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Brussels, 28.7.2026
SWD(2026) 245 final

COMMISSION STAFF WORKING DOCUMENT

Annual overview with information on the results of the Union anti-fraud programme in 2025

Accompanying the document

REPORT FROM THE COMMISSION TO THE COUNCIL AND THE EUROPEAN PARLIAMENT

37th Annual Report on the protection of the European Union's financial interests and the fight against fraud - 2025

{COM(2026) 411 final} - {SWD(2026) 246 final} - {SWD(2026) 247 final} - {SWD(2026) 248 final} - {SWD(2026) 249 final} - {SWD(2026) 250 final} - {SWD(2026) 251 final}

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1 Introduction

Article 325 of the Treaty on the Functioning of the European Union (TFEU)[1] stipulates that the fight against fraud, corruption or any other irregularities with a detrimental impact on the EU's financial interests is a shared responsibility between all Member States and the EU. It is thus in the interest of the EU, and to the benefit of EU taxpayers more generally, that national and regional authorities, in particular law enforcement authorities and specific entities that have their activities focussed on combating fraud (for example research entities, universities, associations specialising in anti-fraud solutions) are sufficiently equipped and financially supported (through training and research/studies related actions) to carry out this important and continuous mission. This is why the EU has been supporting national anti-fraud capacities since 2004 through funds, mainly grants, stemming from the three successive Hercule programmes, since 2021 succeeded by the Union anti-fraud programme (UAFP), running until 31 December 2027.

1.1 Context

The European Parliament and the Council adopted Regulation (EU) 2021/785 setting up the UAFP on 29 April 2021[2]. This legal act became applicable retroactively as of 1 January 2021.

The UAFP combines the financing and implementation of three different programme components, previously separated activities, but at its core, it builds on the success of the previous, now closed, Hercule III programme. The UAFP provides a single framework, bringing together:

(i) the anti-fraud measures component or 'Hercule' funding part (financial support to actions related to technical assistance, and to training related activities);

(ii) the Irregularity Management System component (IMS, an IT-tool developed and maintained by the Commission (OLAF) for the reporting of irregularities, including fraud, in cases related to the shared-management funds and the pre-accession-assistance funds, including the Recovery and Resilience Facility[3]); and,

(iii) the financing of the third programme component, i.e. the Anti-Fraud Information System (AFIS, an IT-platform which operates several digital tools, supporting the Commission and Member States' authorities in providing each other mutual assistance in customs and agriculture related matters).

This single framework increases synergies between its components and enables an efficient allocation of financial resources. For example, if required, it provides a certain financial flexibility to reallocate funding within the programme's three strands.

An annual Commission implementing decision sets out the financing of the UAFP and the annual work programme (AWP). This single legal act provides for funding for all eligible actions supported by the programme and for the financing of the AFIS and the IMS within one year of implementation.

[1] Treaty on the Functioning of the European Union of 13 December 2007 — consolidated version (OJ C 202, 7.6.2016, pp. 47-360)

[2] OJ L 172, 17.5.2021, p. 110-122, http://data.europa.eu/eli/reg/2021/785/oj.

[3] Please see Chapter 4 of the present staff working document for more details

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The UAFP is based on Articles 33 and 325 of the TFEU. It is set up for a period of 7 years, from 2021 to 2027, in line with the multiannual financial framework (MFF), laid down in Council Regulation (EU, Euratom) 2020/2093[4].

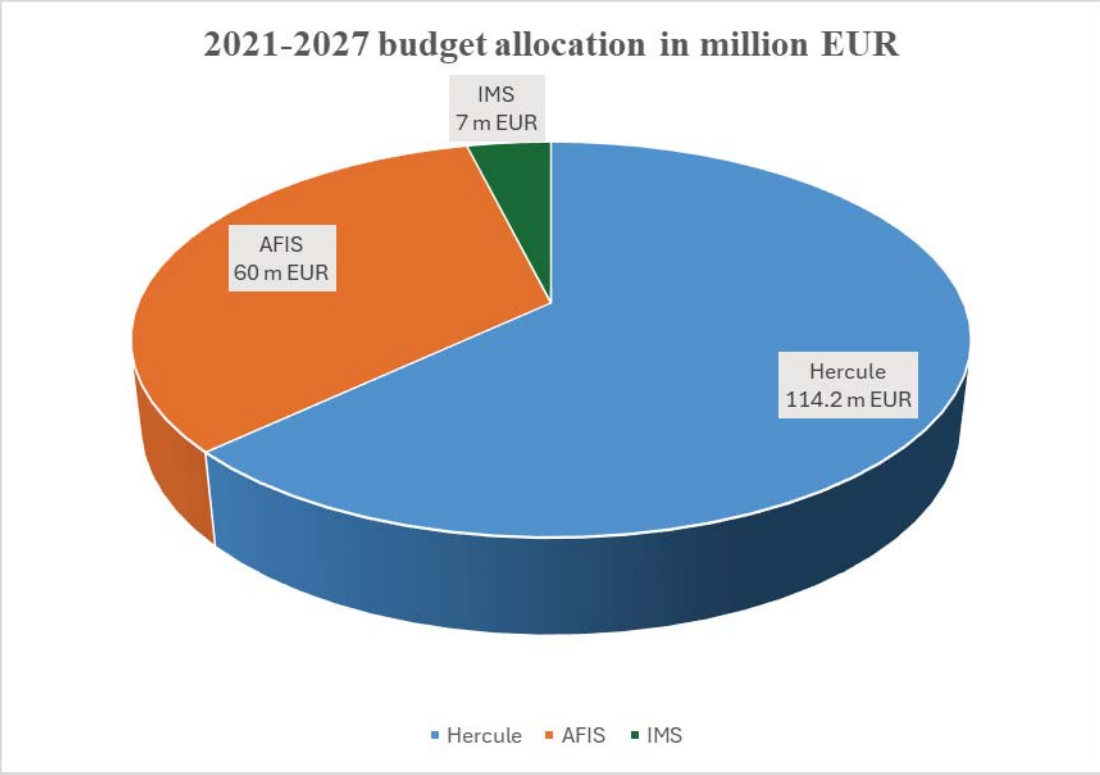
The UAFP pursues two general objectives. First, it aims to protect the EU's financial interests. Second, it aims to support mutual assistance between the administrative authorities of the Member States and cooperation between these authorities and the Commission to ensure that the legislation on customs and agricultural matters is correctly applied.

The programme pursues three specific objectives:

1. to prevent and combat fraud, corruption and any other illegal activities affecting the financial interests of the EU;
2. to support the reporting of irregularities, including fraud, with regard to the shared management funds and the pre-accession assistance funds of the EU budget; and,
3. to provide tools for information exchange and support for operational activities in the field of mutual administrative assistance in customs and agriculture related matters.

To implement the UAFP, the EU has allocated a budget of EUR 181 207 000 in current prices to cover the period from 2021 to 2027, as shown in Graph 1.

Graph 1 – Budget allocation



1.2 Implementation methodology

The first component of the programme (anti-fraud measures) provides the Member States with targeted assistance in achieving their obligations to protect the EU's financial interests. This

[4] Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027, OJ L 433433I, 22.12.2020, p. 11.

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component will financially support the purchase of specialised anti-fraud equipment and tools, as well asspecific training actions including targeted conferences, workshops, cross-border cooperation, but also staff exchanges and specialised research.

The Commission (OLAF) implements this first component by:

1. awarding grants following annual calls for proposals for funding;
2. concluding public procurement contracts following specific calls for tender;
3. entering into administrative agreements with the Commission's Joint Research Centre (JRC);
4. reimbursing costs incurred by representatives from eligible countries who participate in training and operational activities; and,
5. offering targeted financial support to relevant international organisations actively helping to protect the EU's financial interests.

Under the second programme component, the Commission maintains the IMS and makes it available to Member States and other beneficiaries of EU funds to facilitate their compliance with the obligation (laid down in various sectorial forms of legislation) to report detected financial irregularities or suspected fraud.

The third component consists of (i) the operation and maintenance of the AFIS IT-platform for the exchange of mutual-assistance information; and (ii) supported activities, such as joint customs operations, practical courses, and preparatory or evaluation meetings for operational actions.

In practice, the programme is implemented under direct management. The European Anti-Fraud Office (OLAF) is the lead service for this programme implementation.

The UAFP Regulation identifies four categories of eligible entities:

1. public authorities that can help achieve an UAFP objective and are established:
   i) in a Member State or an overseas country or territory associated with the UAFP;
   ii) in a third country associated with the UAFP under the conditions specified in Article 4 of the UAFP Regulation; or,
   iii) in a third country not associated with the UAFP under the conditions specified in Article 10(3) of the UAFP Regulation.
2. research and educational institutes and non-profit making entities that can help to achieve the objectives of the UAFP and have been established and operating for at least 1 year:
   i) in a Member State;
   ii) in a third country associated with the UAFP under the conditions specified in Article 4 of the UAFP Regulation; or
   iii) in a third country not associated with the UAFP under the conditions specified in Article 10(3) of the UAFP Regulation.
3. any legal entity created under Union law; or,
4. any international organisation.

1.3 Purpose and scope of this overview

Article 12(3) of Regulation (EU) 2021/785 obliges the Commission to report annually on the performance of the programme to the European Parliament and to the Council as part of its annual report on the protection of the EU's financial interests – fight against fraud.

