



Brussels, 25 July 2025
(OR. en)

11953/25
ADD 1

GAF 19
FIN 922

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	25 July 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

No. Cion doc.:	COM(2025) 426 annex
Subject:	ANNEXES to the Report from the Commission to the Council and the European Parliament: 36th Annual Report on the protection of the European Union's financial interests and the fight against fraud - 2024

Delegations will find attached document COM(2025) 426 annex.

Encl.: COM(2025) 426 annex



EUROPEAN
COMMISSION

Brussels, 25.7.2025
COM(2025) 426 final

ANNEXES 1 to 3

ANNEXES

to the

REPORT FROM THE COMMISSION TO THE COUNCIL AND THE EUROPEAN PARLIAMENT

36th Annual Report on the protection of the European Union's financial interests and the fight against fraud - 2024

{SWD(2025) 196 final} - {SWD(2025) 197 final} - {SWD(2025) 198 final} -
{SWD(2025) 199 final} - {SWD(2025) 228 final} - {SWD(2025) 229 final} -
{SWD(2025) 230 final}

Annex 1 - Irregularities reported as fraudulent in 2024

The number of irregularities reported as fraudulent measures the results of Member States' work to counter fraud and other illegal activities affecting the EU's financial interests. Therefore, the figures should not be interpreted as indicating the level of fraud in the Member States territories. Annex for the PIF Report does not include third countries (pre-accession), the UK and direct expenditure.

Member States	Agriculture		Cohesion policy and Fisheries		Other internal policies		Pre accession & Neighbourhood ⁽²⁾		TOTAL EXPENDITURE		REVENUE	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
Belgique/België	0	0	8	271,505	0	0	0	0	8	271,505	31	28,425,351
Bulgaria	0	0	4	406,895	1	88,007	0	0	5	494,901	18	4,246,228
Ceská republika	2	68,171	81	31,046,299	0	0	0	0	83	31,114,470	0	0
Danmark	6	115,614	0	0	0	0	0	0	6	115,614	3	220,350
Deutschland	5	250,894	27	3,143,272	1	98,086	0	0	33	3,492,252	274	14,978,051
Eesti	68	3,628,074	11	7,584,202	0	0	0	0	79	11,212,276	8	3,167,555
Éire/Ireland	0	0	0	0	0	0	0	0	0	0	0	0
Eliaða	2	43,698	2	269,375	0	0	0	0	4	313,073	16	1,230,631
España	5	4,007,265	0	0	0	0	0	0	5	4,007,265	12	1,293,196
France	5	254,902	2	856,716	0	0	0	0	7	1,111,618	68	7,107,711
Hrvatska	1	41,964	3	12,150,101	0	0	0	0	4	12,192,066	3	145,836
Italia	23	1,450,149	0	0	0	0	0	0	23	1,450,149	46	10,039,602
Kypros	2	57,922	2	51,000	0	0	0	0	4	108,922	6	202,120
Latvija	6	1,516,580	5	235,671	0	0	0	0	11	1,752,252	0	0
Lietuva	17	1,838,296	5	2,325,555	0	0	0	0	22	4,163,851	19	1,505,074
Luxembourg	0	0	0	0	0	0	0	0	0	0	0	0
Magyarország	0	0	54	7,373,321	0	0	0	0	54	7,373,321	2	145,634
Malta	0	0	1	60,149	0	0	0	0	1	60,149	0	0
Nederland	3	134,415	0	0	0	0	0	0	3	134,415	0	0
Österreich	0	0	0	0	0	0	0	0	0	0	1	18,403
Polska	30	1,620,426	7	1,606,830	0	0	0	0	37	3,227,256	12	10,832,481
Portugal	5	242,948	16	50,934,913	0	0	0	0	21	51,177,861	0	0
Romania	155	6,769,371	146	248,555,256	0	0	3	57,645	304	255,382,272	13	307,206
Slovenija	0	0	7	681,535	0	0	0	0	7	681,535	1	73,204
Slovensko	8	1,378,744	16	7,504,250	0	0	0	0	24	8,882,995	2	184,378
Suomi/Finland	0	0	0	0	0	0	0	0	0	0	1	38,771
Sverige	1	1,000,868	0	0	0	0	0	0	1	1,000,868	1	100,547
TOTAL EU27	344	24,420,301	397	375,056,845	2	186,093	3	57,645	746	399,720,886	537	84,262,329

(1) Based on data in the Irregularity Management System (IMS) as of 8/3/2025 (for expenditure) and on data from the OWNRES application as of 15/3/2025 (for revenue).

