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Statistical evaluation of irregularities reported for 2024: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure

Accompanying the document

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

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

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LIST OF ABBREVIATIONS

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

EXECUTIVE SUMMARY

Revenue – traditional own resources (TOR)

In 2024, the total **number** of fraudulent and non-fraudulent irregularities related to Traditional Own Resources (TOR) (5 000) **was 2% higher than the 5-year average** (4 904). However, the total estimated and established **amount** of TOR (EUR 489.5 million) was nearly **14% lower than the 5-year average**. In 2024, the average amount per case was EUR 97 903 compared to the 5-year average of EUR 116 254.

In 2024, 10.7% of all detected irregularities were classified as fraudulent. In the same year, the number of **fraudulent irregularities** (537) **was 6.6% higher than the 5-year average** (504), while the number of **non-fraudulent irregularities** (4 463) **was just 1.4% higher than the 5-year average** (4 400). Despite this, the estimated and established **amount** of TOR for **fraudulent** (EUR 84 million) and **non-fraudulent** (EUR 405 million) cases were respectively **28% and 11% lower than the relevant 5-year averages**.

In **fraudulent** cases reported in 2024, **‘incorrect value’** became the most reported *modus operandi*, with 279 cases involving EUR 15.5 million, yet **smuggling** and **incorrect origin or country of dispatch** continued to involve larger amounts of TOR (with 67 cases totalling EUR 31.4 million and 69 cases totalling EUR 18 million, respectively). For **non-fraudulent** cases, the most reported violation was the **‘incorrect classification/misdescription’** of goods, leading both in terms of number of cases (1 629) and TOR amounts involved (EUR 124 million). In 2024, **vehicles** (electric bikes and cars) became the most affected goods in terms of value, while **textiles and footwear** remained the most affected goods in terms of number of cases. Certain products, such as tobacco (cigarettes) or olive oil, saw notable increases in 2024. **China, the United States and Türkiye** ranked as the top 3 countries of origin of goods affected by irregularities.

‘Release for free circulation’ remained the most affected **customs procedure** in 2024 with 4 054 cases involving an overall estimated and established amount of EUR 349.5 million. This accounted for **81% of all cases** and **71% of the amounts** reported for 2024, regardless of whether they were fraudulent or non-fraudulent. In 2024, the registered TOR amounts increased for fraudulent cases of ‘transit’ and ‘inward processing’. For non-fraudulent cases, the second most affected customs procedure in terms of TOR amounts was ‘inward processing’, followed by ‘customs warehousing’.

In 2024, **post-release controls** (48% of cases and 21% of amounts) together with **inspections by anti-fraud services** (30% of cases and 63% of amounts) played a crucial role in detecting fraudulent cases. Non-fraudulent instances were primarily detected through **post-release controls** (46% of cases and amounts), although other methods of detection, such as release controls and tax audits were also effective.

In 2024, 11 Member States reported 65 cases of **smuggled cigarettes**, with nearly EUR 32 million of estimated amount of TOR involved. Same as in 2023, **Lithuania** reported the highest number of cases (19) and **Belgium** reported the highest amount of TOR (EUR 25 million). Compared to 2023, 9 Member States continued to report cases of cigarettes smuggling exceeding EUR 10 000 in TOR (Belgium, Bulgaria, Estonia, Greece, France, Croatia, Lithuania, Poland, Romania) whereas some Member States have newly appeared in the statistics (Slovenia, Sweden). Meanwhile, certain Member States (*e.g.*, Spain) have disappeared from the statistics, suggesting a **potential shift in fraudulent activities or cigarettes smuggling routes**.

Expenditure - common agricultural policy

During 2020-2024, the Member States reported 1 618 irregularities as fraudulent and 16 572 irregularities as non-fraudulent.

During the **period 2020-2024**, fraudulent irregularities reported for **rural development** increased, due to the rising number of detections for the programming period 2014-2022. However, the number of these fraudulent irregularities was lower than expected, when compared with reporting during the programming period 2007-2013, even if there are signs of the start of a possible reversal of this trend of low reporting. This should be monitored to ensure focus on fraud detection. The fraudulent irregularities under **support to agriculture** peaked in 2022 - when the number was influenced by one Member State, reporting many small inter-linked cases - before decreasing back to the level of 2020 and then rising again in 2024. During 2020-2024, both the financial amounts involved in fraudulent irregularities related to rural development and to support to agriculture have been fluctuating around averages that were much lower than the averages related to the previous period 2015-2019. Several irregularities covered both rural development and direct payments to farmers.

During the period 2020-2024, **EUR 133 million** were involved in the irregularities reported as fraudulent. The total EU funding granted to the projects or operations affected by these fraudulent irregularities was about **EUR 160 million**.

Detection rates for rural development were much higher than for support to agriculture. However, one part of support to agriculture, market measures, accounted for a detection rate related to fraud that is similar to rural development and for the highest detection rate related to non-fraudulent irregularities. The detection of irregularities, especially fraud, was concentrated in a few Member States.

During the period 2020-2024, fraudulent irregularities often concerned **falsification of the request for aid or of documentary proof**. For market measures and rural development, infringements concerning the **implementation of the action** were also frequently reported. Risks and infringements depend on the type of measure.

For example, applicants for **direct payments** may request aid for plots of land they do not have the right to use on the basis of false lease agreements or they may not respect the conditions for receiving greening payments. During the period 2020-2024, about 75% of the fraudulent irregularities related to direct payments to farmers concerned just one type of 'direct aid' measure, mainly the Single Area Payment Scheme. About 40% of all fraudulent irregularities related to direct payments concerned agricultural practices beneficial to the climate and the environment, both alone or in combination with other 'direct aid' measures. About 13% of all fraudulent irregularities related to direct payments concerned Voluntary Coupled Support. Nearly 10% of all fraudulent irregularities concerned redistributive payments to small farmers or small farmer schemes. An example of *modus operandi* may be artificial splitting of agricultural holdings to unduly get higher payments.

Infringements related to **market measures** may concern, for example, the withdrawal of agricultural products from the market, the cost, actual implementation or actual use for the intended purpose of investments by producer organisations. During the past 10 years, most of the fraudulent irregularities related to market measures concerned the wine-growing sector, the fruit and vegetables sector or promotion. For the wine-growing sector, the funding for investment, the promotion in third countries and the restructuring and conversion of vineyards were the most affected measures. For the fruit and vegetables sector, the most

affected measure was the aid to producer organisations for preliminary recognition, either as aid to investment or as aid to formation and administrative operations or both.

In **rural development**, beneficiaries may, for example, use false invoices, declarations of equipment as new when it is in fact second-hand, manipulated bids in the context of procurement or false information on compliance with conditions for receiving aid. During the period 2020-2024, the majority of fraudulent irregularities in rural development concerned reimbursement-based measures, in particular investments in agricultural holdings. Another significant share of fraudulent irregularities in rural development concerned payments that should have been granted only where certain conditions were satisfied, in particular agro-environment payments and payments to farmers in areas facing natural or other constraints.

During the period 2020-2024, **risk analysis** only marginally contributed to detecting fraud in rural development and direct payments, while in market measures it seems it played a stronger role. The share of fraud detections based on **tips from informants** and whistle-blowers was low, with the exception of market measures, where it reached 12%. However, this figure may be volatile as it is based on very few cases. Just one fraud case (in direct payments to farmers) was detected following information published in the **media**.

For 10% of the irregularities reported during 2014-2024, there is or has been a suspicion of fraud (incidence of fraud). In 11% of such cases, this suspicion was not initially reported and the Member State reclassified the irregularity as fraudulent at a later stage. **For 17% of the irregularities with a suspicion of fraud, the suspicion was then confirmed as established fraud**, while **for 12% the suspicion was dismissed** and the irregularity was classified as non-fraudulent. Most of irregularities where there was a suspicion of fraud are still considered suspected fraud, even if several years have elapsed since the initial reporting.

Significant **differences between Member States** can be found in the above-mentioned percentages. In the Member States with low incidence of fraud, the competent authorities should invest in detecting signals of fraud and, when discovering irregularities, should carefully address the question of intentionality. Low incidence of fraud could also be due to reporting practices delaying classification as suspected fraud. In many Member States, the percentage of irregularities still classified as suspected fraud is extremely high.

Expenditure - cohesion and fisheries policies

Fraudulent irregularities related to the programming period 2007-2013 peaked in 2015, before gradually decreasing in the following years. In 2018 they were overtaken by those related to the programming period 2014-2020. These dynamics are in line with known trends and patterns linked to the multiannual implementation cycles. Since 2017, reporting of **non-fraudulent** irregularities related to the programming period 2014-2020 has been increasing, but less than expected. The number and financial amounts of the non-fraudulent irregularities reported from 2014 to 2024 (first 11 years) for the programming period 2014-2020 **are much lower than those reported from 2007 to 2017 (first 11 years) for the programming period 2007-2013**. It concerns all funds. A gap has also been emerging for the number of irregularities reported as fraudulent, even if this gap is much smaller and decreasing. Reporting related to **PP 2021-2027** has just started, but a similar comparison with the programming period 2014-2020 points to the **possibility of another significant decrease in the reporting of non-fraudulent irregularities**.

In 2020-2024, the financial amounts involved in irregularities reported as fraudulent were about **EUR 0.9 billion**. The total EU funding granted to the projects or operations affected by

these irregularities was about **EUR 6.4 billion**. This means that the irregular financial amounts involved in fraudulent irregularities accounted from about 14% of the value of the impacted operations. In general, a low proportion between irregular financial amounts and public funding means that there is fraud, but this concerns just part of the impacted operation/project, while the remaining part is legal and regular and funding is confirmed.

With regard to fraud, the **most frequent infringements concerned supporting documents**. Fraudulent infringements of **contract provisions/rules** often consisted in non-implementation of the funded action. Infringements of **public procurement** rules were the most reported non-fraudulent irregularities, but they rarely led to a suspicion of fraud. Most of the fraudulent infringements concerning **ethics and integrity** were related to conflict of interests. An analysis based on data from 2007 to 2023 suggests insufficient reporting of fraudulent irregularities related to **corruption**. Where reported, corruption mostly concerned public procurement, both simplified/restricted and open procedures, including cases with the involvement of managers or external experts. This confirms public procurement as an activity at high risk of fraud. About 20% of these cases of corruption followed a control started because of tips from informants or information published in the media.

During 2020-2024, **risk analysis** still only marginally contributed to detecting fraud, while **civil society** (including tips from informants, whistle-blowers and information published in the media) overall played a larger role. On non-fraudulent irregularities, neither risk analysis nor information from civil society played a noticeable role in detection. Detection based on risk analysis could improve through *ex post* risk analysis projects focusing on groups of past transactions, with a view to carrying out targeted *ex post* controls. National anti-fraud strategies could consider the systematic involvement of bodies that are: (i) external to management and control system specific to the use of EU funds; and (ii) endowed with the necessary powers, information and resources.

The **fraud detection rate** for the programming period 2014-2020 is 0.22%, which is lower than the rate recorded for the programming period 2007-2013. The **irregularity detection rate** is 0.76%, which is much lower than the rate recorded for the programming period 2007-2013 (2.5%). Detection and reporting vary significantly between Member States.

For 7% of the irregularities reported during 2014-2024, there is or has been a suspicion of fraud (incidence of fraud). For 15% of such irregularities, this suspicion was not initially reported and the Member State reclassified the irregularity as fraudulent at a later stage. **For 15% of the irregularities with a suspicion of fraud, the suspicion was then confirmed as established fraud**, while **for 17% the suspicion was dismissed** and the irregularity was classified as non-fraudulent. Most of irregularities where there was a suspicion of fraud are still considered suspected fraud, even if several years have elapsed since the initial reporting.

Significant **differences between Member States** can be found in the above-mentioned percentages. In the Member States with low incidence of fraud, the competent authorities should invest in detecting signals of fraud and, when discovering irregularities, should carefully address the question of intentionality. Low incidence of fraud could also be due to reporting practices delaying classification as suspected fraud. In many Member States, the percentage of irregularities still classified as suspected fraud is extremely high.

Expenditure - pre-accession

The irregularities reported by the beneficiary countries during **2020-2024** mostly concerned IPA I and IPA II, meaning the programming periods 2007-2013 and 2014-2020. In about 52% of the non-fraudulent irregularities, less than EUR 10 000 were involved, but this

percentage was much lower for fraudulent irregularities (about 16%). About 7% of the irregularities reported during 2020-2024 were fraudulent (fraud frequency level).

Concerning **IPA I, during 2020-2024**, the beneficiary countries reported just 128 irregularities, with a fraud frequency level of about 9%, as the programmes were closed years ago. **As from 2007**, the start of **IPA I**, the beneficiary countries reported 901 irregularities. For 37% of these irregularities, the financial amounts involved were below EUR 10 000. As from 2007, the highest number of irregularities concerned agriculture and rural development, about 87% of them detected by Türkiye. Only two other countries, Croatia and North Macedonia, reported such cases. A broader range of countries reported irregularities in cross-border cooperation, the second most affected component of IPA I, with Bulgaria reporting the majority of them. Türkiye reported 80% of the irregularities in human resources development and 62% of the irregularities in institution-building, respectively the third and fourth most affected components of IPA I.

Concerning **IPA II, during 2020-2024**, the beneficiary countries reported 966 irregularities. The fraud frequency level was 6.5%, lower than for IPA I. The number of irregularities increased markedly since 2022, also because of the high number of irregularities where less than EUR 10 000 were involved. **As from 2014**, the start of **IPA II**, the beneficiary countries reported 1 063 irregularities. For 55% of these irregularities, the financial amounts involved were below EUR 10 000. As from 2014, the highest number of irregularities concerned agriculture and rural development, mostly reported by Türkiye, North Macedonia and Albania. Only two other countries, Montenegro and Serbia, reported such cases. A broader range of countries reported irregularities concerning regional and territorial cooperation, the second most affected policy area, with Serbia and Bulgaria reporting most of them. The third highest number of irregularities concerned institution- and capacity-building and reporting was mostly from Albania. The fourth highest number of irregularities concerned ‘socio-economic and regional development’ and reporting was mostly from Türkiye.

Expenditure - direct management

In 2024, a total of EUR 106 068 million was disbursed in ‘direct management’ mode. Around 53% of these payments was spent on the Recovery and Resilience Facility (RRF). Spending (excluding the RRF) was higher than in the previous year. The following findings do not concern the RRF.

During 2024, the Commission registered **1 040 recovery items classified as irregularities**, for a total value of **EUR 135.39 million**. **63 of them were reported as fraudulent irregularities**, totalling **EUR 62.44 million**.

In the period **2020-2024**, the ratio of financial amounts involved in fraudulent irregularities and total expenditure under direct management was **0.05%**. This ratio peaked in 2024 at 0.12%. In 2020-2024, the ratio for non-fraudulent irregularities was around **0.15%**.

In **2024**, the budget heading ‘**Single market, innovation and digital**’ accounted for the highest number (and financial amounts) of non-fraudulent irregularities.

In the period 2020-2024, about 75% of non-fraudulent and 73% of fraudulent of irregularities (76% and 88% of financial amounts) concerned **legal entities resident in the EU-27**.

During the period 2020-2024, around 96% of non-fraudulent irregularities were detected through Commission controls, while **OLAF detected about 90% of the fraudulent irregularities (97% of the financial amounts)**. ‘**Amount ineligible**’ was the most frequent type of infringement, for both fraudulent and non-fraudulent irregularities.

1. INTRODUCTION

1.1. Scope of the document

This document¹ presents a statistical evaluation of the irregularities and fraud detected by the Member States during 2024, in the context of past years and relevant programming periods (PP). It covers both the revenue and expenditure sides of the EU budget. This analysis is based on the notifications provided by national authorities of cases of irregularities and suspected or established fraud. Their reporting is performed in fulfilment of a legal obligation enshrined in sectoral European legislation. The document accompanies the Annual Report adopted on the basis of Article 325(5) of the Treaty on the Functioning of the European Union (TFEU), according to which “The Commission, in cooperation with Member States, shall each year submit to the European Parliament and to the Council a report on the measures taken for the implementation of this article”. Therefore, this document should be regarded as an analysis of the achievements of the Member States, in terms of detection and reporting.

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

1.1. Structure of the document

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

The document is completed by 27 country factsheets, which, for each Member State, summarise the main indicators and information on the detection of irregularities and fraud.

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

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

² SWD(2016)237final

https://anti-fraud.ec.europa.eu/about-us/reports/annual-reports-protection-eus-financial-interests-pif-report_en

2. TRADITIONAL OWN RESOURCES (TOR)

2.1. Introduction

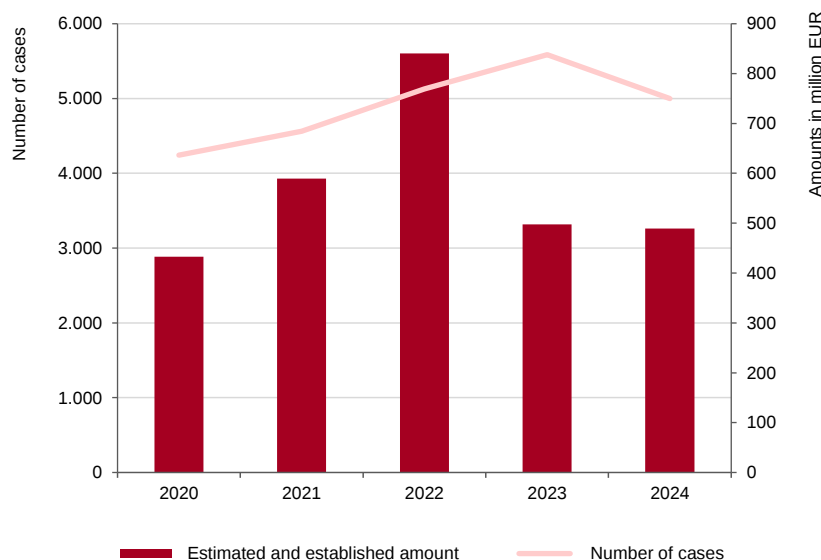
Section 2 presents a statistical evaluation of irregularities and fraud detected by the Member States in 2024 related to revenue under the Traditional Own Resources (TOR). It places these detections in the context of past years. The statistics are based on the total estimated and established TOR amounts as reported in the **OWNRES application**³. Figures on recovery are based solely on established amounts. For the sake of comparability with previous years, the analysis uses data for the European Union comprising 27 Member States (EU-27). The United Kingdom's figures can nevertheless be found in the annexes.

2.2. General analysis –trend analysis

2.2.1. Reporting years 2020-2024

In 2024, the **number of cases** reported through OWNRES (5 000) was about **2% higher** than the average number of cases reported from 2020 to 2024 (4 904). However, the estimated and established **amount of TOR involved** (EUR 489.5 million) was about **14% lower** than the average estimated and established amount for the 2020-2024 period (EUR 570 million).⁴ Graph TOR1 illustrates that the number of cases (both fraudulent and non-fraudulent) rose steadily until 2023, before decreasing in 2024. A similar pattern was evident for the amounts, which began to decrease in 2023. The difference between the figures for 2023 and 2024 is minimal.

Graph TOR1: Total number of OWNRES cases and the related estimated and established amount (2020-2024)



³ The OWNRES application enables the Member States to report cases of fraud or irregularity involving TOR of more than EUR 10 000, as required by Article 5(1) of Regulation No 2021/768 laying down implementing measures for the system of own resources. This analysis is based on the data extracted as of the cut-off date, 15 March 2025. For conversion from national currencies to EUR, the InforEuro exchange rate effective on 15 March 2025 was used.

⁴ See Annex 1.

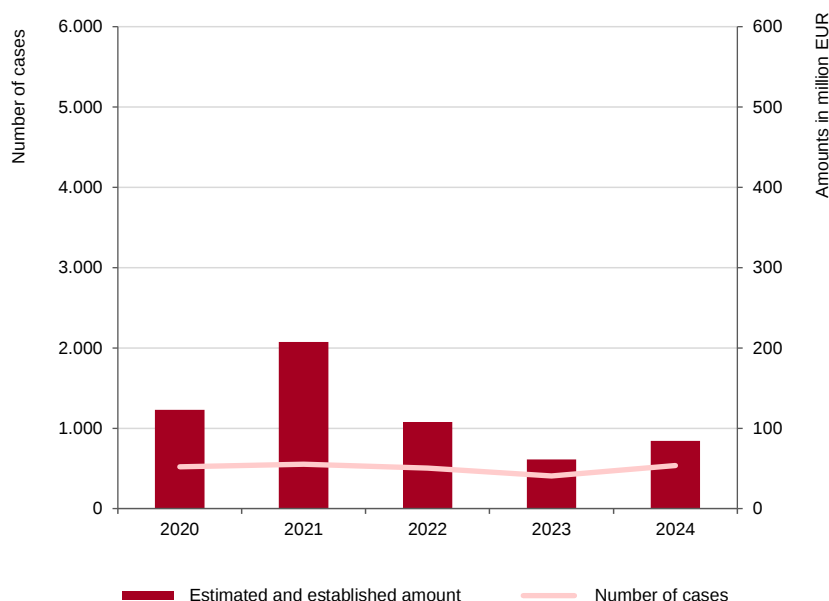
The decline can be attributed to the fact that the 2022 figures were significantly influenced by 5 **major non-fraudulent irregularities**⁵ reported by Belgium (involving more than EUR 371 million). The figures for 2024 have been affected by 3 **major cases**. Belgium reported one case of fraud involving nearly EUR 24 million and Spain reported 2 cases of irregularities totalling close to EUR 25 million.

In 2024, the average amount per case was EUR 97 903 compared to the 5-year average of EUR 116 254. Germany reported by far the highest number of cases and amounts (2 196 cases, about EUR 128 million). The Netherlands, which came second, reported 541 cases and EUR 75 million.

2.2.1.1. Irregularities reported as fraudulent

In 2024, the **number of cases reported as fraudulent** (537) went up and was **6.6% higher** than the average number of cases reported as fraudulent during the 5-year period 2020-2024 (504). However, the estimated and established **amount of TOR decreased** to EUR 84 million and in 2024 was **nearly 28% lower** than the 2020-2024 average (EUR 117 million)⁶.

Graph TOR2: OWNRES cases reported as fraudulent and related estimated and established amount (2020-2024)



The average amount per fraudulent case therefore dropped to EUR 156 913 compared to the 5-year average of EUR 231 599. Overall, the proportion of fraudulent cases has been relatively low. In 2024, only about **11% of all detected cases were classified as fraudulent**, accounting for 17% of the total TOR involved.

In 2024, 7 Member States did not report any fraudulent case exceeding EUR 10 000, namely the Czech Republic, Ireland, Latvia, Luxembourg, Malta, the Netherlands, and Portugal. Moreover, Luxembourg and Malta did not report fraudulent cases during the past 5 years.

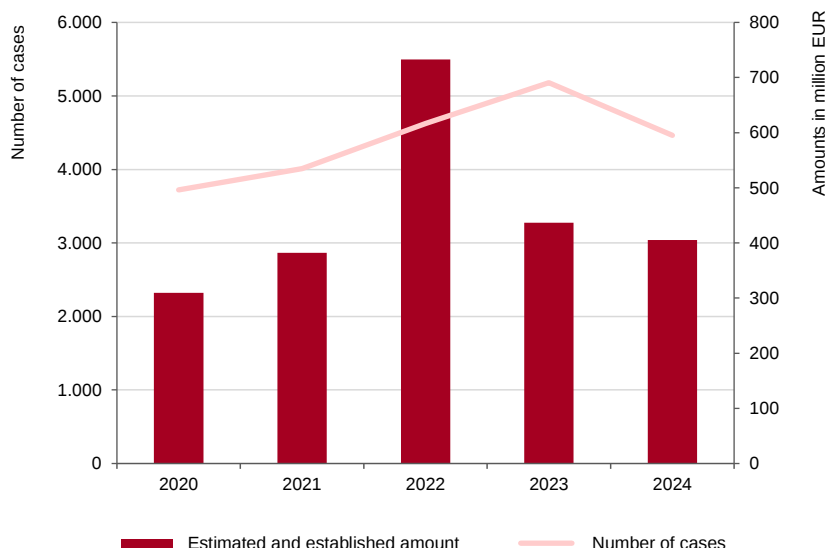
⁵ Cases with an amount of TOR exceeding EUR 10 million.

⁶ See Annex 2.

2.2.1.2. Irregularities not reported as fraudulent

In 2024, nearly **89% of cases (4 463) were not classified as fraudulent**, marking a slight **increase of 1.4%** compared to the average number of non-fraudulent cases reported for the 2020 to 2024 period (4 400). The estimated and established **amount of TOR** also remained relatively stable at EUR 405 million, **less than 11% lower than** the 5-year average (EUR 453 million).⁷

Graph TOR3: OWNRES cases reported as non-fraudulent and related estimated and established amount (2020-2024)



Estonia did not report any non-fraudulent irregularities exceeding EUR 10 000 in 2024. The average amount per non-fraudulent case in 2024 was EUR 90 803 which is significantly lower than for fraudulent cases. The 5-year average for 2020-2024 stands at EUR 103 046 per non-fraudulent case.

2.2.2. OWNRES data vs TOR collection

Based on OWNRES data, Member States have established or estimated approximately EUR 489.5 million related to reported fraudulent or non-fraudulent irregularities where the amount exceeds EUR 10 000. In 2024, the total established amount of TOR was about EUR 27.2 billion (gross) and more than 98% was duly recovered and made available to the Commission via the A-account.⁸

OWNRES cases accounted for **1.83% of the total collected TOR (gross) amount in 2024**. This **detection rate** marks an increase from 2023, when it was 1.69%.⁹ A detection rate of 1.83% means that out of every EUR 100 of TOR (gross) established and collected, EUR 1.83 is registered in OWNRES as irregular (fraudulent or non-fraudulent).

The percentage varies across Member States, with countries like Bulgaria, Germany, Estonia, Ireland, Spain, the Netherlands, and Sweden reporting above-average rates. There is also a

⁷ See Annex 3.

⁸ These are provisional figures for EU-27 available as of 15 March 2025 and might be changed in the final financial accounts. In the period 2021-2027, Member States retain 25% of the collected customs duties. This not only covers collection costs but also serves as an incentive to ensure a diligent collection of the amounts due.

⁹ On the cut-off date for the 2023 PIF report, i.e., 15 March 2024.

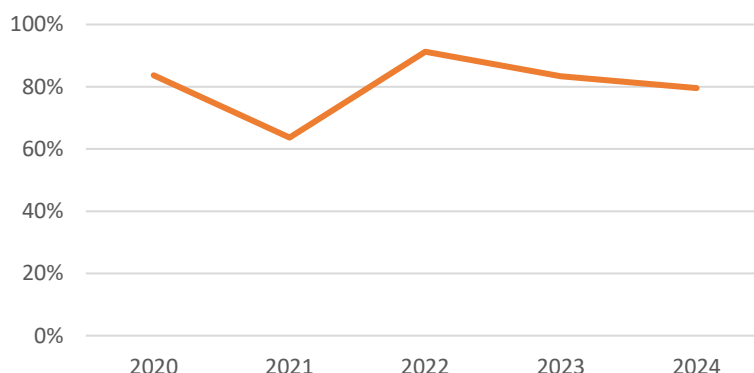
difference in the financial impact of **fraudulent cases** and **non-fraudulent cases**; the average detection rate for fraudulent cases is considerably lower at **0.31%**, compared to **1.51%** for non-fraudulent cases.¹⁰

2.2.3. Recovery rates

The fraud and irregularity cases detected in 2024 account for an established amount of EUR 440.8 million, of which almost **EUR 351 million have been made available** by the 27 Member States, resulting in a **recovery rate of 80%**.¹¹ This is a very positive outcome. Recovery is typically lengthy and evolves over time. For an accurate comparison between 2024 and 2023, the recovery rate of 80% for the year 2024 should be compared to the recovery rate of 77% for the year 2023 as reported in past year's Statistical Evaluation¹².

As of 15 March 2025, the updated recovery rate for all cases reported in 2023 has risen to 83%, reflecting an annual increase of 6 percentage points. For cases from 2022, the recovery rate has reached 91%. The recovery rate for 2024 is also expected to increase over time. Graph TOR4 shows that the annual recovery rate has fluctuated between 64% and 91% over the past 5 years.

Graph TOR4: Annual recovery rate (2020-2024)



The **recovery rate for 2024 varies** across the Member States. In absolute terms, Germany continued to recover the highest amount (EUR 111 million). Five Member States (Latvia, Luxembourg, Malta, Portugal and Slovenia) recovered 100%, *i.e.*, the entire established amount has already been recovered for the EU budget. In 6 other Member States, the recovery rate is equal or above 90% (Czech Republic 98%, Denmark 91%, Croatia 99%, Poland 97%, Romania 90%, Sweden 96%).

Trends in fraudulent and non-fraudulent irregularities diverged in 2024. For **non-fraudulent cases**, the results were very similar to 2023, with EUR 332 million recovered out of EUR 393 million established, resulting in a recovery rate of 85%. For **fraudulent cases**, both the recovered amount (almost EUR 19 million out of EUR 48 million established) and the recovery rate of 39% show a significant increase compared to the previous year.¹³

Member States continue to be successful in recovering non-fraudulent amounts, which is a consistent trend. OWNRES data confirms that the recovery rate for fraudulent cases is overall

¹⁰ See Annex 4.

¹¹ The recovery rate includes both amounts recovered from the economic operators and amounts funded by the Member States.

¹² Section 2.2.3 of 'Statistical evaluation of irregularities reported for 2023', SWD(2024) 193 final

¹³ See Annex 10. The estimated amounts are excluded.

much lower than for non-fraudulent cases, as shown in Table TOR1. **The historical recovery rate (HRR) stands at 84%.** The historical recovery rate accounts for the recovery results of both complex and easy cases. Only closed cases are taken into account. Therefore, cases from 2022 onwards are excluded because these are predominantly easy cases (complex cases typically cannot be closed within 3 years).

Table TOR1: Historical recovery rate (HRR)

Irregularities	HRR 1989-2021
Reported as fraudulent	69.85 %
Reported as non-fraudulent	89.78 %
Total	84.28 %

2.3. Specific analysis

2.3.1. Customs procedure

The statistical evaluation covers the following customs procedures: release for free circulation, transit, customs warehousing, inward processing and other.¹⁴ Customs procedure **‘release for free circulation’** is by far the most affected by irregularities with 4 054 cases totalling EUR 349.5 million. In 2024, this represents 81% of all reported cases (71% of the amounts), regardless of whether they are fraudulent or non-fraudulent.

For **fraudulent cases**, ‘release for free circulation’ covers 58.5% of the estimated and established amount registered in OWNRES for all customs procedures. Compared to 2023, the number of ‘release for free circulation’ cases increased from 218 to 462, while fraudulent ‘transit’ cases decreased from 30 to 17. However, the registered TOR amounts for ‘transit’ significantly went up (from EUR 1.8 million to EUR 25 million) due to reporting in Belgium. A similar trend can be observed for ‘inward processing’, which increased from EUR 0.3 million to EUR 2 million.

For **non-fraudulent cases**, 74% of the estimated and established amount for all customs procedures is linked to ‘release for free circulation’ (EUR 300 million). Compared to 2023, both the number of cases and amounts under ‘release for free circulation’ decreased in 2024. In monetary terms, the second most affected customs procedure in 2024 was ‘inward processing’ (almost EUR 50 million) - which increased also in terms of number of cases (from 122 to 151) - followed by ‘customs warehousing’ (EUR 45 million with an even larger increase from 207 to 462 cases due to reporting in Germany). For ‘transit’, the estimated and established amount of TOR decreased (from EUR 11 million to about EUR 2.5 million) as well as the number of reported cases (from 388 to 189).

2.3.2. Method of detection

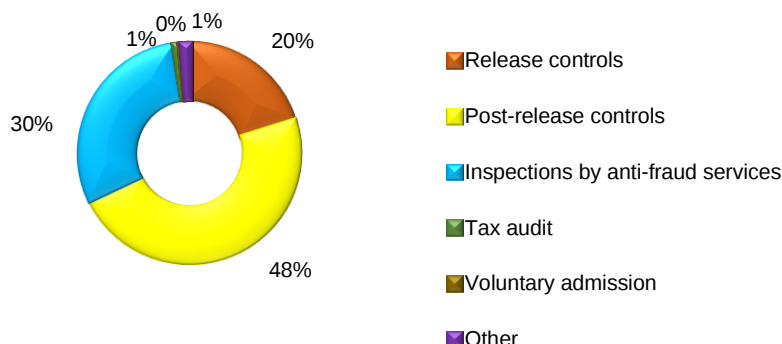
In 2024, there has been a shift in the methods of detecting fraud.¹⁵ As shown in Graph TOR5, the majority of **fraudulent cases** were discovered through **post-release controls** (48%; 257 cases) instead of **inspections by anti-fraud services**, which became the second most successful method

¹⁴ See Annex 6 and 7.

¹⁵ See Annex 8 and 9.

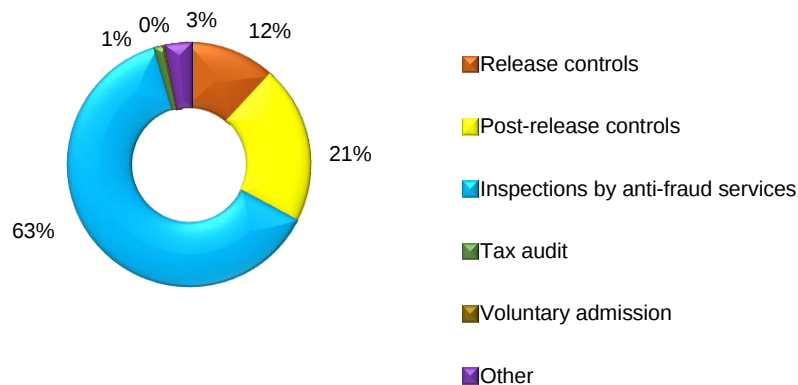
of detecting fraud (30%; 159 cases). **Customs controls** carried out at the time of **release of the goods** came third with 20% (108 cases).

Graph TOR5: Method of detection 2024 – Cases reported as fraudulent (by number of cases)



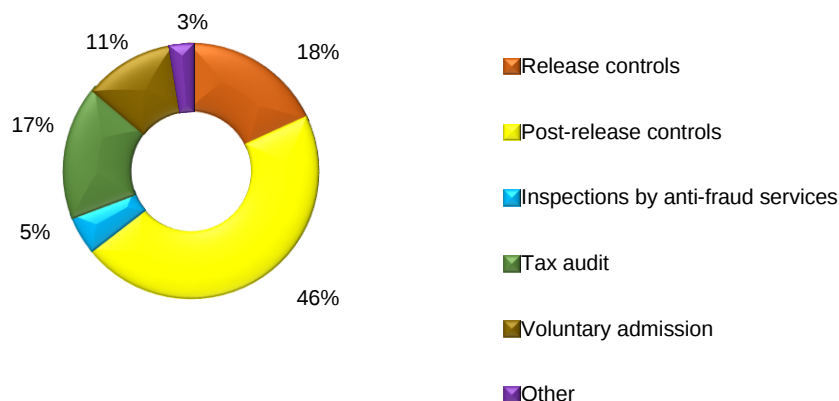
In monetary terms, these **three detection methods collectively accounted for about EUR 80.5 million, representing 96%** of the estimated and established amount of TOR in fraudulent cases. When compared to 2023, the share of amounts per method remained nearly unchanged in 2024. Inspections by anti-fraud services came first with 63%, followed by post-release controls (21%) and release controls (12%) (Graph TOR6). The remaining methods of detection have only a marginal impact.