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In the framework of discussions thereon, the European Parliament may make recommendations for the annual work programme. The Commission shall duly take those recommendations into account.

To this end, this annual overview covers: (i) information on the programme's actions for which financial commitments were made under the 2025 Financing Decision and AWP[5], adopted on 31 January 2025; and (ii) the results of actions finalised in 2025, but for which financial commitments were made under previous years' budgets.

The overview also contains information on AFIS and IMS activities for which financial commitments were made under the same 2025 AWP.

2 UAFP budget implementation in 2025

To implement the UAFP in 2025, the budgetary authority had allocated EUR 26.35 million in commitment appropriations, which was actually raised with EUR 1 million to 27.35 million (adopted amount in the financing decision) and EUR 23.2 million in payment appropriations. The programme is being financed under item 03.03 of the EU budget, as shown in Table 1 (split by year).

Table 1: Financial programming in 2021-2027 (Source for 2021 to 2026: yearly Commission implementing decision on the financing of the programme; 2027 voted budget line 03.03)

	(adopted budget, in EUR)							
	2021	2022	2023	2024	2025	2026	2027	Programme total
Strand 1 - AF measures	15,160,000	15,425,034	15,662,329	16,075,789	Voted (2021): 16,608,372 Adopted: 17,608,372[6]	Voted (2021): 17,270,790 Adopted: 16,770,790[7]	18,004,686	114,207,000
Strand 2 - IMS	929,000	934,325	959,783	985,119	1,017,756	1,058,349	1,115,668	7,000,000
Strand 3 - AFIS	7,964,000	8,009,640	8,227,888	8,445,091	8,724,873	9,072,861	9,555,647	60,000,000
Total	**24,053,000**	**24,368,999**	**24,850,000**	**25,505,999**	**26,353,026**	**27,402,000**	**28,678,028**	**181,207,000**
Amended total	**24,053,000**	**24,368,999**	**24,850,000**	**25,505,999**	**27,351,001**	**26,902,000**	**28,676,001**	**181,707,000**

Table 2 shows the commitments made under the available budget for 2025, broken down by the programme's three components.

Table 2: Available budget and commitments made in 2025

[5] C(2025) 506 of 31.1.2025.

[6] The 2025 UAFP financing decision's first component was increased with EUR 1m in order to provide necessary funding for the association of Ukraine to the Programme.

[7] The 2026 UAFP financing decision's first component was decreased with EUR 0.5m in order to bring the budget in line with the actual spending of the Programme.

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TYPES OF ELIGIBLE ACTIONS (2025)		BUDGET (EUR)	COMMITTED (EUR)	COMMITTED (%)
COMPONENT 1: PROTECTION OF THE EU'S FINANCIAL INTERESTS				
TECHNICAL ASSISTANCE				
Grants: technical assistance	Grants	11,400,000	11,400,000	100
IT databases	Procurement	1,149,661	1,034,661	90
IT tools and tobacco analysis	Procurement	803,477	803,477	100
ANTI-FRAUD TRAINING				
Grants: anti-fraud training	Grants	1,000,000	1,000,000	100
Procured conferences	Procurement	1,650,000	1,337,047	81
Digital forensics and analyst training	Procurement	1,100,000	1,064,594	97
Legal studies	Procurement	300,000	194,325	65
Contribution for using corporate IT tools	Fee	205,234	158,528	77
TOTAL COMPONENT 1		**17,608,372**	**17,561,666**	**96.5**
COMPONENT 2: AFIS PLATFORM				
IT studies, development and maintenance	Procurement	3,555,000	3,552,426.21	99.9
Production services	Procurement	2,635,000	2,635,000	100
Technical assistance, training, coordination and quality-control services	Procurement	855,000	855,000	100
Acquisition, maintenance and updating of software and hardware, and related IT services	Procurement	1,445,373	1,445,373	100
Funds co-delegated to the Directorate-General for Taxation and Customs Union (DG TAXUD)	Procurement	234,500	234,500	100
TOTAL COMPONENT 2		**8,724,873**	**8,722,299.21**	**99,9**
COMPONENT 3: IMS TOOL				
Development and maintenance	Procurement	519,000	516,168.92	99,5
Production services	Procurement	498,756	498,756	100
TOTAL COMPONENT 3		**1,017,756**	**1,014,924.92**	**99,7**
GRAND TOTAL		**27,351,001**	**27,298,889**	**99,8**

2.1 Activities to prevent and combat fraud, corruption and any other illegal activities harming the financial interests of the EU

In 2025, the UAFP's fifth year of implementation, the available commitment appropriations for the programme's first strand (formerly 'Hercule' actions) were used to: (i) finance granted projects; and (ii) conclude specific contracts (procurement) and administrative arrangements for

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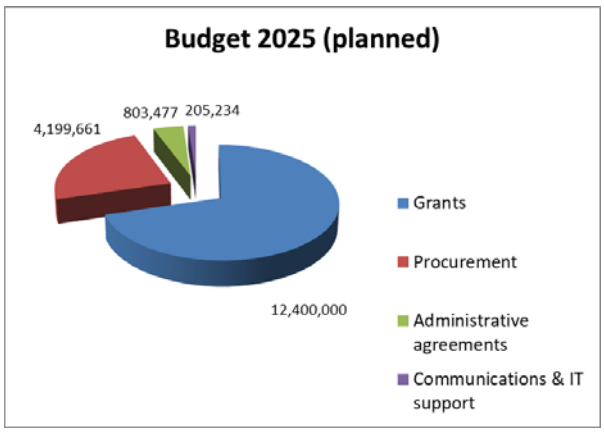
providing access to commercial databases, specialised IT tools and specific training and conference events, in line with the activities included in the adopted AWP for 2025[8].

The commitment amounts earmarked for the 2025 granting cycle of the first programme component (approx. EUR 12.4 million) were implemented by signing contracts for the awarded grant files and paying pre-financing (50% of the awarded grant amount).

Payments under the grant agreements and under some of the procurement contracts signed in 2025 will be reported at a later stage than the present report, since these payments will only be made in the course of 2026 and in the following years.

Graph 2 provides a breakdown of the planned budget and commitments for 2025 by type of action. Technical assistance actions under Regulation (EU) 2021/785 encompass: (i) technical assistance for grant activities; and (ii) IT support (databases and IT tools). Training related actions include: (i) grant activities under calls for proposals for training, conferences, staff exchanges, research and studies; and (ii) procured conferences and specialised training.

Graph 2: UAFP (Hercule component) budget and commitments in 2025 of eligible actions



2.1.1 Grants

Grants are direct financial contributions to co-finance an action intended to help achieve an EU policy objective. The overall UAFP budget allocated to grants in 2025 was EUR 12.4 million. Following calls for proposals inviting applicants to submit proposals for actions that help achieve the programme's objectives, grants are being evaluated, scored, ranked and awarded, within the mentioned budgetary limit. The beneficiary of a grant becomes the legal and economic owner of the goods or services purchased with grant financing.

On 13 March 2025, the Commission published two calls for proposals on its 'Funding and Tenders Portal' online.

The two calls covered the following topics:

1. technical assistance, with an indicative budget of EUR 11.4 million; and
2. training, conferences, staff exchanges and studies, with an indicative budget of EUR 1 million.

The deadline to submit applications was 15 May 2025 for both technical assistance (TA) and training related proposals (TRAI). The Commission (OLAF) received a total of 151 (117 TA and

[8] Commission Implementing Decision, C(2025) 506 of 31.1.2025.

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39 TRAI) applications originating from 16 Member States and 2 applications from Ukraine . First, each application was assessed on its eligibility or on a possible exclusion. Then, a dedicated evaluation committee with Commission expert staff members assessed the content of each of the eligible applications. The committee evaluated and scored the following four award criteria:

1. conformity with the objectives of the UAFP;
2. quality of the proposal;
3. value for money; and
4. added value for the protection of the EU's financial interests.

All the applicants were informed on the evaluation's outcome by mid December 2025.

2.1.2 Call for proposals for technical assistance

The 2025 budget for technical assistance grants was EUR 11.4 million. It was available to fund actions proposed by national and regional authorities for the following types of activities:

1. purchasing and maintaining investigation and surveillance tools and methods used in the fight against irregularities, fraud and corruption detrimental to the financial interests of the EU, including specialised training needed to operate the investigation tools purchased;
2. purchasing digital-forensics hardware including equipment and software, mobile forensic tools and computer forensic collaborative systems used in the fight against (fraudulent) irregularities, fraud and corruption detrimental to the EU's financial interests;
3. purchasing data-analytics technologies and data including the acquisition and maintenance of: (i) commercial specialised databases; (ii) data-analysis platforms capable of running analyses in big-data environments, risk and predictive analyses, and data-mining tools; and (iii) systems supported by artificial intelligence used in the fight against irregularities, fraudulent activities and corruption detrimental to the EU's financial interests; and
4. purchasing equipment for the detection of illicit trade[9] to strengthen beneficiaries' operational and technical capacity to detect smuggled and counterfeited goods, including cigarettes and tobacco, imported into the EU with the intention of evading value added tax, customs duties and/or excise taxes.