(2) Data in this column includes also 3 irregularity (RO) related the the European neighbourhood instrument

Annex 2 - Irregularities reported as non-fraudulent in 2024

Annex for PIF does not include third countries (pre-accession), the UK and direct expenditure.

Member States	Agriculture		Cohesion policy and Fisheries		Other internal policies		Pre accession & Neighbourhood ⁽²⁾		TOTAL EXPENDITURE		REVENUE	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
Belgique/België	11	184,871	20	1,874,819	1	15,440	0	0	32	2,075,131	256	20,867,611
Bulgaria	58	6,030,825	122	16,687,230	6	111,680	1	32,003	187	22,861,738	1	305,091
Česká republika	45	3,038,687	332	42,165,373	1	16,334	0	0	378	45,220,394	91	6,895,549
Danmark	47	1,507,065	5	286,128	0	0	0	0	52	1,793,193	94	5,501,704
Deutschland	97	2,619,918	162	31,929,095	7	372,928	0	0	266	34,921,940	1,922	112,625,349
Eesti	24	1,140,794	214	6,699,445	3	82,034	0	0	241	7,922,274	0	0
Éire/Ireland	0	0	2	39,067	0	0	0	0	2	39,067	98	12,520,783
Elлада	225	4,057,042	155	20,302,985	6	2,190,116	5	192,020	391	26,742,163	2	161,979
España	440	12,502,663	58	22,895,569	1	16,753	0	0	499	35,414,984	397	72,901,592
France	120	6,331,700	8	599,226	0	0	0	0	128	6,930,926	289	36,604,446
Hrvatska	154	12,966,084	51	10,186,907	0	0	0	0	205	23,152,991	14	800,496
Italia	268	22,880,310	118	25,051,667	0	0	0	0	386	47,931,977	99	8,117,470
Kypros	0	0	6	908,108	1	65,407	0	0	7	973,515	4	103,948
Latvija	13	865,800	35	13,827,839	0	0	0	0	48	14,693,639	25	1,191,601
Lietuva	122	4,343,200	117	15,050,975	0	0	0	0	239	19,394,175	19	371,464
Luxembourg	1	33,509	0	0	0	0	0	0	1	33,509	3	182,475
Magyarország	386	11,820,804	307	46,287,839	1	97,541	0	0	694	58,206,184	34	2,681,785
Malta	6	144,841	9	854,246	0	0	0	0	15	999,088	3	95,379
Nederland	10	350,280	33	3,161,172	0	0	0	0	43	3,511,452	541	75,445,563
Österreich	9	270,862	18	2,555,176	0	0	0	0	27	2,826,039	60	5,006,604
Polska	547	13,430,752	719	134,768,589	0	0	5	195,938	1,271	148,395,279	130	11,241,941
Portugal	210	8,070,216	85	9,063,424	10	497,017	0	0	305	17,630,657	3	44,529
Romania	317	28,112,511	327	160,787,494	0	0	1	11,333	645	188,911,337	41	3,938,120
Slovenija	10	202,754	19	4,112,666	0	0	0	0	29	4,315,420	27	3,267,815
Slovensko	148	6,404,140	118	51,337,561	0	0	0	0	266	57,741,701	16	664,414
Suomi/Finland	17	495,291	9	329,683	1	39,728	0	0	27	864,702	48	2,791,604
Sverige	12	357,225	9	266,690	2	193,470	0	0	23	817,385	246	20,923,464
TOTAL EU27	3,297	148,162,144	3,058	622,028,973	40	3,698,448	12	431,294	6,407	774,320,860	4,463	405,252,776

(1) Based on data in the Irregularity Management System (IMS) as of 8/3/2025 (for expenditure) and on data from the OWNRES application as of 15/3/2025 (for revenue).