Graph TOR6: Method of detection 2024 – Cases reported as fraudulent (by estimated and established amount)



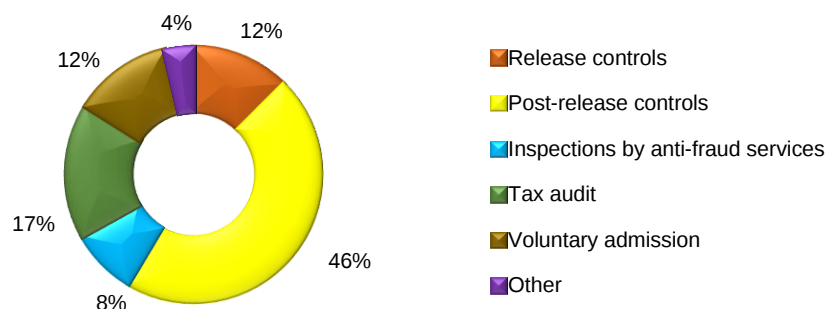
In 2024, the majority of **non-fraudulent cases** were detected during **post-release controls** (46%; 2 061 cases). Other frequent methods of detection were **release controls** (18%; 812 cases) and **tax audits** (17%; 754 cases) (see Graph TOR7). Compared to 2023, these figures remained rather stable.

Graph TOR7: Method of detection 2024 – Cases not reported as fraudulent (by number of cases)



Concerning the estimated and established amount of TOR in non-fraudulent cases, in 2024, the most effective detection methods were **post-release controls** (46%) and **tax audits** (17%) **accounting for EUR 256 million** (see Graph TOR8). However, tax audits experienced a significant decrease compared to 2023, dropping from EUR 118.5 million to EUR 69 million.

Graph TOR8: Method of detection 2024 – Cases not reported as fraudulent (by estimated and established amounts)



2.3.3. Type of infringement

For **fraudulent cases**, the most common type of fraud became ‘incorrect value’, surpassing ‘smuggling – seized and confiscated goods’. In 2024, the Member States reported 279 such cases for more than EUR 15.5 million. Nevertheless, smuggling was still the third most frequent type of fraud and had the highest amount of TOR involved (67 cases with EUR 31.4 million). The second most common type of fraud was ‘incorrect origin or country of dispatching’ with 69 cases, accounting for EUR 18 million.

For **non-fraudulent cases**, the predominant types of violation continued to be ‘incorrect classification/misdescription’ with 1 629 cases totalling EUR 124 million and ‘incorrect value’ with 1 349 cases totalling EUR 92 million. Together they represented nearly 67% of non-fraudulent cases and 53% of the total non-fraudulent amount of TOR.

Considering **all cases** combined, '**Incorrect classification/misdescription**' recorded the highest financial amounts involved (EUR 129 million for 1 663 cases). The analysis suggests that 61% of the number of 'incorrect value' cases (accounting for EUR 53 million) related to goods of Chinese origin (see below).

2.3.4. *Type of goods, countries of origin*

In 2024, **vehicles** (electric bikes and cars) became **the most affected goods**, in terms of value involved. **Textiles and footwear** (such as sports shoes) continued to be the most affected in terms of the **number of cases**. Certain products, such as tobacco (cigarettes) or olive oil, witnessed a sharp increase in 2024. Electrical machinery and equipment (for example electric accumulators), aluminium and articles of iron or steel also remained at the top of the statistics.

China and the United States were the most frequently reported countries of origin of goods affected by irregularities. They were also associated with the highest volume of TOR. Cases involving Vietnam saw a significant decline in comparison with 2023. On the other hand, cases reported with declared origin in Türkiye increased substantially from 2023 to 2024, rising from 96 to 215 cases and from nearly EUR 10 million to EUR 31 million in terms of amount of TOR involved. Similar to 2023, the United Kingdom continued to rank highly in the 2024 statistics.

2.3.4.1. Smuggled cigarettes

In 2024, the Member States reported in OWNRES **65 cases** of smuggled cigarettes¹⁶. Only cases with reported type of fraud *smuggling* were taken into account. The estimated amount of TOR involved was around **EUR 31.8 million** (with an average amount per case close to EUR 0.5 million). Over 2020-2024, the Member States reported 571 cases, accounting for EUR 144 million. Throughout this period, Lithuania reported the highest number of cases (158) and Belgium reported the highest amounts (EUR 68 million).

In 2024, the highest number of cases was reported by **Lithuania** (19) and **France** (12). The highest amount was reported by **Belgium** (EUR 25 million, which accounts for almost 79% of the total TOR amount). **Estonia** reported the second highest amount (EUR 3.2 million) followed by **Lithuania** (EUR 1.5 million). Sixteen Member States did not report any case of cigarettes smuggling.¹⁷

¹⁶ CN code 2402 2090. See Annex 12.

¹⁷ Czech Republic, Denmark, Germany, Ireland, Spain, Italy, Cyprus, Latvia, Luxembourg, Hungary, Malta, the Netherlands, Austria, Portugal, Slovakia, Finland.

Table TOR2: Cases of smuggled cigarettes in 2024

MS	Cases	Estimated and established amount
	N	EUR
BE	5	25,097,684
BG	7	229,395
EE	8	3,167,555
EL	2	260,881
FR	12	946,512
HR	2	30,160
LT	19	1,505,074
PL	7	367,977
RO	1	26,992
SI	1	73,204
SE	1	100,547
EU-27	65	31,805,981

Compared to 2023, 9 Member States continued to report smuggling cases in 2024 (Belgium, Bulgaria, Estonia, Greece, France, Croatia, Lithuania, Poland, Romania) whereas some Member States have newly appeared in the statistics (Slovenia, Sweden). Meanwhile, certain Member States have disappeared from the statistics, suggesting a **potential shift in fraudulent activities or cigarettes smuggling routes**. For example, Spain reported 72 cases between 2020 and 2023 but none in 2024.

2.4. Member States' activities

In 2024, the Member States reported 537 cases as fraudulent and 4 463 cases as non-fraudulent. This indicates a **Fraud Frequency Level (FFL) of 10.7%**. Most Member States continued to follow the general trend where most cases involve non-fraudulent irregularities. However, certain Member States reported more than 50% of their cases as fraudulent (Bulgaria 95%, Estonia 100%, Greece 89%, Cyprus 60% and Lithuania 50%). On the other hand, 7 Member States reported only non-fraudulent irregularities and zero cases of fraud (Czech Republic, Ireland, Latvia, Luxembourg, Malta, the Netherlands, and Portugal).

The notable differences in how Member States qualify cases as fraudulent or non-fraudulent **may be partly due to their classification practices**, which can impact comparisons of the amounts involved in reported cases. Furthermore, individual larger cases detected in a specific year may affect annual rates significantly. Factors such as the type of traffic, type of trade, the level of compliance of the economic operators, the location of a Member State can influence the rates significantly. Additionally, the manner in which a Member State's **customs control strategy** is designed to target high-risk imports and detect TOR-related fraud and irregularities can also impact the incidence rates.

2.5. Commission's monitoring

2.5.1. Write-off reports

Under Article 13(3) of Council Regulation No 609/2014, the Member States are obliged to inform the Commission about cases where amounts of traditional own resources **exceeding**

EUR 100 000 have been written-off from the separate account (and thus not made available to the EU budget) because they were declared or deemed **irrecoverable**.

In 2024, 15 Member States submitted to the Commission services for assessment **83 write-off reports totalling EUR 189.7 million**.¹⁸ For 17 new write-off reports, the Commission concluded that the Member States satisfactorily demonstrated that **TOR was lost for reasons not imputable to the Member States**. However, in 44 cases, amounting to almost **EUR 148 million**, the Commission considered that this was not the case and **the Member States were financially responsible for the loss**. Therefore, the examination of write-off cases remains a very effective mechanism that encourages national administrations' activity in the field of recovery.

2.5.2. *Commission's inspections*

The Commission services¹⁹ scrutinise the way in which the Member States discharge their responsibility for collecting TOR. The inspections carried out for this purpose are based on Council Regulation 2021/768 and **have these main objectives**: (i) to protect the financial interests of the EU and ensure that the burden of financing the EU expenditure is fairly shared among the Member States, (ii) to maintain a level playing field for economic operators, and (iii) to keep the budgetary authority and the European Court of Auditors properly informed.

The TOR inspections are carried out either as regular inspections on the spot in the Member States (or remotely if necessary) or as desk audits. In 2024, the Commission focused its regular on-the-spot inspections in the Member States on (i) the **control strategy for trade defence measures**, (ii) **the reliability of the normal and separate account statements**, and (iii) **the separate account cases and the corrections of the normal account** (as a second topic in all inspected Member States). Furthermore, the Commission also continued its close monitoring of Member States' actions and followed up on previously initiated desk audits and observations made during its inspections.

As regards the errors detected and findings made (systematic and one-off), DG Budget is taking appropriate action on the financial aspect, asking for **unpaid amounts to be made available** and for interest to be paid, where appropriate. Shortcomings with potential legislative implications are forwarded to DG TAXUD, for further assessment.

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

¹⁸ See Annex 11.

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

3. COMMON AGRICULTURAL POLICY

3.1. Introduction

Section 3 presents a statistical evaluation of irregularities and fraud reported by the Member States in 2024 in expenditure under the common agricultural policy (CAP). It provides context to these detections by looking at past years and relevant programming periods (PP).

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

In this section, when reference is made to ***fraud***, this includes both *suspected fraud* and *established fraud*²⁰. Non-fraudulent irregularities must be reported in IMS only when they are detected after the expenditure has been introduced in a statement submitted to the Commission. Both fraudulent and non-fraudulent irregularities must be reported when involving financial amounts above EUR 10 000. Several Member States also reported some irregularities under this threshold. These irregularities might be inter-linked, bringing the total financial amounts involved above the threshold.

For the purpose of communicating the following findings, CAP is split into two main parts: (i) **support to agriculture**, which includes **direct aid to farmers** and **measures to regulate the market** (market measures); (ii) **rural development**. In general, the following findings refer to EU-27.²¹

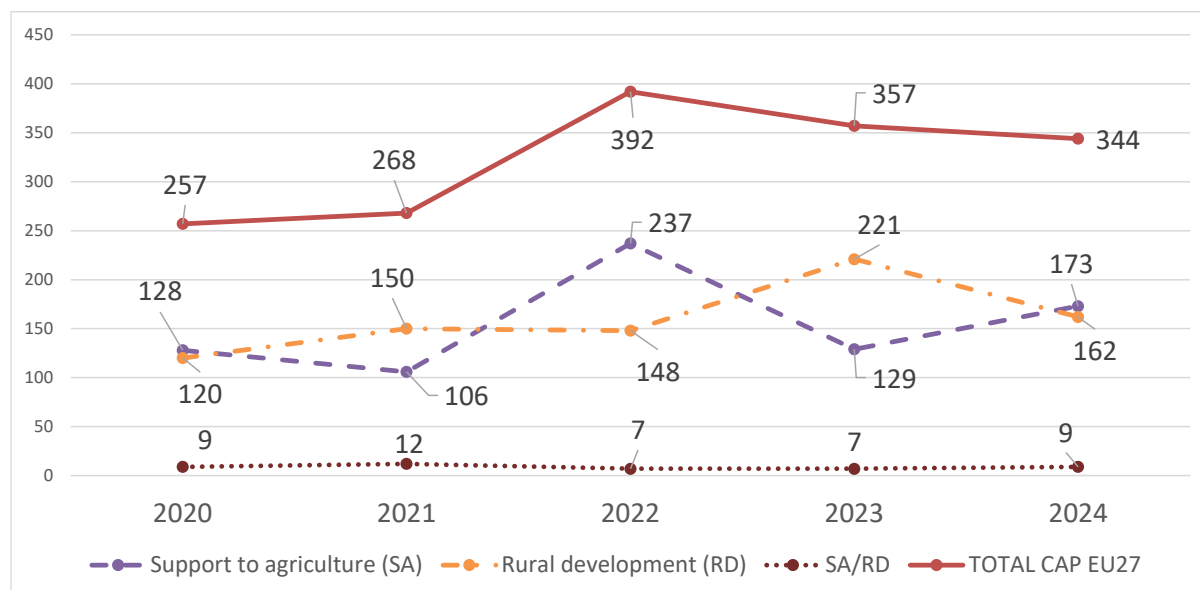
3.2. General trend

Graph NR1 below provides an overview of the number of irregularities reported as fraudulent, broken down by year and type of support, for the period 2020-2024. Graph NR2 shows the financial amounts (EU-share) involved in these irregularities.

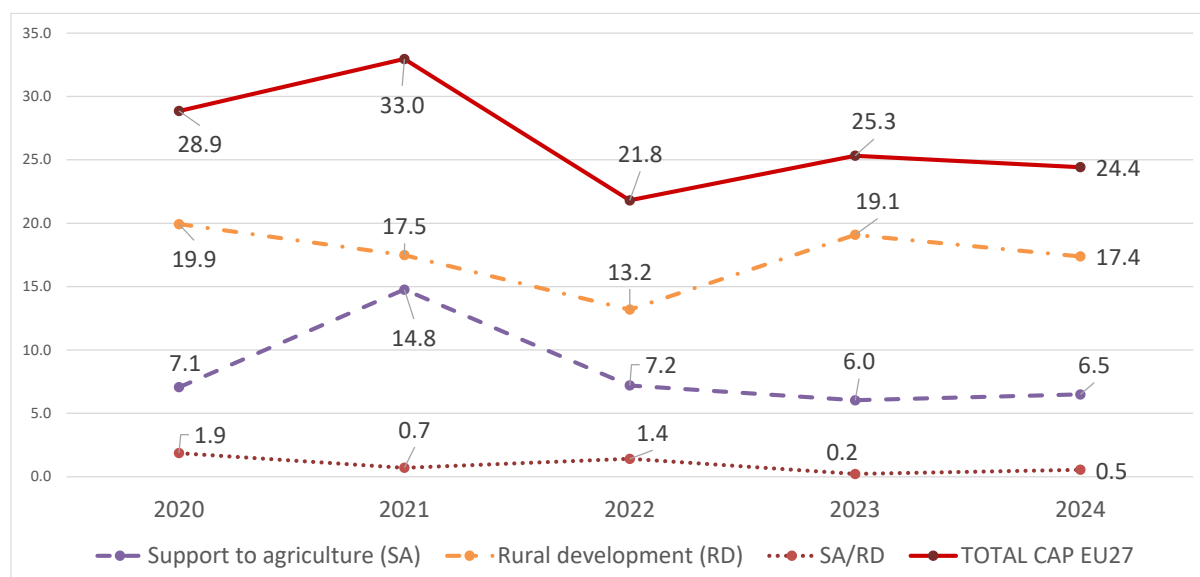
²⁰ ‘*Suspected fraud*’ means an irregularity that gives rise to the initiation of administrative or judicial proceedings at national level in order to establish the presence of intentional behaviour, in particular fraud, as referred to in Article 1(1)(a) of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities’ financial interests. Regardless of the approach adopted by each Member State, ratification of the 1995 Convention has equipped every country with a basis for prosecuting and possibly imposing penalties for specific conducts. If this happens, *i.e.* a guilty verdict is issued and is not appealed against, the case can be considered ‘*established fraud*’. More recently, the Directive (EU) 2017/1371 (so-called PIF Directive) defines what the Member States are requested to regard as fraud affecting the EU’s financial interests.

²¹ For the methodology to identify the irregularities related to direct payments to farmers, market measures and rural development, please see Annex 12 to the ‘*Statistical evaluation of irregularities reported for 2021: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure*’, SWD(2022)307.

Graph NR1: CAP – number of irregularities reported as fraudulent by type of support (EU27)



Graph NR2: CAP – amounts (EU-share, EUR million) involved in irregularities reported as fraudulent by type of support (EU27)



During the period 2020-2024, fraudulent irregularities reported for **rural development** increased, due to rising number of detections for PP 14-2022. However, the number of these rural development fraudulent irregularities was much lower than during the same first 11 years of the previous PP 2007-2013, despite the fact that the European Court of Auditors considers that rural development has a higher risk of error than direct payments to farmers. The gap between the two programming periods is clear since the beginning and has been constantly and significantly increasing. However, there are signs of the start of a possible reversal of this trend of low reporting. This situation should be monitored to ensure focus on fraud detection. The irregularities found under **support to agriculture** peaked in 2022, when the number of these irregularities was influenced by France, reporting many inter-linked

‘below-threshold’ cases.²² In 2023, the number of irregularities for support to agriculture was back to the level of 2020, before rising again in 2024.

The fraudulent irregularities reported so far do not include yet the outcome of an investigation of the European Public Prosecutor’s Office (EPPO) in Greece (see Box 3.1 below).

Box 3.1: EPPO investigated fraud involving agricultural funds in Greece.

On 5 March 2025, EPPO published a press release about an investigation into fraud involving agricultural funds for the use of pastureland in Greece, for an overall damage of EUR 2.9 million to the EU budget. EPPO filed indictments for a total of 100 suspects. All persons concerned are presumed innocent until proven guilty in the competent Greek courts of law.

According to the investigation, between 2017-2020, stockbreeders applied for these EU funds, using false declarations of ownership or falsified lease contracts of plots of land which in reality they did not own or they had not leased. The majority of the suspects lived in different parts of the country from what they had declared in their applications.

The full press release can be found at

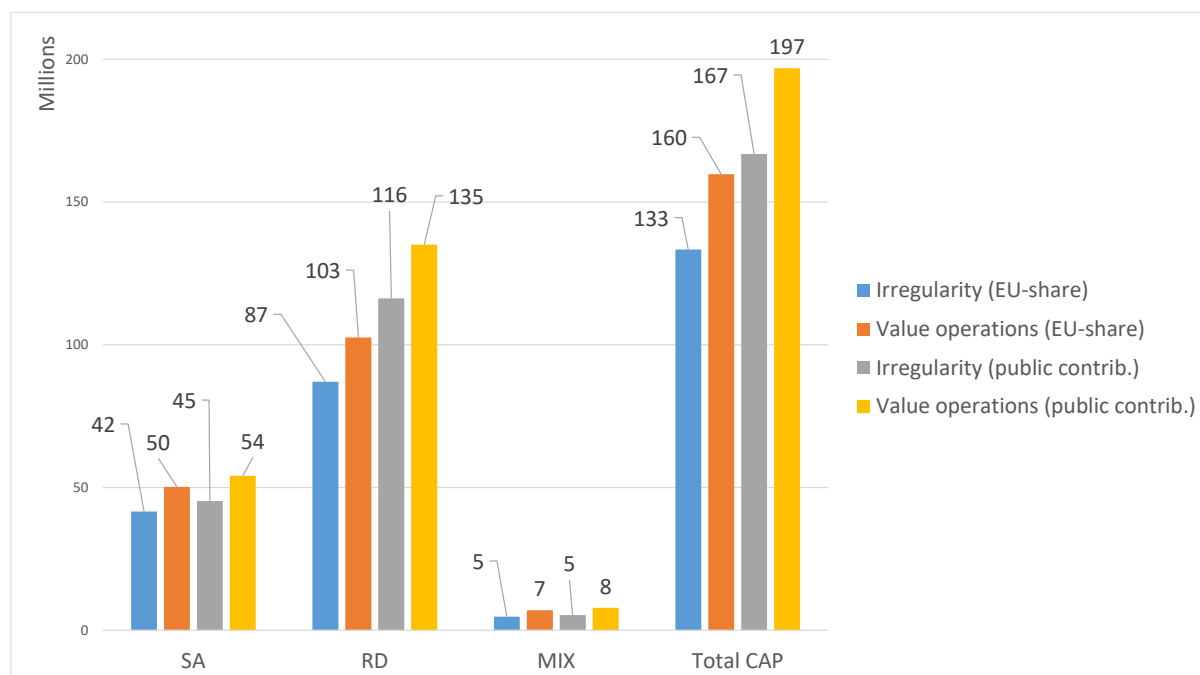
<https://www.eppo.europa.eu/en/media/news/greece-epo-brings-100-suspects-to-court-eu29-million-fraud-involving-agricultural-funds>

In general, funding from the EU budget to a project or operation is accompanied by funding from the national budget (co-financing). The financial amounts mentioned above are the EU-share directly involved in the reported irregularities. Available data provide information also on the total financial amounts directly involved in the irregularities (EU-share plus national share = public contribution share). Irregularities affect projects or operations that are not necessarily considered totally irregular. Part of the funding to these projects might still be considered regular. Available data provide information also on the EU-share and total value of the public contribution granted to the projects or operations affected by the irregularities. As shown by Graph NR3, for the period 2020-2024, the funding (EU-share) granted to projects or operations affected by irregularities reported as fraudulent was **EUR 160 million, of which EUR 133 million were the irregular financial amounts** (EU-share) involved in these projects or operations (83%). In terms of total public contribution, the funding granted to projects or operations affected by irregularities reported as fraudulent was **EUR 197 million, of which EUR 167 million were the irregular financial amounts involved** in these projects or operations (85%).²³

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

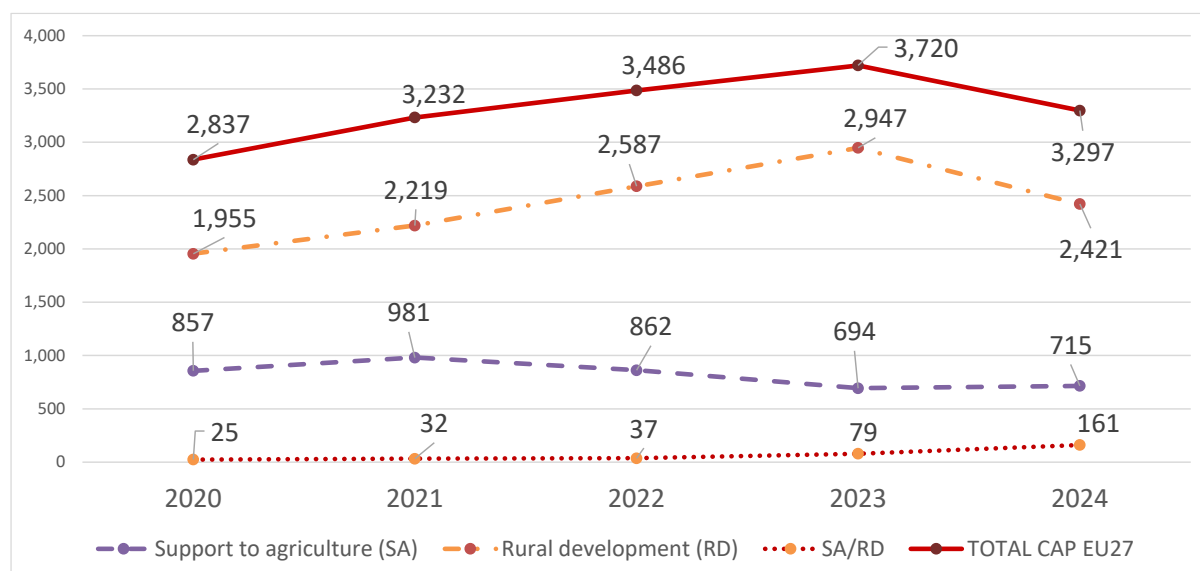
²³ A project/operation can be affected by more than one irregularity. So while summing up the funding to the operations associated to each relevant irregularity, there is a risk of considering the same operation more than once. To reduce this risk, an analysis has been carried out to identify the operations/projects affected by more than one irregularity. As a first step, through the automatic Excel function ‘remove duplicates’, the exact match of operational programme (CCI), project name, project number and funding (EU-share and total public contribution) has been considered as pointing to the same project/operation. However, for a significant share of the relevant irregularities, CCI, project name and number are blank. This means that it is enough that the values of the contribution (EU-share and total public) and the Member State are the same to consider that the irregularities are referring to the same project/operation. However, this could be wrong and might be due to support schemes resulting in some sort of standardised contribution to beneficiaries. This would mean that the values of operations in Graph NR3 have been excessively reduced. However, at EU-27 level, this reduction represents about 0.4% of the total values, so the findings of the analysis are still valid.

Graph NR3: Irregularities reported as fraudulent – Financial amounts involved in irregularities and total value of public contribution in affected operations

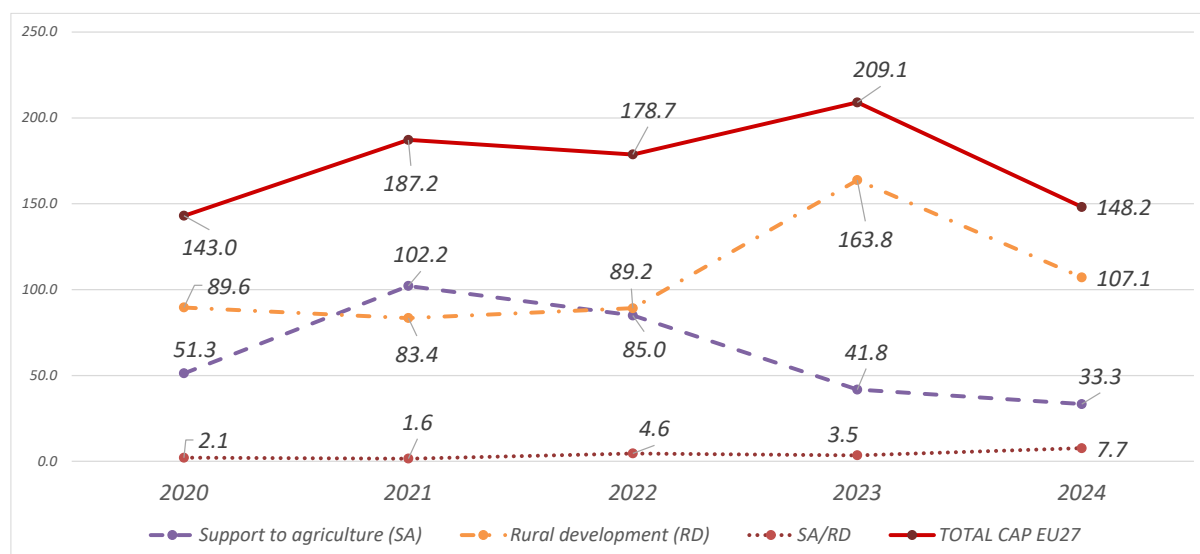


Graph NR4 shows the number of non-fraudulent irregularities detected and reported by the Member States, in relation to CAP. Graph NR5 focuses on the financial amounts (EU-share) involved. The number of **rural development** irregularities not reported as fraudulent **constantly increased until 2023**, in line with the implementation of the programmes, before decreasing in 2024. The reporting related to PP 2014-2022 was broadly in line with that of the first 11 years of the previous programming period. The number of irregularities related to **support to agriculture decreased** for two years in 2022 and 2023 and was more stable in 2024. The irregular financial amounts fluctuated strongly, mainly due to the reporting in some years, where few cases relating to market measures involved exceptional amounts.

Graph NR4: CAP – number of irregularities not reported as fraudulent by type of support (EU27)



Graph NR5: CAP – amounts (EU-share, EUR million) involved in irregularities not reported as fraudulent by type of support (EU27)



Several irregularities cover **both rural development and direct payments to farmers**. In 2024, the number of these cases increased significantly (see Graph NR4) due to the reporting by Slovakia. Besides rural development, most of these cases reported by Slovakia were about infringement of the Single Area Payment Scheme (SAPS) together with violations related to payments for agricultural practices beneficial to the climate and the environment. On the rural development side, these irregularities mostly impacted on payments to areas facing natural or other specific constraints, very often together with agri-environment-climate RD payments. See Section 3.3 for more on measures impacted by fraudulent irregularities.

Different CAP areas cannot be simply compared on the basis of the financial amounts involved in irregularities, because this metric is influenced by the total amount of payments received by the Member States. For example, these payments are much higher for direct aid than for rural development. A better comparison can be based on the fraud (FDR) and irregularity (IDR) detection rates. These are ratios between the financial amounts involved in the relevant irregularities (fraudulent for FDR and non-fraudulent for IDR) during 2020-2024 and the relevant payments received by the Member States during the same period. These rates are shown in Table NR1.

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

Table NR9: FDR and IDR by type of CAP expenditure - EU27			
Type of expenditure	Irregularities detected and reported 2020-2024 / Payments 2020-2024		
	FDR	IDR	Total
Direct payments (DA) ⁽³⁾	0.02%	0.05%	0.07%
Intervention in agricultural markets (MM) ⁽⁴⁾	0.10%	1.68%	1.77%
Support to agriculture (SA) ⁽²⁾	0.02%	0.15%	0.17%
Rural development (RD) ⁽¹⁾	0.12%	0.73%	0.85%
Total CAP	0.05%	0.31%	0.36%

(1) RD: it does not include the financial amounts involved in SA/RD irregularities. Should they be added, FDR would be 0.13% and IDR would be 0.76%

(2) SA: it does not include the financial amounts involved in SA/RD irregularities. Should they be added, FDR would still be 0.02% and IDR would be 0.16%

(3) DA: it includes also the financial amounts involved in irregularities with both direct payments and rural development infringements. Should these 'mixed' irregularities be excluded, FDR would be 0.01% and IDR would be 0.04%

(4) MM: it includes also the financial amounts involved in irregularities with both market measures and rural development infringements. Should these 'mixed' irregularities be excluded, FDR would still be 0.10% and IDR would still be 1.67%

Detection rates for support to agriculture were much lower than for rural development. However, one part of support to agriculture, **interventions in agricultural markets, accounted for a FDR that is similar to rural development and for the highest IDR.** It could be argued that this comparison is biased by a few cases related to market measures (2 non-fraudulent cases) involving exceptionally high financial amounts (more than EUR 10 million each). However, this does not influence the FDR and concerning the IDR, even excluding these irregularities from the calculation, the IDR for market measures was still the highest, at 1.22%.

3.3. Modus operandi

Direct payments to farmers

During the period **2020-2024**, for direct payments to farmers, most of the fraudulent irregularities concerned **falsification of the documentary proof or request for aid.** For example, applicants may request payments for plots of land they do not have the right to use, while providing evidence through false lease agreements (with the signature of unaware counterparts, with dead counterparts, concerning unavailable public land, etc.). In **2024**, after the *documentary proof*, the most reported category of violation concerns the *beneficiary*, in particular **‘operator/beneficiary not having the required quality’.**

About 75% of the fraudulent irregularities related to direct payments concerned just one type of ‘direct aid’ measure and they represented about 55% of the financial amounts involved. The majority of these ‘pure’ irregularities (and financial amounts involved) concerned the **Single Area Payment Scheme (SAPS)** ²⁴. The second most reported ‘pure’ irregularities (and financial amounts involved) concerned payments for agricultural practices beneficial to the climate and the environment, accounting for about one fifth of the ‘pure’ irregularities (see also below).

About 25% of the fraudulent irregularities concerned instead more than one ‘direct aid’ measure and they represented about 45% of the financial amounts involved. After agricultural practices beneficial to the climate and the environment, the **Basic Payment Scheme (BPS)** ²⁵ is the second most affected measure by these ‘mixed’ irregularities, nearly always affected together with payments for agricultural practices beneficial to the climate and the environment (see also below). There were relatively few instances of ‘pure’ irregularities related to the BPS. In total (‘pure’ and ‘mixed’), irregularities affecting BPS represent more than 20% of all fraudulent irregularities.

About 40% of all fraudulent irregularities concerned agricultural practices beneficial to the climate and the environment. About half of these irregularities were ‘pure’ and the other half were ‘mixed’. As mentioned, most of the time, the ‘mixed’ irregularities featured also infringements against the BPS ²⁶. About 5% of all fraudulent irregularities concerned violations concerning the practices beneficial for the climate and the environment, in combination with BPS and Voluntary Coupled Support (VCS). There was also a noticeable

²⁴ SAPS is the simplified transitional income support scheme for farmers in the new Member States. In total (‘pure’ and ‘mixed’ – see below), irregularities affecting SAPS represented more than 40% of all fraudulent irregularities

²⁵ BPS is the entitlement-based support scheme as from 2015.

²⁶ There were also a number of fraudulent irregularities where infringements against practices beneficial to the climate and the environment were combined with violations against the Single Payment System (SPS) or the SAPS. SPS is the support scheme between 2004-2013, which removed the link between subsidies and production of specific crops.

number of irregularities where the violation of agricultural practices beneficial to the climate and the environment was combined with infringements concerning redistribution payments to small farmers and/or payments for young farmers.²⁷ Actually, the violations concerning payments to young farmers were nearly always reported together with violations related to payments for agricultural practices beneficial to the climate and the environment.²⁸

About 13% of all fraudulent irregularities concerned VCS. About half of these irregularities were ‘pure’ and the other half were ‘mixed’. Where ‘mixed’, these VCS irregularities were mainly combined with BPS (or SPS) infringements and/or with violations concerning the practices beneficial to the climate and the environment (see above).

Nearly 10% of fraudulent irregularities concerned redistributive payments to small farmers or small farmer schemes. The majority of these irregularities were ‘mixed’, nearly always in combination with infringements concerning BPS or payments for practices beneficial to the climate and the environment (see above).²⁹ An example of *modus operandi* may be the artificial splitting of agricultural holdings to unduly get higher payments. For instance, following the establishment of straw companies and fictitious transfers, the resulting entities would be linked among each other and would not be autonomous agricultural holdings, from a technical or economic point of view. By avoiding ceilings and degressive payments and by profiting from regimes in favour of smaller farms, the artificially reduced size of the single applicants would result in undue higher payments.

In 2024, the Member States reported the first fraudulent irregularities related to expenditure under their CAP Strategic Plans. In the financial year 2024, nearly all expenditure for direct payments to farmers has been claimed under new CAP within CAP Strategic Plans. About 25% of the fraudulent irregularities reported in 2024 by the Member States concerned expenditure under their CAP Strategic Plans and nearly all of them were related to schemes for the climate and the environment.

Market measures

During the period 2020-2024, infringements related to the **falsification of documentary proof or requests** were the most frequent in relation to market measures. About 20% of the fraudulent irregularities were related to the **implementation of the action**, alone or in combination with violations concerning the documentary proof. For example, infringements related to market measures may concern the withdrawal of agricultural products from the market, the cost, actual implementation or actual use for the intended purpose of investments by producer organisations - such as works for storage sites or the purchase of machinery or equipment.

During the past 10 years, most of the fraudulent irregularities concerned products of the wine-growing sector, the fruit and vegetables sector or promotion. For the wine-growing sector, the funding for investment, the promotion in third countries and the restructuring and conversion of vineyards were the most affected measures. For the fruit and vegetables sector, the most affected measure was the aid to producer organisations for preliminary recognition, either as aid to investment or as aid to formation and administrative operations or both.

²⁷ About 8% of all fraudulent irregularities. Some of these irregularities concerned also VCS and BPS, so there is an overlap with the other combination reported in the previous sentence.

²⁸ About 5% of all fraudulent irregularities concerned payments for young farmers (considering ‘pure’ and ‘mixed’ irregularities).

²⁹ Farmers participating to the Small Farmer Scheme are exempt from greening.

The funding of market measures under CAP Strategic Plans is gradually increasing and this will require an analysis of how also the irregularities concern expenditure within or outside these Plans. In the financial year 2023, just about 7% of expenditure for market measures has been claimed under new CAP within CAP Strategic Plans.³⁰ In the financial year 2024, this percentage has increased to 34% (about EUR 1 billion). So far, the Member States have reported no fraudulent irregularities and just one non-fraudulent irregularity concerning expenditure for market measures under their CAP Strategic Plans. Usually, only for a small percentage of irregularities there is no reference to budget years that are before the reporting year, so more irregularities concerning expenditure of the financial year 2024 can be expected to be reported in the coming years.³¹

Rural development

More than half of the fraudulent irregularities related to rural development concerned just the **documentary proof** or the **request**, which most of the time were falsified. Falsification may concern, for example, invoices, declarations of equipment as new when it is in fact second-hand, bids in the context of procurement or information on compliance with conditions for receiving aid. The category '**beneficiary**' accounted for a significant increase of cases during the period 2022-2024, in particular *beneficiaries not having the required quality*, as a 'pure' violation or in combination with other infringements, in particular false documentary proof and falsification of the request for aid. During the period 2020-2024, about 12% of detections were related to the implementation of the action, alone or in combination with other infringements. Under this category, the most reported type of violation was about actions not implemented (or not completed).