By the deadline of 15 May 2025, the Commission received 117 applications from 16 Member States for actions in the field of technical assistance. The total (cost) of the proposed actions was EUR 63.8 million and the requested co-funding amounted to EUR 50.2 million, a significant increase compared to 2024 (representing five times the available budget of EUR 11.4 million). Following the evaluation committee's recommendations, limited by the budget available to the programme, the authorising officer decided to award 20 grants and to place 8 proposals on a reserve list. See Table 1 in Annex I, providing an overview of the beneficiaries, project titles, grant amounts, and the co-financing rate.

The overall amount of funding awarded to technical assistance grants under the 2025 budget was EUR 11.4 million for 21 projects from 11 Member States. Grants were awarded for the purchase

[9] OLAF, in close cooperation with DG TAXUD, ensured that there was no overlap with projects submitted for support under the Customs Control Equipment Instrument (CCEI).

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of investigation equipment (including forensic equipment), data-analysis systems, IT tools and detection equipment. The UAFP grants financed 80% of the eligible costs of the selected actions.

To best describe the implementation of technical assistance grants in 2025, a selection of examples of finalised projects is presented in Chapter 3.

2.1.3 Call for proposals for training, conferences, staff exchanges and studies

The UAFP provides grants to beneficiaries for organising targeted specialised training, conferences and staff exchanges, as well as for carrying out legal studies. These activities aim to strengthen cross-border cooperation and networking activities between experts and to facilitate the exchange of best practices on protecting the financial interests of the EU.

The following four types of activities were proposed for funding, with an indicative budget of EUR 1 million:

1. specialised training sessions to improve knowledge and use of IT tools, and to increase anti-fraud data-analysis abilities by acquiring new skills and knowledge of specialised methodologies and techniques;
2. conferences, workshops and seminars to: (i) facilitate the exchange of information, experience and best practices, including in the field of IT anti-fraud and anti-corruption systems and data analysis; (ii) create networks and improve coordination between Member States, candidate countries, other third countries, EU institutions and international organisations; (iii) facilitate multidisciplinary cooperation and awareness-raising between anti-fraud and anti-corruption practitioners (in particular customs authorities and other law-enforcement bodies) and academics on protecting the EU's financial interests, including support to associations for European criminal law and for the protection of the EU's financial interests; and (iv) raise the awareness of the judiciary and other legal professionals of this matter;
3. staff exchanges between national and regional administrations (including from candidate and neighbouring countries) to help further develop, improve and update staff's competences in protecting the EU's financial interests; and
4. developing comparative law studies to enhance the legal and judicial protection of the EU's financial interests, including the dissemination of relevant scientific knowledge through periodical publications.

The call for training related proposals received 28 applications from 13 EU Member States and Ukraine as associated country to the programme. The total amount of requested grants would require a budget of EUR 3,65 million.

Nine applications were selected for an award under this call for an overall amount of approximately EUR 1 million within the available budget. Five applications, which were not awarded due to insufficient additional funding available, were placed on a reserve list. All applications received a co-financing rate of 80% of the eligible costs.

Grants were awarded for, amongst others: (i) training sessions to improve the investigative skills of police forensic laboratory specialists in the use of data analysis tools; (ii) training sessions on anti-fraud strategies and best practices based on the efficient use of open data to combat fraud, corruption risks and the misuse of the EU's financial assistance in Ukraine; (iii) the European

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Partners against Corruption and the European Contact-Point Network against Corruption (EPAC/EACN) conferences for strengthening the fight against corruption and the protection of EU financial interests; (iv) studies and workshops on legal and operational framework of customs controls in the EU with a specific focus on undervaluation and misdeclaration of origin; (v) a comparative study on electronic evidence in administrative punitive proceedings: data from suspected persons and their circle.

Table 4 in Annex I gives an overview of the awarded grants and the corresponding co-financing rates.

2.1.4 Procurement

About 28.4% of the 2025 budget allocated to the first component of the UAFP (or about EUR 5.3 million) was allocated to fund activities by concluding procurement contracts linked to the protection of the EU's financial interests.

In 2025, the Commission concluded specific contracts under existing framework contracts for technical assistance support and training activities. The purchased equipment, tools and services were made available to UAFP beneficiaries (mainly Member State authorities).

2.1.4.1 *IT support: databases, IT tools and analyses of samples from tobacco seizures*

2.1.4.1.1 Databases

In 2025, the overall amount committed to procured databases contracts was EUR 1 034 661. The programme provides funds for the procurement of subscriptions to commercial databases, on behalf of law enforcement authorities in Member States, to support operations and investigations, in particular in the area of protecting the EU's financial interests.

The Commission procures and manages the access to these databases enabling substantial economies of scale and a common data framework. Relevant staff are trained to ensure optimal usage. OLAF staff also uses these databases for operational activities jointly undertaken with their Member State partners and for their own investigations[10].

In 2025, the programme provided Member States with access to commercial databases, such as worldwide trade statistics, detailed company information and global vessel movements. The databases were highly used by customs and other law-enforcement authorities, supporting both investigations and risk analyses in the areas of tobacco smuggling, anti-dumping duties, sanctions evasion, etc. Table 3 in Annex I gives an overview of the contracts awarded in 2025.

2.1.4.1.2 Development of specific IT tools for data analysis with the JRC

In 2025, OLAF and the JRC continued working together under the administrative agreement (AA) for Customs Anti-Fraud Enabling technologies (CAFET2)[11].

CAFET2 is part of a wider effort to provide knowledge to and facilitate the work of Member States' customs services to use data and analytical approaches effectively and efficiently in their anti-fraud activities. In line with the objectives of the UAFP, the ultimate beneficiaries of this

[10] The use of databases made by OLAF staff is paid from the administrative budget of the Commission.

[11] Originally funded by the Hercule III programme, the initial agreement was signed at the end of 2017 between OLAF and the JRC to provide 'scientific and technical support in advancing the EU's customs anti-fraud data-analytics capacity'. The current agreement ran from 2021 to 2023, which has been extended and consists of five work packages.

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project are customs authorities in the Member States. In 2025, the UAFP allocated EUR 507 780 under the CAFET2 umbrella.

The CAFET project consists of 3 work packages:

- Work package 1: Automated Monitoring Tool (AMT)

The AMT is an IT-application that visualises statistics based on imports data and provides a download feature for the statistics shown. Currently, the database used is the COMEXT imports data published by Eurostat, statistical office of the EU. The AMT sections provide different views, which can be queried by the end-user in order to monitor trends and to identify anomalies in imports. The AMT allows customs administrations to compare the amount declared on a import declaration to a calculated Cleaned Average Price (CAP), which is available for every combination of product (8-digit code), third country of origin and importing Member State, and calculated based on the last four years. It is aimed to detect any signal, which could necessitate further examination of the declaration to rule out irregularities or suspicions of fraud, such as undervaluation of the product concerned. The AMT provides important information to OLAF for the assessment of evidence during investigations and to customs administrations and OLAF during Joint Customs Operations (JCOs).

In 2025, the focus was on preparing for the transition from COMEXT to Surveillance data as the basis for the calculation. The Surveillance data will enable more precise calculations and will bring a change to a Yearly Cleaned Average Price (instead of a four-year reference period) and on TARIC 10-digit code (instead of 8 digits). In another task, a study was conducted on the calculation of a Lowest Acceptable Price. While the CAP is a kind of an average price, the LAP would be a threshold that Member States could implement in their risk assessments (such as risk profiles).

- Work package 2: Container-movement analytics (CSM/COS)

This WP aims at exploiting information on container movements for customs anti-fraud purposes. One example is detecting mis-description of origin of goods imported into the EU, piloted under the previous AA and implemented in AFIS as Container Origin Signals (COS). The main data sources are the Container Status Messages (CSM) data, on the one hand, and data from Single Administrative Documents (SAD), used by economic operators when submitting an import declaration, on the other hand. The CSM data relate to the location and status of containers transported by maritime vessels to and from the EU.

The transmission of CSM data is required under the amended Council Regulation 515/97 for shipping companies transporting containers on their vessels. This WP builds on the results achieved under the previous CAFET project (2021-2023), as well as on the valuable feedback supplied by the users in the Member States who provided suggestions and ideas for new queries of the linked databases.

During the year 2025, the project provided the services needed to ensure the regular data acquisition, analysis and provision of results to end users. The services included the maintenance of the IT infrastructure (Oracle database, website and servers for the data processing), the AFIS-CSM data collection and management, and the data cleaning and information extraction processes.

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As a continuation of the work done in this project in 2024, the JRC also provided an updated list of data sources on container carriers for the customs officials accessing AFIS CSM.

The JRC also worked on the improvement of the algorithm to correlate import declarations with container itineraries. The results could be integrated in the current version of the algorithm used by the COS tool in OLAF, which is aimed at the detection of mis-description of origin fraud type.

Finally, the JRC also provided a preliminary analysis about CTI (Container Trip Information) quality. This measure is very much needed in order to provide quality services for Customs authorities in AFIS CSM.

Work package 3: Support to Intelligence Analysis (SIA)

OLAF draws on a wide range of data sources for conducting operational data analyses in support of its investigations and Joint Customs Operations (JCO), which OLAF carries out with different groups of Member States and also, less often, third countries. The number, size, structure and coverage of data sources have increased exponentially in recent years: data on, for example, e-commerce transactions or the spatial distribution of tobacco product flows, have become available for further analyses. The work in this WP focuses on the study and evaluation of methods which use Artificial Intelligence (AI) technologies to support the analyses of customs data.

