: Other State aid
T90	Other	T90/99: Other irregularities

Tables CP14, CP15, CP25, CP26

The categories used in Tables CP14, CP15, CP25, CP26 are built as follows:

- Infringements concerning the request: T11/00, T11/01, T11/99
- Eligibility / Legitimacy of expenditure/measure: T11/02
- Multiple financing: T11/03, T11/04
- Violations/breaches by the operator: T12
- Incorrect, absent, falsified accounts: T13
- Incorrect, missing, false or falsified supporting documents: T14
- Product, species and/or land: T15
- Infringement of contract provisions/rules: T16/00, T16/01, T16/02, T16/03, T16/04, T16/05, T16/06, T16/07, T16/09, T16/10, T16/99
- Movement: T17
- Bankruptcy: T18
- Ethics and integrity: T19
- Infringement of public procurement rules: T40, T16/08
- State aid: T50

ANNEX 14

Analysis of the sensitivity of FDR and IDR

Intervention in agricultural markets and direct payments

In the main body of this Report reference is made to the Fraud Detection Rate (FDR) and the Irregularity Detection Rate (IDR) in relation to '*Intervention in agricultural markets*' and '*direct payments*'.

A part of the irregularities used for these calculations do not refer exclusively to a specific policy measure, because the same case may cover several budget posts referring to different measures. These 'mixed' cases have been included with their full financial amount in all policy measures affected.

FDR and IDR for '*Intervention in agricultural markets*' in Table NR16a below is calculated on the basis of the amounts of all the irregularities (fraudulent and non-fraudulent) where this type of expenditure is involved (considering in full the 'mixed' cases, as explained above). The same applies with reference to FDR and IDR for '*direct payments*'. Table NR16a shows the outcome of these calculations.

Type of expenditure (1)	Irregularities detected and reported 2015-2019 / Payments 2015-2019		
	FDR	IDR	Total
Intervention in agricultural markets	0.87%	1.85%	2.7%
Direct payments	0.01%	0.07%	0.1%

(1) In some cases, fraud or irregularity concern both 'intervention in agricultural markets' and other measures. In these cases, the total amount of the fraud or irregularity is considered in the FDR or IDR calculation. The same applies to some cases concerning 'direct payments'.

As there are a number of '*intervention of agricultural markets*' cases that concern, at the same time, this type of expenditure and other measures, the total amounts (and the corresponding FDR and IDR) associated to '*intervention in agricultural markets*' are somehow inflated. The same applies with reference to '*direct payments*'.

An analysis is then warranted of how sensitive FDR and IDR are to the presence of these 'mixed' cases. As a first step, an assessment is required of the number of these 'mixed' cases, the nature of the related overlaps and the amounts involved. Fig. NR1-NR3 show the outcome of this assessment, respectively for cases reported as fraudulent, not reported as fraudulent and for all cases together.

Fig. NR1: Irregularities and amounts reported as fraudulent by type of expenditure – 2015-2019

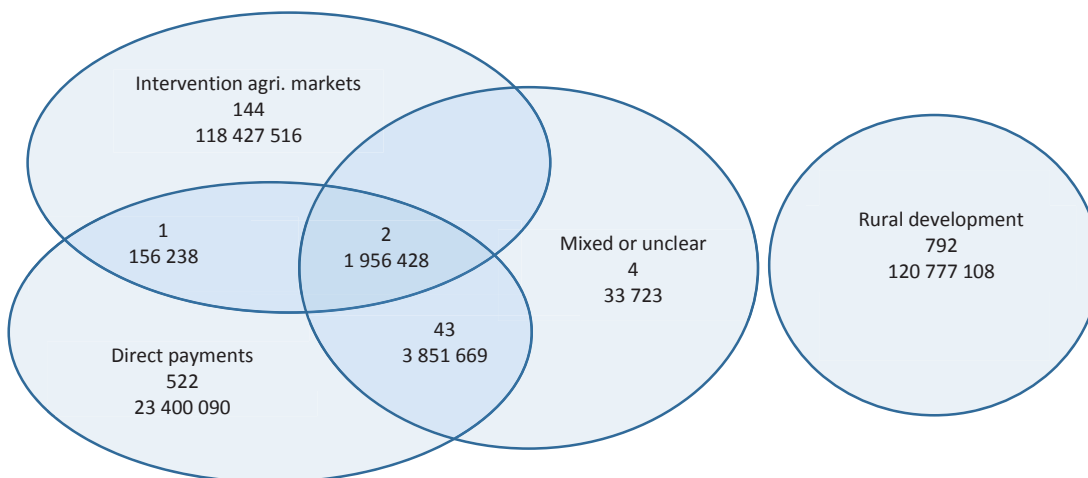


Fig. NR2: Irregularities and amounts not reported as fraudulent by type of expenditure – 2015-2019