The majority of fraudulent irregularities concerned reimbursement-based or project-based measures. Most of these irregularities seem to concern investment in agricultural holdings, in particular investments in physical assets, and farm and business development. Most of the remaining reimbursement-based infringements were about diversification in rural areas, support for local development or about setting up young and new farmers. Also in the context of forestry, most of the fraudulent irregularities seem to concern project-based measures.

Another significant share of fraudulent irregularities concerned payments that should have been granted only where certain conditions were satisfied. Most of these irregularities seem to concern agro-environment RD payments. Most of the remaining condition-based fraudulent irregularities were about payments to farmers in areas facing natural or other constraints.

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

In the antifraud cycle, the capability of detecting fraud and irregularities is a key feature that helps making the system effective and efficient in protecting the EU budget. In the 2017 PIF Report, to boost the capability to detect irregularities, the Commission recommended to the Member States to improve risk analysis and the use of spontaneous reporting of potential

³⁰ Section 3.1.3.1 of Annex 7 to the Annual Activity Report 2023 of Directorate General for Agriculture and Rural Development.

³¹ During the period 2020-2023, for market measures, the percentage of irregularities (fraudulent and non-fraudulent) where no budget years before the reporting year are mentioned ranged from 6% to 8%. For 2024, this percentage is 2%.

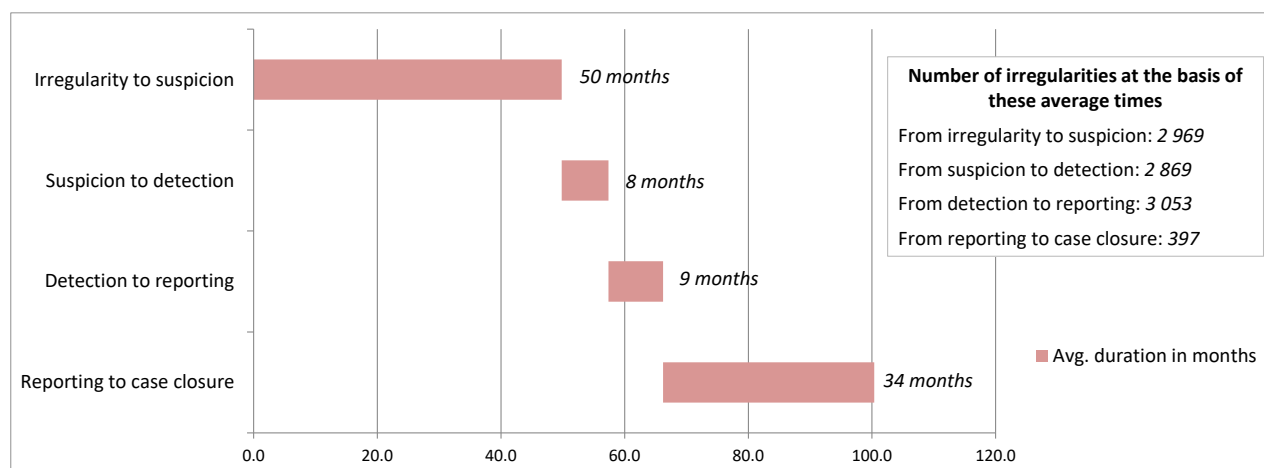
irregularities and strengthening the protection of whistle-blowers that are also a crucial source for investigative journalism³².

During 2020-2024, **risk analysis** still only marginally contributed to detecting fraud in rural development and direct payments to farmers, while in market measures it seems it played a stronger role (but only if scrutiny activities were actually based on risk analysis). Furthermore, the share of fraud detections based on **tips from informants and whistle-blowers** was low, with the exception of market measures, where it reached about 12%. However, this figure may be volatile as it is based on very few cases. Fraud was detected following **information published in the media** only once (under direct payments).

3.5. Duration of the irregularities

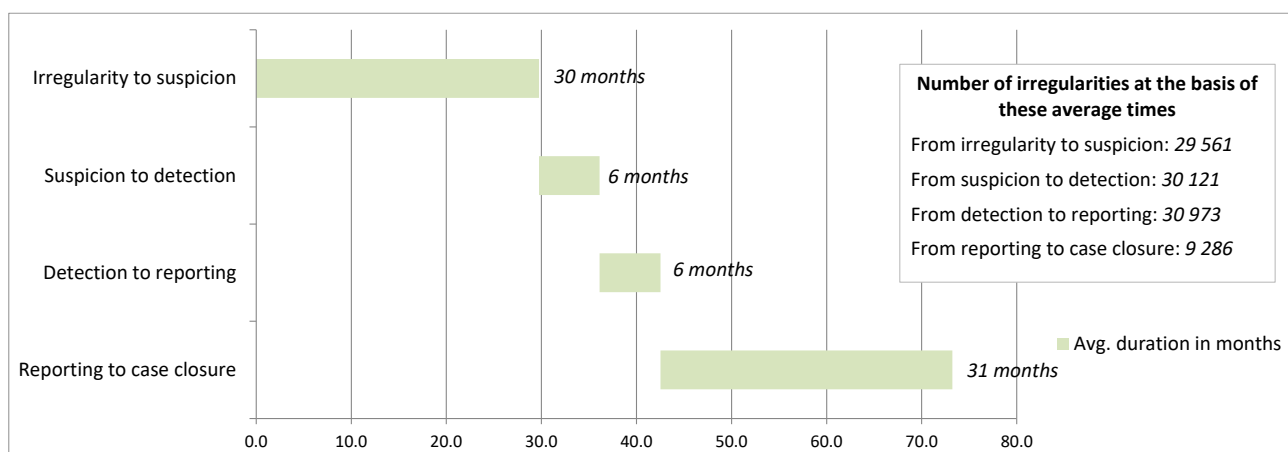
During 2020-2024, it took on average **more than 4 years from the start of the irregularity to come to a suspicion** that a fraudulent irregularity had been or was being committed and **about 3 years to close the case** after reporting to the Commission. These average durations were **shorter for non-fraudulent irregularities**. The intentional nature of fraudulent irregularities may contribute to explain the longer duration from perpetration to suspicion. Fraudsters may go to great lengths to hide their behaviour. The longer delay in closing fraudulent cases is consistent with the need to rely on specialised, more limited resources to investigate fraud and the longer duration of criminal proceedings.

Graph NR6: Average times from irregularity to case closure – 2015-2024 – Irregularities reported as fraudulent



³² Section 4.3 of the '29th Annual Report on the Protection of the EU's financial interests – Fight against fraud – 2017', COM(2018)553 final and 'Statistical evaluation of irregularities reported for 2017: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2018)386 final.

Graph NR7: Average times from irregularity to case closure – 2015-2024 – Irregularities not reported as fraudulent



3.6. Detection and reporting by Member State

The tables included in this section show, for each CAP sector, the fraudulent and non-fraudulent irregularities reported by each Member State, together with the financial amounts (EU-share) involved, the payments received during the same period and the calculation of the FDR and IDR.

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

Table NR2: Rural development 2020-2024: number of irregularities, financial amounts (EU-share) involved and detection rates by Member State (1)

Member State	Irregularities reported as fraudulent 2020-24		Irregularities not reported as fraudulent 2020-24		2020-2024		
	Financial amounts involved (EU-share)		Financial amounts involved (EU-share)		Payments	FDR ⁽³⁾	IDR ⁽³⁾
	N	EUR			EUR	%	%
AT	0	0	16	769,678	2,978,254,777	0.00	0.03
BE	0	0	60	1,211,863	511,233,421	0.00	0.24
BG	8	1,081,743	624	43,645,599	1,516,530,829	0.07	2.88
CY	3	866,924	0	0	113,979,749	0.76	0.00
CZ	11	728,477	206	6,093,654	1,644,306,744	0.04	0.37
DE	22	1,387,408	248	7,974,063	7,608,304,895	0.02	0.10
DK	62	5,492,101	58	1,826,498	597,854,700	0.92	0.31
EE	118	13,620,190	128	4,872,043	529,956,994	2.57	0.92
ES	14	7,145,042	1,265	77,439,341	6,476,049,276	0.11	1.20
FI	1	33,624	69	2,784,979	1,651,142,157	0.00	0.17
FR	48	827,815	549	14,325,585	9,862,822,775	0.01	0.15
GR	1	1,019,379	1,219	17,830,294	3,629,207,138	0.03	0.49
HR	10	2,003,819	427	26,549,611	1,754,840,813	0.11	1.51
HU	18	409,159	1,273	37,567,421	3,180,327,510	0.01	1.18
IE	0	0	1	10,978	1,673,001,997	0.00	0.00
IT	38	7,276,255	500	40,020,057	8,229,004,089	0.09	0.49
LT	71	3,449,708	381	11,215,225	1,122,870,108	0.31	1.00
LU	0	0	2	52,728	77,136,771	0.00	0.07
LV	25	3,616,592	70	2,712,590	661,562,060	0.55	0.41
MT	4	354,101	30	1,761,637	82,033,365	0.43	2.15
NL	1	9,698	11	668,640	796,512,402	0.00	0.08
PL	50	2,450,980	1,717	41,403,419	6,819,276,171	0.04	0.61
PT	9	976,960	1,105	35,429,130	2,783,981,047	0.04	1.27
RO	258	27,368,678	1,860	131,004,121	5,656,793,590	0.48	2.32
SE	2	1,013,815	44	1,314,671	1,426,778,321	0.07	0.09
SI	2	116,502	39	1,251,083	689,861,168	0.02	0.18
SK	25	5,809,047	227	23,394,143	863,910,290	0.67	2.71
TOTAL EU27	801	87,058,017	12,129	533,129,051	72,937,533,155	0.12	0.73
UK ⁽²⁾	18	387,325	255	8,059,903	2,017,710,940	0.02	0.40

(1) Only irregularities exclusively concerning rural development

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

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

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

COMMON AGRICULTURAL POLICY

Table NR3: Market measures 2020-2024: number of irregularities, financial amounts (EU-share) involved and detection rates by Member State (1)

Member State	Irregularities reported as fraudulent 2020-24		Irregularities not reported as fraudulent 2020-24		2020-2024		
	Financial amounts involved (EU-share)		Financial amounts involved (EU-share)		Payments	FDR ⁽²⁾	IDR ⁽²⁾
	N	EUR	N	EUR	EUR	%	%
AT	4	1,156,097	12	738,674	125,663,009	0.92	0.59
BE	0	0	5	453,910	329,417,999	0.00	0.14
BG	4	1,097,947	22	5,356,011	143,825,533	0.76	3.72
CY	0	0	0	0	28,879,553	0.00	0.00
CZ	0	0	9	365,905	108,483,413	0.00	0.34
DE	2	573,311	22	3,778,333	696,602,851	0.08	0.54
DK	0	0	2	310,901	75,168,468	0.00	0.41
EE	0	0	0	0	11,286,872	0.00	0.00
ES	0	0	416	21,208,810	3,150,952,980	0.00	0.67
FI	0	0	0	0	52,096,034	0.00	0.00
FR	11	707,559	324	21,727,026	2,905,228,604	0.02	0.75
GR	1	2,543,017	24	802,615	359,722,067	0.71	0.22
HR	1	1,315,455	7	987,979	70,103,860	1.88	1.41
HU	0	0	45	3,365,568	215,319,310	0.00	1.56
IE	1	29,836	0	0	127,075,492	0.02	0.00
IT	1	43,854	268	21,050,739	3,365,764,586	0.00	0.63
LT	0	0	4	524,944	35,727,493	0.00	1.47
LU	0	0	0	0	3,580,515	0.00	0.00
LV	0	0	0	0	25,969,556	0.00	0.00
MT	0	0	0	0	1,263,828	0.00	0.00
NL	0	0	10	176,608	336,156,208	0.00	0.05
PL	6	4,961,404	78	133,130,327	291,997,499	1.70	45.59
PT	3	376,364	130	5,722,833	526,744,518	0.07	1.09
RO	7	518,827	69	6,953,129	364,775,921	0.14	1.91
SE	0	0	1	40,447	81,676,261	0.00	0.05
SI	0	0	6	176,743	45,314,411	0.00	0.39
SK	0	0	2	103,374	71,002,746	0.00	0.15
TOTAL EU27	41	13,323,671	1,456	226,974,876	13,549,799,585	0.10	1.68

(1) One fraudulent irregularity concerned also direct payments and rural development. Four non-fraudulent irregularities concerned also direct payments to farmers and two of these four also rural development.

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

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

Table NR4: Direct payments to farmers 2020-2024: number of irregularities, financial amounts (EU-share) involved and detection rates by Member State (1)

Member State	Irregularities reported as fraudulent 2020-24		Irregularities not reported as fraudulent 2020-24		2020-2024		
	Financial amounts involved (EU-share)		Financial amounts involved (EU-share)		Payments	FDR ⁽³⁾	IDR ⁽³⁾
	N	EUR	N	EUR	N	%	%
AT	0	0	3	48,268	3,415,005,014	0.00	0.00
BE	0	0	38	870,875	2,424,762,924	0.00	0.04
BG	0	0	7	121,798	4,020,273,311	0.00	0.00
CY	1	3,102	0	0	236,440,987	0.00	0.00
CZ	4	420,382	24	503,003	4,222,282,396	0.01	0.01
DE	10	502,357	160	3,236,977	22,898,069,009	0.00	0.01
DK	0	0	69	1,930,403	4,039,250,456	0.00	0.05
EE	38	596,780	0	0	886,196,826	0.07	0.00
ES	14	519,541	663	16,223,183	25,341,814,625	0.00	0.06
FI	0	0	1	20,162	2,600,066,326	0.00	0.00
FR	154	3,239,575	6	227,509	34,307,586,630	0.01	0.00
GR	7	171,859	469	7,716,964	9,704,524,397	0.00	0.08
HR	0	0	26	549,552	1,798,314,235	0.00	0.03
HU	1	0	11	267,308	6,439,303,282	0.00	0.00
IE	1	29,836	0	0	5,915,153,926	0.00	0.00
IT	100	8,326,483	590	37,944,009	17,620,775,534	0.05	0.22
LT	4	77,628	110	2,443,610	2,727,563,787	0.00	0.09
LU	0	0	0	0	163,570,540	0.00	0.00
LV	0	0	9	174,160	1,533,404,684	0.00	0.01
MT	0	0	0	0	29,678,858	0.00	0.00
NL	8	230,521	62	981,831	3,191,369,841	0.01	0.03
PL	37	1,902,043	131	7,150,222	16,850,452,015	0.01	0.04
PT	2	6,406	45	921,204	3,751,234,591	0.00	0.02
RO	372	13,437,303	247	15,588,038	9,500,001,901	0.14	0.16
SE	1	18,711	7	111,123	3,413,771,707	0.00	0.00
SI	0	0	3	47,535	658,218,483	0.00	0.01
SK	12	2,133,843	237	6,355,255	2,032,666,428	0.10	0.31
TOTAL EU27	766	31,616,370	2,918	103,432,988	189,721,752,712	0.02	0.05
UK ⁽²⁾	3	213,652	72	1,800,651	3,161,734,619	0.01	0.06

(1) A number of irregularities concerned both direct payments to farmers and other CAP areas (mostly rural development)

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

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

The detection of **irregularities** was **concentrated in a few Member States**. A deeper analysis of concentration was included in the 2018 PIF Report.³³ That analysis found that the **concentration of detections went beyond what could be expected given the level of concentration of payments**. This could be due to many different factors, including different underlying levels of irregularities and fraud, differences in the quality of the prevention or detection work. **The concentration of detections was more accentuated for fraudulent rather than for non-fraudulent irregularities**. This suggests that **different approaches to criminal investigation and prosecution** could have been an additional and significant factor giving rise to these different levels of detection across the Member States. Different practices concerning the stage of the procedure when potentially fraudulent irregularities are reported may also play a role.

³³ Section 3.4.3 of 'Statistical evaluation of irregularities reported for 2018: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2019)365 final.

3.7. Follow-up to suspected fraud

The Member States may report irregularities as non-fraudulent (just administrative irregularities) or as fraudulent (suspected or established fraud) and they may change this classification during the lifetime of the irregularities. The following analysis provides intelligence on how the Member States followed-up suspected fraud they detected during the period 2014-2024.³⁴ The irregularities that have been cancelled are excluded from this analysis.

For 10% of the irregularities reported during 2014-2024, there is or has been a suspicion of fraud. This percentage does not significantly change in the different years of the timespan considered in the analysis (irregularities are associated to the year of first reporting). **For 11% of the irregularities where there is or has been a suspicion of fraud, this suspicion was not initially detected or reported** and the Member State reclassified the irregularity as fraudulent at a later stage.

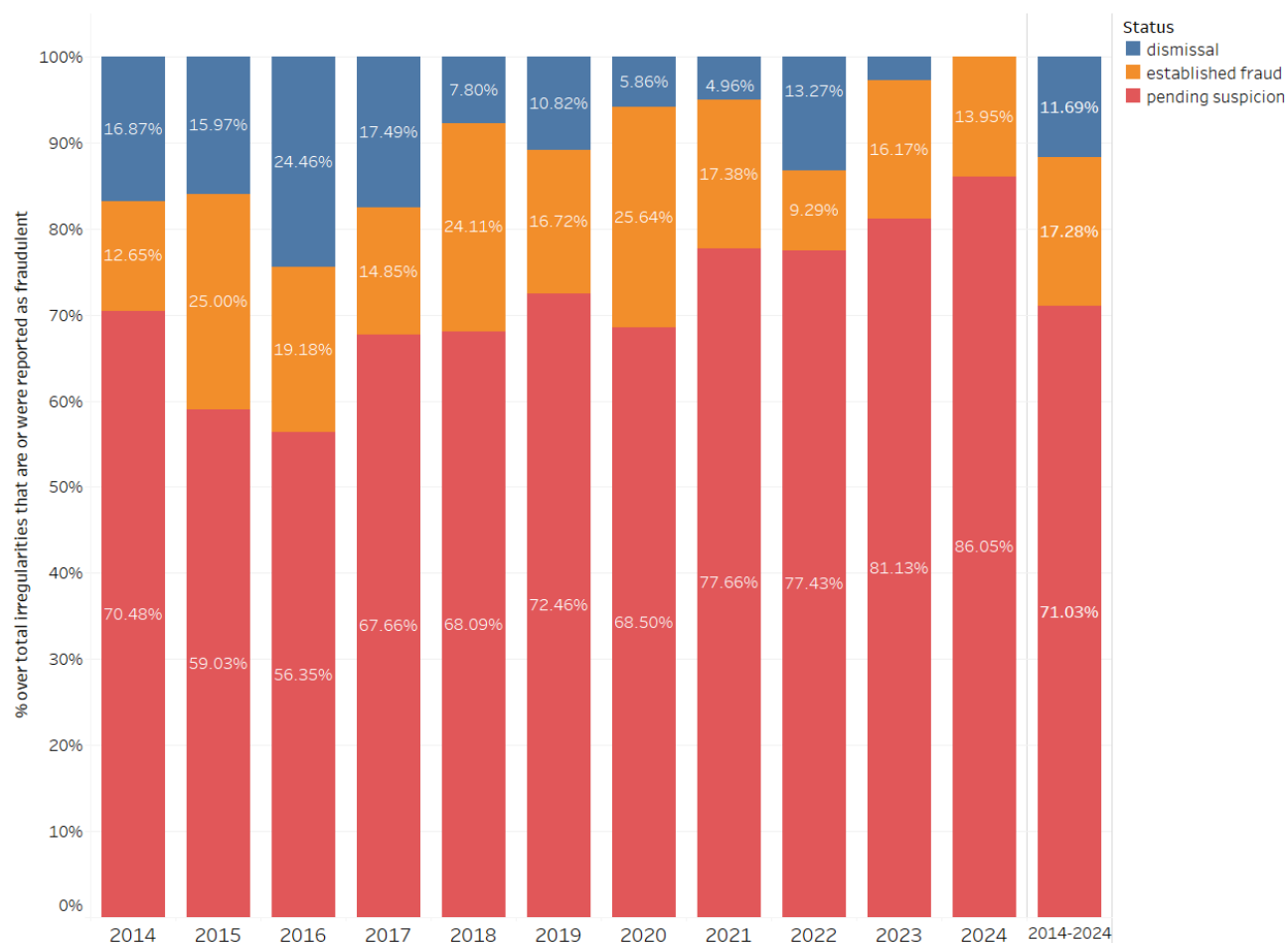
For 17% of the irregularities with a suspicion of fraud, the suspicion was then confirmed as established fraud (see Graph NR8 below). The best results in terms of established fraud are about 25% (in 2015, 2018 and 2020), but with no clear pattern, because they are not all related to the years that are further in the past. The worst years are 2014 and 2022.

For 12% of the irregularities with a suspicion of fraud, the suspicion was then dismissed and the irregularities are considered just administrative (see Graph NR8 below). This percentage tends to be higher for the period 2014-2017 than for the more recent period 2020-2024, in line with expectations.

Most of the irregularities where there was a suspicion of fraud are still classified as suspected fraud, even if several years have elapsed since the initial reporting (see Graph NR8 above). This percentage changes year on year, but is very high also for years that are further in the past.

³⁴ To include an irregularity in this analysis, the relevant year is the year to which the Member State allocate the irregularity in IMS (reporting year). Changes to the classification of the irregularities until 8/3/2025 (date of the download of IMS data for this analysis) are considered.

Graph NR8: CAP – percentage of dismissals, pending suspected fraud and established fraud per year of reporting



Focusing on the irregularities that were initially reported during 2014-2018, **significant differences between Member States can be found** (see Table NR5 below). Focusing on this period means focusing on irregularities that have been reported between 6 and 11 years ago. In the Member States with low incidence of fraud, the competent authorities should invest in detecting signals of fraud and, when discovering irregularities, should carefully address the question of intentionality. Low incidence of fraud could also be due to reporting practices delaying classification as suspected fraud. Considering that the most recent irregularities in this analysis have been reported 6 years ago, these reporting practices should be reviewed or engagement with the judicial authorities should be improved.

Table NR5: CAP: follow-up to suspected fraud by Member State – Irregularities initially reported during 2014-2018 (1)

Member State	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud suspected fraud			
	N.	ratio			N.	%	N.	%	N.	%
AT	0	0.00	0%	3%	1	33%	0	0%	2	67%
BE	0	0.00	0%	2%	0	0%	1	100%	0	0%
BG	11	0.03	13%	17%	36	44%	9	11%	37	45%
CY	0	0.00	0%	21%	0	0%	0	0%	6	100%
CZ	3	0.02	8%	18%	3	8%	37	93%	0	0%
DE	3	0.01	9%	9%	20	61%	8	24%	5	15%
DK	1	0.01	7%	16%	4	27%	5	33%	6	40%
EE	4	0.03	14%	16%	1	3%	11	38%	17	59%
ES	2	0.00	5%	3%	31	70%	0	0%	13	30%
FI	0	0.00	NA	0%	0	NA	0	NA	0	NA
FR	1	0.00	2%	7%	14	22%	9	14%	41	64%
GR	5	0.01	29%	3%	0	0%	0	0%	17	100%
HR	2	0.02	13%	14%	4	25%	7	44%	5	31%
HU	18	0.02	8%	20%	37	16%	18	8%	174	76%
IE	1	0.00	3%	12%	1	3%	3	9%	31	89%
IT	90	0.04	36%	10%	38	15%	8	3%	206	82%
LT	1	0.00	3%	5%	0	0%	0	0%	40	100%
LU	0	0.00	0%	50%	0	0%	0	0%	1	100%
LV	5	0.05	16%	24%	3	9%	7	22%	22	69%
MT	0	0.00	0%	4%	0	0%	0	0%	1	100%
NL	2	0.00	9%	5%	9	39%	14	61%	0	0%
PL	8	0.01	2%	31%	102	26%	46	12%	249	63%
PT	10	0.01	34%	2%	1	3%	6	21%	22	76%
RO	40	0.01	8%	14%	21	4%	171	34%	304	61%
SE	0	0.00	0%	3%	0	0%	0	0%	2	100%
SI	0	0.00	0%	11%	0	0%	2	18%	9	82%
SK	7	0.04	21%	18%	4	12%	2	6%	28	82%
EU-27	214	0.01	11%	11%	330	17%	364	19%	1,238	64%

(1) The irregularities that were reported and then cancelled are not included in this analysis

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

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

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

In many Member States, the percentage of irregularities still classified as suspected fraud is high. This may suggest that the judicial authorities do not give proper follow-up to these suspicions, including because they may not have sufficient resources. Alternatively, it could be that there are no proper communication channels from judicial to reporting authorities. This high percentage of irregularities still classified as suspected fraud could also be due to persistent suspicions of the paying agencies, while criminal proceedings were not started, were prevented by the statute of limitations or did not lead to enough evidence about fraud.

4. COHESION AND FISHERIES POLICIES

4.1. Introduction

Section 4 presents a statistical evaluation of irregularities and fraud reported by the Member States during 2024, with reference to the cohesion and fishery policies. It places these detections in the context of past years and relevant programming periods (PP).

Expenditure under the cohesion and fisheries policies is disbursed by the Member States under shared management. The Member States must report irregularities and fraud to the Commission through the **Irregularity Management System (IMS)**. Non-fraudulent irregularities must be reported in IMS only when they are detected after the expenditure has been introduced in a statement submitted to the Commission. Both fraudulent and non-fraudulent irregularities must be reported when involving financial amounts above EUR 10 000. Several Member States also reported some irregularities under this threshold. These irregularities might be inter-linked, bringing the total financial amounts involved above the threshold. In this section, when reference is made to ***fraud***, this includes both *suspected fraud* and *established fraud*³⁵.

4.2. General trend

Fraudulent irregularities related to PP 2007-2013 peaked in 2015, before gradually decreasing in the following years. In 2018 they were overtaken by **those related to PP 2014-2020** (see Table CP1³⁶). This trend is in line with known trends and patterns in the detection and reporting of irregularities and is linked to the implementation cycles.

³⁵ ‘*Suspected fraud*’ means an irregularity that gives rise to the initiation of administrative or judicial proceedings at national level in order to establish the presence of intentional behaviour, in particular fraud, as referred to in Article 1(1)(a) of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities’ financial interests. Regardless of the approach adopted by each Member State, ratification of the 1995 Convention has equipped every country with a basis for prosecuting and possibly imposing penalties for specific conducts. If this happens, *i.e.* a guilty verdict is issued and is not appealed against, the case can be considered ‘*established fraud*’. More recently, the Directive (EU) 2017/1371 (so-called PIF Directive) defines what the Member States are requested to regard as fraud affecting the EU’s financial interests.

³⁶ ESF+ is the successor of ESF for the PP 2021-2027. It brings together the ESF, FEAD, YEI and EaSI (which is implemented by the Commission and not covered by IMS). This is why in Table CP1 also FEAD and YEI are reported. This increases comparability between 2024 (when the first ESF+ irregularities were reported) and previous years. However, FEAD and YEI are covered also by Section 4.9, on the other internal policies.

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

PROGRAMMING PERIOD / FUND	Irregularities reported as fraudulent					
	2020	2021	2022	2023	2024	2020-2024
	N	N	N	N	N	N
Programming Period 2021-2027	0	0	0	0	24	24
ERDF	0	0	0	0	20	20
ESF+	0	0	0	0	4	4
Programming Period 2014-20	170	141	163	240	348	1,062
CF	11	6	3	11	29	60
ERDF	93	85	90	132	194	594
ESF	60	46	61	78	112	357
EMFF	4	4	9	2	13	32
FEAD	2	0	0	3	0	5
YEI	0	0	0	14	0	14
Programming Period 2007-13	43	44	21	37	25	170
CF	4	5	0	1	3	13
ERDF	34	26	13	30	17	120
ESF	4	9	0	2	2	17
EFF	1	4	8	4	3	20
Programming Period 2000-06	0	0	1	0	0	1
ERDF	0	0	1	0	0	1
TOTAL EU27	213	185	185	277	397	1,257
UK ⁽¹⁾	4	1	0	1	1	7

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

For **PP 2007-2013**, since 2020, the financial amounts involved remained quite stable, fluctuating around an average of about EUR 28 million. For **PP 2014-2020**, the financial amounts have significantly increased in 2024. This increase is due to the Cohesion Fund and, to a lesser extent, to the ERDF (see Table CP2). About half of the increase related to the Cohesion Fund is due to 8 cases reported by Romania, each of them with more the EUR 10 million involved. All of these cases concern the provision of water for human consumption (extraction, treatment, storage and distribution infrastructure). The increase related to the ERDF is mainly due to one irregularity reported by Portugal, where about EUR 40 million are involved.

Table CP2: Financial amounts involved in fraudulent irregularities by programming period and Fund – Cohesion and Fisheries Policies

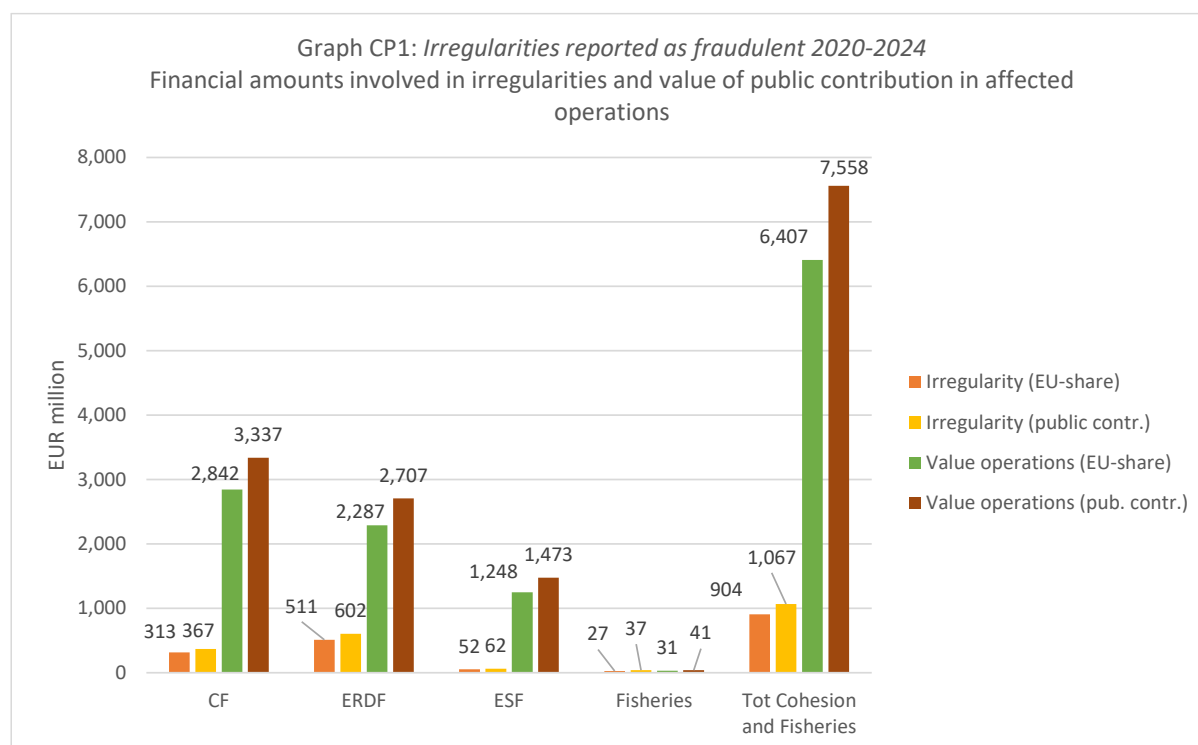
PROGRAMMING PERIOD / FUND	Irregularities reported as fraudulent					
	2020	2021	2022	2023	2024	2020-2024
	EUR	EUR	EUR	EUR	EUR	EUR
Programming Period 2021-2027	0	0	0	0	18,316,624	18,316,624
ERDF	0	0	0	0	18,013,136	18,013,136
ESF+	0	0	0	0	303,488	303,488
Programming Period 2014-20	44,881,301	158,747,721	100,802,667	95,332,432	344,524,817	744,288,938
CF	10,883,484	74,178,234	11,362,815	2,458,831	200,745,599	299,628,963
ERDF	27,165,001	74,265,796	82,051,107	83,156,281	128,115,840	394,754,025
ESF	6,117,500	9,814,097	6,401,385	9,614,635	13,684,835	45,632,452
EMFF	667,156	489,594	987,360	64,055	1,978,543	4,186,708
FEAD	48,160	0	0	15,808	0	63,968
YEI	0	0	0	22,822	0	22,822
Programming Period 2007-13	43,067,564	26,956,306	31,644,786	26,772,939	12,215,405	140,657,000
CF	1,902,892	10,235,894	0	156,732	1,487,277	13,782,795
ERDF	36,899,506	14,049,908	13,021,541	23,429,630	10,255,546	97,656,131
ESF	4,212,388	1,669,729	0	89,800	23,672	5,995,589
EFF	52,778	1,000,775	18,623,245	3,096,777	448,910	23,222,485
Programming Period 2000-06	0	0	455,675	0	0	455,675
ERDF	0	0	455,675	0	0	455,675
TOTAL EU27	87,948,865	185,704,027	132,903,128	122,105,371	375,056,846	903,718,237
UK ⁽¹⁾	250,894	0	0	133,327	379,418	763,639

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

In general, funding from the EU budget to a project or operation is accompanied by funding from the national budget (co-financing). The financial amounts mentioned above are the EU-share of the financial amounts directly involved in the reported irregularities. Available data provide information also on the total financial amounts directly involved in the irregularities (EU-share plus national share = public contribution share). Irregularities affect projects or operations that are not necessarily considered totally irregular. Part of the funding to these projects or operations might still be considered regular. Available data provide information also on the EU-share and total value of the public contribution granted to the projects or operations affected by the reported irregularities. As shown by Graph CP1, for the period 2020-2024 in relation to the cohesion and fisheries policies, the funding (EU-share) granted to projects or operations affected by irregularities reported as fraudulent was about **EUR 6.4 billion, of which about EUR 0.9 billion (14%) were the irregular financial amounts** (EU-share) involved in these projects or operations. In terms of total public contribution, the funding granted to projects or operations affected by irregularities reported as fraudulent was about **EUR 7.6 billion, of which about EUR 1.1 billion were the irregular financial amounts** involved in these projects or operations. ³⁷

³⁷ A project/operation can be affected by more than one irregularity. So while summing up the funding to the operations associated to each relevant irregularity, there is a risk of considering the same operation more than once. To reduce this risk, an analysis has been carried out to identify the operations/projects affected by more than one irregularity. As a first step, through the automatic Excel function 'remove duplicates', the exact match of operational programme, project number and funding (EU-share and total public contribution) has been considered as pointing to the same project/operation. Then a number of other hypotheses have been formulated about other irregularities that could be related to the same projects/operations, despite the absence of the exact match. These hypotheses have been checked with the Member States. This brought to the values in Graph CP1.