In 2025, the JRC prototyped a tool that analyses the ORBIS data on companies and creates a network structure (undirected graph) that indicates the links among the companies. The nodes of the network are companies, which are connected by the same addresses or same persons involved (e.g., directors of companies). Once the tool is available, it will enable users to search for clusters of company addresses (such as letterbox companies) and identify companies linked within a fraud network.

- Outreach

As in previous years, progress updates on CAFET2 were provided at the regular meetings of the Expert Group on Mutual Assistance in Customs Matters (EMAC).

2.1.4.1.3 Tobacco analyses (TOBLAB)

In order to help Member States in their efforts to combat the illicit trade in tobacco products, OLAF takes the view that Member States' authorities should have access to independent state-of-the-art specialised testing facilities of tobacco products for investigative purposes.

For that purpose, the JRC centre located in Geel (Belgium) set up in 2016 a laboratory for the analysis of tobacco products, TOBLAB, financed already through the previous Hercule III programme (2014-2021).

A close cooperation between TOBLAB and Member States' customs laboratories and law enforcement authorities is considered as leading to the most efficient and cost-effective use of the testing facilities needed.

Member States and OLAF can submit requests for analysis of tobacco products using a dedicated IT application (ToSMA) administered by OLAF on the Anti-Fraud Information System (AFIS) platform. Between July 2024 and July 2025, the Joint Research Centre (JRC) facilitated 109 analytical requests from 15 Member States regarding seized cigarettes and tobacco derivatives.

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Strategic forensic analysis established cross-border operational links for 50% of the submitted samples, identifying significant correlations between disparate seizure events across the European Union.

The JRC maintains a repository of commercially available cigarettes purchased at licensed tobacconists across the world. The repository now contains 1215 tobacco products from 77 countries.

The annual Administrative Agreement (AA) with the JRC in Geel was continued in 2025 with programme funding for a third year of this AA, amounting to EUR 295 697.

2.1.4.2 *Procured conferences*

The programme also finances high-level conferences and various training activities focused on knowledge sharing and exchanging best practice in the field of the protection of the EU's financial interests, organised by the Commission (OLAF). The issues addressed by these activities include the detection, prevention and investigation of fraud, including the fight against illicit trade. Particular attention has been paid to the cooperation and sharing best practices between OLAF and its operational partners (customs authorities and other EU and national law enforcement bodies) in protecting the financial interests of the EU both within the EU itself but also in non-EU countries. The total planned budget available for these conferences/training actions was EUR 1 650 000 for 2025.

Table 5 in Annex I provides an overview of the procured events that were financed under the 2025 UAFP budget.

2.1.4.3 *Procured digital forensics and analysts training*

The digital forensics and analysts training (DFAT), organised by OLAF, aims to strengthen law-enforcement agencies' ability to combat fraud, including cigarette smuggling and counterfeiting. It provides improved detection skills to extract and use data from digital devices.

This annual training helps create a network of certified digital-forensics specialists in all the Member States and candidate countries, starting back in 2007.

Investigations related to EU funds have become more complex, with increasingly more data that need to be processed. This has led to a growing need to continuously train forensic and digital analysts. To address this need, courses for analysts were added to the original digital-forensics training since 2018. The aim is to improve digital forensics investigations by ensuring that data are processed in a way that strengthens the quality, accuracy and efficiency of investigations related to EU funds.

Financed by the 2025 budget, one virtual training session took place in June 2025 and one physical session was organised in November 2025 in Prague with over 190 participants originating from Member States and candidate countries. The various subjects proposed covered the most requested by Member State authorities, such as advanced 'Windows' forensics, open-source intelligence, operational analysis, etc. The budget of EUR 1.1 million has been almost fully committed for this activity under the 2025 programme budget (total cost of 1.06 million under the 2025 budget).

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3 UAFP (Hercule component) - achievements in 2025

This section provides an overview of the main results achieved by beneficiaries implementing granted projects awarded under the programme in previous years, and of the outcomes of the procured projects also financed by the UAFP and those finalised in 2025.

Beneficiaries report on the outcomes of grant projects in the final technical report they submit with their final payment requests. Final technical reports also describe issues encountered during the implementation of the action, such as (unexpected) delays or staff changes. The reports set out how these issues were resolved and list possible impacts on the outcome of a project.

Beneficiaries of technical assistance grants are requested to submit a final implementation questionnaire one year after the grant contract's closing date. This questionnaire contains information on the results achieved by using the equipment and the beneficiary's assessment of the equipment's contribution to achieving the programme's objectives.

The reported implementation results illustrate how the purchased technical equipment, such as detection tools, enabled the beneficiaries to seize substantial amounts of smuggled cigarettes, counterfeit goods and tobacco or other products. National authorities reported that equipment to support investigations, such as communication equipment, cameras, IT tools and forensic soft- and hardware, strongly facilitated the lawful and efficient gathering of evidence during operations, supporting as such effectively investigations aimed at protecting the EU's revenues, expenditures and assets.

Beneficiaries of grants for training activities (conferences, seminars and training sessions) also carried out participant surveys to measure the relevance, quality and overall user satisfaction of the event. The findings of these surveys are included in the final technical report submitted at the end of the action.

Training activities finalised in 2025 concerned a wide range of areas and topics, such as: (i) training for enhancing the capacities of police and customs authorities in investigations of fraud against the EU budget, in particular fighting cigarette smuggling; (ii) training for public administration in preventing and combatting corruption in public procurement with EU funds; and (iii) implementing the Whistleblowing Directive to combat fraud and corruption for protecting the financial interests of the EU.

Most of the training projects were targeted at representatives of public administration departments responsible for managing EU funds and law enforcement agencies (police, customs, anti-corruption bodies).

3.1 Examples of technical assistance projects funded under the Hercule III programme and the UAFP, finalised in 2025

Below are examples of awarded grants for technical assistance, finalised in 2025, together with examples of implementation results submitted in 2025.

The **Revenue Administration Regional Office in Olsztyn, Poland**, received a grant aimed at reinforcing the capacity of its Forensic Unit to combat fiscal crimes. The deployment of cutting-edge technology has resulted in enhanced operational efficiency, notably by

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streamlining the process of collecting, recovering and analysing electronic evidence. The equipment acquired has been utilised in a total of 80 cases involving extensive evidence collection and analysis, including cases of VAT fraud valued at over €60 million, as well as the seizure of significant quantities of contraband, comprising, among others, 9,200 kilograms of tobacco, 55,000 cigarette units and 2,000 litres of liquid for electronic cigarettes.

The **General Inspectorate of the Romanian Police** has acquired investigative and surveillance equipment to reinforce the capabilities of the Directorate for Investigating Economic Crimes. This equipment is being utilised in operations aimed at combating fraud and cigarette smuggling, as well as the counterfeiting of tobacco products, with a particular focus on regions bordering the external eastern frontier of the European Union. In the context of a recent operation targeting two organised crime groups involved in the illicit trade of cigarettes and excise goods, significant seizures were made, including 41,669,859 cigarettes, 64,460 kg of tobacco, and 8.3 tons of pyrotechnic materials. The estimated loss to the state budget resulting from these criminal activities amounts to €12.7 million.

The **Customs Department under the Ministry of Finance of the Republic of Lithuan**ia has benefited from a grant aimed at modernising the vehicle number plates and containers recognition system at the external borders of the European Union. Since its deployment in 2023, the equipment has significantly enhanced the capacity of the Lithuanian customs authorities to combat irregularities and suspected fraud. Notably, in 2024 alone, the utilisation of this equipment has led to the detection and seizure of 95.2 million cigarettes, with an estimated value of €26.6 million, thereby marking a substantial success in the fight against illicit trade and revenue evasion.

The **National Anticorruption Directorate in Romania** has improved its technical capabilities in digital forensics. The project aimed to enhance the protection of EU financial interests by upgrading the agency's equipment and training for investigating fraud and corruption cases. The acquired equipment and software, including digital evidence forensic acquisition systems and data processing systems, enable IT experts to execute digital search warrants and analyze analyse electronic evidence more effectively. To further bolster expertise, five computer forensics specialists completed online training, while three additional experts underwent multiple specialised courses on the Magnet Forensics Axiom Suite, enhancing their proficiency in digital forensic analysis. As a result, the project has significantly improved the DNA's ability to investigate and process digital evidence, reinforcing the protection of EU financial interests.

The **Spanish Ministry of the Interior** has successfully completed the "A New Hope" project, which aimed to modernise surveillance systems for combating financial fraud and safeguarding the EU's financial interests. The project involved the installation of a High-Performance Computing (HPC) system, optimising data processing for complex workloads, alongside an AI-powered integrated video platform deployed in May 2025, enabling real-time analysis of video intelligence. Both systems feature automatic number plate recognition systems, significantly enhancing surveillance efficiency, while reducing processing times. As a result, the initiative has strengthened the Guardia Civil's investigative capabilities, improved operational effectiveness, and fostered greater cross-border cooperation with other EU

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Member States - ultimately contributing to a more robust protection of the EU's economic interests.

The **Hellenic Police** has bolstered its investigative and operational capabilities through the project, "Dismounted Operations for Covert Container Kits", which involved the procurement of advanced covert surveillance equipment for deployment at the major ports of Piraeus and Thessaloniki. The acquired systems include a Covert Monitoring System (CMS) for real-time audio surveillance and a Video Management System (VMS) for secure video transmission and digital evidence management, alongside a portable Raman spectrometer to enable safe, on-site substance analysis. This new equipment is fully interoperable with existing systems funded under prior EU initiatives, ensuring seamless integration into ongoing operations. The impact has been immediate and tangible, with the technology supporting two successful operations in September and October 2023, leading to the arrest of six individuals. Ultimately, the project has significantly enhanced the Hellenic Police's capacity to combat organised crime and safeguard the EU's financial interests.