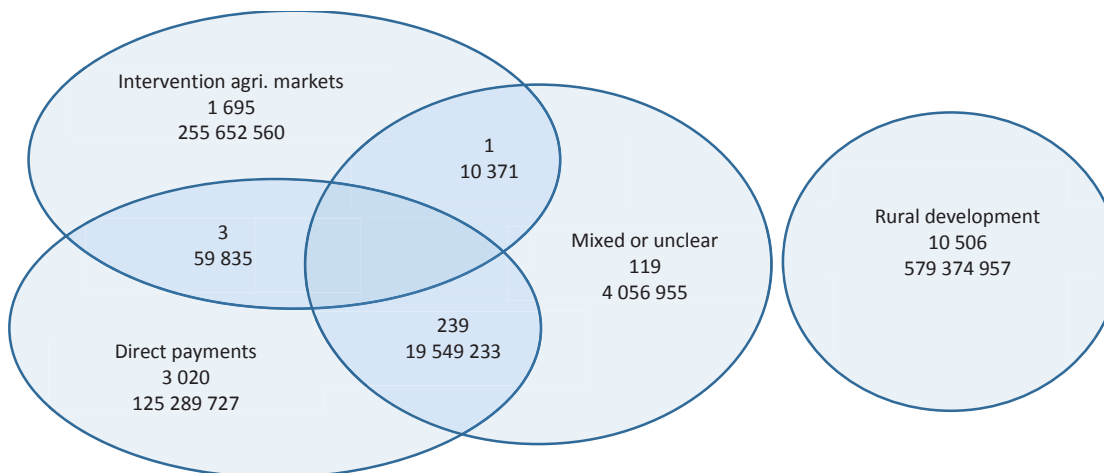


Fig. NR3: Irregularities and amounts reported by type of expenditure – 2015-2019

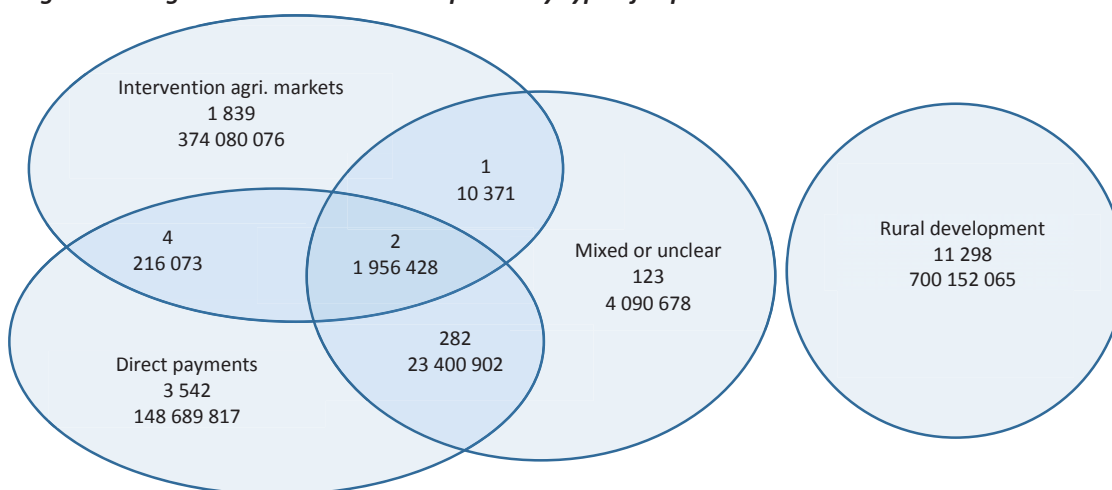


Table NR16_b: FDR and IDR by type of expenditure: detail on direct support to agriculture

Type of expenditure (1)	Irregularities detected and reported 2015-2019 / Payments		
	FDR	IDR	Total
Intervention in agricultural markets	0.86%	1.85%	2.7%
Direct payments	0.01%	0.06%	0.1%

(1) Cases concerning only 'intervention in agricultural markets' (and not also other measures) are considered ('pure' cases). 'Mixed' or unclear cases are left out of this Table. The same applies to 'direct payments' (only 'pure' cases).