Graph CP1: Irregularities reported as fraudulent 2020-2024 – Financial amounts involved in irregularities and value of public contribution in affected operations



The difference between the financial amounts directly involved in the irregularities and the public contribution to the affected operations is significant (see Graph CP1). This may also be due to the type of operations or projects, where the discovery that a transaction is fraudulent does not automatically put into question other transactions under the same operation or larger project.³⁸ Targeted *ex post* controls of other final recipients or other contractors once the detected irregularities led to identify risks and vulnerabilities that could apply also to them (under the same operation or large project) could reduce the difference between the financial amounts involved in the irregularities and the public contribution to the affected operations (see also Section 4.5 on risk analysis).

In general, low proportion between the financial amounts involved in the irregularities and the total value of the affected operation/project may imply risks of persistent funding to fraudsters. A low proportion means that there is fraud (or a suspicion of fraud), but the relevant authorities assess that this concerns just part of the operation/project, while the remaining part is legal and regular and funding is confirmed. While it depends on the type of operation/project and on the type and specific circumstances of the detected fraudulent practice, adequate checks should be put in place to get reasonable assurance that the remaining funding to the affected operation/project is free from fraud (for example, other contracts under the same project or subsidies to other final recipients under the same operation managed by the same authority or intermediate body).

Turning to the non-fraudulent irregularities, the decrease in the number and financial amounts related to PP 2007-2013 was significant (see Tables CP3 and CP4). As mentioned, this is in line with the multiannual nature of structural programmes, which were closed already in 2015.

³⁸ For example, there may be operations where the beneficiary is the Ministry of Labour, which redistributed the funds to the final recipients. In such a case, the fraudulent irregularities related to one final recipient may be isolated and negligible when compared to the value of the overall operation managed by the Ministry of Labour.

In practice, **reporting of non-fraudulent irregularities related to PP 2014-2020** began in 2016. Since then, these detections and irregular financial amounts have been increasing for all funds, but **less than expected when compared to the previous programming period** (see Section 4.3 below). Reporting related to **PP 2021-2027** has just started. The comparison between the first 4 years of the programming period 2014-2020 (2014-2017) and the first 4 years of the programming period 2021-2027 (2021-2024) points to the possibility of another significant decrease in the reporting of non-fraudulent irregularities.

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

PROGRAMMING PERIOD/ FUND	Irregularities not reported as fraudulent					
	2020	2021	2022	2023	2024	2020-2024
	N	N	N	N	N	N
Programming Period 2021-27	0	0	0	0	0	91
CF	0	0	0	0	2	2
ERDF	0	0	0	0	81	81
ESF+	0	0	0	0	8	8
Programming Period 2014-20	1,973	2,074	2,369	2,565	2,908	11,889
CF	122	116	167	233	267	905
ERDF	1,309	1,284	1,574	1,645	1,870	7,682
ESF	488	578	516	551	681	2,814
EMFF	34	63	92	102	77	368
FEAD	14	26	19	16	8	83
YEI	6	7	1	18	5	37
Programming Period 2007-13	303	180	92	70	61	706
CF	29	25	17	11	13	95
ERDF	223	131	60	49	24	487
ESF	36	13	8	6	3	66
EFF	15	11	7	4	21	58
Programming Period 2000-06	9	6	2	4	11	32
CF	0	1	0	1	0	2
ERDF	3	3	0	2	9	17
ESF	1	2	1	1	0	5
GUID	5	0	1	0	2	8
TOTAL EU27	2,285	2,260	2,463	2,639	3,071	12,718
UK ⁽¹⁾	304	350	29	63	61	807

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

Table CP4: Financial amounts involved in irregularities not reported as fraudulent by programming period and Fund – Cohesion and Fisheries Policies

PROGRAMMING PERIOD/ FUND	Irregularities not reported as fraudulent					
	2020	2021	2022	2023	2024	2020-2024
	N	N	N	N	N	N
Programming Period 2021-27	0	0	0	0	6,781,743	6,781,743
CF	0	0	0	0	175,153	175,153
ERDF	0	0	0	0	6,460,190	6,460,190
ESF+	0	0	0	0	146,400	146,400
Programming Period 2014-20	340,097,341	443,539,973	455,781,332	554,250,860	577,113,134	2,370,782,640
CF	98,073,460	46,211,615	126,096,687	138,371,633	105,709,000	514,462,395
ERDF	201,948,373	200,685,294	280,752,863	309,134,918	386,282,425	1,378,803,873
ESF	35,602,805	185,634,576	37,217,202	77,551,879	74,798,753	410,805,215
EMFF	2,781,713	7,332,749	8,493,573	6,546,036	7,738,310	32,892,381
FEAD	1,269,110	1,927,324	3,201,108	7,813,229	711,562	14,922,333
YEI	421,880	1,748,415	19,899	14,833,165	1,873,084	18,896,443
Programming Period 2007-13	122,360,227	159,790,711	15,866,903	27,198,496	37,093,442	362,309,779
CF	44,055,871	92,396,166	1,439,212	3,195,670	6,403,125	147,490,044
ERDF	64,467,234	62,349,873	12,877,169	22,611,199	25,245,631	187,551,106
ESF	10,891,622	4,014,145	776,602	143,943	624,066	16,450,378
EFF	2,945,500	1,030,527	773,920	1,247,684	4,820,620	10,818,251
Programming Period 2000-06	595,421	4,943,336	214,964	4,870,647	3,625,298	14,249,666
CF	0	3,733,805	0	4,268,125	0	8,001,930
ERDF	355,321	178,596	0	564,488	3,174,603	4,273,008
ESF	65,822	1,030,935	125,000	38,034	0	1,259,791
GUID	174,278	0	89,964	0	450,695	714,937
TOTAL EU27	463,052,989	608,274,020	471,863,199	586,320,003	624,613,617	2,754,123,828
UK ⁽¹⁾	20,782,286	10,581,635	1,605,559	5,408,337	13,976,401	52,354,218

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

An analysis has been carried out during 2024, based on data until 2023 included, to identify the **areas of the cohesion policy that are more impacted by fraud or more vulnerable to fraud**.³⁹

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

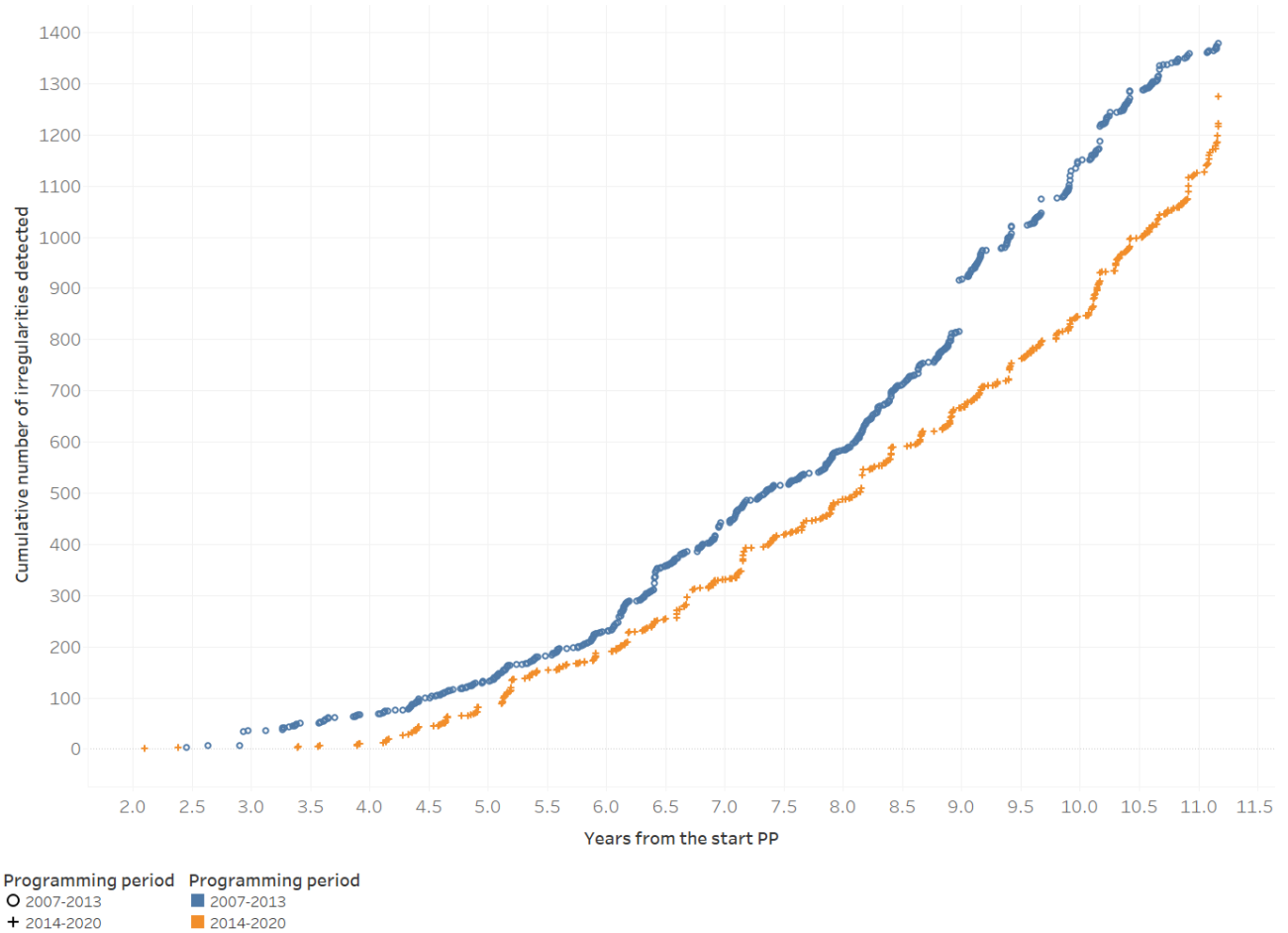
The PP 2014-2020 started 11 years ago. To put the trend concerning PP 2014-2020 into perspective, it can be compared with the number of the irregularities that were recorded during the first 11 years of the PP 2007-2013.

Until the tenth year from the start of the programming periods, the number of irregularities reported as **fraudulent** for PP 2014-2020 were lower than for PP 2007-2013, with an increasing gap between the two programming periods.⁴⁰ During the eleventh year, the reporting of irregularities for PP 2014-2020 has accelerated, reducing this gap (see Graph CP2 below). The current EU-27 gap is the outcome of **different patterns followed by different Funds**. The irregularities reported as fraudulent for the Cohesion Fund significantly increased from PP 2007-2013 to PP 2014-2020, while those for the ERDF decreased and those for ESF are aligned for the two programming periods.

³⁹ See Section 4.4 of 'Statistical evaluation of irregularities reported for 2023: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2024) 193 final, 25/7/2024.

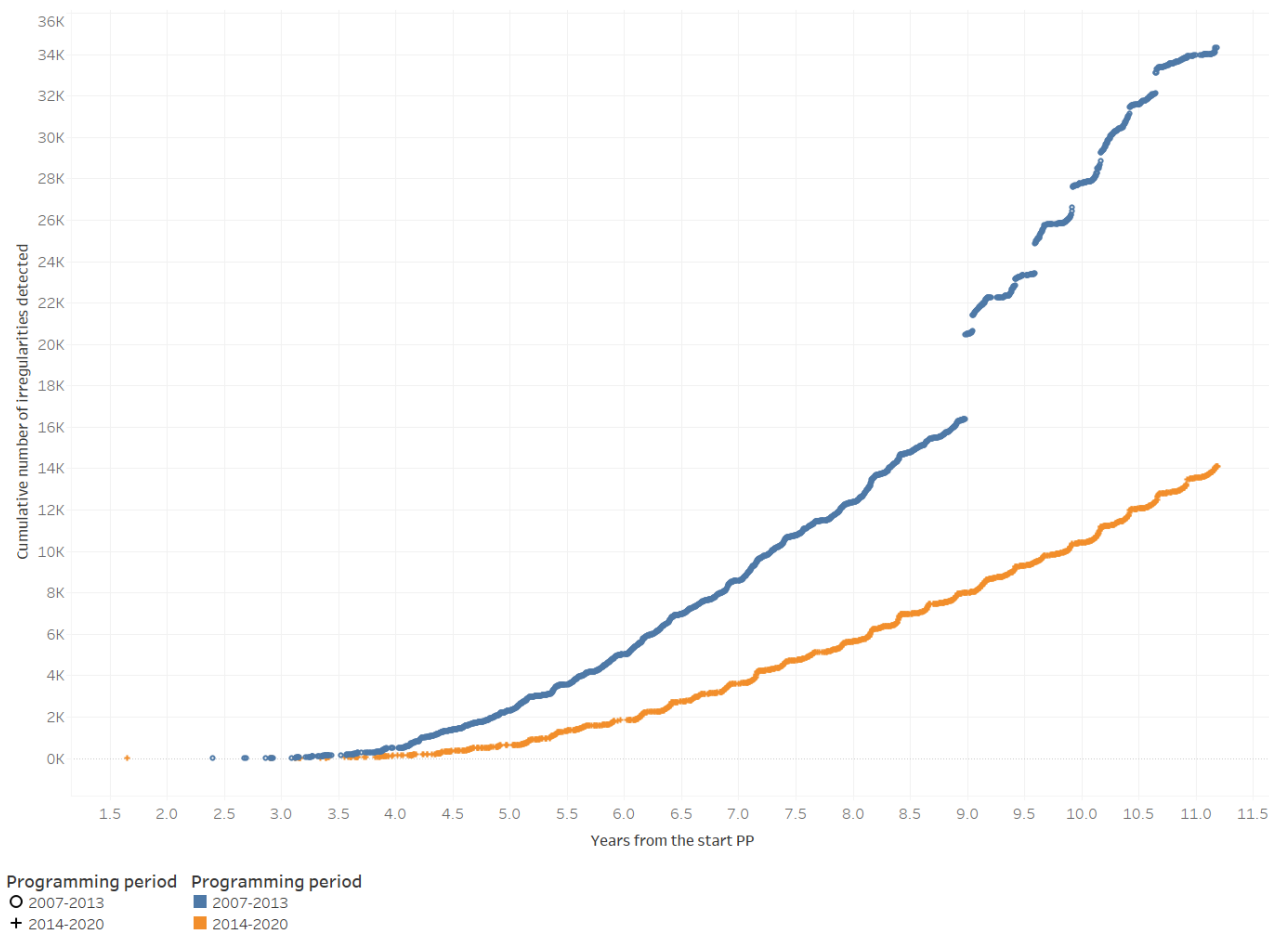
⁴⁰ This is also due to the fact that, at the end of 2015, Spain reported in IMS about 100 fraudulent irregularities related to ERDF under PP 2007-2013, for specific reasons (see sudden increased in the blue curve in Graph CP2). Spain has indicated that it has a reporting backlog also related to PP 2014-2020, which has not been solved yet. Most of the irregularities in the backlog are likely to be non-fraudulent, but some of them may be fraudulent.

Graph CP2: Cohesion and Fisheries policies: comparison between reporting for PP 2007-2013 and PP 2014-2020 – Cumulative number of irregularities reported as fraudulent (EU27) – Zoom on the first years of the programming periods



Focusing instead on the **non-fraudulent irregularities**, the **fall** in the number of cases reported after 11 years from the start of the programming periods is **striking** (see Graph CP3 below). **It concerns all funds.**

Graph CP3: Cohesion and Fisheries policies: comparison between reporting for PP 2007-2013 and PP 2014-2020 – Cumulative number of irregularities not reported as fraudulent (EU27) – Zoom on the first years of the programming periods



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

With regard to fraudulent irregularities, the most frequent infringements during PP 2014-2020 concerned the supporting documents. More than 20% of the infringements related to supporting documents (and nearly 40% of the financial amounts involved) were fraudulent (see FFL and FAL⁴¹ in Table CP5 below⁴²). Most of the time, false or falsified documents were used.

⁴¹ FFL (Fraud Frequency Level) is the ratio between the number of fraudulent irregularities reported during a certain period and the total number of irregularities (fraudulent and non-fraudulent) reported during the same period. FAL (Fraud Amount Level) is a similar indicator, but based on the financial amounts involved.

⁴² For further details about the content of the categories of irregularities listed in Table CP5, please see Annex 13 to 'Statistical evaluation of irregularities reported for 2021: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2022)307 final

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

Categories of irregularities	Irregularities reported as fraudulent					Irregularities not reported as fraudulent		
	Financial amounts (EU-share)					Financial amounts (EU-share)		
	N	EUR	EUR/avg	FFL %	FAL %	N	EUR	EUR/avg
Incorrect, missing, false or falsified supporting documents	517	186,537,593	360,808	22	39	1,870	293,058,556	156,716
Infringement of contract provisions/rules	295	111,333,905	377,403	6	14	4,442	702,708,359	158,196
Infringement of public procurement rules	149	152,586,175	1,024,068	3	11	4,494	1,176,063,787	261,696
Ethics and integrity	127	136,594,556	1,075,548	42	76	172	43,357,155	252,076
Eligibility / Legitimacy of expenditure/measure	30	41,418,232	1,380,608	3	20	1,018	167,561,941	164,599
Infringements concerning the request	124	105,805,264	853,268	35	61	226	68,948,839	305,083
Violations/breaches by the operator	71	24,175,726	340,503	15	20	405	95,023,085	234,625
Incorrect, absent, falsified accounts	76	17,798,366	234,189	10	16	661	93,217,014	141,024
Product, species and/or land	48	10,306,658	214,722	14	21	284	39,363,131	138,603
Multiple financing	15	3,113,138	207,543	31	55	33	2,564,852	77,723
Bankruptcy	13	3,953,328	304,102	11	16	104	20,028,199	192,579
State aid	10	2,053,020	205,302	4	6	275	30,125,347	109,547
Movement	1	4,612	4,612	5	0	20	1,517,630	75,882
Other	179	256,176,329	1,431,153	11	33	1,396	522,297,965	374,139
blank	20	5,762,995	288,150	7	17	283	28,070,447	99,189
Total number of irregularities EU 27 ⁽¹⁾	1,234	833,222,241	675,221	8	23	13,669	2,866,164,049	209,684

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

Fraudulent infringements of contract provisions/rules often consisted in non-implementation of the funded action. Infringements were also often reported as incomplet implementation of the action, failure to respect deadlines or generic infringements with regard to the co-financing system. The frequency of fraud was rather low, despite infringements concerning contract provisions were the second most reported among the non-fraudulent irregularities. This translated into a low FFL (6%, see Table CP5 above). Reporting related to PP 2021-2027 has just started, so it is too early to identify new patterns. More than half of the few non-fraudulent irregularities reported so far in relation to PP 2021-2027 concerned infringements of contract provisions/rules (most of the time failure to respect deadlines). This may be due to a specific situation that does not represent an emerging pattern, also because nearly all of these non-fraudulent irregularities have been reported by one Member State.

Infringements of public procurement rules were the most reported non-fraudulent irregularities, but they rarely led to a suspicion of fraud. Despite in only 3% of the public procurement infringements fraud was suspected, these cases represent 11% of the financial amounts involved in public procurement infringements. Where the suspicion of fraud was specified, the most reported infringements were (i) bid-rigging; (ii) conflict of interests (v) use of discriminatory, unrelated or disproportionate criteria or technical specification. The low frequency of fraudulent cases against the background of so many infringements suggests a need for improvement either in fraud detection concerning public procurement or in the administrative capability of contracting authorities. While no assessment can be made on single cases, there are irregularities not reported as suspected fraud where reference is made, for example, to bid rigging, conflict of interests, unjustified direct award, modifications of tenders during evaluation, etc.

Most of fraudulent infringements concerning ethics and integrity were related to conflict of interests. Ethics and integrity is the category of infringement with the highest FFL and FAL. Four out of ten infringements and eight out of ten Euro concerning ethics and integrity were fraudulent (see Table CP5 above). An analysis has been carried out of the

cases of corruption reported since 2007 in relation to programming periods 2007-2013 and 2014-2020 (see Box 4.1 below).

Box 4.1: Corruption and fraud in the cohesion policy

This analysis explored the relation between corruption and fraud to the detriment of the EU's financial interests, focusing on **corruption perpetrated by public officials**. The analysis covered all irregularities (i) reported by the Member States as related to corruption in IMS (based on a specific IMS structured field about the type of violation); (ii) concerning the cohesion policy (meaning CF, ERDF and ESF); (iii) under the programming periods 2007-2013 and 2014-2020.

Just 20 cases have been assessed as relevant for the analysis. **This number of reported cases is excessively low**, bearing in mind the time-span covered by this analysis, the amount of expenditure of reference (about EUR 680 billion) and information for other sources.

About 20% of these cases of corruption followed a control started because of tips from informants or information published in the media. About 25% of the irregularities were instead detected because of a control that started in the absence of specific allegations or suspicions. This means that the detection of the corruptive behaviour was due to chance or similar, rather than to risk analysis. Actually, detecting a hidden phenomenon like corruption through risk analysis is a challenging task.

The relevant irregularities reported by the Member States were mostly about bribery, with financial benefits received or promised to the public officials involved. In one case, the system included consultancy contracts with a colluded company of professionals. In another case, the bribe was to be paid through the invoicing of fictitious services from companies related to the briber to the company that was promised the award of the contract during a public procurement procedure.

Most of the reported irregularities concerned corruption in **public procurement procedures**. This means that the public officials involved were on the side of the beneficiary, acting as contracting authority. Sometimes corruption concerned **simplified or restricted public procurement procedures**, where the contracting authority has more leeway in influencing who will participate in the procedure. This may facilitate **bid-rigging or result in single bidding**. Sometimes corruption concerned **open public procurement procedures**. In these cases, public officials mostly favoured the briber in the **pre-tendering phase**, but also the **evaluation of bids** happened to be affected by corruption. **High public officials (managers)** were also targeted by bribers. Managers played key roles, either because they had the overview of the upcoming and ongoing public procurement procedures or because they were the intermediary between the winning contractors and the evaluation committees. **External experts** may also be involved in corruption in relation to the public procurement procedures they manage for the contracting authority. They can also make use of their links with other companies for bid-rigging or for the payment of the bribe.

Available data does not allow identifying a 'most affected by corruption' sector. However, **there is some confirmation about the vulnerability of sectors mentioned in other studies**. Considering the limited number of cases, corruption touched upon a wide range of sectors. These sectors include education infrastructure, Research and Technology Development (RTD), transport, waste management and waste water management.

4.5. Risk analysis and spontaneous reporting

In the antifraud cycle, the capacity of a system to detect fraud and irregularities is a key feature that helps making the system effective and efficient in protecting the EU budget. In the 2017 PIF Report, to boost the capability to detect irregularities, the Commission recommended to the Member States to improve risk analysis and the use of spontaneous reporting of potential irregularities and to strengthen the protection of whistle-blowers that are also a crucial source for investigative journalism⁴³.

Risk analysis still only marginally contributes to detecting fraud, while information from civil society plays a larger role. The percentage of fraudulent irregularities detected following risk analysis during the past 5 years was still very low, with no improvement from the previous period 2015-2019. The situation is different for tips from informants, whistle-blowers and information published in the media (civil society). During the past 5 years, about 18% of the irregularities have been detected following information from civil

⁴³ Section 4.3 of the '29th Annual Report on the Protection of the EU's financial interests – Fight against fraud – 2017', COM(2018)553 final and 'Statistical evaluation of irregularities reported for 2017: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2018)386 final.

society, with an increase with respect to the previous 5 years. On **non-fraudulent irregularities, neither risk analysis nor information from civil society play a noticeable role in detection yet.**

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

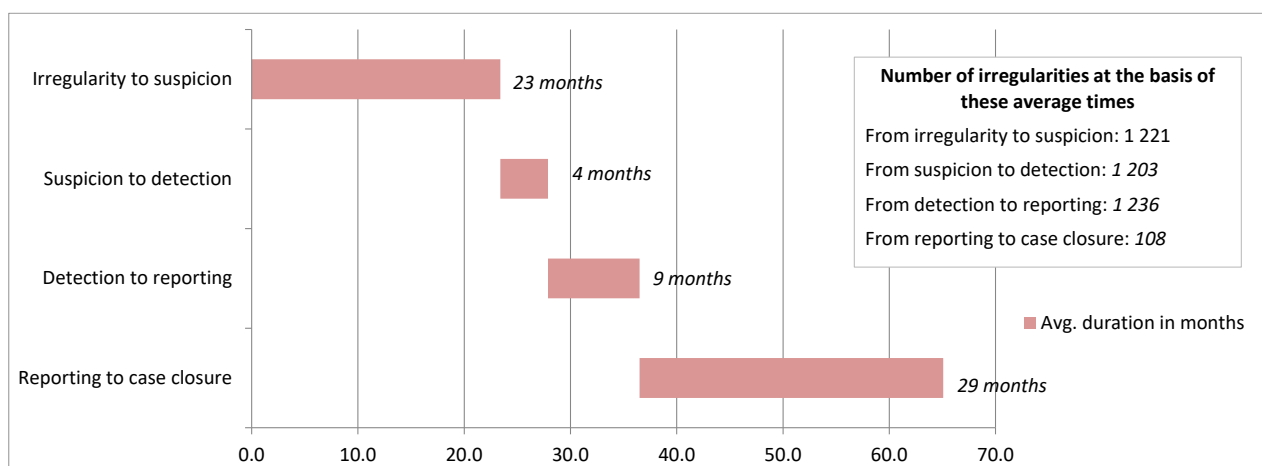
During the programming period 2021-2027, management verifications are risk-based and proportionate to the risks identified. Until PP 2014-2020 included, administrative verifications covered instead 100% of the payment applications for reimbursement by beneficiaries. In this new context, it is even more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

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

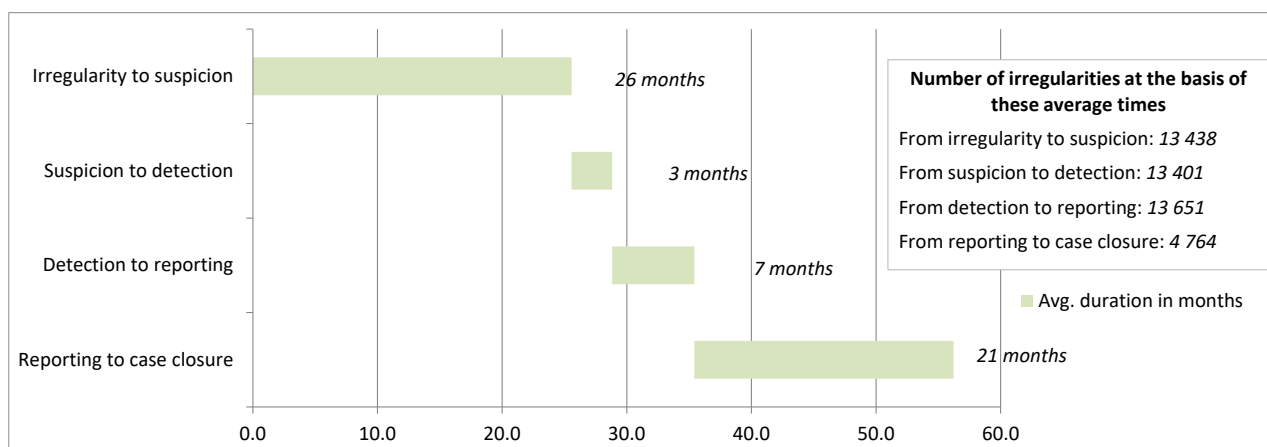
4.6. Duration of irregularities

With regard to PP 2014-2020, **it took on average nearly 2 years from the start of the irregularity to a suspicion** that a fraudulent irregularity had been committed (see Graph CP4). For non-fraudulent irregularities, this duration was similar (see Graph CP5), which would not be expected, as fraudsters may go to great lengths to hide their behaviour. On average, it took **nearly 2 years and a half to close the case after reporting to the Commission** (see Graph CP4). This average duration is **shorter for non-fraudulent irregularities.** The longer delay in closing fraudulent cases is consistent with the need to rely on specialised, more limited resources to investigate fraud and the longer duration of criminal proceedings.

Graph CP4: Average times from irregularity to case closure – Cohesion and Fisheries policies – PP 2014-2020 – irregularities reported as fraudulent



Graph CP5: Average times from irregularity to case closure – Cohesion and Fisheries policies – PP 2014-2020 – irregularities not reported as fraudulent



4.7. Detection and reporting by Member State

Table CP6 below shows data on fraud detection in the Member States for PP 2014-2020, in terms of number of reported irregularities. It is too early for a similar analysis related to PP 2021-2027.

Table CP6: Number of fraudulent irregularities by Member State – Cohesion and Fisheries policies – Programming period 2014-2020

Member State	Irregularities reported as fraudulent PP 2014-20				
	CF	ERDF	ESF	EMFF	CF, ERDF, ESF, EMFF
	N	N	N	N	N
AT	0	2	4	0	6
BE	0	5	10	0	15
BG	0	5	20	0	25
CY	0	4	0	0	4
CZ	2	84	120	0	206
DE	0	26	55	0	81
DK	0	4	0	0	4
EE	2	25	2	10	39
ES (2)	0	3	1	0	4
FI	0	0	0	0	0
FR	0	18	4	1	23
GR	3	5	1	0	9
HR	1	12	0	0	13
HU	1	188	12	0	201
IE	0	0	0	0	0
IT	0	10	0	0	10
LT	0	5	7	3	15
LU	0	0	0	0	0
LV	5	56	6	4	71
MT	1	1	0	0	2
NL	0	0	1	0	1
PL	7	64	78	3	152
PT	1	32	37	3	73
RO	26	130	47	12	215
SE	0	1	4	5	10
SI	6	9	5	0	20
SK	18	41	17	0	76
TOTAL EU27	73	730	431	41	1,275
UK ⁽¹⁾	0	3	9	0	12

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

(2) For the ERDF, Spain has a reporting backlog, which has not been solved yet.

Table CP7 below shows the financial amounts (EU-share) involved in these irregularities and the fraud detection rates (the ratio between these amounts and the payments received by the Member States - FDR). **For EU27, the FDR is 0.22%, which is lower than the FDR recorded for the PP 2007-2013.**⁴⁴ However, these two FDRs cannot be directly compared.

⁴⁴ Considering data until 2021 included, the FDR related to PP 2007-2013 was 0.42% (Section 4.5.3 of 'Statistical evaluation of irregularities reported for 2021: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure', SWD(2022)307 final)

While PP 2007-2013 has already gone through the whole implementation cycle, the financial amounts involved in fraudulent irregularities for PP 2014-2020 may increase, while most of payments for PP 2014-2020 have already been made. The highest FDRs were recorded by Romania (about 1.36%) and Slovakia (about 1.1%). The FDR exceeded 0.1% only in Austria, Czechia, Estonia, Croatia, Hungary, Latvia, Portugal and Slovenia. In the other Member States, the FDR was still close to zero.

Table CP7: Financial amounts (EU-share) involved in fraudulent irregularities and fraud detection rate by Member State – Cohesion and Fisheries policies – Programming period 2014-2020

Member State	Financial amounts (EU-share) involved in Irregularities reported as fraudulent PP 2014-2020						
	CF	ERDF	ESF	EMFF	CF, ERDF, ESF, EMFF		
	EUR	EUR	EUR	EUR	EUR	EU payments (1)	FDR %
AT	0	2,392,319	88,432	0	2,480,751	1,256,202,723	0.20
BE	0	112,556	320,412	0	432,968	2,195,230,775	0.02
BG	0	350,034	990,882	0	1,340,916	7,850,781,291	0.02
CY	0	414,860	0	0	414,860	884,394,023	0.05
CZ	9,856,107	42,273,406	6,306,638	0	58,436,151	22,677,889,855	0.26
DE	0	4,101,610	6,411,817	0	10,513,427	20,626,333,335	0.05
DK	0	245,655	0	0	245,655	832,837,850	0.03
EE	610,990	5,751,227	74,970	493,589	6,930,776	3,799,288,397	0.18
ES (3)	0	100,714	46,455	0	147,169	41,627,374,898	0.00
FI	0	0	0	0	0	1,552,698,457	0.00
FR	0	10,799,506	222,095	56,250	11,077,851	17,805,435,064	0.06
GR	6,117,703	753,699	41,400	0	6,912,802	18,219,571,754	0.04
HR	9,910,951	4,462,472	0	0	14,373,423	9,073,045,570	0.16
HU	1,288,808	47,587,651	1,361,684	0	50,238,143	22,399,356,490	0.22
IE	0	0	0	0	0	1,170,226,307	0.00
IT	0	4,330,557	0	0	4,330,557	43,283,700,755	0.01
LT	0	3,784,500	471,904	98,618	4,355,022	7,029,259,206	0.06
LU	0	0	0	0	0	179,046,257	0.00
LV	1,654,048	29,845,510	545,166	654,879	32,699,603	4,721,225,328	0.69
MT	214,695	60,149	0	0	274,844	838,701,137	0.03
NL	0	0	208,575	0	208,575	1,670,279,866	0.01
PL	4,176,634	40,778,339	14,124,970	709,818	59,789,761	78,731,288,906	0.08
PT	192,549	78,955,461	9,672,620	490,574	89,311,204	23,458,738,646	0.38
RO	196,014,849	117,937,366	9,063,670	1,617,417	324,633,302	23,862,691,447	1.36
SE	0	21,659	437,134	816,223	1,275,016	1,985,175,540	0.06
SI	756,731	2,212,498	704,905	0	3,674,134	3,338,781,398	0.11
SK	85,168,333	62,603,447	6,290,925	0	154,062,705	14,055,007,395	1.10
EU27	315,962,398	459,875,195	57,384,654	4,937,368	838,159,615	384,380,263,846	0.22
UK (2)	0	512,745	1,811,028	0	2,323,773	10,695,864,001	0.02

(1) Net payments until 2024 from CF, ERDF, ESF, EMFF. Total includes payments related to cross border cooperation

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

(3) For the ERDF, Spain has a reporting backlog, which has not been solved yet.

Tables CP8 and CP9 below show data on detection of non-fraudulent irregularities in the Member States for PP 2014-2020. **For EU27, the Irregularity Detection Rate (IDR) is 0.76%, which is much lower than the IDR recorded for the PP 2007-2013 (2.5%).** This is not surprising, given to the striking drop in the number of non-fraudulent irregularities reported by the Member States. Slovakia recorded the highest IDRs, at 3.4%. In line with the general significant decrease in non-fraudulent irregularities reported, the IDR is above 1% only in Bulgaria, Estonia, Greece and Romania. It is between 0.5% and 1% in Austria, Croatia, Czechia, Hungary, Lithuania, Latvia and Poland. In all other Member States, IDR is below 0.5%.

Table CP8: Number of irregularities not reported as fraudulent by Member State – Cohesion and Fisheries policies – Programming period 2014-2020

Member State	Irregularities not reported as fraudulent PP 2014-20				
	CF	ERDF	ESF	EMFF	CF, ERDF, ESF, EMFF
	N	N	N	N	N
AT	0	110	19	1	130
BE	0	71	37	0	108
BG	93	422	62	44	621
CY	9	6	6	3	24
CZ	186	928	240	20	1,374
DE	0	437	163	10	610
DK	0	9	9	21	39
EE	171	363	29	7	570
ES (2)	0	264	180	46	490
FI	0	43	16	8	67
FR	0	328	125	27	480
GR	32	236	143	8	419
HR	25	74	112	26	237
HU	45	776	246	11	1,078
IE	0	18	45	0	63
IT	0	515	133	1	649
LT	110	463	33	4	610
LU	0	1	0	0	1
LV	19	98	17	10	144
MT	2	15	6	4	27
NL	1	71	4	3	79
PL	181	2,470	1,119	18	3,788
PT	22	197	99	69	387
RO	153	590	473	53	1,269
SE	0	37	32	21	90
SI	7	46	19	0	72
SK	124	432	102	7	665
TOTAL EU27	1,180	9,020	3,469	422	14,091
UK ⁽¹⁾	0	820	649	10	1,479

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

(2) For the ERDF, Spain has a significant reporting backlog, which has not been solved yet.