3.2 Examples of training projects funded under the UAFP, finalised in 2025

An overview of the training projects finalised in 2025 (for which grants had been awarded under the UAFP) is given in Annex I, Table 6 (Training, conferences, staff exchanges and studies).

Examples of projects for training and conferences that ended and were reported on in 2025:

The project Best Anti-Corruption Practice Exchange (BACPE) was implemented by the **Special Investigation Service of the Republic of Lithuania** serving as the Secretariat of the European Partners against Corruption (EPAC) and the European Contact-Point Network against Corruption (EACN). The project involved more than 500 practitioners from 39 countries, representing EU institutions, international organisations, and national anti-corruption bodies.

The implemented activities were intended for EPAC/EACN members to promote the exchange of knowledge and best practices, capacity building, long-term institutional partnership and enhanced cross-border cooperation with a particular focus on protecting the financial interests of the EU.

The main results of the project consisted of:

• establishment of a permanent international network of practitioners and experts;

• two high-level international conferences in Ireland and in Romania;

• 49 study visits on six thematic areas for 145 experts;

• and integration of the outputs of the project into the EPAC/EACN Secretariat's regular activities, which will ensure sustainability and replication of the project.

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BACPE project resulted in increased visibility of the UAFP objectives within the broader anti-corruption and police oversight community. The dissemination outputs (e.g. e-publication and practice case studies) were presented on EPAC/EACN website and the Special Investigation Service of the Republic of Lithuania website Completion of the EU-Funded International Project BACPE | STT.

"ADRIACUSTOMS" project was launched under the leadership of the **Italian Customs and Monopolies Agency (ADM)** with the participation of the customs authorities of Albania, Croatia, Montenegro and Slovenia. The project aimed at strengthening regional customs cooperation to fight against customs fraud and illicit trafficking in the Adriatic Region.

Staff exchange sessions were organised in strategic locations in Bari, Brindisi, Ancona, Durrës, Vlora, Tirana, Bar, Podgorica, and Debeli Brijeg. Each exchange featured theoretical workshops, technical demonstrations, site visits, and field activities at ports, airports, laboratories, and border crossings. Key themes addressed during these exchanges included:

• Intellectual Property Rights enforcement and the fight against counterfeit goods, including visits to manufacturing sites affected by product piracy;

• illicit tobacco trade, with analysis of trafficking patterns and operational responses;

• illegal waste trafficking, examining common routes and seizure cases;

• food and product safety, including laboratory analysis of imported goods and passenger luggage controls.

One of the key deliverables of the project was the Guidelines document for future cooperation including Joint Operations and the development of the shared Customs Risk Management framework for the Adriatic region, which were disseminated to the relevant authorities.

Examples of projects for legal training and studies that ended and were reported on in 2025:

The EU CYBER VAT project was conducted by the **Centre of Security and Crime Sciences (CSSC) of the University of Trento and the University of Verona (Italy)**. Cyber VAT fraud (i.e. VAT fraud enabled or facilitated by digital technologies) represents an increasingly serious threat to the EU's financial interests. In this context, the EU CYBER VAT project assessed the adequacy of European and national legal frameworks across the EU27 in addressing cyber VAT fraud and identified measures to strengthen their effectiveness. Using a multidisciplinary and comparative approach, the study combined the first EU-wide criminological analysis of digital VAT fraud with an assessment of the transposition and implementation of the PIF Directive at national level. The project focused on criminal conduct affecting EU revenue in line with the UAFP objectives.

The EU CYBER VAT project demonstrates that digital technologies play a structural role in contemporary VAT fraud schemes by facilitating the falsification of tax documentation, the creation of "false virtual companies" and the exploitation of e-commerce for fraudulent purposes, often within Missing Trader Intra-Community (MTIC) schemes. These practices are

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frequently transnational and linked to organised economic crime networks, significantly increasing risks to the EU's financial interests.

The comparative legal analysis concludes that existing VAT fraud offences under national law and the PIF Directive are generally adequate to cover its digital manifestations. The main challenges lie instead in fragmented enforcement, uneven implementation of the PIF Directive at national level, limited cross-border cooperation and insufficient harmonisation of digital investigative tools. The findings also highlight the importance of involving online platforms and payment service providers in developing and implementing prevention and detection strategies.

The project developed evidence-based policy recommendations based on three pillars: 1) enhanced horizontal cooperation through shared standards and mutual recognition of digital evidence; 2) technological and institutional integration, including investment in advanced digital tools; 3) and balanced and coordinated enforcement combining national administrative action with EU-level investigative coordination and proportionate private-sector involvement.

The project enhances the protection of the EU's financial interests by equipping policymakers, tax authorities, law enforcement and judicial bodies with actionable knowledge on emerging fraud patterns, enabling earlier identification of high-risk schemes and more targeted preventive measures. For instance, the identification of digital MTIC and e-commerce based fraud patterns through the criminological analysis supports the development of risk-based mechanisms for detection. By identifying the phases of cyber VAT fraud, the results streamline early intervention, preventing fraud before this materialises and thus reducing potential losses to the EU budget.

Concrete added value is also provided through operational guidance on digital investigative tools, service provider accountability and coordinated enforcement strategies. Clearer cooperation with online platforms and, more generally, the private sector is instrumental to the early disruption of fraudulent transaction chains and the limitation of opportunities for systematic VAT evasion, also through the use of digital means.

A European network involving experts from 25 EU Member States was established. The permanent Digital Workshop enables authorities to obtain practical guidance through an open access platform to the policy recommendations developed during the project: https://cssc.unitn.it/eu-cyber-vat-digital-workshop/?lang=en.

The "ELEVADMIN" study, conducted by the University of Luxembourg, addresses a key challenge in protecting the EU's financial interests: enabling enforcement authorities to lawfully and effectively obtain electronic evidence from online service providers (OSPs) in investigations of fraud, corruption and other illegal activities affecting the EU budget.

As digital infrastructure, online platforms and cross-border data flows become increasingly used in fraud schemes, electronic evidence has become essential for detecting and proving irregularities in EU expenditure and revenue, including customs duties and VAT. While access to electronic evidence is well-regulated in criminal cases across the EU, the study highlights that administrative enforcement is largely overlooked despite its importance in safeguarding the EU budget and its role as a gateway to criminal proceedings. Based on a comparative

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analysis of EU-level frameworks and national law and practice in nine Member States (Belgium, Finland, France, Germany, Ireland, Italy, Luxembourg, the Netherlands, and Poland), the study covers five key enforcement areas directly relevant to the protection of the EU financial interests: customs, VAT, financial markets, competition law, and data protection. Particular attention is given to the legal framework and practical constraints governing OLAF investigations.

The project has strengthened the capacity of EU institutions and national authorities to address fraud affecting the EU budget by clarifying how electronic evidence can be lawfully gathered and used in administrative proceedings that often precede or accompany criminal proceedings. In particular, the project highlights how deficiencies in data access powers, procedural safeguards, and evidence transfer mechanisms may hinder the effective protection of the EU financial interests.

On the basis of these findings, the study formulates a set of policy recommendations aimed at strengthening administrative enforcement while fully respecting fundamental rights. It recommends the establishment of clear and explicit legal bases at EU level for administrative authorities, including OLAF, to access electronic evidence from OSPs, with a differentiated approach reflecting the nature and intrusiveness of the data concerned. The study is published as an open access book entitled "Gathering Electronic Evidence from Private Actors in Administrative Punitive Proceedings" (available at: https://orbilu.uni.lu/handle/10993/65423), offering a comprehensive analysis of legal and practical approaches to obtaining electronic evidence from OSPs in administrative punitive proceedings across the EU.

The "FUTURFRAUD" project of the University of Luxembourg aimed to strengthen the protection of the EU's financial interests by promoting forward-looking reflection and structured dialogue on the future of the EU anti-fraud architecture. The project brought together key stakeholders from Member States, EU institutions, specialised anti-fraud bodies, academia, and civil society to examine emerging risks, evolving fraud patterns, and institutional challenges, and to identify strategic directions for improving prevention, detection, and enforcement capacities in the medium to long term.

The project pursued two closely linked objectives: first, to create a high-level forum for discussion on the future of anti-fraud policy and practice in the EU; and second, to reinforce cooperation and networking among associations active in protecting the EU's financial interests, so that their expertise could feed into broader policy debates.

Its central activity was the conference "The Future of the Anti-Fraud Architecture" held on 20-21 November 2025. The conference enabled a multidisciplinary exchange on major future-oriented issues, including the effects of digitalisation and artificial intelligence on fraud risks, challenges in cross-border cooperation, and the changing roles of national and EU-level actors. The programme of the conference can be found at this link: https://www.uni.lu/fdef-en/events/the-future-of-the-anti-fraud-architecture/.

The conference facilitated a comprehensive and future-oriented debate on the main challenges facing the EU anti-fraud architecture and highlighted the need for stronger cooperation across

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institutional levels, greater use of data-driven tools while safeguarding fundamental rights, and sustained investment in expertise and capacity-building.