(2) Data in this column includes also 6 irregularities (5 PL, 1 RO) related the European neighbourhood instrument

Annex 3 – Figures and Tables

Chart 1: Nature of measures adopted by the Member States and targeted areas (Section 2.2.3)

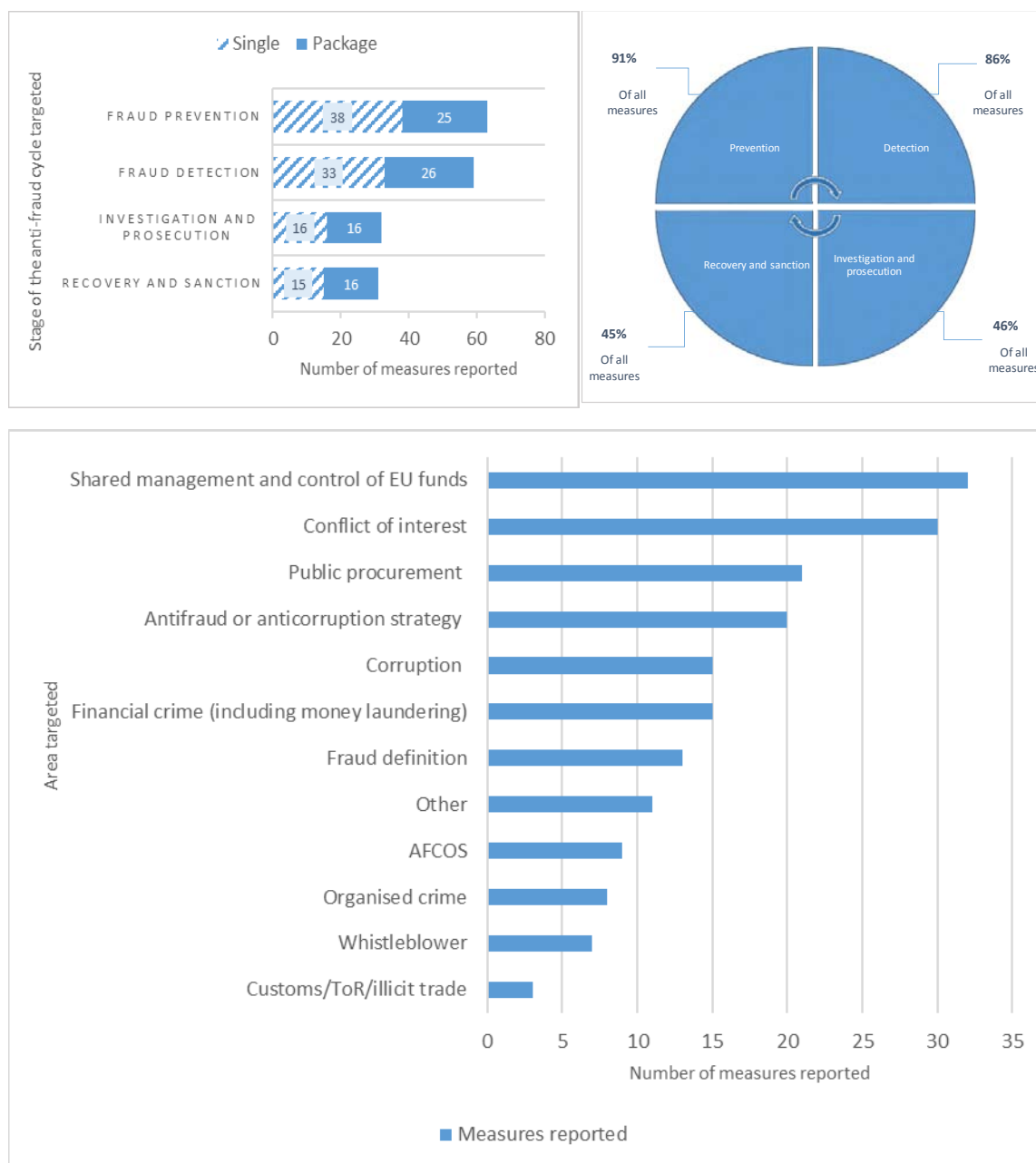


Table 1: Enhanced cooperation and information exchange - Internal cooperation / National level (Section 2.2.4)