Table CP9: Financial amounts (EU-share) involved in irregularities not reported as fraudulent and irregularity detection rate by Member State – Cohesion and Fisheries policies – Programming period 2014-2020

Member State	Irregularities not reported as fraudulent PP 2014-20						
	CF	ERDF	ESF	EMFF	CF, ERDF, ESF, EMFF		
	EUR	EUR	EUR	EUR	EUR	EU payments (1)	IDR %
AT	0	11,058,059	844,524	81,943	11,984,526	1,256,202,723	0.95
BE	0	4,980,111	2,676,301	0	7,656,412	2,195,230,775	0.35
BG	98,358,549	64,527,609	4,196,717	4,245,126	171,328,001	7,850,781,291	2.18
CY	1,655,265	407,308	351,439	243,857	2,657,869	884,394,023	0.30
CZ	51,205,119	103,095,413	8,886,257	1,295,978	164,482,767	22,677,889,855	0.73
DE	0	58,093,250	11,444,110	704,821	70,242,181	20,626,333,335	0.34
DK	0	406,304	632,029	1,018,205	2,056,538	832,837,850	0.25
EE	25,529,471	27,291,865	2,842,919	268,831	55,933,086	3,799,288,397	1.47
ES (3)	0	63,288,484	49,332,800	3,432,569	116,053,853	41,627,374,898	0.28
FI	0	2,604,534	344,685	310,026	3,259,245	1,552,698,457	0.21
FR	0	42,479,092	11,008,163	3,311,819	56,799,074	17,805,435,064	0.32
GR	26,203,248	73,983,479	159,517,311	567,696	260,271,734	18,219,571,754	1.43
HR	10,622,530	14,702,080	23,034,624	2,321,226	50,680,460	9,073,045,570	0.56
HU	18,189,124	115,603,493	32,735,165	1,625,318	168,153,100	22,399,356,490	0.75
IE	0	515,911	2,802,946	0	3,318,857	1,170,226,307	0.28
IT	0	100,082,742	16,417,767	38,136	116,538,645	43,283,700,755	0.27
LT	16,163,229	41,439,012	2,175,163	79,340	59,856,744	7,029,259,206	0.85
LU	0	14,259	0	0	14,259	179,046,257	0.01
LV	6,958,580	19,966,737	822,671	766,664	28,514,652	4,721,225,328	0.60
MT	913,518	1,219,592	592,667	96,710	2,822,487	838,701,137	0.34
NL	42,275	4,258,614	199,164	40,426	4,540,479	1,670,279,866	0.27
PL	29,548,774	476,172,370	98,912,950	1,439,160	606,073,254	78,731,288,906	0.77
PT	2,346,724	24,624,094	6,613,449	5,399,182	38,983,449	23,458,738,646	0.17
RO	159,343,505	213,318,526	31,369,308	7,383,766	411,415,105	23,862,691,447	1.72
SE	0	1,317,276	1,321,315	2,353,994	4,992,585	1,985,175,540	0.25
SI	1,954,807	6,344,487	1,218,217	0	9,517,511	3,338,781,398	0.29
SK	238,865,933	204,758,017	31,418,020	1,141,465	476,183,435	14,055,007,395	3.39
TOTAL EU27	687,900,651	1,676,552,718	501,710,681	38,166,258	2,904,330,308	384,380,263,846	0.76
UK ⁽²⁾	0	27,034,740	27,537,511	1,121,134	55,693,385	10,695,864,001	0.52

(1) Net payments until 2024 from CF, ERDF, ESF, EMFF. Total includes payments related to cross border cooperation

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

(3) For the ERDF, Spain has a significant reporting backlog, which has not been solved yet.

4.8. Follow-up to suspected fraud

The Member States may report irregularities as non-fraudulent (just administrative irregularities) or as fraudulent (suspected or established fraud) and they may change this classification during the lifetime of the irregularities. The following analysis provides intelligence on how the Member States followed-up suspected fraud they detected during the period 2014-2024.⁴⁵ The irregularities that have been cancelled are excluded from this analysis.

For 7% of the irregularities reported during 2014-2024, there is or has been a suspicion of fraud. This percentage does not significantly change across the timespan considered in the

⁴⁵ To include an irregularity in this analysis, the relevant year is the year to which the Member State allocate the irregularity in IMS (reporting year). Changes to the classification of the irregularities until 8/3/2025 (date of the download of IMS data for this analysis) are considered.

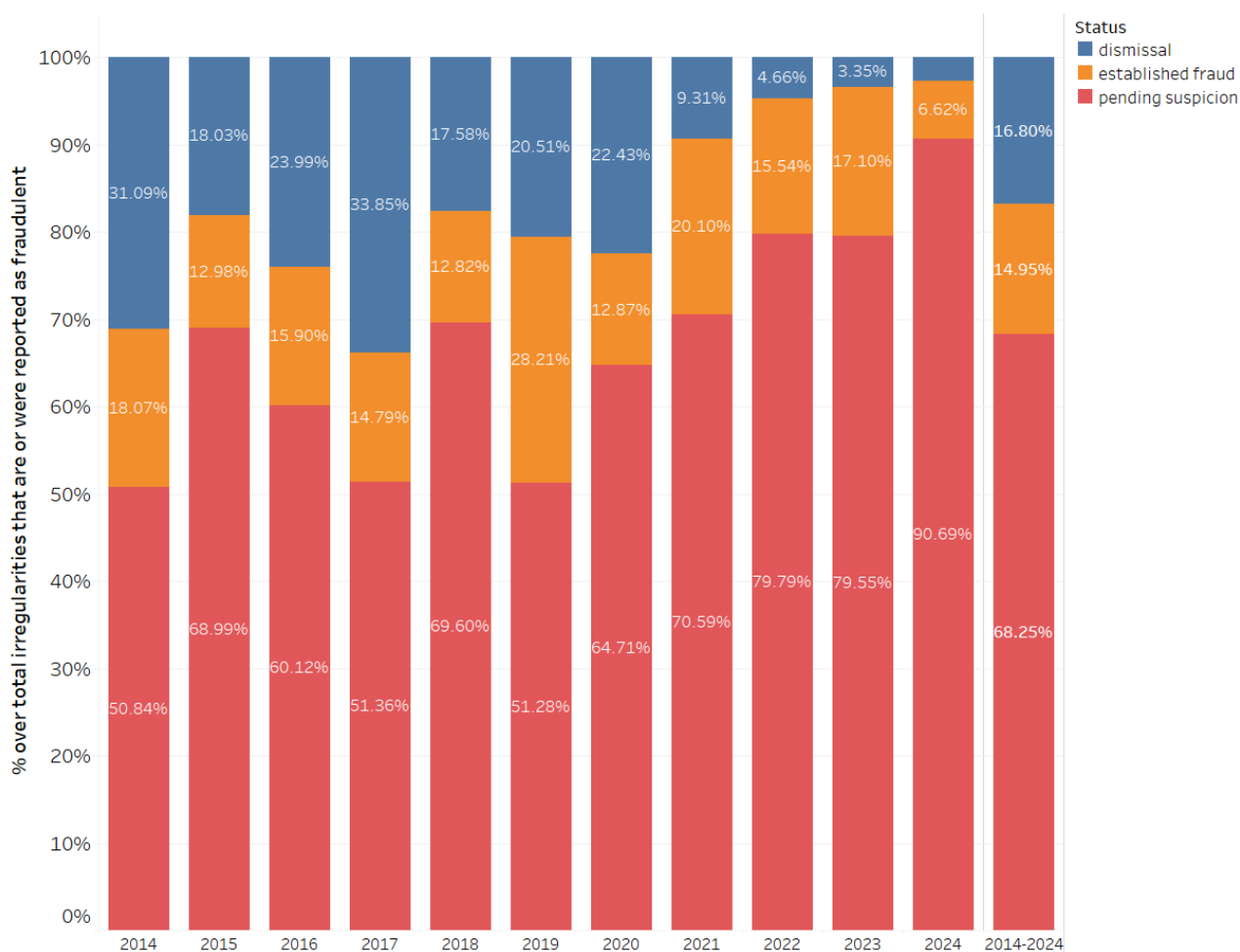
analysis (irregularities are associated to the year of first reporting). **For about 15% of the irregularities where there is or has been a suspicion of fraud, this suspicion was not initially detected or reported** and the Member State reclassified the irregularity as fraudulent at a later stage.

For 15% of the irregularities with a suspicion of fraud, the suspicion was then confirmed as established fraud (see Graph CP6 below). There is no pattern pointing to higher percentages of established fraud for years that are further in the past.

For 17% of the irregularities with a suspicion of fraud, the suspicion was then dismissed and the irregularities are considered just administrative (see Graph CP6 below). The dismissal ratio was higher during 2014-2017 than during the following years. For the irregularities that had been initially reported during 2014-2017, the percentage of dismissal ranged between 18% and 34%. During 2021-2024, the percentage of dismissal ranged instead between 3% and 9%.

Most of the irregularities where there was a suspicion of fraud are still classified as suspected fraud, even if several years have elapsed since the initial reporting (see Graph CP6 below). Considering the whole period 2014-2024, about 68% of the irregularities where fraud was alleged are still classified as suspected fraud. This percentage changes year on year, but is very high also for years that are further in the past. For 2015, this percentage is still 69%.

Graph CP6: Cohesion and Fisheries policies: percentage of dismissals, pending suspected fraud and established fraud per year of reporting



Focusing on the irregularities that were initially reported during 2014-2018, **significant differences between Member States can be found** (see Table CP10 below). Focusing on this period means focusing on irregularities that have been reported between 6 and 11 years ago. In the Member States with low incidence of fraud, the competent authorities should invest in detecting signals of fraud and, when discovering irregularities, should carefully address the question of intentionality. Low incidence of fraud could also be due to reporting practices delaying classification as suspected fraud. Considering that the most recent irregularities in this analysis have been reported 6 years ago, these reporting practices should be reviewed or engagement with the judicial authorities should be improved.

Table CP10: Cohesion and Fisheries policies (programming periods 2007-2013 and 2014-2020) – Follow-up to suspected fraud by Member State – Irregularities reported during 2014-2018 (1)

Member State	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		g suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
AT	0	0.00	0%	1%	1	33%	0	0%	2	67%
BE	0	0.00	0%	2%	0	0%	0	0%	6	100%
BG	0	0.00	0%	2%	6	50%	2	17%	4	33%
CY	0	0.00	0%	9%	0	0%	1	20%	4	80%
CZ	45	0.02	30%	7%	40	26%	61	40%	50	33%
DE	8	0.01	5%	14%	58	39%	31	21%	60	40%
DK	3	0.10	43%	19%	3	43%	1	14%	3	43%
EE	3	0.02	13%	12%	0	0%	10	42%	14	58%
ES	102	0.01	74%	1%	25	18%	0	0%	112	82%
FI	0	0.00	0%	6%	1	25%	0	0%	3	75%
FR	0	0.00	0%	3%	0	0%	0	0%	12	100%
GR	9	0.01	18%	3%	7	14%	1	2%	43	84%
HR	0	0.00	0%	6%	0	0%	1	25%	3	75%
HU	1	0.00	1%	8%	23	17%	0	0%	111	83%
IE	0	0.00	NA	NA	0	NA	0	NA	0	NA
IT	23	0.02	48%	4%	15	31%	5	10%	28	58%
LT	3	0.01	38%	3%	1	13%	5	63%	2	25%
LU	0	NA	NA	NA	0	NA	0	NA	0	NA
LV	5	0.01	13%	10%	9	24%	13	34%	16	42%
MT	0	0.00	0%	3%	0	0%	0	0%	2	100%
NL	3	0.01	19%	5%	3	19%	7	44%	6	38%
PL	47	0.01	15%	9%	82	26%	48	15%	188	59%
PT	1	0.00	2%	5%	0	0%	0	0%	48	100%
RO	11	0.01	6%	10%	67	34%	7	4%	125	63%
SE	0	0.00	0%	5%	1	20%	0	0%	4	80%
SI	0	0.00	0%	11%	7	41%	3	18%	7	41%
SK	15	0.01	11%	11%	18	14%	29	22%	85	64%
EU-27	279	0.01	18%	5%	367	24%	225	15%	938	61%

(1) The irregularities that were reported and then cancelled are not included in this analysis

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

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

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

In many Member States, the percentage of irregularities still classified as suspected fraud is high. This may suggest that the judicial authorities do not give proper follow-up to these suspicions, including because they may not have sufficient resources. Alternatively, it could be that there are no proper communication channels from judicial to reporting authorities. This high percentage of irregularities still classified as suspected fraud could also be due to persistent suspicions of the reporting authorities, while criminal proceedings were not started, were prevented by the statute of limitations or did not lead to enough evidence about fraud.

4.9. Other internal policies

Other funds are used under shared management to finance other internal policies. Tables CP11 and CP12 show the number of and financial amounts involved in fraudulent and non-fraudulent irregularities concerning AMIF, FEAD, EGF, JTF, ISF, BMVI and YEI.

Table CP11: Number of irregularities and financial amounts (EU-share) reported as fraudulent by the Member States – AMIF, FEAD, EGF, JTF, ISF, BMWI and YEI

FUND	REPORTING YEAR											
	2017-2019		2020		2021		2022		2023		2024	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
AMIF	0	0	1	42,455	0	0	2	120,149	0	0	1	98,086
FEAD	6	7,867,065	2	48,160	0	0	0	0	3	15,808	0	0
ISF	0	0	0	0	0	0	0	0	0	0	1	88,007
YEI	5	116,329	0	0	0	0	0	0	14	22,822	0	0
EU27	11	7,983,394	3	90,615	0	0	2	120,149	17	38,630	2	186,093

Table CP12: Number of irregularities and financial amounts (EU-share) not reported as fraudulent by the Member States – AMIF, FEAD, EGF, JTF, ISF, BMWI and YEI

FUND	REPORTING YEAR											
	2016-2019		2020		2021		2022		2023		2024	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
AMIF	42	2,225,390	32	1,069,719	6	183,761	13	437,037	2	51,549	18	608,873
FEAD	22	2,948,727	14	1,269,110	26	1,927,324	19	3,201,108	16	7,813,229	8	711,562
EGF	0	0	1	47,124	0	0	0	0	0	0	0	0
JTF	0	0	0	0	0	0	0	0	0	0	2	62,574
ISF	5	820,830	3	81,182	8	462,535	2	88,377	2	100,210	6	402,627
BMVI	0	0	0	0	0	0	0	0	0	0	1	39,728
YEI	20	6,946,996	6	421,880	7	1,748,415	1	19,899	18	14,833,165	5	1,873,084
EU27	89	12,941,943	56	2,889,015	47	4,322,035	35	3,746,421	38	22,798,153	40	3,698,448
UK ⁽¹⁾							3	62,060	4	181,222	3	175,285

(1) As of 1 February 2020, the UK is no longer part of the EU. Irregularities reported in this Table with reference to UK concern AMIF (PP 2014-2020).

More than half of the irregularities reported as fraudulent concerned YEI, but most of the financial amounts involved in fraud concerned FEAD. All of the irregularities reported as fraudulent concerned PP 2014-2020. During 2023, an outstanding number of YEI irregularities were reported as fraudulent. These irregularities were all reported by Czechia. The financial amounts involved in each of these irregularities were very low ('below-threshold'), but Czechia reported them, because they are interlinked and this brings the total financial amounts above the threshold. In relation to FEAD, financial amounts (EU-share) involved in irregularities reported as fraudulent tend to be high and represented nearly 95% of the total financial amounts involved in fraud under these internal policies (see Table CP12). The average financial amounts of these cases was more than EUR 700 000 and this was not due just to one case; 6 out of 11 cases ranged between about EUR 850 000 and EUR 1.8 million.

About 65% of the detections of non-fraudulent irregularities were related to AMIF and FEAD. **The number of AMIF irregularities peaked in 2020. The reporting of FEAD irregularities peaked in 2021 and gradually decreased during the following years,** with higher financial amounts (EU-share) involved than in the AMIF (see Table CP12). **YEI was the fund with the highest financial amounts (EU-share) involved in non-fraudulent irregularities.** About half of the financial amounts involved in non-fraudulent irregularities (in these internal policies) were actually related to YEI. During 2024, the Member States reported the first irregularities related to PP 2021-2027 (see JTF, BMVI and one of the 18 irregularities concerning AMIF).

5. PRE-ACCESSION POLICY

5.1. Introduction

Section 5 presents a statistical evaluation of irregularities and fraud reported by the beneficiary countries during 2024 with reference to the pre-accession policy. It places these detections in the context of past years and relevant programming periods.

The beneficiary countries must report fraudulent and non-fraudulent irregularities to the Commission through the **Irregularity Management System (IMS)**. When reference is made to fraud or fraudulent, this includes both suspected and established fraud.⁴⁶ Differently from the Common Agricultural Policy (CAP) and the Cohesion and Fisheries policies, there are no exceptions to reporting in IMS. Irregularities must always be reported in IMS, (i) also when they are detected and corrected before the expenditure is introduced in a statement submitted to the Commission; (ii) also when the financial amounts are below EUR 10 000. In this document, when reference is made to the financial amounts involved in irregularities, it is always the EU-share of these financial amounts, unless specified otherwise.

Before 2007, the EU has been providing pre-accession assistance through a number of separate instruments (see Section 5.2.1). As from 2007, the EU provides pre-accession assistance through the **Instrument for Pre-accession Assistance (IPA)**. IPA aims to support candidate countries and potential candidates for EU membership in meeting the accession criteria and to bring their institutions and standards in line with the EU *acquis*. For the period 2007-2013, IPA had a budget of EUR 11.5 billion. Its successor, IPA II, was allocated EUR 12.8 billion for the period 2014-2020. For the multiannual financial framework period 2021-2027, the IPA III budgetary envelope is EUR 14.2 billion. The current beneficiaries are: Albania, Bosnia and Herzegovina, Kosovo⁴⁷, Montenegro, North Macedonia, Serbia, and Türkiye. Assistance is also provided through multi-country/regional programmes.⁴⁸

5.2. Instruments for Pre-accession Assistance

5.2.1. Before 2007: pre-accession Assistance (PAA)

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

⁴⁶ 'Suspected fraud' means an irregularity that gives rise to the initiation of administrative or judicial proceedings at national level in order to establish the presence of intentional behaviour, in particular fraud, as referred to in Article 1(1)(a) of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests. If a guilty verdict is issued and is not appealed against, the case can be considered 'established fraud'.

⁴⁷ This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.

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

2004⁴⁹ received a Transition Facility (TF) in 2004-2006, as did Bulgaria and Romania in 2007-2010. All pre-2007 programmes and projects have been completed.

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

For the period 2007-2013, the EU supported reforms in the ‘enlargement countries’ (i.e., the candidate countries Albania, Montenegro, North Macedonia, Serbia, and Türkiye and potential candidates Bosnia and Herzegovina and Kosovo), providing financial and technical help via **IPA I**.⁵⁰

IPA I consisted of 5 components: (i) transition assistance and institution building (**TAIB**); (ii) cross border cooperation (**CBC**); (iii) regional development (transport, environment and economic development) (**REGD**); (iv) human resource development (strengthening human capital and combatting exclusion) (**HRD**); and (v) rural development (**IPARD**). Candidate countries were eligible for all 5 components; potential candidates were eligible only for the first two.

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

For the period 2014-2020, **IPA II** built on the results achieved under IPA I and set a new framework for providing pre-accession assistance. The primary innovation of IPA II was its strategic focus on specific objectives.⁵¹

The IPA II Regulation limits financial assistance to 5 policy areas: (i) reforms in preparation for EU membership and related **institution- and capacity-building**; (ii) **socio-economic and regional development**; (iii) employment, social policies, education, promotion of gender equality, and **human resources development**; (iv) **agriculture and rural development**; and (v) **regional and territorial cooperation**.⁵²

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

In accordance with the Financial Regulation, IPA II-funded activities are managed either directly (meaning that the Commission implements them directly until the relevant national authorities are accredited to manage the funds) or indirectly (meaning that the Commission delegates the management of certain actions to external entities, while still retaining overall final responsibility for the general budget execution). Cross border cooperation programmes with Member States are administered via shared management, meaning that implementation tasks are delegated to the Member States. A few cross border programmes between candidate countries are managed in indirect or direct management, but the amounts involved are not high.

⁴⁹ Cyprus, Czechia, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia, and Slovenia.

⁵⁰ See Council Regulation (EC) 1085/2006 of 17 July 2006, OJ L 210, 31.7.2006, p. 82-93.

⁵¹ See Regulation (EU) 231/2014 of the European Parliament and of the Council of 11 March 2014 establishing an Instrument for Pre-accession Assistance (IPA II), OJ L 77, 15.3.2014, p. 11–26 and https://ec.europa.eu/neighbourhood-enlargement/instruments/overview_en.

⁵² Article 3, paragraph 1, of Regulation (EU) No 231/2014 of the European Parliament and the Council of 11 March 2014 establishing an Instrument for Pre-accession Assistance (IPA II)

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

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

The IPA III Programming Framework⁵³ represents the overarching European Commission's strategic document for the use of EU funds assisting the IPA III beneficiaries. This document identifies 5 thematic windows, which mirror the clusters of negotiating chapters as per the revised enlargement methodology:⁵⁴

- *Window 1:* Rule of law, fundamental rights and democracy;
- *Window 2:* Good governance, EU acquis alignment, good neighbourly relations and strategic communication;
- *Window 3:* Green agenda and sustainable connectivity;
- *Window 4:* Competitiveness and inclusive growth;
- *Window 5:* Territorial and cross border cooperation.

5.3. General trend

Table PA1 below (and related graph) shows all fraudulent and non-fraudulent irregularities reported by the beneficiary countries during the period 2020-2024 under pre-accession programmes.⁵⁵ These irregularities occurred in connection with funds distributed under the **2000-2006 PAA** (to a limited extent⁵⁶) and under **IPA I** and **IPA II**.⁵⁷ There were also the first 4 irregularities under **IPA III**, reported by Montenegro in 2023⁵⁸, by Serbia⁵⁹ and Türkiye⁶⁰ in 2024.

For half of these irregularities, the financial amounts involved were below EUR 10 000.⁶¹ This percentage is higher for **non-fraudulent irregularities** (about 52%) than

⁵³ Commission Implementing decision of 10/12/2021 adopting the Instrument for Pre-Accession Assistance (IPA III) Programming Framework for the period 2021-2027.

⁵⁴ https://ec.europa.eu/neighbourhood-enlargement/instruments/overview_en

⁵⁵ Data for this analysis have been download from IMS on 8/3/2025.

⁵⁶ Just 5 non-fraudulent irregularities (with about EUR 0.6 million involved) that concerned TIPAA (4 irregularities) and PHARE (1 irregularity).

⁵⁷ To provide the complete picture, 20 additional irregularities (with about EUR 1 million involved) must be mentioned, which concern cross-border cooperation under the **European Neighbourhood Instrument**. These irregularities were reported by Romania (8 fraudulent irregularities in 2020 (1), 2023 (4) and 2024 (3) and 1 non-fraudulent irregularity in 2024), Poland (9 non-fraudulent in 2023 (4) and 2024 (5)) and Estonia (2 non-fraudulent irregularities in 2021 (1) and 2022 (1)). These irregularities are not included in the following analysis, as they do not relate to pre-accession. As part of EU policy towards its neighbours, this cross-border cooperation supports sustainable development along the EU's external borders, helps reduce differences in living standards and addresses common challenges across these borders.

⁵⁸ One non-fraudulent irregularity related to window 3 'green agenda and sustainable connectivity', with no financial amounts reported.

⁵⁹ Two fraudulent irregularities related to window 4 'competitiveness and inclusive growth', with about EUR 1.3 million involved.

⁶⁰ One non-fraudulent irregularity with less than EUR 10 000 involved (no window specified).

⁶¹ Considering irregularities where the financial amounts were below EUR 10 000 and where the financial amounts were still zero and the irregularity was already closed. The open irregularities where the financial amounts involved were still zero are not included as 'below EUR 10 000'. **This definition of 'below-10 000' is**

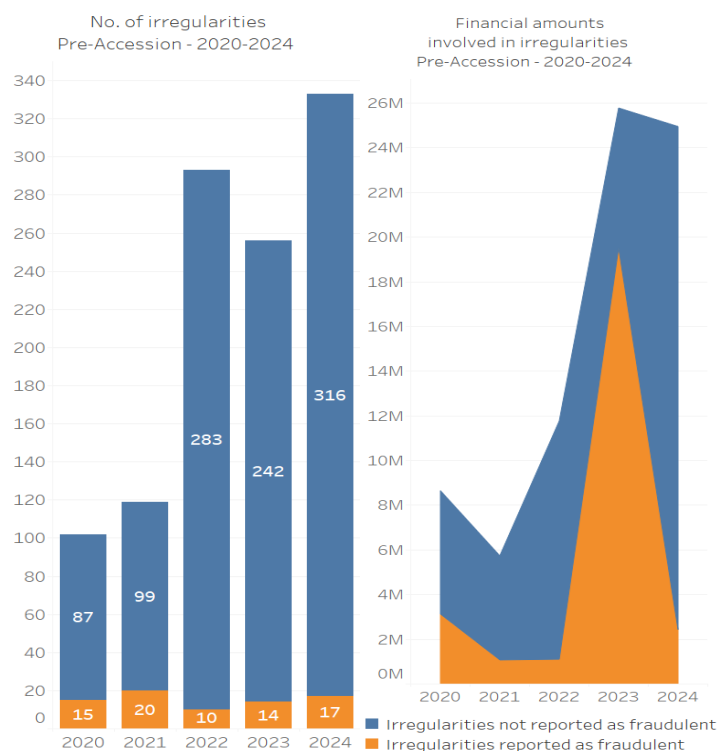
for **fraudulent irregularities** (about 16%). However, the financial amounts involved in these ‘below-10 000’ irregularities represented less than 2% of the financial amounts involved in all pre-accession irregularities reported during 2020-2024.

From 2021 to 2022, the number of non-fraudulent irregularities experienced an exceptional increase and the number remained at a similar level during the following years (see Table PA1). Irregularities with financial amounts involved below EUR 10 000 significantly influenced this trend (see above). The increase in 2022 was mainly due to irregularities related to IPA II reported by Türkiye, North Macedonia and Albania. Reporting under IPA II is further analysed in the next sections.

About 7% of the irregularities were reported as fraudulent. This percentage (the fraud frequency level – FFL) changed over time, increasing significantly in 2020 (15%) and peaking in 2021 at 17%. In 2023, the financial amounts involved in fraudulent irregularities jumped to about EUR 19 million, due to one irregularity reported by Türkiye concerning IPA II, where about EUR 18 million were involved.

Table PA1 – Pre-accession: reported irregularities – 2020-2024

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2020	15	3,105,247	87	5,553,355	102	8,658,602
2021	20	1,052,517	99	4,688,270	119	5,740,787
2022	10	1,087,805	283	10,677,460	293	11,765,265
2023	14	19,494,353	242	6,275,694	256	25,770,047
2024	17	2,419,488	316	22,533,095	333	24,952,583
TOTAL	76	27,159,410	1,027	49,727,874	1,103	76,887,284



consistently applied in this document. If the open irregularities with no financial amounts involved yet were included in the calculation, the percentage of ‘below-10 000’ irregularities would increase to 51% (53% for non-fraudulent and 24% for fraudulent irregularities).

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

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

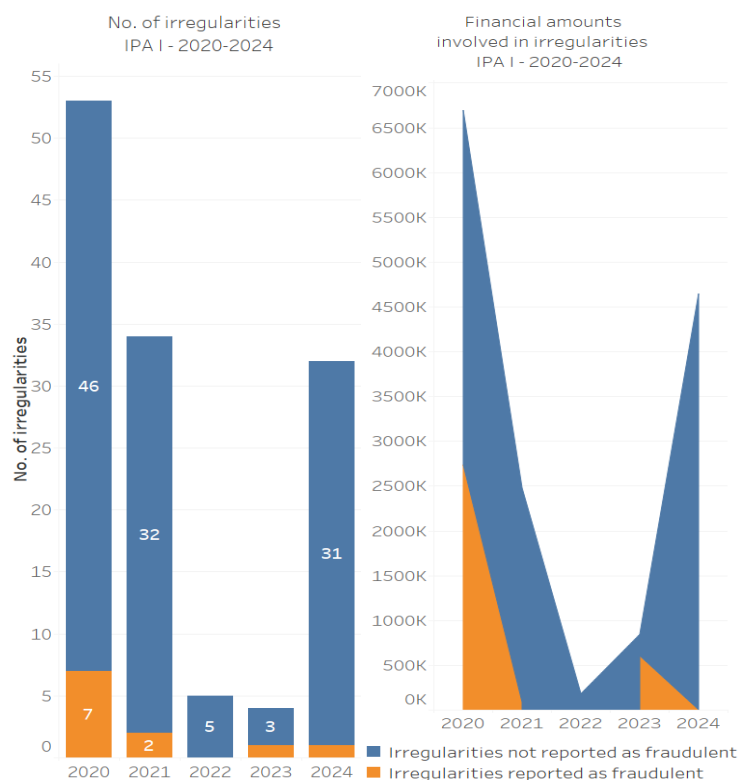
5.4.1. Recent trends

Table PA2 below (and related graph) shows all fraudulent and non-fraudulent irregularities reported by the beneficiary countries during the past 5 years under IPA I. The number of these irregularities and the financial amounts involved **fell markedly in comparison to previous years**, as the programmes were closed years ago. However, there was a new increase in the number of non-fraudulent irregularities reported in 2024, due to the reporting from Türkiye of cases related to human resources development (HRD) (see Tables PA3 and PA4). In 2024, there was also a strong increase in the financial amounts involved in non-fraudulent irregularities, due to the number of HRD irregularities, but also one TAIB irregularity, reported by Türkiye, with more than EUR 2.5 million involved (see Table PA4).

The FFL was 9% during the past 5 years, although it was higher in 2020 (13%) and peaked at 25% in 2023, but based on just one fraudulent case.

Table PA2 – Pre-accession: reported irregularities (IPA I) – 2020-2024

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2020	7	2,736,354	46	3,958,219	53	6,694,573
2021	2	83,651	32	2,396,706	34	2,480,357
2022	0	0	5	182,492	5	182,492
2023	1	600,659	3	243,227	4	843,887
2024	1	423	31	4,644,961	32	4,645,384
TOTAL	11	3,421,087	117	11,425,605	128	14,846,693



Tables PA3 and PA4 below show that the 128 irregularities related to IPA I during the past 5 years (i) concerned **3 components** (the highest number of cases and the highest financial amounts concerned **IPARD**); (ii) were reported by 5 **countries** (the leading contributor to detection was **Türkiye**, which reported about 80% of irregularities and 75% of the financial amounts).

Table PA3 – Pre-accession: reported irregularities (IPA I) by component – 2020-2024

Year	HRD		IPARD		TAIB	
	N	EUR	N	EUR	N	EUR
2020	1	51,346	43	3,926,602	9	2,716,625
2021	0	0	18	1,644,158	16	836,199
2022	0	0	1	81,139	4	101,353
2023	0	0	0	0	4	843,887
2024	30	1,894,384	0	0	2	2,751,000
TOTAL	31	1,945,730	62	5,651,899	35	7,249,064

Table PA4: Pre-accession: reported irregularities (IPA I) by country – 2020-2024

Year	AL		HR		MK		RS		TR	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
2020	1	871,492	0	0	6	1,848,260	3	48,219	43	3,926,602
2021	0	0	1	63,196	6	66,429	2	14,771	25	2,335,961
2022	0	0	0	0	3	36,816	0	0	2	145,676
2023	0	0	0	0	1	600,659	1	121,949	2	121,278
2024	0	0	0	0	0	0	0	0	32	4,645,384
TOTAL	1	871,492	1	63,196	16	2,552,164	6	184,939	104	11,174,901

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

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

In 37% of these irregularities the financial amounts involved were below EUR 10 000.⁶² However, the financial amounts involved in these ‘below-10 000’ irregularities represented just 1% of the financial amounts involved in all pre-accession irregularities reported for IPA I. Concerning these ‘below-10 000’ irregularities: (i) about 50% of them concerned cross-border cooperation programmes (CBC-IPA). The second ranking component, IPARD, accounted for 22%; (ii) Bulgaria (32%), Croatia (23%) and Türkiye (24%) reported most of the ‘below-10 000’ irregularities.

Since 2007, 10 beneficiary countries reported 901 irregularities related to 5 components (see Table PA5 and related graph). **The highest number of irregularities concerned IPARD. About 87% of the irregularities related to IPARD were detected by Türkiye.** Only two other countries, Croatia and North Macedonia, reported IPARD cases.

A broader range of countries reported irregularities concerning cross-border cooperation programmes (CBC-IPA), **the second most affected component of IPA I.** This was influenced by the high number of ‘below-10 000’ irregularities (about 85% of the CBC-IPA irregularities). The majority of the CBC-IPA irregularities were reported by **Bulgaria.** The

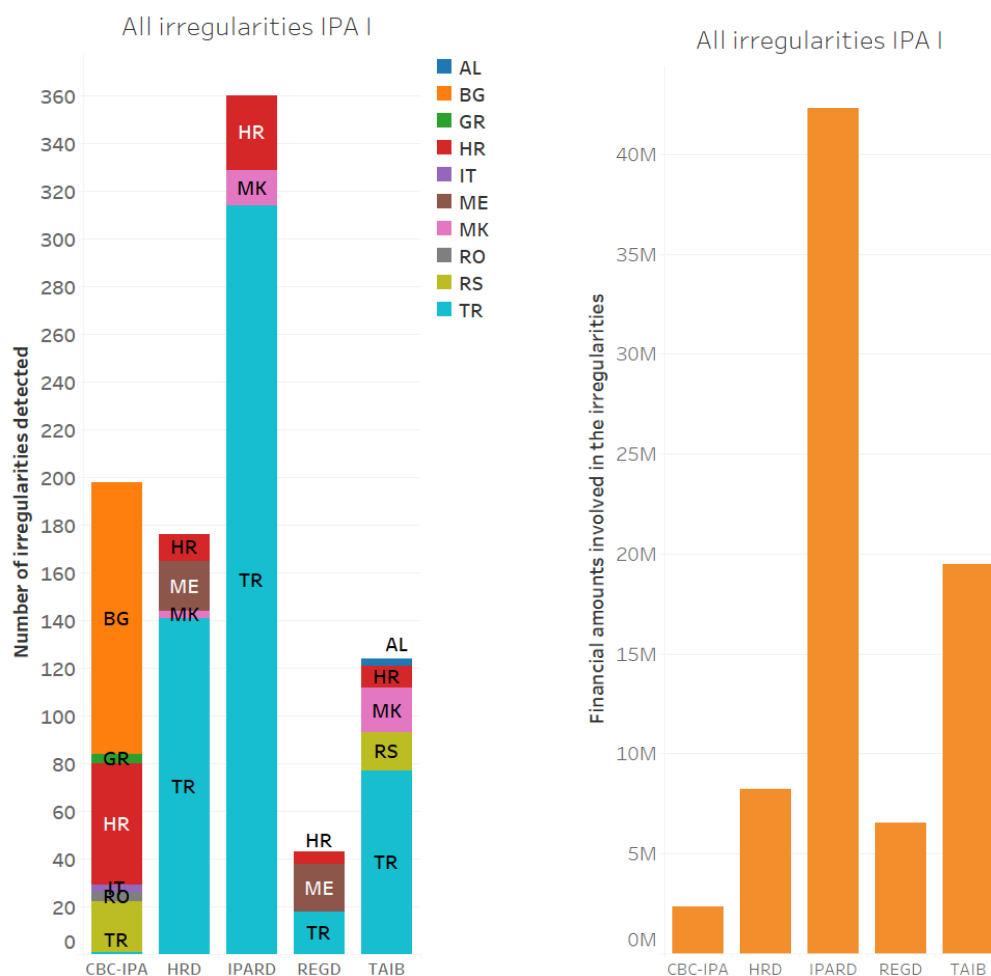
⁶² As already mentioned, considering irregularities where the financial amounts were below EUR 10 000, but excluding open irregularities where the financial amounts were still zero.

only non-Member State that reported irregularities relating to CBC-IPA was **Serbia** (apart from one irregularity reported by Türkiye).