A particularly important component of the FUTURFRAUD project was the Meeting of the Representatives of the Associations for the Protection of the EU Financial Interests, held on 19 November 2025. This dedicated meeting provided a structured platform for representative associations to exchange experience, align priorities, and discuss how their activities can better support EU-level anti-fraud objectives. It significantly strengthened networking among associations, reinforced their role as relevant stakeholders in policy reflection and awareness-raising, and helped consolidate common perspectives on fraud affecting the EU budget. It further identified opportunities for closer collaboration between associations and EU and national authorities.

4 Irregularity Management System (IMS) – implementation in 2025

4.1 Main activities

To protect the EU's financial interests, EU law requires Member States managing EU spending under shared management and countries benefiting from pre-accession assistance to notify the Commission of any irregularities (including suspected and proven fraud) detected in areas where the EU provides financial support.

To facilitate the reporting of irregularities, the IMS has been developed and put at the disposal of the Member States and other beneficiary countries. This dedicated electronic system is currently being used by 36 countries.

Member States, candidate countries and other non-EU countries have set up a hierarchical reporting structure with multiple levels of responsibility. Around 740 reporting organisations, covering around 3 000 IMS users, are responsible for the timely reporting of irregularities.

The reporting workflow includes multiple hierarchical levels and various roles within the same level to ensure that several quality checks are performed before the reports are sent to the Commission.

Reporting authorities have responsibilities in one or more of the following fields:

FIELD	**EU FUND**
Agriculture	European Agricultural Guarantee Fund (EAGF), European Agricultural Fund for Rural Development (EAFRD), European Agricultural Guarantee and Guidance Fund – Guidance Section (GUID)
Home Affairs	Asylum, Migration and Integration Fund (AMIF), Instrument for Financial Support for Border Management and Visa Policy (BMVI) Internal Security Fund (ISF)
Cohesion	Cohesion Fund (CF), European Globalisation Adjustment Fund (EGF), European Regional Development Fund (ERDF), European Social Fund (ESF), European Social Fund plus (ESF+), Just Transition Fund (JTF) Youth Employment Initiative (YEI)

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Fisheries	European Fisheries Fund (EFF), European Maritime and Fisheries Fund (EMFF), Financial Instrument on Fisheries Guidance (FIFG), European Maritime, Fisheries and Aquaculture Fund (EMFAF)
Most deprived	Fund for European Aid to the Most Deprived (FEAD)
Neighbourhood	Cross-border Cooperation – European Neighbourhood Policy (CBC-ENP)
Pre-accession	Instrument for Structural Policies for Pre-Accession, Poland and Hungary: Assistance for Restructuring their Economies PHARE), , Special Accession Programme for Agriculture and Rural Development (SAPARD), Transition Facility, Turkish Instrument for Pre-Accession Assistance (TIPAA), Instrument for Pre-accession Assistance 2007-2013 (IPA), Instrument for Pre-accession Assistance 2014-2020 (IPAII), Instrument for Pre-accession Assistance 2021-2027 (IPAIII)
Recovery, Resilience	Recovery and Resilience Facility (RRF), on a voluntary basis
Ukraine	Ukraine Facility

Reporting authorities provide information on:

- who committed the irregularity/fraud (persons involved);
- the support measure such as fund, programme, project, budget line;
- the financial impact (expenditure and irregular/fraudulent amount);
- how the irregularity/fraud was committed;
- when the irregularity/fraud was committed;
- where the irregularity/fraud was committed;
- how the irregularity/fraud was detected; and
- what administrative, judicial or penal follow-up sanctions were imposed.

4.2 What does the AWP involve?

The 2025 AWP has allocated a budget of EUR 1 017 756 dedicated to IT development and maintenance, as well as operations and support in relation to IMS. 99.7% of the available amount for 2025 has been committed.

4.3 Maintenance and development

In 2025, several new releases went live for IMS, implementing support for dependencies on fund and programming period when reporting, improving search features and providing new dashbords, Several training sessions and five new manuals were provided in 2025 to support the users. Ukrainian AFCOS was trained and started using the system in 2025.

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5 AFIS – implementation in 2025

Under the programme's third strand (AFIS), several major releases went live in 2025:

1. several new versions of the Import Export and Transit directory improving the processing of duplicated, updated and deleted messages, adding new transit message formats and daily updates from TAXUD's SURV3 system;
2. a new, technologically updated version of the Container Status Message (CSM) directory with additional features, new carriers and new Container Trip Information (CTI) models for existing carriers; and
3. a new version of the Mutual Assistance System implementing retention and anonymisation of cases and displaying additional information/details.

A publication zone was prepared for the fraud analytical platform. In 2025, AFIS also supported nine joint customs operations (JCOs) through the UAFP budget.

6 Communication

The successful implementation of the programme and the achievement of its objectives require a structured and well organised approach to inform potential beneficiaries on funding opportunities, as fast and as best as possible.

On an annual basis, the Commission also disseminates information on the achievements and the results of the actions that received funding, for example by means of the current document as part of the annual reporting by the Commission.

On information, communication and visibility, Article 15(2) of the UAFP Regulation states:

'The Commission shall on a regular basis implement information and communication actions relating to the programme, to actions taken pursuant to the programme and to the results obtained. Financial resources allocated to the programme shall also contribute to the corporate communication of the political priorities of the Union, insofar as those priorities are related to the objectives referred to in Article 2.'

6.1 Informing potential applicants

For the anti-fraud component (Hercule related actions), the full texts of the calls' documents and the related templates are made available on the Commission's Funding and Tenders Portal.

Potential applicants were also informed about the publication of 2025 calls via e-mails sent to the Delegates of the Working Party on Combating Fraud of the European Council (GAF), the members of the Advisory Committee for the Coordination of Fraud Prevention (COCOLAF), the Anti-Fraud Coordination Services (AFCOS), the network of associations for European criminal law and for the protection of the EU's financial interests, and to the Expert Group on Mutual Assistance in Customs Matters (EMAC), as well as AFIS-correspondents in the Member States, for further dissemination to their colleagues in the Member States.

6.2 Dissemination of results

Disseminating the results of technical assistance projects (Hercule) is not always possible since most of the achievements relate to investigations for which (sensitive and/or case-related) information often cannot be disclosed.

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The results of training activities were disseminated by distributing electronic and/or paper reports summarising the events. Some beneficiaries posted the recorded event(s) and the projects' outputs on their websites or created dedicated websites to disseminate results and conclusions.

For the IMS, there is, in particular, the follow-up that is given to IMS notifications, either by the reporting Member State or by the Commission services involved in the financial follow-up of identified financial irregularities or cases of fraud detrimental to the EU's financial interests. OLAF reports within the Commission on the performance of the tool and the received notifications. It also reports annually to the European Parliament and to the public.

There is no specific dissemination of results stemming from the use of the AFIS platform, except for the annual activity reporting by OLAF and the annual programme performance statements disseminated by the Services of the Commission. In this reporting, the (yearly) number of information items on mutual administrative assistance made available in the relevant AFIS applications is communicated as a monitored performance indicator.

6.3 Visibility of EU funding

On information, communication and visibility, Article 15(1) of the UAFP Regulation states:

'*Except where there is a risk of compromising the effective performance of anti-fraud and customs operational activities, the recipients of Union funding shall acknowledge the origin of those funds and ensure the visibility of the Union funding, in particular when promoting the actions and their results, by providing coherent, effective and proportionate targeted information to multiple audiences, including the media and the public.*'

Equipment purchased under grant projects for technical assistance is often labelled with logos or stickers referring to EU/Commission funding (except for covert equipment and operations). When possible, beneficiary organisations disseminate information about purchased equipment on project websites or press releases, mentioning the support from EU funding.

Under the training type of actions, all beneficiaries of grants were requested to mention the support from the UAFP (or Hercule for previous grants), where applicable:

1. in every publication (title page) or related material developed (e.g. studies, booklets, newsletters and leaflets);
2. in electronic information (e.g. websites, audiovisual material, videos and software);
3. at information events (conferences and seminars); and
4. by creating a link from their website to the programme's site.

This aspect of EU-support visibility is not applicable to AFIS and IMS components, as no similar grant projects are implemented.

7 Feedback from programme participants

As indicated in Section 3, beneficiaries of UAFP grants for training, conferences and seminars carry out surveys among the participants to collect information on the perceived quality and relevance of the event attended. According to the final reports received in 2025 for the training grants, a total number of 3 257 participants attended training activities co-financed by the programme (both physical and virtual training activities).

The Commission received, from grant beneficiaries, reports based on 1 497 filled-in questionnaires, which reflected, in the assessments done, a high level of satisfaction. The

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feedback received was overwhelmingly positive, with 90% of the participants assessing the events as ‘good’ (with a score of 4 out of 5) to ‘very good’ (with a score of 5 out of 5). Participants appreciated the opportunities for cooperation and exchange of information offered by the training events and considered that the activities had a practical impact on their daily work.

Based on the feedback results, it can be concluded that the events have largely met their objectives and have helped increase awareness on the risks to which the EU’s financial interests are exposed.

For technical assistance grants, the beneficiaries provide feedback on the programme in the final technical report. The satisfaction question concerns the suitability of the purchased equipment and tools for the needs of the beneficiary organisation. In 2025, all beneficiaries submitting a final report for their projects expressed an ‘excellent’ level of satisfaction (with a score of 5 out of 5).