Figures in Table NR16a represent the upper limit of FDR and IDR for '*intervention in agricultural markets*' or '*direct payments*', as they include amounts that are linked to irregularities or fraud related also to other types of expenditure.

Figures in Table NRb represent the lower limit of FDR and IDR for '*intervention in agricultural markets*' or '*direct payments*', as they exclude part of the amounts of the 'mixed' cases that could be related to the relevant types of expenditure.³⁵

As FDR and IDR in Tables NR16a and NR16b are similar, it can be concluded that they are not significantly sensitive to this 'mixed' cases issue.

Rural development (RD) and support to agriculture (SA)

FDR and IDR for '*Support to agriculture*' ('SA') is calculated on the basis of the amounts (of the irregularities or fraud) related to cases where only this type of expenditure is involved. The same applies with reference to FDR and IDR for '*Rural development*' ('RD'). Table NR16c shows the outcome of this calculation.

There are a number of cases that have not been classified as 'pure' 'RD' or 'SA' cases. They are reported as 'mixed' cases (RD/SA) or unclear cases. This implies that the total amounts (and the corresponding FDR and IDR) associated to 'RD' are somehow underestimated. The same applies with reference to 'SA'.

Table NR16_c: FDR and IDR by type of expenditure

Type of expenditure	Irregularities detected and reported 2015-2019 / Payments 2015-2019		
	FDR	IDR	Total
Support to agriculture (SA)	0.06%	0.19%	0.3%
Rural development (RD)	0.20%	0.98%	1.2%
Global ⁽¹⁾	0.10%	0.37%	0.5%

(1) Global also includes cases where fraud or irregularity concern both direct support to agriculture and rural development (SA/RD cases) and unclear cases. Figures referring to the specific type of support do not consider these 'mixed' SA/RD or unclear cases

An analysis is then warranted of how sensitive FDR and IDR are to the presence of these RD/SA 'mixed' cases and of unclear cases. As a first step, an assessment is required of the number of these 'mixed' or unclear cases and the amounts involved. Fig. NR4-NR6 show the outcome of this assessment, respectively for cases reported as fraudulent, not reported as fraudulent and for all cases together.

³⁵ This analysis takes into consideration the combination of '*intervention in agricultural markets*' (budget line B0502, since 2006 – see above) with '*rural development*' or with '*direct payments*' (budget line B0503, since 2006 – see above). This applied also to 'direct payments'. Nevertheless, there are also cases where '*direct payments*' is combined with other budget codes from years before 2006. Excluding also these cases would lower the indicators further.

Fig. NR4: Irregularities and amounts reported as fraudulent by type of expenditure – 2015-2019

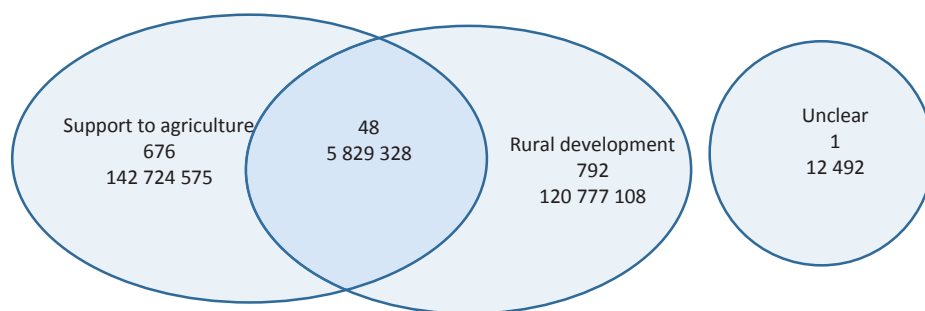


Fig. NR5: Irregularities and amounts not reported as fraudulent by type of expenditure – 2015-2019