In addition to reporting most of the IPARD irregularities, **Türkiye** also reported 80% of the irregularities related to **HRD** programmes and 62% of the irregularities related to **TAIB** programmes, respectively **the third and fourth most affected component of IPA I**. Differently from CBC-IPA, just about 32% of the HRD irregularities and 17% of the TAIB irregularities were ‘below-10 000’.

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

	CBC-IPA		HRD		IPARD		REGD		TAIB	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
AL	0	0	0	0	0	0	0	0	3	871,492
BG	114	432,492	0	0	0	0	0	0	0	0
GR	4	216,576	0	0	0	0	0	0	0	0
HR	51	228,972	11	423,444	31	1,872,503	5	503,093	9	1,061,787
IT	3	553,935	0	0	0	0	0	0	0	0
ME	0	0	21	25,871	0	0	20	81,194	0	0
MK	0	0	3	267,139	15	215,032	0	0	19	2,528,767
RO	4	720,832	0	0	0	0	0	0	0	0
RS	21	169,326	0	0	0	0	0	0	16	1,688,833
TR	1	12,533	141	7,505,497	314	40,189,395	18	5,968,424	77	13,352,784
TOTAL	198	2,334,666	176	8,221,951	360	42,276,930	43	6,552,711	124	19,503,663



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

5.5.1. Trends

Table PA6 below (and related graph) shows all fraudulent and non-fraudulent irregularities reported by the beneficiary countries during the period 2020-2024 under IPA II. **The number of irregularities increased markedly in 2022** and since then it has been fluctuating around an average of about 280 irregularities per year, **also because of the high number of ‘below-10 000’ irregularities** (see also next section).

During the past 5 years, the FFL was 6.5%, lower than the FFL for IPA I. However, **it was very high in 2020-2021 (16% and 21%)** and much lower as from 2022, also because of the strong increase of non-fraudulent irregularities, where ‘below-10 000’ reporting was sustained.

Table PA6 – Pre-accession: reported irregularities (IPA II) – 2020-2024

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2020	8	368,893	41	1,595,135	49	1,964,029
2021	18	968,866	66	1,834,664	84	2,803,530
2022	10	1,087,805	274	10,378,176	284	11,465,981
2023	13	18,893,694	238	6,032,466	251	24,926,160
2024	14	1,146,902	284	17,882,397	298	19,029,300
TOTAL	63	22,466,160	903	37,722,838	966	60,189,000

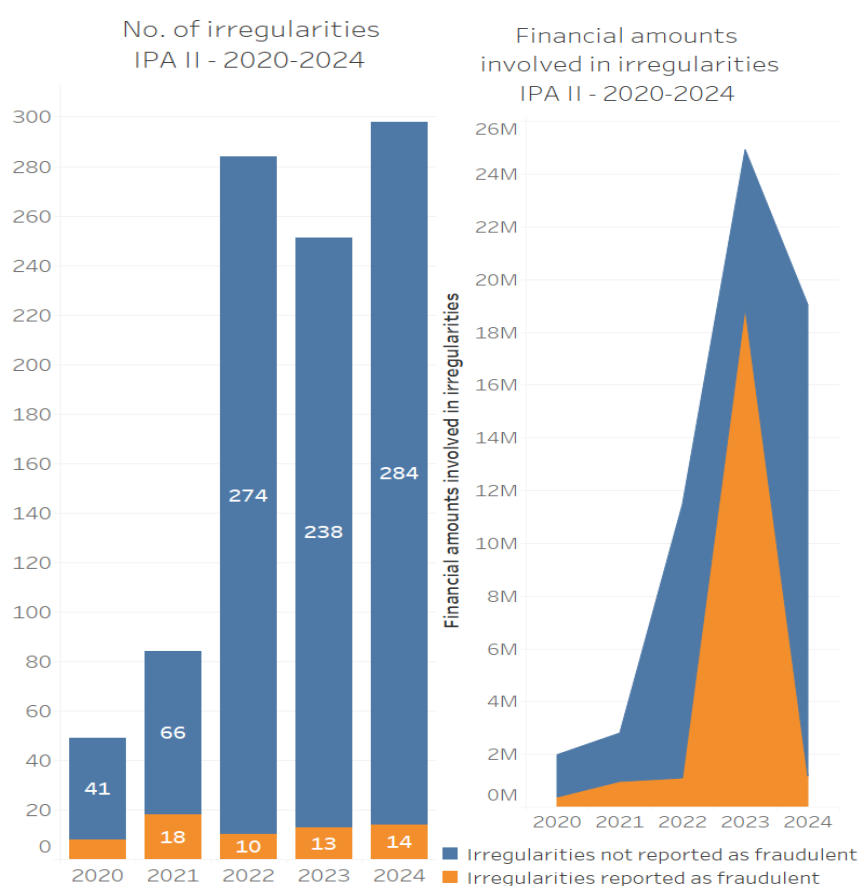


Table PA7 below shows that irregularities related to IPA II concerned **all policy areas**. The **highest number of cases and the highest financial amounts concerned agriculture and rural development**. The financial amounts involved in irregularities related to this policy area increased significantly, also because of irregularities related to an OLAF investigation (see Box 1 below). The same investigation is linked also to 7 of the 19 irregularities (and most of the financial amounts) for which the Member States did not specify the policy area (see ‘Not specified’ in Table PA7).

Box 5.1: Serious misuse of EU pre-accession agricultural funds

OLAF investigated serious allegations involving the misuse of EU funds from IPA II for rural development (IPARD II) in Albania. One allegation was that applicants for these funds were obliged to pay a large percentage of their grant to ‘pre-selected’ consultancy companies, which would then facilitate contracts with the Albanian Agency for Rural Development and Agriculture (ARDA), which distributed the funds.

After a series of complex investigative steps, OLAF uncovered several serious irregularities during the grant-awarding phase and the implementation of several projects. These irregularities included:

- Applicants being requested to pay a sizeable part of their grant to a local consultancy company;
- Contracts being awarded without competition, or through a rigged competition (with fake offers being submitted);
- Inflated prices and breaches of contractual rules.

See also ‘The OLAF report 2023’:

https://ec.europa.eu/olaf-report/2023/investigative-activities/preventing-undue-expenditure_en.html#serious-misuse-of-eu-pre-accession-agricultural-funds

The policy areas ‘**Regional and territorial cooperation**’ and ‘**Institution- and capacity-building**’ were respectively the second and third most affected by number of irregularities. For ‘Institution- and capacity-building’, this was influenced by the high percentage of ‘below-10 000’ irregularities (about 70%), which is not the case for ‘Regional and territorial cooperation’ (25%).

‘**Socio-economic and regional development**’ was the policy area with the second highest financial amounts involved, but this was because of the aforementioned irregularity reported by Türkiye, where about EUR 18 million are involved. Overall, about 70% of irregularities are ‘below-10 000’ also in this policy area.

Table PA7 – Pre-accession: reported irregularities (IPA II) by component – 2020-2024

	Policy area ⁽¹⁾											
Year	Institution- and capacity-building		Socio-economic and regional development		Human resources development		Agriculture and rural development		Regional and territorial cooperation		Not specified	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
2020	6	716,094	2	0	2	0	39	1,247,935	0	0	0	0
2021	11	377,932	6	8,998	0	0	56	1,997,765	11	418,835	0	0
2022	30	496,485	25	225,892	1	255,000	215	9,444,026	13	1,044,579	0	0
2023	28	880,151	10	18,044,156	14	175,892	163	4,664,296	36	1,161,665	0	0
2024	3	12,230	20	211,970	13	623,904	219	15,077,401	24	1,664,241	19	1,439,554
TOTAL	78	2,482,892	63	18,491,016	30	1,054,796	692	32,431,423	84	4,289,320	19	1,439,554

(1) For the full description of the policy areas, see Section 5.2.3.

Table PA8 below shows that irregularities related to IPA II were reported by **9 countries**. The main contributor to detection was **Türkiye, which reported about 51% of irregularities, followed by Albania (19%) and North Macedonia (14%)**. Most of the financial amounts were involved in irregularities reported by Türkiye, also because of the aforementioned irregularity where about EUR 18 million were involved. Serbia recorded the highest average financial amounts involved in irregularities (about EUR 80 000).

Table PA8 – Pre-accession: reported irregularities (IPA II) by country – 2020-2024

Year	AL		BG		GR		IT		ME		MK		RO		RS		TR	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR		
2020	4	59,043	0	0	0	0	0	0	6	50,984	10	112,068	0	0	1	26,242	28	1,715,692
2021	8	42,811	1	14,863	0	0	0	0	6	324,548	13	38,468	1	63,902	14	731,093	41	1,587,846
2022	58	2,894,847	3	86,058	0	0	0	0	5	324,838	82	2,732,297	1	23,355	14	2,043,498	121	3,361,088
2023	54	1,444,969	16	438,596	2	42,810	1	11,539	11	199,657	3	57,702	0	0	23	1,846,579	141	20,884,308
2024	60	7,729,257	1	32,003	5	192,020	0	0	14	312,475	32	6,041,245	0	0	21	1,363,487	165	3,358,812
TOTAL	184	12,170,927	21	571,519	7	234,830	1	11,539	42	1,212,503	140	8,981,781	2	87,257	73	6,010,898	496	30,907,746

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

Table PA9 below (and related graph) shows the number of irregularities and related financial amounts concerning IPA II since 2014, by beneficiary country and component.

In 55% of these irregularities, the financial amounts involved were below EUR 10 000, with is higher than for IPA I.⁶³ The financial amounts involved in these ‘below-10 000’ irregularities represented just less than 2% of the financial amounts involved in all the IPA II pre-accession irregularities. Concerning these ‘below-10 000’ irregularities: (i) Türkiye reported 53% of them. The second and third ranking countries were North Macedonia and Albania, respectively with 20% and 17% of the ‘below-10 000’ irregularities; (ii) 75% of them were related to agriculture and rural development. The second ranking policy area was ‘Institution- and capacity-building’, with 10% of the ‘below-10 000 irregularities, most of them reported by Albania.

Since 2014, 9 beneficiary countries reported 1 063 irregularities related to 5 policy areas (see Table PA9 and related graph). **The highest number of irregularities concerned agriculture and rural development** - also because of many ‘below-10 000’ irregularities (57%) - mostly reported by **Türkiye** (55%), **North Macedonia** (23%) and **Albania** (15%). Only two other countries, Montenegro and Serbia, reported cases related to agriculture and rural development.

A broader range of countries reported irregularities concerning **regional and territorial cooperation, the second most affected policy area**. This was influenced by a lower percentage of ‘below-10 000’ irregularities than agriculture and rural development (27% of the irregularities related to regional and territorial cooperation). Most of the cooperation irregularities were reported by **Serbia** and **Bulgaria**.

The third highest number of irregularities concerned ‘Institution- and capacity-building’ and reporting was mostly from Albania. About 71% of the irregularities were ‘below-10 000’.

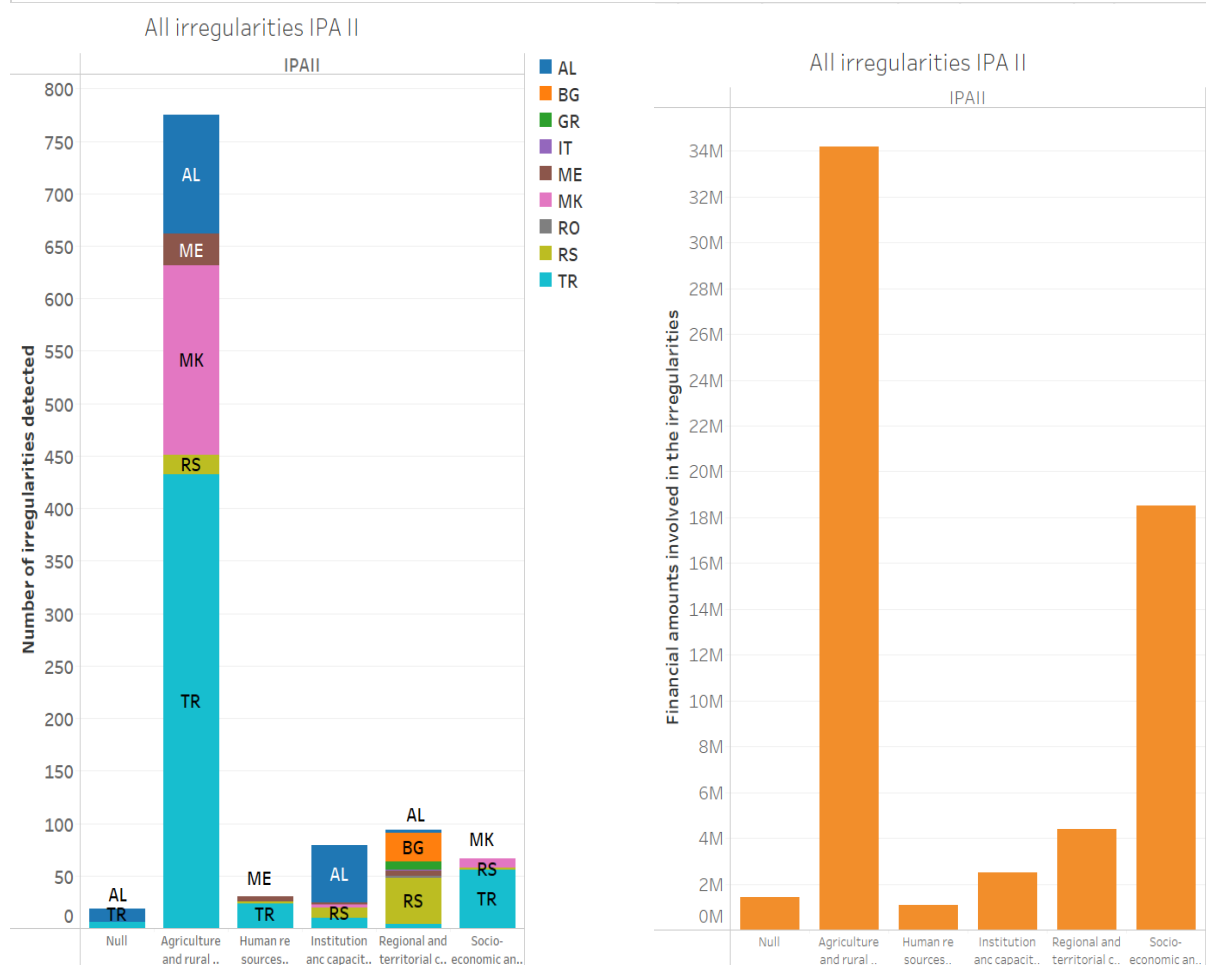
The fourth highest number of irregularities concerned ‘socio-economic and regional development’ and reporting was mostly from Türkiye. About 68% of the irregularities were ‘below-10 000’.

⁶³ As already mentioned, considering irregularities where the financial amounts were below EUR 10 000, but excluding open irregularities where the financial amounts were still zero.

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

	Policy area ⁽¹⁾											
	Agriculture and rural development		Regional and territorial cooperation		Institution- and capacity-building		Socio-economic and regional development		Human resources development		Not specified	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
AL	113	9,170,715	3	1,283,333	55	369,824	0	0	0	0	13	1,347,055
BG	0	0	28	689,114	0	0	0	0	0	0	0	0
GR	0	0	7	234,830	0	0	0	0	0	0	0	0
IT	0	0	1	11,539	0	0	0	0	0	0	0	0
ME	31	845,496	5	16,884	2	4,900	0	0	5	345,224	0	0
MK	180	9,300,834	0	0	2	3,312	8	1,093	0	0	0	0
RO	0	0	2	87,257	0	0	0	0	0	0	0	0
RS	19	2,637,988	44	2,076,900	10	1,294,343	2	1,170	2	498	0	0
TR	432	12,238,805	4	7,058	10	810,513	56	18,488,753	23	709,075	6	92,499
TOTAL	775	34,193,838	94	4,406,915	79	2,482,892	66	18,491,016	30	1,054,797	19	1,439,554

(1) For the full description of the policy areas, see Section 5.2.3.



6. DIRECT MANAGEMENT

6.1. Introduction

Section 6 contains a descriptive analysis of data on recovery orders issued by the Commission in relation to expenditure managed in direct management mode, one of the three modes the Commission uses to implement the EU budget. Under the Financial Regulation, the Commission implements the budget directly ('direct management') as set out in Articles 125 to 153, through its departments, including its staff in EU delegations under the authority of their respective heads of delegation, in line with Article 60(2), or through executive agencies as referred to in Article 69⁶⁴.

6.2. General overview

In 2024, a total of EUR 106 068 million⁶⁵ was disbursed under direct management⁶⁶. Table DM1 below presents the actual payments by budget heading⁶⁷. Compared to previous years, the actual payments are higher.

Table DM1 – Payments made in the 2024 financial year by budget heading

Multiannual financial framework (MFF) heading	Payments in 2024	
	Million EUR	%
1. Single market, innovation and digital	23 585	47.0
2. Cohesion, resilience and values	2 295	4.6
3. Natural resources and environment	365	0.7
4. Migration and border management	241	0.5
5. Security and defence	807	1.6
6. Neighbourhood and the world	11 255	22.4
7. European public administration	11 626	23.2
Total direct management (DM) excluding RRF	50 172	100.0

Table DM2 below presents RRF grants paid per Member State in 2024.⁶⁸ These grants accounted for EUR 55 896 million⁶⁹, which is more than the rest of direct management spending (EUR 50 172 million)⁷⁰. Overall, 23 Member States received RRF grants⁷¹.

⁶⁴ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012PE/13/2018/REV/1 (OJ L 193, 30.7.2018, p. 1–222).

⁶⁵ Own calculation based on ABAC data extracted in January and reassessed at the end of March 2025.

⁶⁶ This amount includes RRF grants.

⁶⁷ For the RRF, see Table DM2.

⁶⁸ Data provided at the end of February 2025.

⁶⁹ This corresponds to the 2024 payments from two ABAC budget items: 'European Recovery and Resilience Facility (incl. Technical Support Instrument)' [06 02 01 00] and 'Brexit Adjustment Reserve' [16 02 04 00].

⁷⁰ As no irregularities related to the RRF were reported until the end of 2024 in ABAC and the presence of RRF payments in the analysis would distort drastically the percentages, they have been excluded from the analysis in Sections 6.3 and 6.4.

⁷¹ Apart from grants, the RRF consists of loans, which in 2024 accounted for EUR 29 446 million. RRF loans are not part of direct management, therefore, they are not part of this analysis of direct management (entire Section 6).

Germany received the highest amount (EUR 13 514 million), followed by Spain and France (EUR 10 926 million and EUR 7 483 million, respectively). Austria, Bulgaria, Luxembourg and Sweden did not receive any grants.

Table DM2 – RRF payments per Member State made in the 2024 financial year

Country	Grants paid out in 2024	
	Million EUR	%
Belgium	734	1.3
Croatia	773	1.4
Cyprus	136	0.2
Czechia	2 185	3.9
Denmark	422	0.8
Estonia	122	0.2
Finland	228	0.4
France	7 483	13.4
Germany	13 514	24.2
Greece	1 157	2.1
Hungary	140	0.3
Ireland	324	0.6
Italy	5 456	9.8
Latvia	363	0.6
Lithuania	190	0.3
Malta	59	0.1
Netherlands	1 333	2.4
Poland	6 750	12.1
Portugal	2 374	4.2
Romania	288	0.5
Slovakia	799	1.4
Slovenia	142	0.3
Spain	10 926	19.5
Total	55 896	100.0

6.3. General 5-year analysis 2020-2024

In 2024, the Commission registered 1 040 recovery items⁷² in the ABAC system⁷³ that were qualified as irregularities, which amounted to EUR 135.39 million. Among these recovery items, 63 were reported as fraudulent, involving a total of EUR 62.44 million. The following analysis gives an overview of recovery data recorded by the Commission in ABAC in the last 5 years.

On average, during 2020-2024, there were 43 recovery items qualified as fraudulent irregularities per year⁷⁴. During 2020-2024, the ratio of the financial amounts involved in these irregularities and total expenditure under direct management was very low (0.05%). In 2024, there was a significant increase in the number of reported fraudulent irregularities (63, the highest number during 2020-2024) and in the amounts affected⁷⁵ (see Table DM3 below).

⁷² Recovery items mean ‘recovery context’ elements in ABAC. There can be more recovery context elements associated to one recovery order issued. As of 2023, they also include cancellations.

⁷³ ABAC is a transversal, transactional information system allowing for the execution and monitoring of all budgetary and accounting operations by the Commission, an agency or institution.

⁷⁴ For the purpose of this analysis, fraudulent irregularities are recovery items qualified in ABAC as ‘OLAF notified’.

⁷⁵ This is the result of recording 5 recovery orders of more than EUR 1 million each in ABAC, with one specific fraudulent irregularity of around EUR 46 million. All of these recovery orders followed OLAF investigations. This spike also affects other parts of the analysis.

Table DM3 – Irregularities reported as fraudulent and related amounts, 2020-2024 financial years

Year	Payments	Irregularities reported as fraudulent		Irregular amounts / payments
	Million EUR	No	Million EUR	%
2020	26 579	41	9.15	0.03
2021	21 711	54	7.04	0.03
2022	32 892	37	5.67	0.02
2023	42 340	20	1.87	0.00
2024	50 172	63	62.44	0.12
Total	173 694	215	86.17	0.05

During 2020-2024, there were a total of 4 692 recovery items registered as non-fraudulent irregularities (on average 938 items per year), with a total recovery amount of EUR 268.32 million (see Table DM4 below). In 2024, both the number of cases reported and the amounts involved increased. During 2020-2024, the ratio of the financial amounts involved in these irregularities and total expenditure under direct management was around 0.15%. This ratio had steadily declined from 0.5-0.6% in 2015 to 0.12% in 2023.

Table DM4 – Irregularities reported as non-fraudulent and related amounts, 2020-2024 financial years

Year	Payments	Irregularities not reported as fraudulent		Irregular amounts/ payments
	Million EUR	No	Million EUR	%
2020	26 579	1 285	53.22	0.20
2021	21 711	825	35.85	0.17
2022	32 892	733	55.61	0.17
2023	42 340	872	50.68	0.12
2024	50 172	977	72.96	0.15
Total	173 694	4 692	268.32	0.15

6.4. Specific analysis

6.4.1. Recoveries by budget headings

In 2024, the highest number of recovery items qualified as non-fraudulent irregularities and the highest irregular amounts (EUR 58.96 million) were recorded in the ‘Single market, innovation and digital’ budget heading (609 items).

In the same year, 63 recovery items were qualified as fraudulent irregularities. The two budget headings with the highest number of fraudulent irregularities were ‘Single market, innovation and digital’ and ‘Cohesion, resilience and values’, with 46 and 13 items, respectively. The total value of fraudulent irregularities was EUR 62.44 million, out of which 96% (EUR 59.74 million) was related to the ‘Single market, innovation and digital’ budget heading.

Table DM5 below provides an overview of irregularities by budget heading in 2024.

Table DM5 – Irregularities reported by budget heading and related amounts, 2024

MFF heading	Payments 2024	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	Million EUR	Million EUR	No	Million EUR	No
1. Single market, innovation and digital	23 585	58.96	609	59.74	46
2. Cohesion, resilience and values	2 295	2.67	112	0.83	13
3. Natural resources and environment	365	0.01	1	0.00	0
4. Migration and border management	241	0.46	18	0.00	0
5. Security and defence	807	0.28	1	0.00	0
6. Neighbourhood and the world	11 255	8.97	214	1.87	4
7. European public administration	11 626	1.60	22	0.00	0
Total DM excluding RRF	50 172	72.96	977	62.44	63

6.4.2. Recoveries by legal entity residence

During 2020-2024, 74.9% of non-fraudulent irregularities and 76.4% of the related recovery amounts concerned legal entities that were resident in the EU-27⁷⁶. For fraudulent irregularities, this percentage is slightly lower for the number of items (72.6%) and much higher for the related recovery amounts (88.5%)⁷⁷.

Table DM6 below shows, for the past 5 years, the total recoveries by country of residence of the legal entity receiving the irregular payment.

⁷⁶ The residence of the legal entity and the residence of the beneficiary are not necessarily the same.

⁷⁷ In 2024, there was a significant number of recovery orders (6 of them above EUR 1 million each) which were the outcome of OLAF investigations. One particular case involved a fraudulent irregularity of around EUR 46 million. All of these recovery orders concerned legal entities resident in the EU-27.

Table DM6 – Recoveries per country of residence of the legal entity, 2020-2024

LE country	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	No	Million EUR	No	Million EUR
Austria	82	7.88	1	0.15
Belgium	363	11.21	8	1.41
Bulgaria	38	3.87	4	0.82
Croatia	34	3.75	0	0.00
Cyprus	16	1.01	2	0.04
Czechia	28	1.13	1	0.02
Denmark	154	3.71	4	0.10
Estonia	22	1.21	1	0.09
Finland	62	8.56	3	0.66
France	418	17.92	30	4.78
Germany	431	20.44	6	1.48
Greece	119	15.34	3	0.27
Hungary	37	1.88	11	54.09
Ireland	83	2.88	3	0.20
Italy	336	23.29	29	3.03
Latvia	17	1.10	0	0.00
Lithuania	32	0.59	1	0.11
Luxembourg	17	0.40	1	0.11
Malta	18	0.67	0	0.00
Netherlands	329	19.39	15	4.39
Poland	75	5.67	4	1.81
Portugal	79	2.06	0	0.00
Romania	48	5.17	1	0.01
Slovakia	28	8.33	2	0.05
Slovenia	20	0.15	1	0.04
Spain	540	31.86	24	2.47
Sweden	88	5.61	1	0.15
Total EU-27	3 514	205.08	156	76.30
United Kingdom	471	23.20	24	3.27
<i>Total other countries</i>	<i>707</i>	<i>40.04</i>	<i>35</i>	<i>6.61</i>
Grand total	4 692	268.32	215	86.18

6.4.3. Method of detection

During 2020-2024, OLAF was mentioned as the source of detection for 89.8% of the recovery items related to fraudulent irregularities, accounting for 96.9% of total recovery amounts. Meanwhile *ex post* controls by the Commission were the source of detection for another 6.0% of this type of recovery item, accounting for 1.9% of the recovery amounts.

Around 95.7% of recovery items qualified as non-fraudulent irregularities were detected through Commission controls (*ex ante* and *ex post* controls). The percentage of *ex ante* controls steadily declined from 30% in 2015 to 6.4% in 2024.

Table DM7 below provides a breakdown of recoveries by source of detection and by classification.

Table DM7 – Irregularities reported by source of detection and by qualification, 2020-2024

Source of detection 2020-2024	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	No	Million EUR	No	Million EUR
<i>Ex ante</i> controls	302	62.10	6	0.84
<i>Ex post</i> controls	4 189	188.81	13	1.66
Other controls (ECA)	105	9.47	1	0.09
Other controls (Member States)	14	1.19	2	0.12
Other controls (OLAF)	12	1.42	193	83.47
Other controls (To identify) and n.a.	70	5.32	0	0.00
Total	4 692	268.32	215	86.18

6.4.4. Type of irregularity

For fraudulent irregularities, ‘Amount ineligible’ was the most frequent type of infringement reported from 2020 to 2024. This is also the most frequent type of violation for non-fraudulent irregularities, followed by ‘Documents missing’ and ‘Under-performance/non-performance’.

Table DM8 below provides the full picture on the frequency of each type.

Table DM8 – Types of irregularity, 2020-2024

Type of irregularity 2020-2024	Irregularities not reported as fraudulent (frequency %)		Irregularities reported as fraudulent (frequency %)	
	Number	Amount	Number	Amount
Amount ineligible	86.4	57.8	73.0	29.7
Beneficiary	1.7	1.5	1.4	0.1
Calculation error	3.3	2.2	0.0	0.0
Documents missing	11.1	9.6	10.2	5.6
Double funding	0.7	2.8	3.3	0.1
Ethics and integrity	0.3	1.2	4.7	2.5
Profit	0.3	2.0	2.8	1.2
Public procurement rules not respected	1.0	7.3	9.3	65.0
Under-performance / non- performance	4.6	26.1	8.8	2.1
n. a.	0.1	0.2	0.0	0.0

COUNTRY FACTSHEETS

Introduction

For TOR, the factsheet shows the number of (and the estimated and established amounts involved in) fraudulent and not fraudulent irregularities reported in relation to 2024. The estimated and established amounts are compared with the amount of gross TOR collected in relation to 2024 (*'estimated and established amounts'* / *'gross TOR'*).

For the Common Agricultural Policy, the factsheet shows the number of (and the EU-share of the financial amounts involved in) fraudulent and not fraudulent irregularities reported in relation to 2024 and the past 5 years. Data is separately shown for support to agriculture (direct payments to farmers and market measures) and rural development. The financial amounts (EU-share) involved are compared with the payments received, through the indicators FDR and IDR.

For the Cohesion and Fisheries Policies, the factsheet shows the number of (and the EU-share of the financial amounts involved in) fraudulent and not fraudulent irregularities reported in relation to the programming period 2014-2020 (in relation to 2024 and cumulative since the start of the programming period) and the programming period 2021-2027. The financial amounts (EU-share) involved in irregularities related to the programming period 2014-2020 are compared with the payments received, through the indicators FDR and IDR.

Finally, the factsheet includes data and indicators on the follow-up the Member States give to suspected fraud. For an explanation of these data and indicators, please make reference to the relevant sections in this Statistical Evaluation attached to the 2024 PIF Report.

For an overview of the Bodies that are 'external' to the standard management and control system for EU funds, but that can play a (significant) role in detecting or investigating fraud or irregularities affecting the EU's financial interests, see the Country factsheets in 'Statistical Evaluation of irregularities reported for 2023' (SWD(2024)193 final) accompanying the '35th Annual Report on the protection of the European Union's financial interests and the fight against fraud – 2023'.