For the use of the IMS tool, the Commission (OLAF) holds a yearly survey on the satisfaction rate expressed by the users on the use of the tool and the support received. The latest IMS users’ feedback from 2025 showed a satisfaction level of 74.5%.

For the AFIS platform, used for information exchange, there is no specific reporting on feedback from participants or beneficiaries. OLAF has the task to keep the platform up to date and running. OLAF registers as a performance indicator the number of information items on mutual administrative assistance made available in the relevant AFIS applications: the Customs Information System, the Customs File Identification Database, and the Mutual Assistance System.

8 Conclusions and way forward

The Union Anti-Fraud Programme continues to play a crucial and effective role in safeguarding the financial interests of the European Union. By providing Member States with the necessary tools and support, the programme helps to prevent, detect, and combat fraud that threatens EU resources. Its ongoing efforts not only ensure that funds are used appropriately but also strengthen the integrity and transparency of EU financial management.

Regarding the anti-fraud component (Hercule), the various outcomes detailed in the preceding chapters highlight the critical role of funding provided to Member State authorities in preventing and combating fraud, corruption, and other illegal activities that threaten the EU’s financial interests. In practical terms, the programme contributed to safeguarding taxpayers’ money from misuse or diversion from its intended purpose.

The programme continuously strives to adapt to the evolving anti-fraud priorities with a stronger focus of support on the expenditure side. This shift in focus reflects both the stringent needs for prevention and investigation related to the increased EU budget and its new forms of expenditure (e.g.: the Recovery and Resilience Facility, the Ukraine Facility, etc.) as well as the new available EU funds dedicated specifically for Member States’ customs authorities (under the Customs Control Equipment Instrument for example).

The programme is also aligning more strongly with the Commission’s anti-fraud strategy. This strategy was revised in 2023 and places a much larger focus on the collection and use of data-driven tools for anti-fraud purposes. The programme’s three components will continue to aim at building and strengthening the necessary capacities in Member States to develop, use and share digital information, databases and business-intelligence tools.

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In addition, the Union Anti-Fraud Programme will remain a vital tool in strengthening cross-border cooperation among the national law enforcement authorities of Member States. By fostering greater collaboration, information-sharing, and coordinated efforts, the programme plays an essential role in combating fraud on a broader scale. Its continued success will further ensure that Member States are equipped to address emerging challenges, ultimately contributing to a safer and more secure European Union for all.

As the future EU Multiannual Financial Framework is currently being prepared, it is essential that it includes sufficient funding for operational anti-fraud activities to safeguard the proper and justified use of public money. Therefore, the current programme will continue and enhance its activities in the framework of the future ‘Single Market and Customs programme’, with an increased financial envelope compared to the current one. Only by investing in robust anti-fraud measures, the EU can protect its financial interests, maintain the integrity of its budget, and uphold public trust in the responsible management of taxpayers’ money. Ensuring that these activities are adequately financed within the next financial framework will be key to fostering accountability and securing the long-term sustainability of EU investments.

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Annex 1: Grants and contracts awarded and finalised under the 2025 Financing Decision

Table 1 – **TECHNICAL ASSISTANCE** grants **AWARDED** under the 2025 Financing Decision

	MS	Beneficiary	Title and description	Awarded grant (EUR)	Co-fin %
1	RO	Botosani County Police Inspectorate	CRIMEQ - Strengthening the investigative capacity to step up the fight against economic crime, corruption and any other illegal activities affecting the financial interests of the European Union	275 999.99	80
2	LV	State Forensic Expertise Office	InkDating - Building forensic document examination capacity to fight fraud, financial and economic crimes	247 028.00	80
3	HU	National Tax and Customs Office	MINDAT - Implementation of GPU-based infrastructure to enhance AI-driven fraud detection, risk assessment, and x-ray image analysis in support of EU border and financial interest protection by NTCA	570 593.60	80
4	LT	Financial Crime Investigation Service under the Ministry of Internal Affairs	FCISDF - Purchase of digital forensics equipment	158 512.80	80
5	ES	Ministry of Interior	TFL - The Fallen Leaf - A project to increase operational capacity and reduce illicit fraud and smuggling activities	572 535.20	80
6	LV	State Revenue Service	AMS - Customs Inspections: Hard Evidence via Advanced Monitoring Solutions	358 494.39	80
7	LT	Customs Criminal Service	RETIS - Development of X-ray Inspection Data Exchange System	1 672 099.19	80
8	RO	Mures County Police Inspectorate	MARC - Mureș Against Racketeering and Criminality. Enhancing forensic capacity and capability for the protection of the European Union's financial interests	378 091.99	80
9	SK	Financial Directorate of the Slovak Republic	SURTECH - Surveillance and monitoring equipment acquisition to combat fraud, corruption and protect financial interests of EU	548 938.88	80
10	DE	General Customs Directorate	Video - Video Data Analytics	507 406.50	80
11	PL	Olsztyn Police Headquarters	WTO - Improving effectiveness in the fight against financial fraud to the detriment of the EU by equipping the Warmia-Masuria Police with a mobile center for obtaining information from the 5G network.	1 206 000.00	80

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12	PL	National Police Headquarters	ANCRIM-PCBI - Countering the use of AI by organised crime groups to the detriment of the financial interests of the European Union	526 640.00	80
13	CZ	Directorate General of Customs	AUDIUS II - Enhancing CZ Customs capabilities to combat drug smuggling, counterfeiting, tax and customs fraud to strengthen economic security of the EU, the Czech Republic and safety in cross-border transport.	480 000.00	80
14	PL	Provincial Police Headquarters in Radom	CyberEnforcement - Strengthening the police's competences in detecting online crimes that harm the EU's financial interests.	185 018.00	80
15	PL	Fiscal Administration Chamber in Olsztyn	Digitalera- Adapting the standards of analytical and investigative activities of the Customs and Tax Control Office in olsztyn to the requirements of the digital era	462 171.00	80
16	HR	Ministry of Finance	DAS - Digital Analytical Software	1 296 845.60	80
17	PL	Provincial Police Headquarters in Katowice	NETFORCE - Network for Financial Crimes Against European Union Enforcement	400 799.00	80
18	RO	National Anticorruption Directorate	FORENSIQ - Strengthening digital forensics capabilities to protect the financial interests of the European Union	642 622.00	80
19	PL	Police Headquarters in Gorzów Wielkopolski	JUPITER - Purchase of operational equipment for the Lubuskie Police	136 452.00	80
20	FR	Ministry of Interior	FLICKER - Forensic Laboratory for Investigation, Calibration and Key Evidence Recovery	351 244.00	80
21	ES	Ministry of Interior	MAF – Means Against Fraud	424 500.00	73
			TOTAL	**11 399 992.14**	

Table 2 – **TECHNICAL ASSISTANCE** grants **FINALISED** in 2025

	MS	Beneficiary	Title	Amount paid (EUR)	Amount paid as % to initial commit-ment[12]

[12] Final payment as percentage of the awarded grant. A percentage lower than 100% means that the action was either not fully implemented or that the beneficiary managed to achieve considerable cost savings.

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1	ES	Ministry of Interior	ANH- A NEW HOPE-Surveillance systems update	691 396.00	99
2	RO	Directorate for the Investigation of Organized Crime and Terrorism - DIICOT	TECH-Strengthening the special investigation methods for the prosecution of smuggling organised groups at the EU borders	218 723.02	91
3	RO	National Anticorruption Directorate	CSS- Better protection of EU financial interests by improving the DNA's investigative capacity through surveillance equipment and know-how	400 448.00	100
4	RO	National Anticorruption Directorate	DIGIFOR- Improving the protection of the EU financial interests in Romania by enhancing the technical endowment of DNA in the field of digital forensics	582 967.55	91
5	PL	Provincial Police Headquarters in Gdansk	DIGIT POL- Digitalization and modernization of the Pomeranian Police to protect the financial interests of the European Union	181 774.06	97
6	ES	Ministry of Interior	RVSC- ROVSCAN	258 745.42	85
7	RO	National Anticorruption Directorate	OCULUS- Better equipped in fighting fraud against EU funds at national and European level	256 625.95	97
8	IT	Ministry of Economy and Finance	RAF- Research and Analysis of Frauds	566 080.00	58
9	RO	Suceava County Police Inspectorate	4FRONT- Increasing the investigative and operative capacity in view of stepping up the fight against fraud, corruption and any other illegal activity affecting the EU financial interests at EU borders (RO-UA)	85 006.47	95
10	PL	Provincial Police Headquarters in Gdansk	CYBERPOL- Pomeranian Police in the fight against cybercrime to the detriment of the European Union	103 052.86	87
11	FI	Finish Customs-TULLI	ENDCANES- Enhancing Data Capacity and Network Speed	269 528.67	89
12	RO	General Anticorruption Directorate	STAR- Strengthening AGD's capacities for investigating corruption	251 198.40	100
13	PL	Police Headquarters	OMOS 2- Purchase of an Operational Modular Observation System	199 070.25	94