<i>Internal cooperation / national level</i>			
Member State	Measure taken	Measure focus	Information sharing and cooperation highlights
Cyprus	Enhancing anti-fraud strategies: Internal Group Initiative	Establishment of an internal group	• Insights collected from all operational levels of Cyprus Agricultural Payments Organisation • Pooling of collective knowledge
Estonia	Creation of an economic and corruption crime district	Establishment of an economic and corruption crime district in the Prosecutor's Office	• Reorganisation of existing bodies to focus on economic crimes • Improved competence and resource allocation
Italy	Establishment of the Committee for combating fraud against the EU	Internal reorganisation	• Reorganisation of the Office of the Prosecutor General at the Court of Auditors • Dedicated section for the Committee for Combating Fraud against the European Union established in the International Affairs Unit • Collaboration with both national and supranational bodies
Latvia	AFCOS job shadowing	Job shadowing for employees within the AFCOS network institutions	• Improved cooperation between employees from various AFCOS network instructions • Better understanding of the anti-fraud cycle steps and of improving cooperation between different authorities
Netherlands	Network meeting with national EU fund partners	Network meetings involving national partners	• Fostering collaboration • Exchanging best practices and learning from each other's experience
Netherlands	Coordination of antifraud EU funds as part of AFCOS	Appointing a coordinator within the AFCOS network	• Ensuring smooth information flow • Prioritising anti-fraud efforts
Slovenia	Strengthening interinstitutional cooperation in the area of economic crime, corruption and protection of the EU's financial interests	Adoption of a strategic plan for interinstitutional cooperation	• Reorganisation of existing bodies • Setting-up of contact points with the competent bodies

**Table 2: Enhanced cooperation and information exchange – External cooperation
(Section 2.3.3)**

External cooperation			
Member State	Measure taken	Measure focus	Information sharing and cooperation highlights
Cyprus	Strengthening AFCOS and OLAF collaboration in Cyprus	Strengthening AFCOS and OLAF cooperation	• Protocols developed for collaboration and effective information exchange between Cyprus and OLAF
Greece	‘Prevent - Detect - Investigate II: Data-driven Protection of the EU Budget’ conference organised with OLAF	EU-wide cooperation conference	• Gathering of anti-fraud authorities across the EU • Dedicated topics such as digitalisation / new tools
Italy	Enhanced collaboration to fight against cross-border VAT fraud	Cross-border cooperation to fight VAT fraud	• Improving international cooperation to address tax fraud • Improving collaboration with key entities such as the EPPO, the Agricultural Payments Agency (AGEA), and the Institute for Agri-Food Market Services (ISMEA)
Romania	Increasing staff of the National Anticorruption Directorate	Strengthen resources to improve cooperation with the EPPO	• Increased resources to improve collaboration

Table 3: State of implementation of the actions linked to the theme ‘Foster digitalisation and the use of IT tools to fight fraud’ (Section 3.1)