Belgium - Belgique/België

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	31	28,425,351	256	20,867,611	1.48%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	5	70,712	0.00	0.01
Rural Development (RD)	0	0	5	87,400	0.00	0.08
SA/RD	0	0	1	26,759		
TOTAL	0	0	11	184,871	0.00	0.03

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	42	1,315,049	0.00	0.05
Rural Development (RD)	0	0	60	1,211,863	0.00	0.24
SA/RD	0	0	2	37,241		
TOTAL	0	0	104	2,564,153	0.00	0.08

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	8	271,505	20	1,874,819		
ERDF	2	45,000	10	1,100,183		
ESF	6	226,505	10	774,636		
Cumulative from start of the programming period	15	432,968	108	7,656,412	0.02	0.35
ERDF	5	112,556	71	4,980,111	0.01	0.48
ESF	10	320,412	37	2,676,301	0.03	0.24

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N.
BE	0	0.00	0%	2%	0	0%	1	100%	0
									0%
4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N.
BE	0	0.00	0%	2%	0	0%	0	0%	6
									100%

(1) The irregularities that were reported and then cancelled are not included in this analysis

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

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

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

For further explanations about these data, please see the PIF Report 2024

Bulgaria – България

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	18	4,246,228	1	305,091	2.70%

2. Natural Resources					
Irregularities reported in 2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	3	441,823	0.00
Rural Development (RD)	0	0	55	5,589,002	0.00
TOTAL	0	0	58	6,030,825	0.00

Irregularities reported 2020-2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	4	1,097,947	28	5,485,984	0.03
Rural Development (RD)	8	1,081,743	624	43,645,599	0.07
SA/RD	0	0	2	23,364	
TOTAL	12	2,179,691	654	49,154,946	0.04

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	4	406,895	112	16,343,459		
CF	0	0	10	3,420,146		
ERDF	2	165,967	78	10,633,949		
ESF	2	240,928	9	1,010,825		
EMFF	0	0	15	1,278,539		
Cumulative from start of the programming period	25	1,340,916	621	171,328,001	0.02	2.18
CF	0	0	93	98,358,549	0.00	4.50
ERDF	5	350,034	422	64,527,609	0.01	1.67
ESF	20	990,882	62	4,196,717	0.06	0.24
EMFF	0	0	44	4,245,126	0.00	5.91

4. Cohesion and Fisheries Policy - Programming period 2021-2027				
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent	
	N	EUR	N	EUR
Year 2024				
ESF+	0	0	3	73,587

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N.
BG	11	0.03	13%	17%	36	44%	9	11%	37
									45%
4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N.
BG	0	0.00	0%	2%	6	50%	2	17%	4
									33%

(1) The irregularities that were reported and then cancelled are not included in this analysis

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

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

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

For further explanations about these data, please see the PIF Report 2024

Czech Republic - Česká republika

1. Traditional Own Resources

Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	91	6,895,549	1.53%

2. Natural Resources

Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	6	193,316	0.00	0.02
Rural Development (RD)	2	68,171	39	2,845,371	0.05	2.05
TOTAL	2	68,171	45	3,038,687	0.01	0.31

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	420,382	33	868,908	0.01	0.02
Rural Development (RD)	11	728,477	206	6,093,654	0.04	0.37
TOTAL	15	1,148,859	239	6,962,562	0.02	0.12

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

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	66	23,724,836	313	39,537,900		
CF	2	9,856,107	42	2,978,971		
ERDF	15	11,040,058	195	33,170,903		
ESF	49	2,828,671	76	3,388,026		
Cumulative from start of the programming period	206	58,436,151	1,374	164,482,767	0.26	0.73
CF	2	9,856,107	186	51,205,119	0.16	0.83
ERDF	84	42,273,406	928	103,095,413	0.33	0.80
ESF	120	6,306,638	240	8,886,257	0.17	0.24
EMFF	0	0	20	1,295,978	0.00	4.17

4. Cohesion and Fisheries Policy - Programming period 2021-2027

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent	
	N	EUR	N	EUR
Year 2024				
CF	0	0	2	175,153
ERDF	0	0	1	20,001
ESF+	1	24,033	1	10,260

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)⁽¹⁾

	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
CZ	3	0.02	8%	18%	3	8%	37	93%	0	0%

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)⁽¹⁾

PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
CZ	45	0.02	30%	7%	40	26%	61	40%	50	33%

(1) The irregularities that were reported and then cancelled are not included in this analysis

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

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

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

For further explanations about these data, please see the PIF Report 2024

Denmark – Denmark

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	3	220,350	94	5,501,704	1.18%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	20	579,302	0.00	0.07
Rural Development (RD)	6	115,614	27	927,762	0.07	0.55
TOTAL	6	115,614	47	1,507,064	0.01	0.15

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	71	2,241,304	0.00	0.05
Rural Development (RD)	62	5,492,101	58	1,826,498	0.92	0.31
TOTAL	62	5,492,101	129	4,067,802	0.12	0.09

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	0	0	5	286,128		
ESF	0	0	2	41,177		
EMFF	0	0	3	244,951		
Cumulative from start of the programming period	4	245,655	39	2,056,538	0.03	0.25
ERDF	4	245,655	9	406,304	0.07	0.11
ESF	0	0	9	632,029	0.00	0.24
EMFF	0	0	21	1,018,205	0.00	0.50

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾										
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
DK	1	0.01	7%	16%	4	27%	5	33%	6	40%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
DK	3	0.10	43%	19%	3	43%	1	14%	3	43%

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

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

For further explanations about these data, please see the PIF Report 2024

Germany – Deutschland

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	274	14,978,051	1,922	112,625,349	2.38%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	2	69,696	47	1,229,637	0.00	0.03
Rural Development (RD)	3	181,197	50	1,390,280	0.01	0.08
TOTAL	5	250,893	97	2,619,917	0.00	0.04

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	13	1,096,702	184	7,101,338	0.00	0.03
Rural Development (RD)	22	1,387,408	248	7,974,063	0.02	0.10
TOTAL	35	2,484,110	432	15,075,401	0.01	0.05

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	26	2,925,446	145	27,831,039		
ERDF	10	1,040,562	102	23,045,289		
ESF	16	1,884,884	40	4,276,440		
EMFF	0	0	3	509,310		
Cumulative from start of the programming period	81	10,513,427	610	70,242,181	0.05	0.34
ERDF	26	4,101,610	437	58,093,250	0.03	0.48
ESF	55	6,411,817	163	11,444,110	0.08	0.14
EMFF	0	0	10	704,821	0.00	0.32

4. Cohesion and Fisheries Policy - Programming period 2021-2027				
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent	
	N	EUR	N	EUR
Year 2024				
ESF	0	0	1	16,921
ESF+	1	217,825	0	0

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N. %
DE	3	0.01	9%	9%	20	61%	8	24%	5 15%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N. %
DE	8	0.01	5%	14%	58	39%	31	21%	60 40%

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

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

For further explanations about these data, please see the PIF Report 2024

Estonia – Eesti

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	8	3,167,555	0	0	7.21%

2. Natural Resources					
Irregularities reported in 2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	38	596,780	0	0	0.30
Rural Development (RD)	30	3,031,294	24	1,140,794	3.10
TOTAL	68	3,628,074	24	1,140,794	1.23

Irregularities reported 2020-2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	38	596,780	0	0	0.07
Rural Development (RD)	118	13,620,190	128	4,872,043	2.57
TOTAL	156	14,216,970	128	4,872,043	1.00

3. Cohesion and Fisheries Policy - Programming period 2014-2020					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Year 2024	3	1,303,988	211	6,608,087	
CF	0	0	103	2,754,487	
ERDF	3	1,303,988	102	3,627,459	
ESF	0	0	1	27,078	
EMFF	0	0	5	199,063	
Cumulative from start of the programming period	39	6,930,776	570	55,933,086	0.18
CF	2	610,990	171	25,529,471	0.06
ERDF	25	5,751,227	363	27,291,865	0.28
ESF	2	74,970	29	2,842,919	0.01
EMFF	10	493,589	7	268,831	0.49

4. Cohesion and Fisheries Policy - Programming period 2021-2027					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Year 2024					
ERDF	8	6,280,213	2	80,031	
ESF+	0	0	1	11,329	

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N.
EE	4	0.03	14%	16%	1	3%	11	38%	17
									59%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N.
EE	3	0.02	13%	12%	0	0%	10	42%	14
									58%

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

For further explanations about these data, please see the PIF Report 2024

Ireland – Éire

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	98	12,520,783	2.18%

Irregularities reported 2020-2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Rural Development (RD)	0	0	1	10,978	0.00
SA/RD	1	29,836	0	0	
TOTAL	1	29,836	1	10,978	0.00

3. Cohesion and Fisheries Policy - Programming period 2014-2020					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Year 2024	0	0	2	39,067	
ERDF	0	0	2	39,067	
Cumulative from start of the programming period	0	0	63	3,318,857	0.00
ERDF	0	0	18	515,911	0.11
ESF	0	0	45	2,802,946	0.50

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N.
IE	1	0.00	3%	12%	1	3%	3	9%	31

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N.
IE	0	0.00	NA	NA	0	NA	0	NA	0

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For further explanations about these data, please see the PIF Report 2024

Greece – Ελλάδα

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	16	1,230,631	2	161,979	0.39%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	2	43,698	80	1,198,281	0.00	0.06
Rural Development (RD)	0	0	145	2,858,762	0.00	0.41
TOTAL	2	43,698	225	4,057,043	0.00	0.15

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	8	2,714,876	493	8,519,578	0.03	0.08
Rural Development (RD)	1	1,019,379	1,219	17,830,294	0.03	0.49
TOTAL	9	3,734,255	1,712	26,349,873	0.03	0.19

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	2	269,375	154	18,158,734		
CF	0	0	9	4,134,655		
ERDF	2	269,375	110	7,977,951		
ESF	0	0	34	6,032,519		
EMFF	0	0	1	13,609		
Cumulative from start of the programming period	9	6,912,802	419	260,271,734	0.04	1.43
CF	3	6,117,703	32	26,203,248	0.22	0.94
ERDF	5	753,699	236	73,983,479	0.01	0.67
ESF	1	41,400	143	159,517,311	0.00	3.91
EMFF	0	0	8	567,696	0.00	0.15

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	
GR	5	0.01	29%	3%	0	0%	0	0%	17

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	
GR	9	0.01	18%	3%	7	14%	1	2%	43

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For further explanations about these data, please see the PIF Report 2024

Spain – España

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	12	1,293,196	397	72,901,592	2.87%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	2	45,762	212	5,626,670	0.00	0.10
Rural Development (RD)	3	3,961,503	228	6,875,993	0.28	0.49
TOTAL	5	4,007,265	440	12,502,663	0.06	0.17

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	15	1,617,897	1,081	37,494,347	0.01	0.13
Rural Development (RD)	14	7,145,042	1,265	77,439,341	0.11	1.20
TOTAL	29	8,762,939	2,346	114,933,688	0.03	0.33

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	0	0	58	22,895,569		
ERDF	0	0	28	20,510,612		
ESF	0	0	23	2,140,696		
EMFF	0	0	7	244,261		
Cumulative from start of the programming period	4	147,169	490	116,053,853	0.00	0.28
ERDF	3	100,714	264	63,288,484	0.00	0.22
ESF	1	46,455	180	49,332,800	0.00	0.41
EMFF	0	0	46	3,432,569	0.00	0.35

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾										
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
ES	2	0.00	5%	3%	31	70%	0	0%	13	30%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾										
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
ES	102	0.01	74%	1%	25	18%	0	0%	112	82%

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

For further explanations about these data, please see the PIF Report 2024

France

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	68	7,107,711	289	36,604,446	1.68%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	5	254,902	36	2,307,608	0.00	0.03
Rural Development (RD)	0	0	84	4,024,091	0.00	0.20
TOTAL	5	254,902	120	6,331,699	0.00	0.07

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	165	3,947,134	331	23,515,646	0.01	0.06
Rural Development (RD)	48	827,815	549	14,325,585	0.01	0.15
TOTAL	213	4,774,949	880	37,841,231	0.01	0.08

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	2	856,716	8	599,226		
ERDF	2	856,716	6	403,165		
ESF	0	0	2	196,061		
Cumulative from start of the programming period	23	11,077,851	480	56,799,074	0.06	0.32
ERDF	18	10,799,506	328	42,479,092	0.10	0.39
ESF	4	222,095	125	11,008,163	0.00	0.17
EMFF	1	56,250	27	3,311,819	0.01	0.63

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N. %
FR	1	0.00	2%	7%	14	22%	9	14%	41 64%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N. %
FR	0	0.00	0%	3%	0	0%	0	0%	12 100%

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

For further explanations about these data, please see the PIF Report 2024

Croatia – Hrvatska

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	3	145,836	14	800,496	1.13%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	14	1,142,102	0.00	0.30
Rural Development (RD)	1	41,964	140	11,823,982	0.01	3.98
TOTAL	1	41,964	154	12,966,084	0.01	1.91

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	1,315,455	33	1,537,531	0.07	0.08
Rural Development (RD)	10	2,003,819	427	26,549,611	0.11	1.51
TOTAL	11	3,319,274	460	28,087,142	0.09	0.78

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	3	12,150,101	51	10,186,906		
CF	1	9,910,951	2	1,318,909		
ERDF	2	2,239,150	11	1,031,274		
ESF	0	0	38	7,836,723		
Cumulative from start of the programming period	13	14,373,423	237	50,680,460	0.16	0.56
CF	1	9,910,951	25	10,622,530	0.47	0.50
ERDF	12	4,462,472	74	14,702,080	0.09	0.31
ESF	0	0	112	23,034,624	0.00	1.18
EMFF	0	0	26	2,321,226	0.00	1.03

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾										
	Reclassification ⁽²⁾		Incidence of riclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
HR	2	0.02	13%	14%	4	25%	7	44%	5	31%
4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾										
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of riclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
HR	0	0	0%	6%	0	0%	1	25%	3	75%

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For further explanations about these data, please see the PIF Report 2024

Italy – Italia

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	46	10,039,602	99	8,117,470	0.60%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	14	855,193	126	13,879,736	0.02	0.34
Rural Development (RD)	3	84,938	106	4,922,994	0.00	0.28
SA/RD	6	510,018	36	4,077,580		
TOTAL	23	1,450,149	268	22,880,310	0.02	0.39
Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	75	5,954,170	744	45,041,397	0.03	0.21
Rural Development (RD)	38	7,276,255	500	40,020,057	0.09	0.49
SA/RD	26	2,416,167	111	13,110,157		
TOTAL	139	15,646,592	1,355	98,171,611	0.05	0.34

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	0	0	116	24,600,972		
ERDF	0	0	79	18,835,584		
ESF	0	0	37	5,765,388		
Cumulative from start of the programming period	10	4,330,557	649	116,538,645	0.01	0.27
ERDF	10	4,330,557	515	100,082,742	0.02	0.38
ESF	0	0	133	16,417,767	0.00	0.10
EMFF	0	0	1	38,136	0.00	0.01

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N. %
IT	90	0.04	36%	10%	38	15%	8	3%	206 82%
4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N. %
IT	23	0.02	48%	4%	15	31%	5	10%	28 58%

(1) The irregularities that were reported and then cancelled are not included in this analysis

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

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

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

For further explanations about these data, please see the PIF Report 2024

Cyprus – Κύπρος

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	6	202,120	4	103,948	0.51%

2. Natural Resources					
Irregularities reported in 2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Rural Development (RD)	1	54,819	0	0	0.20
SA/Rd	1	3,102	0	0	
TOTAL	2	57,921	0	0	0.07

Irregularities reported 2020-2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Rural Development (RD)	3	866,924	0	0	0.76
SA/RD	1	3,102	0	0	
TOTAL	4	870,026	0	0	0.23

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	2	51,000	6	908,108		
CF	0	0	4	884,016		
ERDF	2	51,000	1	11,944		
ESF	0	0	1	12,148		
Cumulative from start of the programming period	4	414,860	24	2,657,869	0.05	0.30
CF	0	0	9	1,655,265	0.00	0.64
ERDF	4	414,860	6	407,308	0.11	0.11
ESF	0	0	6	351,439	0.00	0.16
EMFF	0	0	3	243,857	0.00	0.61

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

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

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

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

For further explanations about these data, please see the PIF Report 2024

Latvia – Latvija

1. Traditional Own Resources

Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	25	1,191,601	1.97%

2. Natural Resources

Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	1	10,213	0.00	0.00
Rural Development (RD)	6	1,516,580	12	855,587	1.20	0.68
TOTAL	6	1,516,580	13	865,800	0.33	0.19

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	9	174,160	0.00	0.01
Rural Development (RD)	25	3,616,592	70	2,712,590	0.55	0.41
TOTAL	25	3,616,592	79	2,886,750	0.16	0.13

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

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	3	174,042	35	13,827,839		
CF	1	32,729	2	245,648		
ERDF	2	141,313	29	12,912,282		
ESF	0	0	3	89,730		
EMFF	0	0	1	580,179		
Cumulative from start of the programming period	71	32,699,603	144	28,514,652	0.69	0.60
CF	5	1,654,048	19	6,958,580	0.13	0.56
ERDF	56	29,845,510	98	19,966,737	1.12	0.75
ESF	6	545,166	17	822,671	0.08	0.12
EMFF	4	654,879	10	766,664	0.47	0.55

4. Cohesion and Fisheries Policy - Programming period 2021-2027

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent	
	N	EUR	N	EUR
Year 2024				
ESF+	2	61,629	0	0

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾

	On follow up to suspected fraud – irregularities initially reported during 2014-2020 (common agricultural policy)									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal	Established fraud		Pending suspected fraud		
	N.	ratio				N.	%	N.	%	
LV	5	0.05	16%	24%	3	9%	7	22%	22	69%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾

PP Follow up to suspected fraud – irregularities initially reported during 2014-2020 (conclusion and findings – by)										
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
LV	5	0.01	13%	10%	9	24%	13	34%	16	42%

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

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

For further explanations about these data, please see the PIF Report 2024

Lithuania – Lietuva

1. Traditional Own Resources

Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	19	1,505,074	19	371,464	1.53%

2. Natural Resources

Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	36	850,188	0.00	0.14
Rural Development (RD)	17	1,838,296	86	3,493,012	0.70	1.33
TOTAL	17	1,838,296	122	4,343,200	0.22	0.51

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	77,628	129	3,255,344	0.00	0.12
Rural Development (RD)	71	3,449,708	381	11,215,225	0.31	1.00
TOTAL	75	3,527,336	510	14,470,569	0.09	0.37

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

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	5	2,325,555	106	14,777,074		
CF	0	0	13	5,053,039		
ERDF	4	2,284,500	87	9,613,632		
ESF	1	41,055	3	50,604		
EMFF	0	0	3	59,799		
Cumulative from start of the programming period	15	4,355,022	610	59,856,744	0.06	0.85
CF	0	0	110	16,163,229	0.00	0.79
ERDF	5	3,784,500	463	41,439,012	0.10	1.12
ESF	7	471,904	33	2,175,163	0.04	0.17
EMFF	3	98,618	4	79,340	0.16	0.13

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾

	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
LT	1	0.00	3%	5%	0	0%	0	0%	40	100%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾

PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
LT	3	0.01	38%	3%	1	13%	5	63%	2	25%

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

For further explanations about these data, please see the PIF Report 2024

Luxembourg

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	3	182,475	0.94%

2. Natural Resources					
Irregularities reported in 2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Rural Development (RD)	0	0	1	33,509	0.00
TOTAL	0	0	1	33,509	0.00

Irregularities reported 2020-2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Rural Development (RD)	0	0	2	52,728	0.00
TOTAL	0	0	2	52,728	0.00

3. Cohesion and Fisheries Policy - Programming period 2014-2020					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Cumulative from start of the programming period	0	0	1	14,259	0.00
ERDF	0	0	1	14,259	0.00

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

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

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

For further explanations about these data, please see the PIF Report 2024

Hungary - Magyarország

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	145,634	34	2,681,785	0.92%

2. Natural Resources					
Irregularities reported in 2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	0	0	11	231,963	0.00
Rural Development (RD)	0	0	375	11,588,841	0.00
TOTAL	0	0	386	11,820,804	0.00

Irregularities reported 2020-2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	1	0	56	3,632,876	0.00
Rural Development (RD)	18	409,159	1,273	37,567,421	0.01
TOTAL	19	409,159	1329	41,200,297	0.00

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	53	7,266,073	232	39,997,848		
CF	0	0	4	2,758,680		
ERDF	48	7,124,234	172	34,403,895		
ESF	5	141,839	56	2,835,273		
Cumulative from start of the programming period	201	50,238,143	1,078	168,153,100	0.22	0.75
CF	1	1,288,808	45	18,189,124	0.02	0.30
ERDF	188	47,587,651	776	115,603,493	0.42	1.02
ESF	12	1,361,684	246	32,735,165	0.03	0.66
EMFF	0	0	11	1,625,318	0.00	4.77

4. Cohesion and Fisheries Policy - Programming period 2021-2027				
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent	
Year 2024				
ERDF	1	107,247	75	6,289,990

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	
HU	18	0.02	8%	20%	37	16%	18	8%	174

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	
HU	1	0.00	1%	8%	23	17%	0	0%	111

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

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

For further explanations about these data, please see the PIF Report 2024

Malta

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	3	95,379	0.37%

2. Natural Resources					
Irregularities reported in 2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Rural Development (RD)	0	0	6	144,841	0.00
TOTAL	0	0	6	144,841	0.41

Irregularities reported 2020-2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Rural Development (RD)	4	354,101	30	1,761,637	0.43
TOTAL	4	354,101	30	1,761,637	0.31

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	1	60,149	9	854,247		
ERDF	1	60,149	6	769,393		
ESF	0	0	1	31,306		
EMFF	0	0	2	53,548		
Cumulative from start of the programming period	2	274,844	27	2,822,487	0.03	0.34
CF	1	214,695	2	913,518	0.10	0.45
ERDF	1	60,149	15	1,219,592	0.02	0.33
ESF	0	0	6	592,667	0.00	0.24
EMFF	0	0	4	96,710	0.00	0.44

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

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

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

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

For further explanations about these data, please see the PIF Report 2024

Netherlands - Nederland

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	541	75,445,563	2.15%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	3	134,415	6	172,949	0.02	0.02
Rural Development (RD)	0	0	4	177,331	0.00	0.08
TOTAL	3	134,415	10	350,280	0.01	0.04

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	10	364,882	72	1,158,439	0.01	0.03
Rural Development (RD)	1	9,698	11	668,640	0.00	0.08
TOTAL	11	374,580	83	1,827,079	0.01	0.04

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	0	0	33	3,161,172		
ERDF	0	0	33	3,161,172		
Cumulative from start of the programming period	1	208,575	79	4,540,479	0.01	0.27
CF	0	0	1	42,275		
ERDF	0	0	71	4,258,614	0.00	0.54
ESF	1	208,575	4	199,164	0.03	0.03
EMFF	0	0	3	40,426	0.00	0.04

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾										
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
NL	2	0.00	9%	5%	9	39%	14	61%	0	0%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾										
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
NL	3	0.01	19%	5%	3	19%	7	44%	6	38%

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

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

For further explanations about these data, please see the PIF Report 2024

Austria – Österreich

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	18,403	60	5,006,604	1.80%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	3	51,479	0.00	0.01
Rural Development (RD)	0	0	6	219,383	0.00	0.04
TOTAL	0	0	9	270,862	0.00	0.02
Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	1,156,097	15	786,942	0.03	0.02
Rural Development (RD)	0	0	16	769,678	0.00	0.03
TOTAL	4	1,156,097	31	1,556,620	0.02	0.02

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	0	0	18	2,555,176		
ERDF	0	0	16	2,524,098		
ESF	0	0	2	31,078		
Cumulative from start of the programming period	6	2,480,751	130	11,984,526	0.20	0.95
ERDF	2	2,392,319	110	11,058,059	0.35	1.60
ESF	4	88,432	19	844,524	0.02	0.15
EMFF	0	0	1	81,943	0.00	1.18

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	
AT	0	0	0%	3%	1	33%	0	0%	2
									67%
4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	
AT	0	0	0%	1%	1	33%	0	0%	2
									67%

(1) The irregularities that were reported and then cancelled are not included in this analysis

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

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

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

For further explanations about these data, please see the PIF Report 2024

Poland – Polska

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	12	10,832,481	130	11,241,941	1.43%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	12	805,321	21	1,796,091	0.02	0.05
Rural Development (RD)	18	815,105	523	11,378,653	0.06	0.90
SA/RD	0	0	3	256,007		
TOTAL	30	1,620,426	547	13,430,751	0.03	0.28

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	40	6,721,184	204	139,815,430	0.04	0.82
Rural Development (RD)	50	2,450,980	1,717	41,403,419	0.04	0.61
SA/RD	3	142,263	5	465,119		
TOTAL	93	9,314,427	1,926	181,683,969	0.04	0.76

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	5	976,341	716	134,692,163		
CF	0	0	24	1,550,310		
ERDF	2	802,693	503	105,551,593		
ESF	3	173,648	184	27,140,343		
EMFF	0	0	5	449,917		
Cumulative from start of the programming period	152	59,789,761	3,788	606,073,254	0.08	0.77
CF	7	4,176,634	181	29,548,774	0.02	0.13
ERDF	64	40,778,339	2,470	476,172,370	0.10	1.13
ESF	78	14,124,970	1,119	98,912,950	0.11	0.77
EMFF	3	709,818	18	1,439,160	0.13	0.27

4. Cohesion and Fisheries Policy - Programming period 2021-2027					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Year 2024					
ERDF	0	0	1	42,122	
ESF+	0	0	2	34,304	

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N.
PL	8	0.01	2%	31%	102	26%	46	12%	249
									63%
4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N.
PL	47	0.01	15%	9%	82	26%	48	15%	188
									59%

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

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

For further explanations about these data, please see the PIF Report 2024

Portugal

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	3	44,529	0.01%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	3	103,611	40	1,349,648	0.01	0.16
Rural Development (RD)	2	139,337	170	6,720,568	0.02	1.11
TOTAL	5	242,948	210	8,070,216	0.02	0.55

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	5	382,770	178	6,685,707	0.01	0.16
Rural Development (RD)	9	976,960	1,105	35,429,130	0.04	1.27
TOTAL	14	1,359,731	1,283	42,114,838	0.02	0.60

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	14	43,399,234	85	9,063,425		
CF	1	192,549	4	131,126		
ERDF	6	39,919,889	63	8,512,008		
ESF	6	2,925,670	4	138,901		
EMFF	1	361,126	14	281,390		
Cumulative from start of the programming period	73	89,311,204	387	38,983,449	0.38	0.17
CF	1	192,549	22	2,346,724	0.01	0.08
ERDF	32	78,955,461	197	24,624,094	0.62	0.19
ESF	37	9,672,620	99	6,613,449	0.13	0.09
EMFF	3	490,574	69	5,399,182	0.12	1.38

4. Cohesion and Fisheries Policy - Programming period 2021-2027				
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent	
	N	EUR	N	EUR
Year 2024				
ERDF	2	7,535,680	0	0

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾									
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N. %
PT	10	0.01	34%	2%	1	3%	6	21%	22 76%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N. %
PT	1	0.00	2%	5%	0	0%	0	0%	48 100%

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

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

For further explanations about these data, please see the PIF Report 2024

Romania – România

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	13	307,206	41	3,938,120	1.12%

2. Natural Resources					
Irregularities reported in 2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	92	3,584,903	39	1,985,496	0.18
Rural Development (RD)	63	3,184,468	278	26,127,015	0.30
TOTAL	155	6,769,371	317	28,112,511	0.22

Irregularities reported 2020-2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	381	14,022,045	325	22,956,467	0.14
Rural Development (RD)	258	27,368,678	1,860	131,004,121	0.48
SA/RD	1	37,967	0	0	
TOTAL	640	41,428,690	2185	153,960,588	0.27

3. Cohesion and Fisheries Policy - Programming period 2014-2020					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Year 2024	128	240,177,776	318	154,731,598	
CF	18	178,831,485	40	77,369,218	
ERDF	78	54,966,209	141	62,705,782	
ESF	20	4,762,665	122	11,741,269	
EMFF	12	1,617,417	15	2,915,329	
Cumulative from start of the programming period	215	324,633,302	1,269	411,415,105	1.36
CF	26	196,014,849	153	159,343,505	3.00
ERDF	130	117,937,366	590	213,318,526	0.96
ESF	47	9,063,670	473	31,369,308	0.19
EMFF	12	1,617,417	53	7,383,766	1.31

4. Cohesion and Fisheries Policy - Programming period 2021-2027					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Year 2024					
ERDF	9	4,089,996	0	0	

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾										
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
RO	40	0.01	8%	14%	21	4%	171	34%	304	61%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾										
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of riclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
RO	11	0.01	6%	10%	67	34%	7	4%	125	63%

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

For further explanations about these data, please see the PIF Report 2024

Slovenia – Slovenija

1. Traditional Own Resources

Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	73,204	27	3,267,815	1.49%

2. Natural Resources

Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	2	24,517	0.00	0.02
Rural Development (RD)	0	0	8	178,237	0.00	0.11
TOTAL	0	0	10	202,754	0.00	0.06

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	9	224,278	0.00	0.03
Rural Development (RD)	2	116,502	39	1,251,083	0.02	0.18
TOTAL	2	116,502	48	1,475,361	0.01	0.11

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

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	7	681,535	19	4,112,665		
CF	3	579,525	2	66,650		
ERDF	3	97,060	15	3,985,486		
ESF	1	4,950	2	60,529		
Cumulative from start of the programming period	20	3,674,134	72	9,517,511	0.11	0.29
CF	6	756,731	7	1,954,807	0.08	0.21
ERDF	9	2,212,498	46	6,344,487	0.13	0.38
ESF	5	704,905	19	1,218,217	0.10	0.17

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾

	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
SI	0	0	0%	11%	0	0%	2	18%	9	82%

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾

PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
SI	0	0	0%	11%	7	41%	3	18%	7	41%

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(4) Percentage of irregularities that, at any moment in their lifetime, were classified as fraudulent over the total number of irregularities reported
For further explanations about these data, please see the PIF Report 2024

Slovakia – Slovensko

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	184,378	16	664,414	-1.33%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	3	63,320	0.00	0.02
Rural Development (RD)	6	1,343,505	25	3,051,119	0.59	1.35
SA/RD	2	35,239	120	3,289,701		
TOTAL	8	1,378,744	148	6,404,140	0.22	1.01
Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	3	44,667	29	703,364	0.00	0.03
Rural Development (RD)	25	5,809,047	227	23,394,143	0.67	2.71
SA/RD	9	2,089,176	210	5,755,264		
TOTAL	37	7,942,890	466	29,852,771	0.27	1.01

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	16	7,504,250	107	26,316,939		
CF	3	1,342,252	8	3,043,146		
ERDF	10	5,707,976	70	21,288,588		
ESF	3	454,022	27	1,102,393		
EMFF	0	0	2	882,812		
Cumulative from start of the programming period	76	154,062,705	665	476,183,435	1.10	3.39
CF	18	85,168,333	124	238,865,933	2.13	5.99
ERDF	41	62,603,447	432	204,758,017	0.88	2.88
ESF	17	6,290,925	102	31,418,020	0.21	1.06
EMFF	0	0	7	1,141,465	0.00	23.05

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) ⁽¹⁾										
	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
SK	7	0.04	21%	18%	4	12%	2	6%	28	82%
4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾										
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud	
	N.	ratio			N.	%	N.	%	N.	%
SK	15	0.01	11%	11%	18	14%	29	22%	85	64%

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

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

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

For further explanations about these data, please see the PIF Report 2024

Finland – Suomi-Finland

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	38,771	48	2,791,604	1.54%

2. Natural Resources						
Irregularities reported in 2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	4	141,722	0.00	0.03
Rural Development (RD)	0	0	12	321,400	0.00	0.13
SA/RD	0	0	1	32,169		
TOTAL	0	0	17	495,291	0.00	0.06

Irregularities reported 2020-2024						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	0	35	897,074	0.00	0.03
Rural Development (RD)	1	33,624	69	2,784,979	0.00	0.17
SA/RD	3	27,458	3	57,778		
TOTAL	5	61,082	107	3,739,831	0.00	0.09

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2024	0	0	9	329,682		
ERDF	0	0	6	267,497		
ESF	0	0	3	62,185		
Cumulative from start of the programming period	0	0	67	3,259,245	0.00	0.21
ERDF	0	0	43	2,604,534	0.00	0.29
ESF	0	0	16	344,685	0.00	0.06
EMFF	0	0	8	310,026	0.00	0.42

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

4. Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) ⁽¹⁾									
PP 2007-2013 PP 2014-2020	Reclassification ⁽²⁾		Incidence of reclassification ⁽³⁾	Incidence of fraud ⁽⁴⁾	Dismissal		Established fraud		Pending suspected fraud
	N.	ratio			N.	%	N.	%	N. %
FI	0	0	0	6%	1	25%	0	0%	3 75%

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

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

For further explanations about these data, please see the PIF Report 2024

Sweden – Sverige

1. Traditional Own Resources					
Reporting Year 2024	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	100,547	246	20,923,464	2.95%

2. Natural Resources					
Irregularities reported in 2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Rural Development (RD)	1	1,000,868	12	357,225	0.51
TOTAL	1	1,000,868	12	357,225	0.11

Irregularities reported 2020-2024					
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Support to agriculture (SA)	1	18,711	8	140,370	0.00
Rural Development (RD)	2	1,013,815	44	1,314,671	0.07
SA/RD	0	0	1	22,203	
TOTAL	3	1,032,526	53	1,477,244	0.02

3. Cohesion and Fisheries Policy - Programming period 2014-2020					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Year 2024	0	0	7	238,644	
ERDF	0	0	5	199,617	
ESF	0	0	1	13,426	
EMFF	0	0	1	25,601	
Cumulative from start of the programming period	10	1,275,016	90	4,992,585	0.06
ERDF	1	21,659	37	1,317,276	0.00
ESF	4	437,134	32	1,321,315	0.05
EMFF	5	816,223	21	2,353,994	0.83

4. Cohesion and Fisheries Policy - Programming period 2021-2027					
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		
	N	EUR	N	EUR	
Year 2024					
ERDF	0	0	2	28,046	

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

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

(1) The irregularities that were reported and then cancelled are not included in this analysis

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

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

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

For further explanations about these data, please see the PIF Report 2024

ANNEXES

Annex 1

	TOR: Total number of <u>fraudulent and non-fraudulent</u> cases with the related estimated and established amount (2020 - 2024)									
MS	2020		2021		2022		2023		2024	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	453	62,783,924	588	115,102,040	548	455,896,029	428	47,859,323	287	49,292,962
BG	7	3,882,557	29	2,499,505	12	2,094,704	20	1,340,759	19	4,551,319
CZ	60	4,932,226	65	3,011,133	84	7,399,937	103	6,727,195	91	6,895,549
DK	68	5,362,692	102	4,366,480	100	3,846,094	157	6,562,366	97	5,722,054
DE	1,700	167,456,835	1,573	84,692,012	1,939	139,982,187	2,368	208,653,646	2,196	127,603,400
EE	8	1,120,169	9	1,053,524	4	314,252	9	279,506	8	3,167,555
IE	19	1,367,647	27	1,446,990	22	2,265,975	59	8,065,464	98	12,520,783
EL	77	7,168,696	32	12,877,203	55	9,548,780	46	7,245,560	18	1,392,610
ES	379	43,969,726	491	60,663,620	532	41,700,827	485	60,888,896	409	74,194,788
FR	256	39,838,612	365	56,190,958	396	29,834,625	492	44,333,243	357	43,712,157
HR	23	1,698,077	8	944,363	24	3,860,549	16	1,214,961	17	946,332
IT	107	8,369,078	103	19,708,575	112	22,309,017	166	26,761,346	145	18,157,072
CY			1	13,590	5	160,662	6	251,416	10	306,068
LV	28	1,494,637	44	3,858,643	39	3,811,000	17	885,274	25	1,191,601
LT	66	5,145,936	68	5,157,425	56	3,730,125	57	6,700,351	38	1,876,538
LU	1	15,690	1	43,171					3	182,475
HU	75	10,646,241	31	1,926,173	24	2,369,858	26	1,565,876	36	2,827,419
MT	1	27,024	3	468,680	2	44,438	2	110,246	3	95,379
NL	432	30,869,976	494	168,742,626	601	70,935,430	400	18,865,951	541	75,445,563
AT	47	1,977,807	61	6,642,690	76	3,570,430	72	4,381,186	61	5,025,007
PL	128	12,752,910	133	10,094,773	152	15,622,716	156	14,118,117	142	22,074,422
PT	14	469,667	24	2,962,603	41	3,362,891	42	1,484,263	3	44,529
RO	45	3,027,370	45	2,815,843	42	3,928,061	66	8,543,411	54	4,245,326
SI	28	4,753,198	13	1,135,392	18	465,159	29	1,383,263	28	3,341,019
SK	9	165,408	8	884,116	6	435,742	14	253,423	18	848,792
FI	42	2,417,663	50	12,719,789	37	3,360,331	67	6,387,776	49	2,830,375
SE	170	10,910,069	193	9,678,081	201	9,878,891	283	12,883,741	247	21,024,011
EU-27	4,243	432,623,836	4,561	589,700,000	5,128	840,728,711	5,586	497,746,558	5,000	489,515,104
UK	711	96,403,890	426	49,257,599	337	44,356,074	92	10,935,630	4	722,048
Total	4,954	529,027,727	4,987	638,957,600	5,465	885,084,785	5,678	508,682,187	5,004	490,237,152

* Cut-off date 15/03/2025

** Amounts are rounded

Note: Conversion from national currencies into EUR has been made based on the exchange rate applicable on 15/03/2025 (i.e., cut-off date for the extraction).