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14	PL	Provincial Police Headquarters in Bialystok	FORENSIC- Support of economic proceedings, based on digital evidence.	281 822.66	83
15	RO	Directorate for the Investigation of Organized Crime and Terrorism - DIICOT	PONTUS 3- Improved digital forensic capabilities for the evidence gathering and prosecution of smuggling organised groups at the EU borders.	164 733.78	99
16	RO	General Police Directorate of Bucharest Municipality	TEN-10 for Bucharest	355 805.67	80
17	LT	Customs Department Under the Ministry of Finance of the Republic of Lithuania	MGIS- Modernization of tool for collecting and comparing of shadow economy spatial data	444 552.00	88
18	IT	Ministry of Economy and Finance	DIGIFOR - DIGITAL FORENSICS	491 598.40	91
19	RO	Bistrita-Nasaud County Police Inspectorate	HDSPECTRAL- Revealing concealed truth -a new and upgraded shield using the forensic tools in the fight againt fraud	207 304.61	99
20	PL	Police Headquarters in Rzeszów	mobile centers- Mobile systems for monitoring threats	239 545.60	100
21	RO	Police Inspectorate of Bacau County	ANTI-FRAUD- Dismantling Tax Evasion Criminal Groups with Professional Equipment in Bacau County	289 749.32	95
22	PL	Tax Administration Chamber in Lublin	PL-TA- Strengthening the operational potential of the Technique and Observation Department of the Tax Administration Chamber in Lublin by purchasing a mobile network surveillance device	820 096.04	98
23	ES	State Tax Administration Agency	SAATOS- Reinforcement of Specific Actions Against TObacco Smuggling in the Bay of Algeciras	84 640.00	99
24	LV	State Revenue Service	SVTD- Purchase of specialized vehicle and modernization of technical devices	329 308.10	97
25	LV	State Revenue Service	SCCVR- Strengthening Customs Capacity through Video Recording	520 987.20	87
26	PL	Tax Administration Chamber in Lodz	PL-TA-03- Modern data analysis technology at the Revenue Administration	112 593.78	73

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			Regional Office in Łódź as a chance to tighten up the Polish tax system and increase the stability of EU finances.		
27	LV	State Revenue Service	ACB- Analytical Capacity Building for the Latvian Tax and Customs Police	249 576.00	91
			TOTAL	**8 656 929.81**	

Table 3 – **DATABASES** that were **CONTRACTED** under the 2025 Financing Decision

	Name	Content	Commitment in Euro
1	TDM (Trade Data Monitor)	Worldwide trade statistics database	120 000
2	Moodys - ORBIS	Worldwide company data information	679 661
3	S&P – Maritime Portal	Worldwide vessels movement information	235 000
		Total committed under the 2025 budget	**1 034 661**

Table 4 – **TRAINING, CONFERENCES, STAFF EXCHANGES AND STUDIES** grants **AWARDED** under the 2025 Financing Decision

	MS	Beneficiary	Title	Awarded grant (EUR)	Co-fin %
1	IT	University of the International Studies of Rome	CORE - Customs Operations for Risk Evaluation	133 599,34	80
2	LT	Special Investigation Service of the Republic of Lithuania	EPAC-PROTECT - EPAC/EACN Conferences for Strengthening the Fight Against Corruption and Protection of EU Financial Interests	86 667,42	80
3	LU	University of Luxembourg	ELEV-SUSPECT - Electronic evidence in administrative punitive proceedings: data from suspected persons and their circle - comparative study of law and practice	189 531,24	80

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4	IT	University of Rome UnitelmaSapienza	GINGER - Governance and Innovation for Generating Education and Regularity in EU agricultural funds	76 461	80
5	ES	INTEGRITY in Funding	INTEGRITY in Funding - Capabilities for Enhancing Integrity: Innovative Models for EU Fund Management and against fraud practices	99 028,06	80
6	UA	Open Data Association	ODEAC - Open Data Education Against Corruption & Fraud	87 341,09	80
7	IT	Transparency International Italia	SAFER-NGEU - Strengthening Anti-Fraud Expertise and Response in the implementation of the Next-Generation EU Plan	163 202,39	80
8	IT	Fondazione Lelio e Lisli Basso – ONLUS	2025-IT- EaW - EPPO at work: legislation and implementation	69 679	80
9	LT	Lithuanian Police Forensic Service	Cells training in LT - training for police forensic laboratory specialists	71 694,23	80
			TOTAL	**977 203,77**	

Table 5 – **ANTI-FRAUD related PROCURED CONFERENCES** organised by the Commission (OLAF) under the 2025 Financing Decision

Dates (final date of the event)	Conference title	Location	Number of participants	Amount paid from the Programme (in EUR)
26/03/2025	Joint Customs Operation (JCO) 'Khione'	Czech Republic (Prague)	23	29,359.37
23/05/2025	Technical Workshop Investigations	Romania	60	98,659.17
12/06/2025	(anti-fraud coordinators) AFCOS + 'Expenditure' related conference	Finland (Helsinki)	114	138,247.41
04/07/2025	(Digital Forensic Analysis Training) DFAT – virtual training sessions	online	60	224,600.00
18/09/2025	(Illicit products) 'Tobacco' investigations related conference	Finland	98	176,000.10

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09/10/2025	AFCOS Seminar	Albania (Tirana)	83	59,899.12
22/10/2025	JCO 'Noxia II'	Spain	56	162,241.54
24/10/2025	InvestigAid conference	Romania (Bucharest)	62	12,503.76
13/11/2025	High Level Conference, Denmark (Council Presidency)	Denmark (Copenhagen)	120	229,807.17
28/11/2025	DFAT – in person training sessions	Czech Republic (Prague)	132	1,000,223.59
		TOTAL	**808**	**2,131,541.23**[13]

Table 6 – **TRAINING, CONFERENCES, STAFF EXCHANGES AND STUDIES** grants **FINALISED** in 2025

	MS	Beneficiary	Title	Amount paid (EUR)	Amount paid as % to initial commit-ment[14]
1	DE	The Max Planck Society for the Advancement of Science	2021-DE-EUCRIM - European Law Forum: Prevention - Investigation - Prosecution - publication of a periodical on the protection of the EU's financial interests	239 136.44	100
2	IT	University of Pisa	AFRADE - Agricultural Frauds Detection: towards a more effective risk analysis and a stronger cooperation among Member States tackling frauds in European agricultural subsidies	127 501.20	100
3	HU	National Tax and Customs Administration of Hungary	2022-HU-CORICO - Conference on Danube River Customs Control to fight against cigarette smuggling	30 771.54	72.40
4	SK	Financial Directorate of the Slovak Republic	SK-2023-TRAINET - International workshop for customs officers focused on the fight against excise tax frauds - mineral oils, tobacco (cigarettes) and traceability of tobacco products using the Track & Trace system	32 461.07	74.50

[13] Four (September to December 2025) activities had a final payment taking place in January 2026 for an amount of EUR 627,947.93 (included in the total amount mentioned here).

[14] Final payment as percentage of the awarded grant. A percentage lower than 100% means that the action was either not fully implemented or that the beneficiary managed to achieve considerable cost savings.

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5	IT	ANCI Lombardia (National Association of Italian Municipalities – Lombardy Section)	SAFE-IN - Strengthening Actions against Fraud: Empowering whistleblowINg directive compliance	121 367	100
6	RO	European Institute of Romania	AFTIPA - Anti-Fraud Training Initiative for Public Administration	52,431.10	57.34
			TOTAL	**603 668.4**	

Table 7 – **GLOBAL OVERVIEW** per Member State of awarded grants and rejected applications in 2025

	Number of applications received	Number of awarded grants	Grants requested (EUR)	Grants awarded (EUR)
TECHNICAL ASSISTANCE 2025	**117**	**21**	**49 940 284.07**	**11 399 992.14**
BULGARIA	1	-	1 527 900.30	-
CZECH REPUBLIC	3	1	934 832.80	480 000.00
GERMANY	2	1	782 932.80	507 406.50
ESTONIA	1	-	94 800.00	-
GREECE	3	-	1 216 207.20	-
SPAIN	4	2	1 817 728.69	997 035.20
FINLAND	1	-	240 400.00	-
FRANCE	5	1	3 309 678.38	349 244.00
CROATIA	1	1	1 667 150.99	1 296 845.60
HUNGARY	2	1	1 117 932.60	570 593.60
ITALY	2	-	1 549 478.40	-
LITHUANIA	4	2	2 095 051.18	1 830 611.99
LATVIA	9	2	3 379 300.82	605 522.39
POLAND	38	6	15 904 737.05	2 917 080.00
ROMANIA	39	3	13 377 783.46	1 296 713.98

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SLOVAKIA	1	1	577 830.40	548 938.88
UKRAINE	1	-	346 539.00	-
TRAINING, CONFERENCES, STAFF EXCHANGES AND STUDIES 2025	**28**	**9**	**3 650 485,93**	**977 203,77**
BULGARIA	3	-	180 395,15	-
CZECH REPUBLIC	1	-	60 861,00	-
HUNGARY	1	-	114 199,82	-
ITALY	5	4	605 598,84	442 941,73
LITHUANIA	5	2	476 020,71	158 361,65
LUXEMBOURG	1	1	189 531,24	189 531,24
MALTA	1	-	137 410,26	-
POLAND	4	-	648 526,01	-
ROMANIA	1	-	331 413,00	-
SLOVAKIA	2	-	111 486,20	-
SLOVENIA	1	-	62 274,00	-
SPAIN	1	1	112 203,95	99 028,06
SWEDEN	1	-	529 650,00	-
UKRAINE	1	1	90 915,75	87 341,09
GRAND TOTAL (Tech. Assist. & Training related actions)	**145**	**30**	**53 590 770**	**12 377 195,91**

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