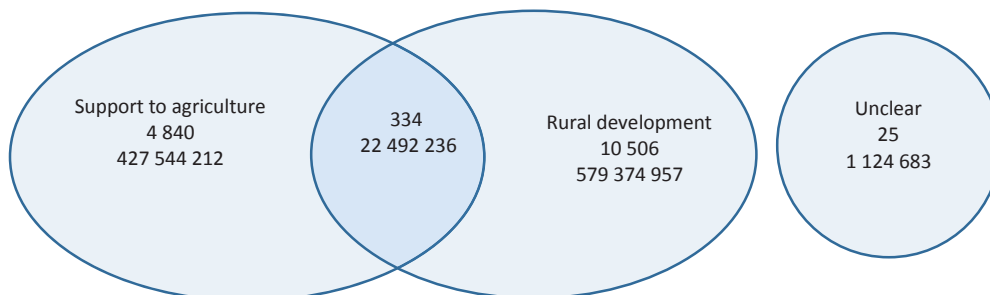


Fig. NR6: Irregularities and amounts reported by type of expenditure – 2015-2019

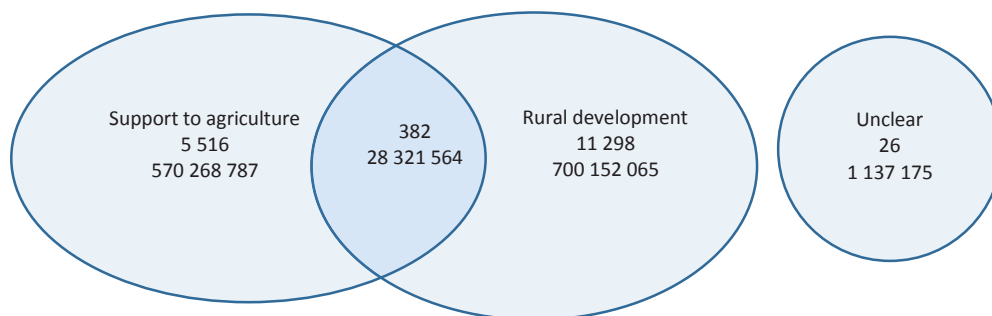


Table NR16d shows FDR and IDR where 'mixed' and unclear cases are added both for 'rural development' and 'support to agriculture'. In practice, for 'rural development', also all the amounts related to 'mixed' and unclear cases are added to the amounts related to the 'pure' rural development cases (i.e. EUR 5 829 328+12 492 for the FDR). The same applies to 'support to agriculture'. Therefore, FDR and IDR in Table NR16d are somehow inflated and represent the upper limit.

Table NR16 d: FDR and IDR by type of expenditure

Type of expenditure (1)	Irregularities detected and reported 2015-2019 / Payments 2015-2019		
	FDR	IDR	Total
Support to agriculture (SA)	0.07%	0.20%	0.3%
Rural development (RD)	0.21%	1.02%	1.2%

(1) In some cases, fraud or irregularity concern both direct support to agriculture and rural development (SA/RD cases) or it is not clear to which category (RD or SA) the case belongs. The full financial amounts of these 'mixed' SA/RD or unclear cases are added both to figures referring to 'support to agriculture' and 'rural development' (implying double counting).

As FDR and IDR in Tables NR16c and NR16d are similar, it can be concluded that they are not significantly sensitive to this 'mixed' cases issue. The biggest variation concerns IDR for RD and it is just 0.04.

ANNEX 15

Classification of Legal Entity Types by Country and Category

	Private Company	Public Company	Simple Structures	Non-Profit & Cooperatives	Nat'l Gov't	Sub-nat'l Gov't
AT	GmbH			Verein		
BG	ООД; ЕООД	АД	ЕТ; ЕАД	Religious body; Асоциация; Съюз		Община
CY	Ltd					
CZ	s.r.o.	a.s.		Škola; univerzita; Vysoké učení; o.s.; o.p.s.; z.s.	Ministerstvo	Obec; Kraj; Mesto
DE	oHG; KG; GmbH; GmbH & Co.KG; gGmbH; UG	AG	e.K.; Partnerschaft	eG; e.V.; Stiftungen		Gemeinde
DK	Ltd; ApS	A/S; IVS	K/S			
EE	OÜ	AS		Mittetulundusühing; Sihtasutus		Vallavalitsus
ES	S.L.	S.A.	S.C.	Asociación; Fundación	Departamentos ministeriales, Organismos Autónomos, Agencias Estatales, Entidades Públicas Empresariales; Autoridades Administrativas Independientes	Comunidades Autónomas/Entidades Locales;
FI	Oy					
FR	EARL; SARL; SAS	SA	EURL; SCA; SCEA	Association; Union	Établissement public administratif	CCAS
GR	M.E.P.E	A.E	E.E.; O.E.			
HR	d.o.o.	d.d.			Ministarstvo	
HU	Kft.; zrt.		bt.	Szöv;		Önkormányzat
IE			Partnership			
IT	S.r.l.; S.c.a.r.l.	S.p.a.	S.a.S.; S.s.	Consorzio; Società Cooperativa; Associazione		Comune
LT	UAB		MB	Asociacija	departamentas	savivaldybės administracija
LV	SIA	AS	IK	Asociācija; biedrība; nodibinājums	Valsts pārvaldes iestāde; Ministrija	novada dome; Pilsētas dome; Novada pašvaldība; Pagasta pārvalde; Plānošanas reģions
MT	Ltd					
NL	bv	nv	Mts	Stichting		
PL	Sp. z o.o.	s.a.	s.c.; sp.j.; sp.k; sp.p.	Uniwersytet; Spółdzielnia; Religious body; Izba; Stowarzyszenie ; Unia; Zrzeszenie; Fundacja	Ministerstwo	Miasto; Gmina; Powiat
PT	Lda	S.A.		Escola Profissional;		Município