N°	Action	Status
1	Further develop, promote and increase the use of Arachne in the Commission and Member States	
2	Continue developing the single integrated IT system (corporate Arachne) for data mining and risk scoring	
3	Further develop and increase the use of EDES in the Commission and Member States	
4	Explore the possibility to strengthen the anti-fraud functionalities in SUMMA	
5	Increase the user-friendliness of the Irregularity Management System (IMS)	
6	Explore options to improve the efficiency and accuracy of financial and administrative monitoring of follow-up of OLAF cases	
7	Explore options to improve internal communication on cases of fraud and irregularities	
8	Set up a working group to explore available and possible future options for strengthening digital control against plagiarism	
9	Develop a matrix of risk indicators in GETI (Get Intelligence system) to contribute to fraud prevention and to pro-actively identify high risk projects and entities	
10	Set up a working group to explore available and possible future options for strengthening digital control of external service providers and experts	
11	Further strengthen the Commission's IT and information security to respond to evolving cyber-security threats	
12	Encourage Member States to digitalise as appropriate fraud prevention, detection and investigation by supporting the development and use of IT tools	

	Done		Done and continuous		Ongoing
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Table 4: Measures reported by the Member States about digitalisation and the use of new technologies in monitoring and control systems

Member State	Tool or technology used	New tool / Interoperability	Measure taken	Sector	Description and added value of digitalisation
Denmark	Automated checks system 'e-indkomst' digital platform	New IT tool	Enhancing oversight with automated wage checks	Expenditure: cohesion policy	This measure improves monitoring and control by automatically checking if wages have been paid to individuals listed in project reports, swiftly identifying payment discrepancies. The automated system, e-indkomst, uses digitalisation to register and verify wages, making it easier to detect if a payment has taken place or not.
Estonia	Classification and dumping report tool	New IT tool	Estonia's classification and dumping report: enhancing customs fraud detection	Revenue: Customs	This measure introduces a new IT tool for identifying customs evasion schemes, enabling the automation of customs declaration analysis and identification of irregularities. This measure ensures proper taxation and prevents potential fraud, ensuring compliance with EU regulations. It digitalises the analysis of large datasets, detecting importers' customs declarations and highlighting the need for corrections.
Poland	SAMPLER Tool (business intelligence / data analysis tool)	New IT tool	SAMPLER (tool for checking conflict of interest)	Expenditure: cohesion policy	This measure makes it possible to identify personal and capital links between entities and individuals, detecting conflicts of interest and preventing irregularities. The SAMPLER tool uses digitalisation to analyse large datasets, checking connections between identifiers such as tax or personal ID numbers.
Portugal	ARACHNE data transmission automation	Interoperability / data transmission	Fraud-flagging system and risk indicators for cohesion policy funds	Expenditure: cohesion policy	This measure concerns the development of a fraud-flagging system and risks indicators. It includes the automation of data transmission to ARACHNE within programmes under the Portugal 2030 initiative.

Member State	Tool or technology used	New tool / Interoperability	Measure taken	Sector	Description and added value of digitalisation
Portugal		Interoperability	Enhanced risk management system for customs under Union Customs Code Provisions	Revenue: customs	This measure focuses on developing an enhanced risk management system for customs, aligning with new data models and risk management procedures. The system improves interoperability with control management and national customs information systems.
Romania	Digital platform	New IT tool	Establishment of RO e-transport system for monitoring goods transport	Revenue: tax fraud	This measure focuses on establishing the national system for monitoring the road transport of goods. The digital platform uses data analytics and real-time tracking to identify high-risk goods and individuals.
Slovenia	New application within QlickSense analytic platform	New IT tool	Slovenia's advanced tools and contract updates against fraud	Revenue: tax fraud	This measure strengthens monitoring and control by identifying actual owners, detecting irregularities, and preventing VAT evasion through real-time analysis of data from multiple sources updated daily. It uses technology to create a comprehensive view of risk patterns and identify potential discrepancies between import records and VAT returns. This enables immediate action on suspicious activities and prevents price distortion by keeping a record of actual owners and connections.
Spain	Artificial intelligence	New tool / integration of artificial intelligence	Artificial intelligence in e-commerce fraud detection	Revenue: customs	The measure integrates artificial intelligence to detect e-commerce fraud, addressing the challenges posed by the growth in imports linked to online commerce. As traditional tools are increasingly insufficient to manage this surge in activity, the use of AI boosts the capabilities for monitoring and analysing transactions. This technology improves the detection of suspicious transactions, reducing the risk of financial loss.