Annex 2

	TOR: Total number of <u>fraudulent</u> cases with the related estimated and established amount (2020 - 2024)									
MS	2020		2021		2022		2023		2024	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	122	50,862,203	185	100,456,605	122	53,846,046	46	11,579,740	31	28,425,351
BG	7	3,882,557	28	2,499,505	10	1,996,129	16	927,124	18	4,246,228
CZ			1	16,122						
DK	4	136,930	6	350,362	3	113,858			3	220,350
DE	100	9,752,184	60	4,279,480	51	4,637,776	23	2,343,271	274	14,978,051
EE	6	1,032,346	8	1,033,810	3	267,805	9	279,506	8	3,167,555
IE	5	360,328	1	100,366						
EL	30	3,732,163	11	10,674,006	45	8,677,543	44	7,205,401	16	1,230,631
ES	37	14,234,371	37	19,109,996	25	2,820,562	35	7,277,089	12	1,293,196
FR	46	23,753,641	86	28,250,325	87	12,233,305	81	3,540,799	68	7,107,711
HR	13	1,216,726	2	28,514	11	3,521,016	6	557,220	3	145,836
IT	19	2,583,877	18	13,385,674	32	6,651,853	58	16,764,231	46	10,039,602
CY			1	13,590	2	112,602	4	225,747	6	202,120
LV	12	773,635	9	1,043,536	3	98,255	2	28,604		
LT	41	4,275,529	46	3,837,216	33	2,812,294	29	6,078,879	19	1,505,074
LU										
HU	8	131,900	1	123,956	4	186,587	1	9,852	2	145,634
MT										
NL	9	1,333,377	5	14,406,943	2	295,846				
AT	3	139,133	4	4,203,383	4	59,719	5	215,150	1	18,403
PL	32	2,617,937	25	1,540,904	43	4,913,640	27	2,638,300	12	10,832,481
PT	3	120,502	4	1,065,612	15	2,148,461	1	332,031		
RO	9	233,785	10	605,354	6	2,209,573	8	145,638	13	307,206
SI	7	1,358,807	1	565,821			4	694,523	1	73,204
SK	3	40,680	3	37,131	1	36,241	3	12,442	2	184,378
FI	3	153,380			1	86,187	4	101,359	1	38,771
SE	2	100,109							1	100,547
EU-27	521	122,826,100	552	207,628,211	503	107,725,300	406	60,956,905	537	84,262,329
UK	7	16,537,837	2	4,694,161						
Total	528	139,363,937	554	212,322,372	503	107,725,300	406	60,956,905	537	84,262,329

* Cut-off date 15/03/2025

** Amounts are rounded

Annex 3

	TOR: Total number of <u>non-fraudulent</u> cases with the related estimated and established amount (2020 - 2024)									
MS	2020		2021		2022		2023		2024	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	331	11,921,720	403	14,645,435	426	402,049,983	382	36,279,583	256	20,867,611
BG			1	0	2	98,575	4	413,635	1	305,091
CZ	60	4,932,226	64	2,995,010	84	7,399,937	103	6,727,195	91	6,895,549
DK	64	5,225,763	96	4,016,119	97	3,732,236	157	6,562,366	94	5,501,704
DE	1,600	157,704,651	1,513	80,412,532	1,888	135,344,411	2,345	206,310,375	1,922	112,625,349
EE	2	87,823	1	19,714	1	46,447				
IE	14	1,007,319	26	1,346,624	22	2,265,975	59	8,065,464	98	12,520,783
EL	47	3,436,533	21	2,203,198	10	871,237	2	40,159	2	161,979
ES	342	29,735,355	454	41,553,624	507	38,880,265	450	53,611,807	397	72,901,592
FR	210	16,084,971	279	27,940,633	309	17,601,320	411	40,792,444	289	36,604,446
HR	10	481,351	6	915,850	13	339,533	10	657,741	14	800,496
IT	88	5,785,201	85	6,322,901	80	15,657,164	108	9,997,115	99	8,117,470
CY					3	48,060	2	25,668	4	103,948
LV	16	721,002	35	2,815,108	36	3,712,745	15	856,669	25	1,191,601
LT	25	870,407	22	1,320,209	23	917,831	28	621,472	19	371,464
LU	1	15,690	1	43,171					3	182,475
HU	67	10,514,341	30	1,802,217	20	2,183,271	25	1,556,024	34	2,681,785
MT	1	27,024	3	468,680	2	44,438	2	110,246	3	95,379
NL	423	29,536,599	489	154,335,683	599	70,639,584	400	18,865,951	541	75,445,563
AT	44	1,838,674	57	2,439,307	72	3,510,711	67	4,166,036	60	5,006,604
PL	96	10,134,974	108	8,553,869	109	10,709,076	129	11,479,817	130	11,241,941
PT	11	349,165	20	1,896,991	26	1,214,430	41	1,152,232	3	44,529
RO	36	2,793,586	35	2,210,489	36	1,718,488	58	8,397,773	41	3,938,120
SI	21	3,394,391	12	569,571	18	465,159	25	688,740	27	3,267,815
SK	6	124,729	5	846,985	5	399,501	11	240,982	16	664,414
FI	39	2,264,283	50	12,719,789	36	3,274,143	63	6,286,417	48	2,791,604
SE	168	10,809,959	193	9,678,081	201	9,878,891	283	12,883,741	246	20,923,464
EU-27	3,722	309,797,736	4,009	382,071,789	4,625	733,003,411	5,180	436,789,653	4,463	405,252,776
UK	704	79,866,053	424	44,563,438	337	44,356,074	92	10,935,630	4	722,048
Total	4,426	389,663,790	4,433	426,635,227	4,962	777,359,485	5,272	447,725,282	4,467	405,974,823

* Cut-off date 15/03/2025

** Amounts are rounded

Annex 4

	TOR: Percentage of the <u>financial impact</u> of OWNRES cases to the collected and made available TOR (gross) in 2024 per Member State					
MS	All		Fraudulent		Non-fraudulent	
	OWNRES established and estimated amount	OWNRES established and estimated amount as a % in amount gross TOR collected	OWNRES established and estimated amount	OWNRES established and estimated amount as a % in amount gross TOR collected	OWNRES established and estimated amount	OWNRES established and estimated amount as a % in amount gross TOR collected
	EUR	%	EUR	%	EUR	%
BE	49,292,962	1.48%	28,425,351	0.85%	20,867,611	0.63%
BG	4,551,319	2.70%	4,246,228	2.52%	305,091	0.18%
CZ	6,895,549	1.53%			6,895,549	1.53%
DK	5,722,054	1.18%	220,350	0.05%	5,501,704	1.13%
DE	127,603,400	2.38%	14,978,051	0.28%	112,625,349	2.10%
EE	3,167,555	7.21%	3,167,555	7.21%		
IE	12,520,783	2.18%			12,520,783	2.18%
EL	1,392,610	0.39%	1,230,631	0.34%	161,979	0.05%
ES	74,194,788	2.87%	1,293,196	0.05%	72,901,592	2.82%
FR	43,712,157	1.68%	7,107,711	0.27%	36,604,446	1.41%
HR	946,332	1.13%	145,836	0.17%	800,496	0.95%
IT	18,157,072	0.60%	10,039,602	0.33%	8,117,470	0.27%
CY	306,068	0.51%	202,120	0.34%	103,948	0.17%
LV	1,191,601	1.97%			1,191,601	1.97%
LT	1,876,538	1.53%	1,505,074	1.23%	371,464	0.30%
LU	182,475	0.94%			182,475	0.94%
HU	2,827,419	0.92%	145,634	0.05%	2,681,785	0.87%
MT	95,379	0.37%			95,379	0.37%
NL	75,445,563	2.15%			75,445,563	2.15%
AT	5,025,007	1.80%	18,403	0.01%	5,006,604	1.80%
PL	22,074,422	1.43%	10,832,481	0.70%	11,241,941	0.73%
PT	44,529	0.01%			44,529	0.01%
RO	4,245,326	1.12%	307,206	0.08%	3,938,120	1.04%
SI	3,341,019	1.49%	73,204	0.03%	3,267,815	1.45%
SK	848,792	-1.33%	184,378	-0.29%	664,414	-1.04%
FI	2,830,375	1.54%	38,771	0.02%	2,791,604	1.52%
SE	21,024,011	2.95%	100,547	0.01%	20,923,464	2.94%
EU-27	489,515,104	1.83%	84,262,329	0.31%	405,252,776	1.51%
UK	722,048	34.47%			722,048	34.47%
Total	490,237,152	1.83%	84,262,329	0.31%	405,974,823	1.52%

* Cut-off date 15/03/2025

** Amounts are rounded

Annex 5

	TOR: <u>Recovery rates</u> (RR) per cut-off date					
MS	2023			2024		
	Established amount	Recovered amount	RR	Established amount	Recovered amount	RR
	EUR	EUR	%	EUR	EUR	%
BE	36,731,079	30,838,817	84%	16,302,815	11,512,450	71%
BG	679,164	44,491	7%	4,321,924	351,515	8%
CZ	6,727,195	6,621,534	98%	6,895,549	6,768,871	98%
DK	6,562,366	6,282,617	96%	5,722,054	5,214,986	91%
DE	208,653,646	192,264,432	92%	127,577,141	111,313,931	87%
EE						
IE	8,065,464	6,822,320	85%	12,520,783	6,507,880	52%
EL	4,374,707	510,550	12%	482,568	327,140	68%
ES	58,030,338	51,082,199	88%	74,194,788	63,711,241	86%
FR	43,949,404	34,518,350	79%	42,765,645	30,852,884	72%
HR	765,299	657,741	86%	800,496	789,716	99%
IT	25,911,612	11,443,713	44%	18,026,278	4,402,065	24%
CY	251,416	192,710	77%	306,068	95,195	31%
LV	873,508	839,031	96%	1,191,601	1,191,601	100%
LT	4,078,915	432,829	11%	625,480	349,765	56%
LU				182,475	182,475	100%
HU	1,565,876	966,446	62%	2,827,419	1,034,775	37%
MT	110,246	110,246	100%	95,379	95,379	100%
NL	18,830,941	11,097,101	59%	75,269,954	58,779,367	78%
AT	4,381,186	4,248,036	97%	5,025,007	4,414,161	88%
PL	8,506,944	8,001,332	94%	13,503,998	13,107,590	97%
PT	1,484,263	1,484,263	100%	44,529	44,529	100%
RO	8,530,870	3,154,451	37%	4,245,326	3,828,209	90%
SI	1,383,263	1,383,263	100%	3,267,815	3,267,815	100%
SK	240,982	232,514	96%	848,792	664,414	78%
FI	6,387,776	6,351,728	99%	2,830,375	1,885,677	67%
SE	12,883,741	12,044,027	93%	20,923,464	19,986,326	96%
EU-27	469,960,200	391,624,742	83%	440,797,724	350,679,957	80%
UK	10,935,630	8,894,435	81%	722,048	91,773	13%
Total	480,895,830	400,519,177	83%	441,519,772	350,771,729	79%

* Cut-off date 15/03/2025

** Amounts are rounded

Annex 6

	TOR: Estimated and established amount per <u>customs procedure</u> per Member State (2024)									
MS	Fraudulent					Non-fraudulent				
	Release for free circulation	Transit	Customs warehousing	Inward processing	Other	Release for free circulation	Transit	Customs warehousing	Inward processing	Other
BE	3,976,200	24,449,152				18,949,173	478,626	605,626	488,578	345,608
BG	3,995,442	229,395	21,391			305,091				
CZ						6,882,495			13,054	
DK	220,350					5,152,971	50,981	228,649	32,033	37,070
DE	14,967,349				10,702	90,238,122	301,947	11,793,335	7,803,845	2,488,100
EE					3,167,555					
IE						10,969,968		77,920	1,459,980	12,915
EL	398,765				831,866	161,979				
ES	1,293,196					30,460,224	59,845	20,213,213	22,157,600	10,710
FR	4,796,298	43,603	753,878	442,941	1,070,991	30,652,619	199,713	410,194	1,314,401	4,027,519
HR		145,836				784,549		15,947		
IT	10,029,170				10,432	8,076,440			26,987	14,043
CY	202,120					59,956		43,992		
LV						1,176,479	15,122			
LT			830,092		674,982	347,704	23,760			
LU						182,475				
HU	145,634					2,681,785				
MT						95,379				
NL						56,352,325	1,343,051	11,833,879	5,790,529	125,779
AT	18,403					3,711,987			1,229,268	65,349
PL	8,678,848	60,908	440,205	1,652,520		10,612,191		69,179	547,526	13,045
PT						14,279	13,559			16,692
RO	291,046	16,160				3,880,261			57,859	
SI					73,204	3,267,815				
SK	184,378					664,414				
FI	38,771					2,742,011			49,593	
SE	100,547					11,794,785		110,780	8,885,368	132,531
EJ-27	49,336,517	24,945,052	2,045,566	2,095,461	5,839,732	300,217,478	2,486,603	45,402,714	49,856,621	7,289,360
UK						645,744			56,486	19,817
Total	49,336,517	24,945,052	2,045,566	2,095,461	5,839,732	300,863,222	2,486,603	45,402,714	49,913,107	7,309,178

* Cut-off date 15/03/2025

** Amounts are rounded

Annex 7

	TOR: <u>Customs procedure</u> by number of cases per Member State (2024)									
MS	Fraudulent					Non-fraudulent				
	Release for free circulation	Transit	Customs warehousing	Inward processing	Other	Release for free circulation	Transit	Customs warehousing	Inward processing	Other
BE	28	3				189	48	5	4	10
BG	10	7	1			1				
CZ						90			1	
DK	3					83	2	6	1	2
DE	273				1	1,522	18	332	14	36
EE					8					
IE						83		2	12	1
EL	13				3	2				
ES	12					337	4	4	51	1
FR	49	2	1	2	14	253	15	8	7	6
HR		3				13		1		
IT	45				1	97			1	1
CY	6					3		1		
LV						24	1			
LT			8		11	14	5			
LU						3				
HU	2					34				
MT						3				
NL						289	95	101	52	4
AT	1					55			2	3
PL	4	1	6	1		127		1	1	1
PT						1	1			1
RO	12	1				40			1	
SI					1	27				
SK	2					16				
FI	1					46			2	
SE	1					240		1	2	3
EJ-27	462	17	16	3	39	3,592	189	462	151	69
UK						2			1	1
Total	462	17	16	3	39	3,594	189	462	152	70

* Cut-off date 15/03/2025

Annex 8

TOR: <u>Method of detection</u> by number of cases per Member State (2024)															
MS	N	Fraudulent							Non-fraudulent						
		All	Release controls	Post-release controls	Inspections by anti-fraud services	Tax audit	Voluntary admission	Other	All	Release controls	Post-release controls	Inspections by anti-fraud services	Tax audit	Voluntary admission	Other
BE	287	31	12	1	16			2	256	134	79	8		5	30
BG	19	18	8	7	3				1			1			
CZ	91								91	4	60			27	
DK	97	3	2					1	94	45	28			2	19
DE	2,196	274	10	191	70		1	2	1,922	113	893	10	591	269	46
EE	8	8	8												
IE	98								98	5	36	6	28	18	5
EL	18	16	7	8	1				2			1			1
ES	409	12	2	1	4	5			397	109	93	18	134	40	3
FR	357	68	42	11	14			1	289	123	84	72		10	
HR	17	3	3						14	4	10				
IT	145	46	4	26	16				99	9	32	53		5	
CY	10	6	1	4	1				4	2	1				1
LV	25								25		8			17	
LT	38	19			19				19		19				
LU	3								3	1	2				
HU	36	2		2					34		30	4			
MT	3								3	1					2
NL	541								541	117	336			87	1
AT	61	1		1					60	1	50	1	1	6	1
PL	142	12	6	1	4			1	130	10	111			7	2
PT	3								3		2	1			
RO	54	13		2	11				41		4	37			
SI	28	1	1						27	3	16	5		3	
SK	18	2		2					16	2	8	2			4
FI	49	1	1						48	29	13			6	
SE	247	1	1						246	100	146				
EJ-27	5,000	537	108	257	159	5	1	7	4,463	812	2,061	219	754	502	115
UK	4								4		1	1		1	1
Total	5,004	537	108	257	159	5	1	7	4,467	812	2,062	220	754	503	116

* Cut-off date 15/03/2025

Annex 9

	TOR: <u>Method of detection</u> by established and estimated amounts per Member State (2024)														
MS	Total	Fraudulent							Non-fraudulent						
		All	Release controls	Post-release controls	Inspections by anti-fraud services	Tax audit	Voluntary admission	Other	All	Release controls	Post-release controls	Inspections by anti-fraud services	Tax audit	Voluntary admission	Other
BE	49,292,962	28,425,351	654,943	10,539	27,692,560			67,309	20,867,611	4,759,374	1,745,316	2,108,371		1,059,285	11,195,265
BG	4,551,319	4,246,228	250,786	2,470,868	1,524,574				305,091			305,091			
CZ	6,895,549								6,895,549	212,974	5,037,275			1,645,300	
DK	5,722,054	220,350	28,335					192,015	5,501,704	3,223,626	1,102,015			37,825	1,138,238
DE	127,603,400	14,978,051	593,488	5,989,470	8,114,181		196,896	84,016	112,625,349	4,629,409	45,453,780	582,967	41,374,772	18,606,794	1,977,626
EE	3,167,555	3,167,555	3,167,555												
IE	12,520,783								12,520,783	187,446	2,459,786	826,663	5,594,120	3,342,340	110,428
EL	1,392,610	1,230,631	942,276	273,538	14,816				161,979			21,367			140,612
ES	74,194,788	1,293,196	104,629	17,513	157,646	1,013,408			72,901,592	20,457,041	25,802,798	2,793,091	21,871,841	1,896,521	80,300
FR	43,712,157	7,107,711	2,991,382	748,054	2,876,030			492,245	36,604,446	8,648,049	8,614,145	18,304,605		1,037,647	
HR	946,332	145,836	145,836						800,496	84,187	716,309				
IT	18,157,072	10,039,602	596,228	7,371,573	2,071,801				8,117,470	1,998,257	2,352,133	3,556,364		210,716	
CY	306,068	202,120	31,922	158,893	11,305				103,948	47,188	43,992				12,768
LV	1,191,601								1,191,601		409,310			782,291	
LT	1,876,538	1,505,074			1,505,074				371,464		371,464				
LU	182,475								182,475	142,423	40,052				
HU	2,827,419	145,634		145,634					2,681,785		2,496,418	185,367			
MT	95,379								95,379	61,848					33,531
NL	75,445,563								75,445,563	1,760,447	55,530,199			18,144,791	10,126
AT	5,025,007	18,403		18,403					5,006,604	29,279	2,953,127	25,583	77,139	1,896,364	25,113
PL	22,074,422	10,832,481	298,798	202,314	8,678,848			1,652,520	11,241,941	396,105	10,300,206			469,887	75,743
PT	44,529								44,529		30,250	14,279			
RO	4,245,326	307,206		38,471	268,735				3,938,120		172,990	3,765,130			
SI	3,341,019	73,204	73,204						3,267,815	45,826	1,346,475	1,019,533		855,981	
SK	848,792	184,378		184,378					664,414	101,265	197,021	227,086			139,043
FI	2,830,375	38,771	38,771						2,791,604	1,643,250	829,287			319,067	
SE	21,024,011	100,547	100,547						20,923,464	2,211,965	18,711,499				
EU-27	489,515,104	84,262,329	10,018,698	17,629,649	52,915,570	1,013,408	196,896	2,488,106	405,252,776	50,639,959	186,715,847	33,735,496	68,917,872	50,304,810	14,938,791
UK	722,048								722,048		19,817	15,469		56,486	630,275
Total	490,237,152	84,262,329	10,018,698	17,629,649	52,915,570	1,013,408	196,896	2,488,106	405,974,823	50,639,959	186,735,665	33,750,965	68,917,872	50,361,296	15,569,066

* Cut-off date 15/03/2025

** Amounts are rounded

Annex 10

	TOR: <u>Recovery rates</u> (RR) per Member State in 2024					
MS	Fraudulent			Non-fraudulent		
	Established amount, EUR	Recovered amount, EUR	RR, %	Established amount, EUR	Recovered amount, EUR	RR, %
BE	1,509,279	874,063	58%	14,793,537	10,638,387	72%
BG	4,016,833	351,515	9%	305,091		0%
CZ				6,895,549	6,768,871	98%
DK	220,350	220,350	100%	5,501,704	4,994,636	91%
DE	14,978,051	1,320,232	9%	112,599,090	109,993,699	98%
EE						
IE				12,520,783	6,507,880	52%
EL	320,589	305,773	95%	161,979	21,367	13%
ES	1,293,196	529,757	41%	72,901,592	63,181,484	87%
FR	6,161,199	4,594,078	75%	36,604,446	26,258,807	72%
HR				800,496	789,716	99%
IT	9,908,808	1,525,302	15%	8,117,470	2,876,763	35%
CY	202,120	52,783	26%	103,948	42,411	41%
LV				1,191,601	1,191,601	100%
LT	254,016	2,061	1%	371,464	347,704	94%
LU				182,475	182,475	100%
HU	145,634	128,575	88%	2,681,785	906,200	34%
MT				95,379	95,379	100%
NL				75,269,954	58,779,367	78%
AT	18,403	18,403	100%	5,006,604	4,395,758	88%
PL	8,678,848	8,678,848	100%	4,825,150	4,428,742	92%
PT				44,529	44,529	100%
RO	307,206	93,604	30%	3,938,120	3,734,605	95%
SI				3,267,815	3,267,815	100%
SK	184,378		0%	664,414	664,414	100%
FI	38,771	4,531	12%	2,791,604	1,881,146	67%
SE				20,923,464	19,986,326	96%
EU-27	48,237,682	18,699,874	39%	392,560,043	331,980,082	85%
UK				722,048	91,773	13%
Total	48,237,682	18,699,874	39%	393,282,090	332,071,855	84%

* Cut-off date 15/03/2025

** Amounts are rounded

Annex 11

	TOR: Examination of <u>write-off cases</u> in 2024										
MS	Acceptance		Reference to Article 13.2 considered not justified		Additional information request (AI)		Not appropriate		Total cases**	Cases assessed twice (AI)	Total (amounts not counted twice)
	N*	EUR	N	EUR	N	EUR	N	EUR	N	N	EUR
BE			1	2,051,956					1		2,051,956
CZ			1	450,790	2	431,496			3		882,286
DK			1	132,560					1		132,560
DE	1	164,940	4	10,869,903					5	4	11,034,843
EL	1	101,428	4	10,617,145	1	439,562			6	2	11,158,135
ES			5	1,655,236	3	453,342			8		2,108,577
FR			1	12,129,456					1	1	12,129,456
IT	4	5,117,778	7	74,279,817	3	1,010,866			14	1	80,408,462
LT			1	426,476	1	1,172,149			2	1	1,598,625
HU	1	221,847		24,039					1		245,886
NL	10	28,045,584	9	29,380,200	6	1,752,168			25	3	59,177,952
AT			3	2,240,092	3	1,762,423			6		4,002,515
PL			3	2,094,041					3		2,094,041
RO			3	1,030,821	3	1,443,460			6	1	2,474,281
SI			1	185,164					1		185,164
EU-27	17	33,651,577	44	147,567,696	22	8,465,467			83	13	189,684,740
UK			9	751,992					9	9	751,992
Total	17	33,651,577	53	148,319,687	22	8,465,467			92	22	190,436,731

* Number of cases

** Cases assessed twice are not included

Annex 12

TOR: Cases of <u>smuggled cigarettes</u> * in 2024		
MS	Cases	Estimated and established amount
	N	EUR
BE	5	25,097,684
BG	7	229,395
EE	8	3,167,555
EL	2	260,881
FR	12	946,512
HR	2	30,160
LT	19	1,505,074
PL	7	367,977
RO	1	26,992
SI	1	73,204
SE	1	100,547
EU-27	65	31,805,981

* CN code 2402 2090

* Cut-off date 15/03/2025

ANNEX 13

List of abbreviations

SA: Support to Agriculture

RD: Rural Development

SA/RD: Support to Agriculture/ Rural Development

GUID: European Agricultural Guarantee and Guidance Fund – Section Guidance

EFF: European Fisheries Fund

EMFF: European Maritime and Fisheries Fund

CF: Cohesion Fund

ERDF: European Regional and Development Fund

ESF: European Social Fund

AMIF: Asylum, Migration and Integration Fund

FEAD: Fund for European Aid to the most Deprived

ISF: Internal Security Fund

CBC: pre-accession, Cross-Border Cooperation component

IPA: Instrument for Pre-accession Assistance

HRD: pre-accession, Human Resources Development component

IPARD: Instrument for Pre-Accession for Rural Development

REGD: pre-accession, Regional Development component

TAIB: Transition Assistance and Institution Building

ENI: European Neighbourhood Instrument

TIPAA: Turkey Instrument for Pre-accession Assistance

Annex to the Statistical Evaluation -Irregularities reported as fraudulent by Member States and Beneficiary Countries in 2024 ⁽¹⁾

The number of irregularities reported measures the results of Member States' work to counter fraud and other illegal activities affecting the EU's financial interests. Therefore, the figures should not be interpreted as indicating the level of fraud in the Countries' territories.

COUNTRIES	FUNDS/TYPE OF EXPENDITURE														
	SA	RD	SA/RD	EFF	EMFF	CF	ERDF	ESF	ESF+	AMIF	ISF	HRD	IPAI	IPAI	CBC-ENI
AT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BE	0	0	0	0	0	0	2	6	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	2	2	0	0	1	0	0	0	0
CY	0	1	1	0	0	0	2	0	0	0	0	0	0	0	0
CZ	0	2	0	0	0	5	25	50	1	0	0	0	0	0	0
DE	2	3	0	0	0	0	10	16	1	1	0	0	0	0	0
DK	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0
EE	38	30	0	0	0	0	11	0	0	0	0	0	0	0	0
ES	2	3	0	0	0	0	0	0	0	0	0	0	0	0	0
FI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FR	5	0	0	0	0	0	2	0	0	0	0	0	0	0	0
GR	2	0	0	0	0	0	2	0	0	0	0	0	0	0	0
HR	0	1	0	0	0	1	2	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	49	5	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	14	3	6	0	0	0	0	0	0	0	0	0	0	0	0
LT	0	17	0	0	0	0	4	1	0	0	0	0	0	0	0
LU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	6	0	0	0	1	2	0	2	0	0	0	0	0	0
MT	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0
NL	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PL	12	18	0	0	0	0	3	4	0	0	0	0	0	0	0
PT	3	2	0	0	1	1	8	6	0	0	0	0	0	0	0
RO	92	63	0	3	12	18	93	20	0	0	0	0	0	0	3
SE	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
SI	0	0	0	0	0	3	3	1	0	0	0	0	0	0	0
SK	0	6	2	0	0	3	10	3	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	1	2	0
TR	0	0	0	0	0	0	0	0	0	0	0	1	9	0	0
TOTAL	173	162	9	3	13	32	232	114	4	1	1	1	14	2	3

(1) Based on data in the Irregularity Management System(IMS) as of 8/3/2025

Annex to the Statistical Evaluation - Irregular amounts related to irregularities reported as fraudulent by Member States and Beneficiary Countries in 2024 ⁽¹⁾

COUNTRIES	FUNDS/TYPE OF EXPENDITURE														
	SA	RD	SA/RD	EFF	EMFF	CF	ERDF	ESF	ESF+	AMIF	ISF	HRD	IPAI	IPAI	CBC-ENI
AT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BE	0	0	0	0	0	0	45,000	226,505	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	165,967	240,928	0	0	88,007	0	0	0	0
CY	0	54,819	3,102	0	0	0	51,000	0	0	0	0	0	0	0	0
CZ	0	68,171	0	0	0	11,343,384	16,846,817	2,832,065	24,033	0	0	0	0	0	0
DE	69,696	181,197	0	0	0	0	1,040,562	1,884,884	217,825	98,086	0	0	0	0	0
DK	0	115,614	0	0	0	0	0	0	0	0	0	0	0	0	0
EE	596,780	3,031,294	0	0	0	0	7,584,202	0	0	0	0	0	0	0	0
ES	45,762	3,961,503	0	0	0	0	0	0	0	0	0	0	0	0	0
FI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FR	254,902	0	0	0	0	0	856,716	0	0	0	0	0	0	0	0
GR	43,698	0	0	0	0	0	269,375	0	0	0	0	0	0	0	0
HR	0	41,964	0	0	0	9,910,951	2,239,150	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	7,231,482	141,839	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	855,193	84,938	510,018	0	0	0	0	0	0	0	0	0	0	0	0
LT	0	1,838,296	0	0	0	0	2,284,500	41,055	0	0	0	0	0	0	0
LU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	1,516,580	0	0	0	32,729	141,313	0	61,629	0	0	0	0	0	0
MT	0	0	0	0	0	0	60,149	0	0	0	0	0	0	0	0
NL	134,415	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PL	805,321	815,105	0	0	0	0	1,412,905	193,926	0	0	0	0	0	0	0
PT	103,611	139,337	0	0	361,126	192,549	47,455,569	2,925,670	0	0	0	0	0	0	0
RO	3,584,903	3,184,468	0	448,910	1,617,417	178,831,485	62,894,780	4,762,665	0	0	0	0	0	0	57,645
SE	0	1,000,868	0	0	0	0	0	0	0	0	0	0	0	0	0
SI	0	0	0	0	0	579,525	97,060	4,950	0	0	0	0	0	0	0
SK	0	1,343,505	35,239	0	0	1,342,252	5,707,976	454,022	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	379,418	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	148,391	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	120,550	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	0	1,272,163	0
TR	0	0	0	0	0	0	0	0	0	0	0	423	877,961	0	0
TOTAL	6,494,281	17,377,659	548,359	448,910	1,978,543	202,232,875	156,763,941	13,708,509	303,487	98,086	88,007	423	1,146,902	1,272,163	57,645

(1) Based on data in the Irregularity Management System(IMS) as of 8/3/2025

Annex to the Statistical Evaluation -Irregularities not reported as fraudulent by Member States and Beneficiary Countries in 2024 ⁽¹⁾

The number of irregularities reported measures the results of Member States' work to counter fraud and other illegal activities affecting the EU's financial interests. Therefore, the figures should not be interpreted as indicating the level of fraud in the Countries' territories.

COUNTRIES	FUNDS/TYPE OF EXPENDITURE																				
	SA	RD	SA/RD	GUID	EFF	EMFF	CF	ERDF	ESF	ESF+	YB	FEAD	AMIF	ISF	BMVI	JTF	IPAI	IPAI	HRD	TAIB	CBC-ENI
AT	3	6	0	0	0	0	0	16	2	0	0	0	0	0	0	0	0	0	0	0	0
BE	5	5	1	0	0	0	0	10	10	0	0	0	1	0	0	0	0	0	0	0	0
BG	3	55	0	0	7	15	10	78	9	3	0	0	6	0	0	0	1	0	0	0	0
CY	0	0	0	0	0	0	4	1	1	0	0	1	0	0	0	0	0	0	0	0	0
CZ	6	39	0	0	0	0	54	201	76	1	0	0	1	0	0	0	0	0	0	0	0
DE	47	50	0	0	0	3	0	118	41	0	0	3	4	0	0	0	0	0	0	0	0
DK	20	27	0	0	0	3	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0
EE	0	24	0	0	0	5	103	104	1	1	0	0	0	1	0	2	0	0	0	0	0
ES	212	228	0	0	0	7	0	28	23	0	1	0	0	0	0	0	0	0	0	0	0
FI	4	12	1	0	0	0	0	6	3	0	0	0	0	0	1	0	0	0	0	0	0
FR	36	84	0	0	0	0	0	6	2	0	0	0	0	0	0	0	0	0	0	0	0
GR	80	145	0	0	0	1	9	111	34	0	4	2	0	0	0	0	5	0	0	0	0
HR	14	140	0	0	0	0	2	11	38	0	0	0	0	0	0	0	0	0	0	0	0
HU	11	375	0	0	0	0	4	247	56	0	0	0	0	1	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	126	106	36	2	0	0	0	79	37	0	0	0	0	0	0	0	0	0	0	0	0
LT	36	86	0	0	11	3	13	87	3	0	0	0	0	0	0	0	0	0	0	0	0
LU	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	1	12	0	0	0	1	2	29	3	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	6	0	0	0	2	0	6	1	0	0	0	0	0	0	0	0	0	0	0	0
NL	6	4	0	0	0	0	0	33	0	0	0	0	0	0	0	0	0	0	0	0	0
PL	21	523	3	0	0	5	24	504	184	2	0	0	0	0	0	0	0	0	0	0	5
PT	40	170	0	0	0	14	4	63	4	0	0	2	5	3	0	0	0	0	0	0	0
RO	39	278	0	0	3	15	41	144	124	0	0	0	0	0	0	0	0	0	0	0	1
SE	0	12	0	0	0	1	0	7	1	0	0	0	1	1	0	0	0	0	0	0	0
SI	2	8	0	0	0	0	2	15	2	0	0	0	0	0	0	0	0	0	0	0	0
SK	3	25	120	0	0	2	10	78	28	0	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	0	3	0	45	13	0	0	0	3	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30	0	0	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	0	0	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	156	1	29	2	0
TOTAL	715	2,421	161	2	21	80	282	2,029	698	7	5	8	21	6	1	2	284	1	29	2	6

(1) Based on data in the Management System(IMS) as of 8/3/2025

Annex to the Statistical Evaluation - Irregular amounts related to irregularities not reported as fraudulent by Member States and Beneficiary Countries in 2024 ⁽¹⁾

	FUNDS/TYPE OF EXPENDITURE																					
COUNTRIES	SA	RD	SA/RD	GUID	EFF	EMFF	CF	ERDF	ESF	ESF+	YEI	FEAD	AMIF	ISF	BMVI	JTF	IPAIi	IPAIii	HRD	TAIB	CBC-ENi	
AT	51,479	219,383	0	0	0	0	0	2,524,098	31,078	0	0	0	0	0	0	0	0	0	0	0	0	
BE	70,712	87,400	26,759	0	0	0	0	1,100,183	774,636	0	0	0	15,440	0	0	0	0	0	0	0	0	
BG	441,823	5,589,002	0	0	270,184	1,278,539	3,420,146	10,633,949	1,010,825	73,587	0	0	111,680	0	0	0	32,003	0	0	0	0	
CY	0	0	0	0	0	0	884,016	11,944	12,148	0	0	65,407	0	0	0	0	0	0	0	0	0	
CZ	193,316	2,845,371	0	0	0	0	5,308,813	33,458,274	3,388,026	10,260	0	0	16,334	0	0	0	0	0	0	0	0	
DE	1,229,637	1,390,280	0	0	0	509,310	0	27,126,423	4,293,362	0	0	51,332	321,596	0	0	0	0	0	0	0	0	
DK	579,302	927,762	0	0	0	244,951	0	0	41,177	0	0	0	0	0	0	0	0	0	0	0	0	
EE	0	1,140,794	0	0	0	199,063	2,754,487	3,707,489	27,078	11,329	0	0	0	19,460	0	62,574	0	0	0	0	0	
ES	5,626,670	6,875,993	0	0	0	244,261	0	20,510,612	2,140,696	0	16,753	0	0	0	0	0	0	0	0	0	0	
FI	141,722	321,400	32,169	0	0	0	0	267,497	62,185	0	0	0	0	0	39,728	0	0	0	0	0	0	
FR	2,307,608	4,024,091	0	0	0	0	0	403,165	196,061	0	0	0	0	0	0	0	0	0	0	0	0	
GR	1,198,281	2,858,762	0	0	0	13,609	4,134,655	10,122,202	6,032,519	0	1,856,331	333,785	0	0	0	0	192,020	0	0	0	0	
HR	1,142,102	11,823,982	0	0	0	0	1,318,909	1,031,274	7,836,723	0	0	0	0	0	0	0	0	0	0	0	0	
HU	231,963	11,588,841	0	0	0	0	2,758,680	40,693,886	2,835,273	0	0	0	0	97,541	0	0	0	0	0	0	0	
IE	0	0	0	0	0	0	0	39,067	0	0	0	0	0	0	0	0	0	0	0	0	0	
IT	13,879,736	4,922,994	4,077,580	450,695	0	0	0	18,835,584	5,765,388	0	0	0	0	0	0	0	0	0	0	0	0	
LT	850,188	3,493,012	0	0	273,901	59,799	5,053,039	9,613,632	50,604	0	0	0	0	0	0	0	0	0	0	0	0	
LU	0	33,509	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
LV	10,213	855,587	0	0	0	580,179	245,648	12,912,282	89,730	0	0	0	0	0	0	0	0	0	0	0	0	
MT	0	144,841	0	0	0	53,548	0	769,393	31,306	0	0	0	0	0	0	0	0	0	0	0	0	
NL	172,949	177,331	0	0	0	0	0	3,161,172	0	0	0	0	0	0	0	0	0	0	0	0	0	
PL	1,796,091	11,378,653	256,007	0	0	449,917	1,550,310	105,593,715	27,140,343	34,304	0	0	0	0	0	0	0	0	0	0	195,938	
PT	1,349,648	6,720,568	0	0	0	281,390	131,126	8,512,008	138,901	0	0	261,039	121,522	114,456	0	0	0	0	0	0	0	
RO	1,985,496	26,127,015	0	0	4,276,535	2,915,329	77,386,160	63,889,565	12,319,905	0	0	0	0	0	0	0	0	0	0	0	11,333	
SE	0	357,225	0	0	0	25,601	0	227,663	13,426	0	0	0	22,301	171,169	0	0	0	0	0	0	0	
SI	24,517	178,237	0	0	0	0	66,650	3,985,486	60,529	0	0	0	0	0	0	0	0	0	0	0	0	
SK	63,320	3,051,119	3,289,701	0	0	882,812	7,274,640	42,032,286	1,147,823	0	0	0	0	0	0	0	0	0	0	0	0	
UK	0	0	0	0	0	849,241	0	7,684,471	5,442,690	0	0	0	175,285	0	0	0	0	0	0	0	0	
AL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,729,257	0	0	0	0	
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	164,084	0	0	0	0	
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,920,696	0	0	0	0	
RS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,363,487	0	0	0	0	
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,480,851	5,737	1,893,961	2,751,000	0	
TOTAL	33,346,773	107,133,152	7,682,216	450,695	4,820,620	8,587,549	112,287,279	428,847,320	80,882,432	129,480	1,873,084	711,563	784,158	402,626	39,728	62,574	17,882,398	5,737	1,893,961	2,751,000	207,271	

(1) Based on data in the Irregularity Management System(IMS) as of 8/3/2025