				Universidade; CRL; Associação;		
RO	S.R.L.	S.A.	PFA; II	Academia; Colegiul; Universitatea; Societate Cooperativa; Religious body; Asociația; Fundatia; Federatia; NGO	Agenția Națională; Compania Nationala; Ministry	Comuna; Obstea; Primaria Municipiului; UAT
SE						Kommun
SI	d.o.o.	d.d.				Občina
SK	s.r.o.	a.s.		University; škola; Vysoká škola; Asociácia; Združenie	Ministerstvo	Obec; Mesto; Kraj
UK	Ltd.				Department; Agency	Council

ANNEX 16

Legenda

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

YEI: Youth Employment Initiative

HRD: pre-accession, Human Resources Development component

IPARD: Instrument for Pre-Accession for Rural Development

PHARE: Pre-accession assistance programme

REGD: pre-accession, Regional Development component

TAIB: Transition Assistance and Institution Building

TIPAA: Turkey Instrument for Pre-accession Assistance

CBC: pre-accession, Cross-Border Cooperation component

COUNTRIES	FUNDS/TYPES OF EXPENDITURE																	REGD	IPARD	TAIB
	SA	RD	SA/RD	GUID	EFF	EMIF	CF	ERDF	ESF	AMIF	FEAD	ISF	YEI	CBC-IPA	HRD	IPARD	REGD			
AT	6	2	0	0	0	0	0	13	4	0	0	0	0	0	0	0	0	0		
BE	4	32	1	0	0	0	0	7	6	0	0	0	0	0	0	0	0	0		
BG	7	183	0	0	7	0	1	36	14	0	0	0	0	2	0	0	0	0		
CY	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0		
CZ	14	88	0	0	5	7	51	68	47	0	0	1	0	0	0	0	0	0		
DE	29	33	5	0	0	0	0	56	32	2	0	0	0	0	0	0	0	0		
DK	6	9	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0		
EE	0	20	0	0	1	4	11	34	9	0	0	0	0	0	0	0	0	0		
ES	180	143	1	0	0	0	0	25	1	0	0	0	0	0	0	0	0	0		
FI	13	13	0	0	1	0	0	10	3	0	0	0	0	0	0	0	0	0		
FR	60	123	0	0	0	2	0	16	4	0	3	0	2	0	0	0	0	0		
GR	37	127	0	0	0	0	1	6	0	0	1	0	1	0	0	0	0	0		
HR	19	48	0	0	0	7	21	21	6	0	0	0	0	0	2	0	0	0		
HU	23	74	0	0	0	0	4	197	32	0	0	0	0	0	0	0	0	0		
IE	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
IT	345	101	46	1	0	0	0	73	29	0	0	0	0	0	0	0	0	0		
LT	31	57	6	0	1	0	10	29	5	0	0	0	0	0	0	0	0	0		
LU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
LV	1	18	0	0	3	3	3	26	0	0	0	0	0	0	0	0	0	0		
MT	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0		
NL	10	3	0	0	0	2	0	4	1	0	0	0	0	0	0	0	0	0		
PL	92	155	0	0	6	3	36	357	133	0	1	0	0	0	0	0	0	0		
PT	45	295	0	0	0	9	0	27	7	0	0	0	0	0	0	0	0	0		
RO	138	189	0	0	6	3	4	107	20	0	0	0	0	0	0	0	0	0		
SE	0	3	0	0	0	1	0	4	11	0	0	0	0	0	0	0	0	0		
SI	2	8	0	0	0	0	1	1	5	0	1	0	0	0	0	0	0	0		
SK	5	24	9	0	0	2	45	66	22	0	0	0	0	0	0	0	0	0		
UK	35	110	1	0	0	0	0	103	47	0	0	0	0	0	0	0	0	0		
AL																		3		
ME															17	0	10	0		
MK															1	47	1	0		
RS															0	1	0	8		
TR															5	106	1	0		
TOTAL	1,102	1,862	69	1	30	43	189	1,291	445	3	6	1	3	2	25	154	12	11		

Annex to the Statistical Evaluation - Irregular amounts related to irregularities reported by Member States and Beneficiary Countries in 2019

COUNTRIES	FUNDS/TYPE OF EXPENDITURE																TAIB	
	SA	RD	SA/RD	GUJD	EFF	EMFF	CF	ERDF	ESF	AMIF	FEAD	ISF	YEI	CBC-IPA	HRD	IPARD		REGD
AT	598,315	102,617	0	0	0	0	0	1,060,514	216,523	0	0	0	0	0	0	0	0	0
BE	103,414	989,886	14,074	0	0	0	0	390,724	1,290,668	0	0	0	0	0	0	0	0	0
BG	2,079,386	7,428,925	0	0	249,127	0	19,207	3,987,020	765,345	0	0	0	0	66,186	0	0	0	0
CY	0	0	0	0	0	0	256,626	29,913	23,249	0	0	0	0	0	0	0	0	0
CZ	4,131,534	2,817,015	0	0	398,730	231,642	13,272,572	19,953,780	757,562	0	0	223,018	0	0	0	0	0	0
DE	596,262	1,687,828	279,224	0	0	0	0	5,774,598	3,489,854	59,708	0	0	0	0	0	0	0	0
DK	170,017	2,342,935	0	0	0	0	0	166,474	0	0	0	0	0	0	0	0	0	0
EE	0	1,235,220	0	0	16,335	60,237	1,056,133	3,398,859	860,439	0	0	0	0	0	0	0	0	0
ES	11,036,370	4,148,068	11,111	0	0	0	0	17,364,414	11,496	0	0	0	0	0	0	0	0	0
FI	376,342	351,306	0	0	26,457	0	0	280,005	74,568	0	0	0	0	0	0	0	0	0
FR	4,278,616	3,173,651	0	0	0	0	0	1,757,294	197,901	0	3,166,046	0	48,182	0	0	0	0	0
GR	672,326	1,822,207	0	0	0	0	2,060,244	873,970	450,951	0	194,123	0	866,164	0	0	0	0	0
HR	505,919	1,518,877	0	0	0	0	4,178,999	674,219	1,518,459	0	0	0	0	9,081	0	0	0	0
HU	2,441,229	2,538,009	0	0	0	0	600,910	23,988,563	17,551,644	0	0	0	0	0	0	0	0	0
IE	0	126,984	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	18,237,682	9,290,431	5,212,365	385,088	0	0	0	14,805,263	927,488	0	0	0	0	0	0	0	0	0
LT	904,285	3,052,574	172,352	0	19,110	0	239,683	5,841,907	114,053	0	0	0	0	0	0	0	0	0
LU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	17,483	386,782	0	0	1,743,658	151,358	1,379,027	11,332,282	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	24,345	0	118,500	0	0	0	0	0	0	0	0
NL	701,738	253,330	0	0	0	27,619	0	117,540	177,390	0	0	0	0	0	0	0	0	0
PL	86,348,115	3,692,758	0	0	792,592	131,665	4,706,569	60,761,393	6,900,934	0	566,622	0	0	0	0	0	0	0
PT	1,646,800	14,709,425	0	0	0	1,346,137	0	2,268,065	766,641	0	0	0	0	0	0	0	0	0
RO	8,982,764	12,810,571	0	0	2,516,483	112,497	4,247,464	35,878,470	8,872,851	0	0	0	0	0	0	0	0	0
SE	0	355,294	0	0	0	997,501	0	163,396	421,646	0	0	0	0	0	0	0	0	0
SI	60,970	121,544	0	0	0	0	23,516	85,600	260,581	0	55,535	0	0	0	0	0	0	0
SK	74,288	1,829,554	912,328	0	0	150,617	512,199,712	25,380,710	1,981,459	0	0	0	0	0	0	0	0	0
UK	684,792	2,653,868	13,948	0	0	0	0	1,219,971	1,806,597	0	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	23,224	0	0	47,194	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	0	26,183	323,459	0	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,153,297
TOTAL	144,648,606	79,439,660	6,615,401	385,088	5,762,492	3,850,059	544,240,661	237,579,290	49,438,301	178,208	4,002,326	223,018	914,346	66,186	163,435	10,669,772	47,194	1,153,297